



Shire of **Ngaanyatjarraku**

ON A JOURNEY

ATTACHMENTS

Ordinary Council Meeting
28 August 2024



Attachments

Attachment 10.1 - Council Investment Register

**Attachment 10.2 - Schedule of Payments Made by Employees via Purchasing
Cards - 28 June 2024 to 27 July 2024**

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Attachment 10.1 - Council Investment Register

**SHIRE OF NGAANYATJARRAKU
CASH POSITION AS AT 31 JULY 2024**

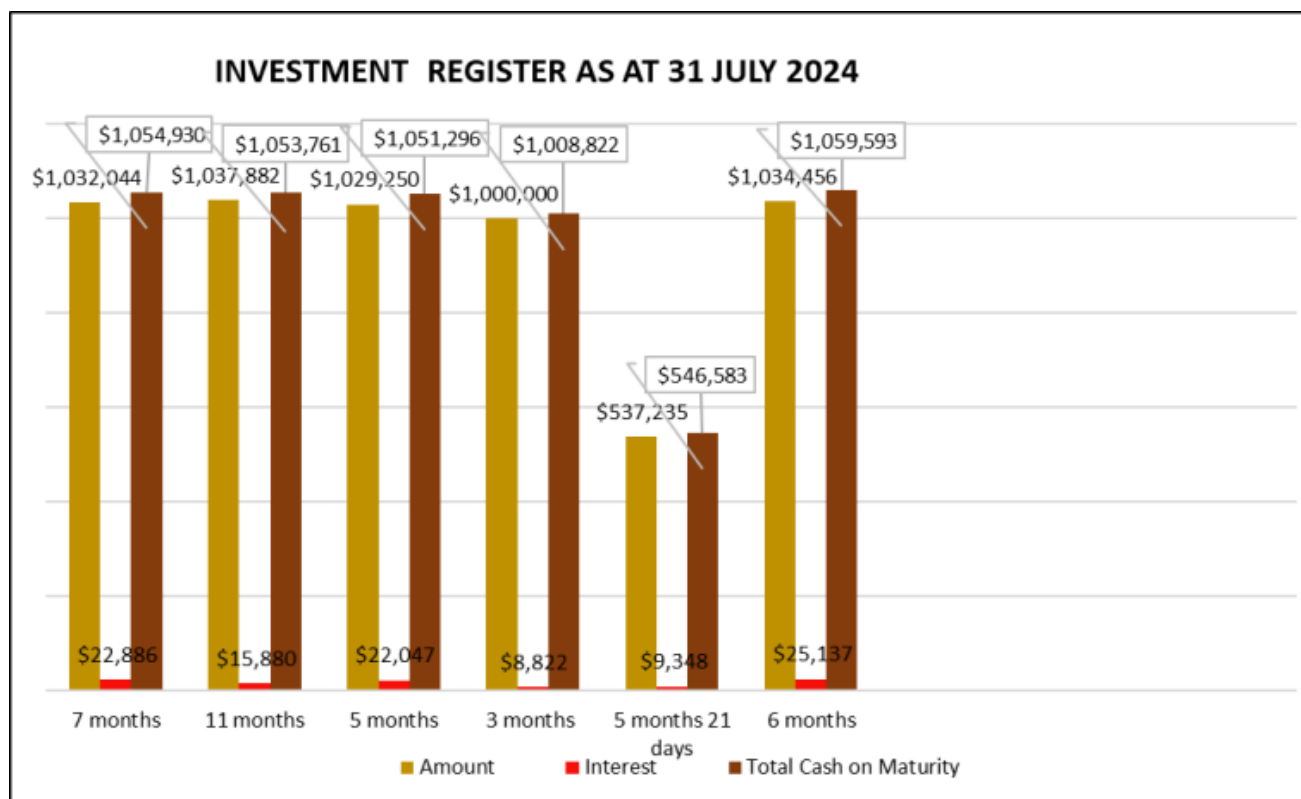
INVESTMENTS

Amount	AC	Type	Term	Credit Rating S&P	Institution	Interest Rate	Maturity Date	Interest	Total Cash on Maturity
\$ 1,032,043.84	032108-409672	Reserve	7 months	AA-	Westpac Bank	3.80%	21-Sep-24	\$ 22,885.93	\$ 1,054,929.77
\$ 1,037,881.79	032108-409680	Reserve	11 months	AA-	Westpac Bank	3.65%	21-Oct-24	\$ 15,879.59	\$ 1,053,761.38
\$ 1,029,249.88	032108-442173	Reserve	5 months	AA-	Westpac Bank	5.11%	07-Sep-24	\$ 22,046.53	\$ 1,051,296.41
\$ 1,000,000.00	032108-442181	Reserve	3 months	AA-	Westpac Bank	3.50%	07-Aug-24	\$ 8,821.92	\$ 1,008,821.92
\$ 537,234.91	035102-810004	Mixed	5 months 21 days	AA-	Westpac Bank	3.65%	30-Nov-24	\$ 9,347.89	\$ 546,582.80
\$ 1,034,455.74	CBA	Reserve	6 months	AA-	Commonwealth Bank	4.86%	27-Sep-24	\$ 25,137.28	\$ 1,059,593.02
\$ 5,670,866.16								\$ 104,119.14	\$ 5,774,985.30

CASH AT BANK

Account Name	Amount	Interest
WESTPAC BUSINESS ONE ACCOUNT (MUNICIPAL FUNDS)	\$156,654.80	0% interest
WESTPAC BUSINESS PREMIUM CASH ACCOUNT (MUNICIPAL FUNDS)	\$5,347,888.50	2.95 % interest >\$999,999, 0.01% <\$999,999
WESTPAC 31 DAY NOTICE ACCOUNT (MUNICIPAL FUNDS)	\$841,257.79	4.6% - funds on hold and 2.35% on notice
WESTPAC COMMUNITY SOLUTIONS (RESERVE FUNDS)	\$1,000,000.00	0% interest
Total Cash at Bank	\$ 7,345,801.09	

TOTAL CASH & INVESTMENTS \$ 13,016,667.25



Attachment 10.2 - Schedule of Payments Made by Employees via Purchasing Cards - 28 June 2024 to 27 July 2024

Shire of Ngaanyatjarraku

Payments by Employees via Purchasing Cards

28 June 2024 - 27 July 2024

Credit Cards

Date	Description	Value	Card Id
11-Jul-24	Taxis	\$130.93	OM20240812-01
22-Jul-24	Taxis	\$52.50	OM20240812-02
22-Jul-24	Taxis	\$142.42	OM20240812-03
23-Jul-24	Taxis	\$52.40	OM20240812-04
28-Jul-24	Westpac card fee	\$10.00	OM20240812-05
27-Jun-24	Diesel	\$202.41	CEO20240812-01
27-Jun-24	Meals while travelling	\$79.17	CEO20240812-02
28-Jun-24	Diesel	\$101.59	CEO20240812-03
28-Jun-24	Accommodation Canberra	\$3,330.00	CEO20240812-04
29-Jun-24	Uber	\$21.08	CEO20240812-05
29-Jun-24	Starlink	\$139.00	CEO20240812-06
28-Jun-24	Taxis	\$48.30	CEO20240812-07
2-Jul-24	Taxis	\$16.33	CEO20240812-08
2-Jul-24	Uber	\$15.54	CEO20240812-09
2-Jul-24	Qantas	\$99.00	CEO20240812-10
2-Jul-24	Taxis	\$14.65	CEO20240812-11
3-Jul-24	Uber	\$21.37	CEO20240812-12
3-Jul-24	Uber	\$9.34	CEO20240812-13
3-Jul-24	Qantas	\$198.33	CEO20240812-14
3-Jul-24	Qantas	\$198.33	CEO20240812-15
3-Jul-24	Qantas	\$99.00	CEO20240812-16
3-Jul-24	Qantas	\$99.00	CEO20240812-17
3-Jul-24	Uber	\$14.52	CEO20240812-18
4-Jul-24	Uber	\$24.87	CEO20240812-19
4-Jul-24	Qantas	\$439.29	CEO20240812-20
4-Jul-24	Qantas	\$510.37	CEO20240812-21
4-Jul-24	Accommodation Canberra - credit	-\$200.00	CEO20240812-22
4-Jul-24	Accommodation Canberra - credit	-\$105.00	CEO20240812-23
8-Jul-24	Qantas	\$391.07	CEO20240812-24
11-Jul-24	Qantas	\$55.51	CEO20240812-25
11-Jul-24	Qantas	\$99.00	CEO20240812-26
15-Jul-24	Department of Justice	\$724.00	CEO20240812-27
16-Jul-24	Accommodation Accor	\$269.00	CEO20240812-28
16-Jul-24	Qantas	\$347.10	CEO20240812-29
16-Jul-24	Qantas	\$280.30	CEO20240812-30
16-Jul-24	Qantas	\$574.78	CEO20240812-31
17-Jul-24	Qantas	\$614.09	CEO20240812-32
17-Jul-24	Qantas	\$468.57	CEO20240812-33
18-Jul-24	Starlink	\$21.79	CEO20240812-34
22-Jul-24	Starlink	\$313.00	CEO20240812-35
24-Jul-24	Starlink	\$374.00	CEO20240812-36
28-Jul-24	Westpac card fee	\$10.00	CEO20240812-37
1-Jul-24	Credit card topup	-\$5,000.00	CEO20240812-38
	Total	\$5,306.95	

Attachment 10.3 – 2024-2025 Schedule of Fees and Charges

SHIRE OF NGAANYATJARRAKU			
REGISTER OF FEES AND CHARGES 2024/2025			
Description	GST Y/N	Pricing Auth	24/25 Fees Inclusive of GST
GENERAL			
Photocopying - per A4 sheet (Shire supplied paper)	Y	Shire	\$0.20
Photocopying - per A4 sheet (customer supplied paper)	Y	Shire	\$0.10
Photocopying - per A3 sheet (Shire supplied paper)	Y	Shire	\$0.30
Photocopying - per A3 sheet (customer supplied paper)	Y	Shire	\$0.15
Laminating - per A4 sheet	Y	Shire	\$1.10
Laminating - per A3 sheet	Y	Shire	\$2.15
Facsimile transmission - per page - Outgoing	Y	Shire	\$1.10
Facsimile transmission - per page - Incoming	Y	Shire	\$0.50
MEETING ROOM HIRE			
Meeting Room Hire - per hour (<i>up to 3 hours</i>)	Y	Shire	\$70.70
Meeting Room Hire - per day	Y	Shire	\$294.85
Cleaning charges - per hour (<i>min 1 hour</i>)	Y	Shire	\$88.40
Meeting room hire - 2 days or more hire		<i>(Number of days hire x daily rate)</i>	
RATES			
General Minimum rate	N	Shire	\$263.00
General Rate - Unimproved Value	N	Shire	\$0.2128
RUBBISH CHARGES - ALL APPLICABLE COMMUNITIES			
Rubbish removal/site maintenance - Household	N	Shire	\$372.85
Rubbish removal/site maintenance - Commercial	N	Shire	\$1,414.40
SPORT AND RECREATION			
Sport and Recreation Officer – per hour	Y	Shire	\$65.00
Mileage – per game	Y	As per ATO rate 24/25	\$0.88
SALE OF LOCAL INDIGENOUS ARTWORK / ARTEFACTS			
Mark-up on purchase price - local	Y	Shire	50.00%
Mark-up on purchase price – other galleries	Y	Shire	10%
Commission on artwork / artefacts	Y	Shire	10%
RENTAL - OFFICE / HOUSING			
Warburton Community Resource Centre - as per rental agreement			
Small	Y	Shire	\$302.10
Medium	Y	Shire	\$446.15
Large	Y	Shire	\$866.30
Duplex Unit (or as per existing contract)	Y	Shire	\$511.15
House (or as per existing contract)	Y	Shire	\$687.45

Description	GST Y/N	Pricing Auth	24/25 Fees Inclusive
BUILDING & REGULATORY SERVICES			
Application to inspect and obtain a copy of building records (each)	N	Shire	\$107.10
General inspections - per hour	N	Shire	\$128.45
Fees for construction or installation of an apparatus for the treatment of sewerage:			
Local Government Septic Tank Application fee	N	Dept Health - search for Septic-Application.pdf (health.wa.gov.au)	\$118.00
Department of Health Fee - DoH Application referral Only	N	Dept Health - search for Septic-Application.pdf (health.wa.gov.au)	\$118.00
Local Government Report	N	Dept Health - search for Septic-Application.pdf (health.wa.gov.au)	\$118.00
Food Act Fees (Section 140) – pro rata on proclamation			
Notification fee (per instance)	N	Shire	\$62.40
Registration fee (per instance)	N	Shire	\$156.00

BUILDING ACT 2011 - FEES & LEVIES

Please note that the Fees fixed under the Building Regulations 2011 are not within the Councils control and are subject to change. Prices are current as at Fees & Charges adoption date of 28th August 2024

BUILDING FEES

Current charges are available at <https://www.commerce.wa.gov.au/building-and-energy/building-act-fees>

Applications for occupancy permits and building approval certificates

Occupancy Permit for a completed building	(s. 46)	N	Building Act	\$110.00
Temporary Occupancy Permit for an incomplete building	(s. 47)	N	Building Act	\$110.00
Replacement of an Occupancy Permit for permanent change of the building's use or classification	(s. 49)	N	Building Act	\$110.00
Occupancy Permit for unauthorised work – 0.18% of estimated value of construction	(s. 51 (2))	N	Building Act	\$110.00
Building Approval Certificate for unauthorised work – 0.38% of estimated value of construction	(s. 51 (3))	N	Building Act	\$110.00
Occupancy Permit for an existing building	(s. 52 (1))	N	Building Act	\$110.00
Building Approval Certificate for an existing building where unauthorised work has not been done	(s. 52 (2))	N	Building Act	\$110.00
Application to extend the time during which a building or demolition permit has effect	(s. 65 (3) (a))	N	Building Act	\$110.00

Applications for building permits and demolition permits

Certified Residential - 0.19% of estimated value of construction (incl. GST)	(s. 16 (1))	N	Building Act	\$110.00
Commercial / Industrial - 0.09% of estimated value of construction (incl. GST)		N	Building Act	\$110.00
Uncertified Residential - 0.32% of estimated value of construction (incl. GST)	(s. 16 (1))	N	Building Act	\$110.00
Demolition Permit (for a Class 1 or Class 10 building or incidental structure)	(s. 16 (1))	N	Building Act	\$110.00
Application to extend the time during which a building or demolition permit has effect	(s. 32 (3) (f))	N	Building Act	\$110.00
Application to install battery smoke detectors, per dwelling (from 1 October 2018)	(regulation 61)	N	Building Act	\$179.40
Caravan Park annual licence/registration fee \$6 per bay, \$200 minimum		N	Building Act	\$200.00

BUILDING SERVICES LEVY (BSL)

BSL can be viewed at <https://www.commerce.wa.gov.au/building-and-energy/building-services-levy>

	Building Classification			
Building Services Levy for works values below \$45,000 (building or demolition)	All	N	BSL Minimum	\$61.65
Building Services Levy for works values above \$45,000 (building or demolition)	All		Value of work x 0.137%	

CONSTRUCTION TRAINING FUND (CTF) - (Former BCITF Levy)

CTF can be viewed at <https://ctf.wa.gov.au/about-us/levy-collection/ctf-levy-disbursements-guide>

	Building Classification			
BCITF Levy *only applies to estimated values over \$20,000 (incl. GST)	All	N	CTF Minimum	\$200.00
	All		Value of work x 0.2%	

Attachment 10.4 - 2024-2025 Draft Statutory Budget

SHIRE OF NGAANYATJARRAKU ANNUAL BUDGET FOR THE YEAR ENDED 30 JUNE 2025

LOCAL GOVERNMENT ACT 1995

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SHIRE'S VISION

Our Land - Looking after our Land
Our People - Looking after our People
Our Leadership - Showing the way for our Community

SHIRE OF NGAANYATJARRAKU
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2025

	NOTE	2024/25 Budget	2023/24 Draft Actuals	2023/24 Budget Review
		\$	\$	\$
Revenue				
Rates	2(a)	488,640	463,482	470,095
Grants, subsidies and contributions	10	6,202,137	9,411,070	1,174,642
Fees and charges	13	685,550	560,404	597,218
Interest revenue	11(a)	360,250	422,536	370,250
Other revenue	11(b)	50,206	112,622	209,770
		7,786,783	10,970,114	2,821,975
Expenses				
Employee costs		(2,218,569)	(1,752,935)	(2,504,945)
Materials and contracts		(8,116,393)	(3,278,242)	(2,505,059)
Utility charges		(30,200)	(33,538)	(34,100)
Depreciation	6	(7,780,700)	(7,131,021)	(2,183,055)
Insurance		(138,079)	(98,448)	(141,605)
Other expenditure		(231,470)	(51,127)	(118,572)
		(18,515,412)	(12,345,311)	(7,487,336)
Operating Surplus/(Deficit)		(10,728,629)	(1,375,198)	(4,665,361)
Capital grants, subsidies and contributions	10	1,117,368	2,194,806	3,585,181
Profit on asset disposals	5	48,365	71,144	42,373
		1,165,733	2,265,950	3,627,554
Net result for the period		(9,562,896)	890,753	(1,037,807)
Other comprehensive income				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Total other comprehensive income for the period		0	0	0
Total comprehensive income for the period		(9,562,896)	890,753	(1,037,807)

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

SHIRE OF NGAANYAT JARRAKU
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2025

	NOTE	2024/25 Budget	2023/24 Draft Actuals	2023/24 Budget Review
OPERATING ACTIVITIES				
Revenue from operating activities				
General Rates	2(a)	488,640	462,220	470,095
Grants, subsidies and contributions	10	6,202,137	1,262	1,174,642
Fees & Charges	13	685,550	9,411,070	597,218
Interest revenue	11(a)	360,250	560,404	370,250
Other revenue	11(b)	50,206	422,536	209,770
Goods & Service Tax Received		851,614	1,039,527	235,188
		8,638,397	11,897,019	3,057,163
Expenditure from operating activities				
Employee Costs		(2,218,569)	(1,752,935)	(2,504,945)
Materials and Contracts		(8,116,393)	(3,278,242)	(2,505,059)
Utilities charges		(30,200)	(33,538)	(34,100)
Insurance		(138,079)	(7,131,021)	(2,183,055)
Other Expenditure		(231,470)	(98,448)	(141,605)
Goods & Service Tax Paid		(851,614)	(1,039,527)	(235,188)
		(11,586,326)	(12,294,185)	(7,368,764)
Net cash provided by (used in) operating activities	4	(2,947,929)	(397,165)	(4,311,601)
CASHFLOWS FROM INVESTING ACTIVITIES				
Payments for property, plant and equipment	5(a)	(1,018,666)	(154,435)	(463,451)
Payments for construction of infrastructure	5(b)	(1,417,559)	(7,957,656)	(6,422,126)
Capital grants, subsidies and contributions		1,117,368	2,194,806	3,585,181
Proceeds from sale of property, plant & equipment	5(a)	135,000	135,354	125,000
		(1,183,857)	(5,781,931)	(3,175,396)
Amount attributable to investing activities				
CASHFLOWS FROM FINANCING ACTIVITIES				
Proceeds on disposal of financial assets at amortised- term	8(a)			
Amount attributable to financing activities		0	0	0
Net increase (decrease) in cash held		(4,131,785)	(6,179,096)	(7,486,997)
Cash at beginning of year		14,282,139	20,461,235	16,364,334
Cash and cash equivalents at end of the year	4	10,150,354	14,282,139	8,877,337

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

SHIRE OF NGAANYATJARRAKU
STATEMENT OF FINANCIAL ACTIVITY
FOR THE YEAR ENDED 30 JUNE 2025

	NOTE	2024/25 Budget	2023/24 Draft Actuals	2023/24 Budget Review
OPERATING ACTIVITIES				
<i>Revenue from operating activities</i>				
General Rates	2(a)	487,325	462,220	468,833
Rates excluding general rates	2(a)	1,315	1,262	1,262
Grants, subsidies and contributions	10	6,202,137	9,411,070	1,174,642
Fees & Charges	13	685,550	560,404	597,218
Interest revenue	11(a)	360,250	422,536	370,250
Other revenue	11(b)	50,206	112,622	209,770
Profit on assets disposals	5	48,365	71,144	42,373
		7,835,148	11,041,258	2,864,348
<i>Expenditure from operating activities</i>				
Employee Costs		(2,218,569)	(1,752,935)	(2,504,945)
Materials and Contracts		(8,116,393)	(3,278,242)	(2,505,059)
Utilities charges		(30,200)	(33,538)	(34,100)
Depreciation	6	(7,780,700)	(7,131,021)	(2,183,055)
Insurance		(138,079)	(98,448)	(141,605)
Other Expenditure		(231,470)	(51,127)	(118,572)
		(18,515,412)	(12,345,311)	(7,487,336)
Non-cash amounts excluded from operating activities	3(b)	7,732,335	7,059,877	2,140,682
Amount attributable to operating activities		(2,947,929)	5,755,824	(2,482,306)
INVESTING ACTIVITIES				
<i>Inflows from investing activities</i>				
Capital grants, subsidies and contributions	10	1,117,368	2,194,806	3,585,181
Proceeds from disposal of assets	5	135,000	135,354	125,000
		1,252,368	2,330,160	3,710,181
<i>Outflows from investing activities</i>				
Payments for property, plant and equipment	5(a)	(1,018,666)	(154,435)	(463,451)
Payments for construction of infrastructure	5(b)	(1,417,559)	(7,957,656)	(6,422,126)
		(2,436,225)	(8,112,091)	(6,885,577)
Amount attributable to investing activities		(1,183,857)	(5,781,931)	(3,175,396)
FINANCING ACTIVITIES				
<i>Outflows from financing activities</i>				
Transfers to reserve accounts	8(a)	0	(214,431)	(411,335)
Amount attributable to financing activities		0	(214,431)	(411,335)
MOVEMENT IN SURPLUS OR DEFICIT				
<i>Surplus or deficit at the start of the financial year</i>				
		4,131,785	6,069,037	6,069,037
Amount attributable to operating activities		(2,947,929)	5,755,824	(2,482,306)
Amount attributable to investing activities	3	(1,183,857)	(5,781,931)	(3,175,396)
Amount attributable to financing activities	3	0	(214,431)	(411,335)
Surplus or deficit at the end of the financial year		0	5,828,499	0

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

**SHIRE OF NGAANYATJARRAKU
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025**

1. BASES OF PREPARATION

The annual budget is a forward-looking document and 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 annual budget 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.

Accounting policies which have been adopted in the preparation of this annual budget have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the annual budget 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 controls resources to carry on its functions have been included in the financial statements forming part of this annual budget.

2023/24 actual balances

Balances shown in this budget as 2023/24 Actual are estimates as forecast at the time of preparation of the annual budget and are subject to final adjustments.

Budget comparative figures

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

Comparative Figures

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

Rounding off figures

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

**SHIRE OF NGAANYATJARRAKU
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025**

1. BASES OF PREPARATION (CONTINUED)

Initial application of accounting standards

During the budget year, the below revised Australian Accounting Standards and Interpretations are expected to be compiled, become mandatory and be applicable to its operations.

- * AASB 2021-2 Amendments to Australian Accounting Standards
Disclosure of Accounting Policies or Definition of Accounting Estimates
- * AASB 2021-6 Amendments to Australian Accounting Standards
Disclosure of Accounting Policies: Tier 2 and Other Australian Accounting Standards
- * AASB 2022-7 Editorial Corrections to Australian Accounting Standards and Repeal of Superseded and Redundant Standards

It is not expected these standards will have an impact on the annual budget.

New accounting standards for application in future years

The following new accounting standards will have application to local government in future years:

- * AASB 2014-10 Amendments to Australian Accounting Standards
Sale or Contribution of Assets between an Investor and its Associate or Joint Venture
- * AASB 2020-1 Amendments to Australian Accounting Standards
Classification of Liabilities as Current or Non-current
- * AASB 2021-7c Amendments to Australian Accounting Standards
Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections (deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply)
- * AASB 2022-5 Amendments to Australian Accounting Standards
Lease Liability in a Sale and Leaseback
- * AASB 2022-6 Amendments to Australian Accounting Standards
Non-current Liabilities with Covenants
- * AASB 2022-10 Amendments to Australian Accounting Standards
Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities

It is not expected these standards will have an impact on the annual budget.

Judgements, estimates and assumptions

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

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

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

- * estimated fair value of certain financial assets
- * estimation of fair values of land and buildings
- * impairment of financial assets
- * estimated useful life of assets

SHIRE OF NGAANYATJARRAKU
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

1(b) KEY TERMS AND DEFINITIONS - NATURE OR TYPE

REVENUES

RATES

All rates levied under the *Local Government Act 1995*. Includes general, differential, specific area rates, minimum payment, interim rates, back rates, ex-gratia rates, less discounts offered.

Exclude administration fees, interest on instalments, interest on arrears, service charges and sewerage rates.

GRANTS, SUBSIDIES AND CONTRIBUTIONS

All amounts received as grants, subsidies and contributions that are not capital grants.

CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Amounts received specifically for the acquisition, construction of new or the upgrading of non-current assets paid to a local government, irrespective of whether these amounts are received as capital grants, subsidies, contributions or donations.

REVENUE FROM CONTRACTS WITH CUSTOMERS

Revenue from contracts with customers is recognised when the local government satisfies its performance obligations under the contract.

FEES AND CHARGES

Revenues (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees.

Local governments may wish to disclose more detail such as rubbish collection fees, rental of property, fines and penalties, other fees and charges.

SERVICE CHARGES

Service charges imposed under *Division 6 of Part 6 of the Local Government Act 1995*. Regulation 54 of the *Local Government (Financial Management) Regulations 1996* identifies the charges which can be raised. These are television and radio broadcasting, underground electricity and neighbourhood surveillance services and water.

Exclude rubbish removal charges which should not be classified as a service charge. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

INTEREST EARNINGS

Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

OTHER REVENUE / INCOME

Other revenue, which cannot be classified under the above headings, includes dividends, discounts, rebates etc.

PROFIT ON ASSET DISPOSAL

Gain on the disposal of assets including gains on the disposal of long-term investments.

EXPENSES

EMPLOYEE COSTS

All costs associated with the employment of person such as salaries, wages, allowances, benefits such as vehicle and housing, superannuation, employment expenses, removal expenses, relocation expenses, worker's compensation insurance, training costs, conferences, safety expenses, medical examinations, fringe benefit tax, etc.

Note *AASB 119 Employee Benefits* provides a definition of employee benefits which should be considered.

MATERIALS AND CONTRACTS

All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance agreements, communication expenses (such as telephone and internet charges), advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc.

Local governments may wish to disclose more detail such as contract services, consultancy, information technology and rental or lease expenditures.

UTILITIES (GAS, ELECTRICITY, WATER)

Expenditures made to the respective agencies for the provision of power, gas or water.

Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

INSURANCE

All insurance other than worker's compensation and health benefit insurance included as a cost of employment.

LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation and amortisation expenses raised on all classes of assets.

FINANCE COSTS

Interest and other costs of finance paid, including costs of finance for loan debentures, overdraft accommodation and refinancing expenses.

OTHER EXPENDITURE

Statutory fees, taxes, provision for bad debts, member's fees or levies including DFES levy and State taxes. Donations and subsidies made to community groups.

SHIRE OF NGAANYATJARRAKU
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

2. RATES AND SERVICE CHARGES

(a) Rating Information

Rate Description	Basis of valuation	Rate in	Number of properties	Rateable value	2024/25 Budgeted rate revenue	2024/25 Budgeted interim rates	2024/25 Budgeted total revenue	2023/24 Actual total revenue	2023/24 Budget total revenue
		\$		\$	\$	\$	\$	\$	\$
(i) General rates									
Unimproved valuations	Unimproved valuation	0.2123	38	2,295,562	487,325		487,325	462,219	468,583
Total general rates			38	2,295,562	487,325	0	487,325	462,219	468,583
(j) Minimum payment									
Unimproved valuations	Unimproved valuation	263.00	5	5,113	1,315		1,315	1,263	1,262
Total minimum payments			5	5,113	1,315	0	1,315	1,263	1,262
Total general rates and minimum payments			43	2,300,675	488,640	0	488,640	463,482	469,845
Total rates					488,640	0	488,640	463,482	469,845

The Shire did not raise specified area rates for the year ended 30th June 2025.

All rateable properties within the district used predominately for non-rural purposes are rated according to their Gross Rental Valuation (GRV), all other properties are rated according to their Unimproved Valuation (UV).

The general rates detailed for the 2024/25 financial year have been determined by Council on the basis of raising the revenue required to meet the estimated deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than general rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

(b) Interest Charges and Instalments - Rates and Charges

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
Option one				
Single full payment	4/10/2024		0.0%	11.0%
Option two				
First instalment	4/10/2024		0.0%	11.0%
Second instalment	3/12/2024		0.0%	11.0%
Option three				
First instalment	4/10/2024		0.0%	11.0%
Second instalment	3/12/2024		0.0%	11.0%
Third instalment	3/02/2025		0.0%	11.0%
Fourth instalment	4/04/2025		0.0%	11.0%
		2024/25 Budget revenue	2023/24 Actual revenue	2023/24 Budget revenue
		\$	\$	\$
Unpaid rates and service charge interest earned		250	0	250

c) Service Charges

The shire did not raise service charge s for the year ended 30th June 2025

d) Waivers or concessions

The shire did not anticipate any waivers or concessions for the year ended 30th June 2025

SHIRE OF NGAANYATJARRAKU
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

	NOTE	2024/25 Budget	2023/24 Draft Actuals	2023/24 Budget Review
3. NET CURRENT ASSETS				
a) Composition of estimate net current assets				
<i>Current Assets</i>				
Cash & Cash equivalents	4	10,150,354	14,282,139	8,877,337
Receivables		1,057,824	1,057,824	91,963
Inventories		25,107	25,107	46,299
		11,233,285	15,365,070	9,015,599
<i>Current Assets</i>				
Trade and other payables		(1,311,485)	(1,311,485)	(252,816)
Contract Liabilities				
Employee Provisions		(139,307)	(139,307)	(266,618)
Other provisions		(5,583)		(5,583)
		(1,456,375)	(1,450,792)	(519,434)
<i>Net current assets</i>				
		(1,456,375)	(1,450,792)	(519,434)
<i>Less: Total Adjustments to net current assets</i>		0	0	0
<i>Net current assets using in Statement of Financial Activities</i>		(1,456,375)	(1,450,792)	(519,434)
b) Non-cash amounts excluded from operating activities				
<p>The following not-cash revenue or expenditure has been excluded from amounts attributable to operation activities within the statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i>.</p>				
<i>Adjustments to operating activities</i>				
Less: Profit on asset disposal	5	48,365	71,144	42,373
Add: Depreciation	6	(7,780,700)	(7,131,021)	(2,183,055)
Non-cash amounts excluded from operating activities		(7,732,335)	(7,059,877)	(2,140,682)
c) Current assets & Liabilities excluded from budgeted deficiency				
<p>The following current assets and liabilities have been excluded from the net current assets used in the statement of Financial Activity in accordance with <i>Financial Management Regulations 32</i> to agree to the surplus/(deficit) after imposition of general rates.</p>				
<i>Adjustments to net current assets</i>				
Less: Cash - reserve accounts	8	8,293,678	8,293,678	8,490,582
Total adjustment to net current assets		8,293,678	8,293,678	8,490,582

3(d) NET CURRENT ASSETS (CONTINUED)

MATERIAL ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Shire's operational cycle. In the case of liabilities where the Shire 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's intentions to release for sale.

TRADE AND OTHER PAYABLES

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the financial year 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.

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 recognises revenue for the prepaid rates that have not been refunded.

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.

Superannuation

The Shire contributes to a number of superannuation funds on behalf of employees. All funds to which the Shire contributes are defined contribution plans.

LAND HELD FOR RESALE

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

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

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

GOODS AND SERVICES TAX (GST)

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

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

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

CONTRACT LIABILITIES

Contract liabilities represent the Shire's obligation to transfer goods or services to a customer for which the Shire 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.

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 the Shire 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 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.

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 BENEFITS

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 determination of the net current asset position. The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the determination of the net current asset 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'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.

SHIRE OF NGAANYATJARRAKU
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

4. RECONCILIATION OF CASH

For the purpose of the Statement of Cash Flows, cash includes cash and cash equivalents, net outstanding bank overdrafts. Estimated cash at the end of the reporting period is as follows:

	NOTE	2024/25 Budget	2023/24 Draft Actuals	2023/24 Budget Review
Cash at bank and on hand		1,856,676	5,988,461	386,755
Term Deposits		8,293,678	8,293,678	8,490,582
Total cash and cash equivalents		10,150,354	14,282,139	8,877,337
Held as				
- Unrestricted cash and cash equivalents	3(a)	1,856,676	5,988,461	386,755
- Restricted cash and cash equivalents	3(a)	8,293,678	8,293,678	8,490,582
		10,150,354	14,282,139	8,877,337
Restrictions:				
The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used.				
- Cash and cash equivalents		8,293,678	8,293,678	8,490,582
		8,293,678	8,293,678	8,490,582
The assets are restricted as a result of the specified purposes associated with the liabilities below:				
Financially backed reserves accounts	8	8,293,678	8,293,678	8,490,582
		8,293,678	8,293,678	8,490,582
Reconciliation of net cash provided by operating activities to net result				
Net result		(9,562,896)	890,753	(1,037,807)
Depreciation	6	7,780,700	7,131,021	2,183,055
(Profit)/loss on asset	5	(48,365)	(71,144)	(42,373)
(Increase)/Decrease in receivables		0	(859,960)	(859,960)
Increase/(Decrease) in payables		0	(4,796,238)	(498,684)
Increase/(Decrease) in contract liabilities		0	(496,792)	(470,651)
Capital grants, subsidies and contributions		(1,117,368)	(2,194,806)	(3,585,181)
Net cash from operating activities		(2,947,929)	(397,166)	(4,311,601)

MATERIAL ACCOUNTING POLICES

CASH AND CASH EQUIVALENTS

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

Bank overdrafts are shown as short term borrowings in current liabilities in Note 3 - Net Current Assets.

FINANCIAL ASSETS AT AMORTISED COST

The Shire 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.

SHIRE OF NGAANYATJARRAKU
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

5. FIXED ASSETS

The following assets are budget to be acquired and/or disposed of during the year

	2024/25 Budget Additions	2024/25 Budget Disposals - Net Book Value	2024/25 Budget Disposals - Sale Proceeds	2024/25 Budget Disposals - Profit or Loss	2023/24 Draft Additions	2023/24 Actual Disposals - Net Book Value	2023/24 Draft Actual Disposals - Sale Proceeds	2023/24 Draft Actual Disposals - Profit or Loss	2023/24 Budget Additions	2023/24 Budget Disposals - Net Book Value	2023/24 Budget Disposals - Sale Proceeds	2023/24 Budget Disposals - Profit or Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
(a) Property - Plant and Equipment												
Buildings - non specialised	50,000											0
Furniture and Fittings	37,250								15,000			
Plant and Equipment	931,416	86,635	(135,000)	48,365	154,435	64,210	(135,354)	71,144	448,451	82,627	(125,000)	42,373
Total	1,018,666	86,635	(135,000)	48,365	154,435	64,210	(135,354)	71,144	463,451	82,627	(125,000)	42,373
(b) Infrastructure												
Infrastructure - roads	1,347,559				7,957,656				6,352,126			
Infrastructure - other	70,000								70,000			
Total	1,417,559	0	0	0	7,957,656	0	0	0	6,422,126	0	0	0
Total	2,436,225	86,635	(135,000)	48,365	8,112,091	64,210	(135,354)	71,144	6,885,577	82,627	(125,000)	42,373

MATERIAL ACCOUNTING POLICIES

RECOGNITION OF ASSETS

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.

GAINS AND LOSSES ON DISPOSAL

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

SHIRE OF NGAANYATJARRAKU
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

6. DEPRECIATION

	2024/25 Budget	2023/24 Draft Actuals	2023/24 Budget Review
By Class			
Buildings - non specialised	252,250	231,134	248,100
Furniture and Fittings	14,500	13,331	14,280
Plant and Equipment	119,000	108,394	107,220
Infrastructure - roads	7,371,000	6,756,513	1,800,540
Infrastructure - recreation	13,000	11,612	2,715
Infrastructure - other	10,950	10,037	10,200
	7,780,700	7,131,021	2,183,055
Governance	50,500	46,114	45,480
Law, order, public safety	0		0
Health	19,300	17,602	20,820
Education and welfare	31,000	28,497	30,600
Housing	134,000	123,034	132,000
Community amenities	16,000	14,543	15,636
Recreation and culture	108,250	98,495	98,379
Transport	7,421,650	6,802,736	1,840,140
	7,780,700	7,131,021	2,183,055

MATERIAL ACCOUNTING POLICIES

DEPRECIATION

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

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

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

Major depreciation periods used for each class of depreciable asset are:

Buildings - non-specialised	30 to 50 years
Furniture and equipment	4 to 10 years
Plant and equipment	5 to 15 years
Infrastructure - roads	20 to 80 years
Infrastructure - recreation	20 years
Infrastructure - other	80 years

**SHIRE OF NGAANYATJARRAKU
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025**

7. BORROWINGS

(a) New borrowings - 2024/25

The Shire does not intend to take up any new borrowings for the year ended 30th June 2025.

(b) Unspent borrowings

The Shire had no unspent borrowing funds as at 30th June 2024 nor is it expected to have unspent borrowing funds as at 30th June 2025.

MATERIAL ACCOUNTING POLICIES

BORROWING COSTS

The Shire has elected to recognise borrowing costs as an expense when incurred regardless of how the borrowings are applied.

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature. Borrowings fair values are based on discounted cash flows using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy due to the unobservable inputs, including own credit risk.

SHIRE OF NGAANYATJARRAKU
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

8. RESERVE ACCOUNTS

(a) Reserve Accounts - Movement

	2024/25 Budget Opening Balance	2024/25 Budget transfer to	2024/25 Budget transfer from	2024/25 Budget Closing Balance	2023/24 Budget Opening Balance	2023/24 Budget transfer to	2023/24 Budget transfer from	2023/24 Budget Closing Balance	2023/24 Budget Opening Balance	2023/24 Budget transfer to	2023/24 Budget transfer from	2023/24 Budget Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by Council												
a) Leave Reserve	333,207			333,207	324,523	8,683		333,207	324,523			324,523
b) Asset replacement, acquisition & development fund	6,990,739			6,990,739	6,808,565	411,335	(229,160)	6,990,739	6,808,565	411,335		7,219,900
c) Cultural centre reserve	297,226			297,226	289,480	7,746		297,226	289,480			289,480
d) Strategic reserve	672,507			672,507	656,679	15,828		672,507	656,679			656,679
	8,293,678	0	0	8,293,678	8,079,247	443,591	(229,160)	8,293,678	8,079,247	411,335	0	8,490,582

(b) Reserve accounts - Purpose

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

Reserve Name	Anticipated Date of Use	Purpose of the reserve
a) Leave Reserve	Ongoing	To provide for the payment of employee entitlements
b) Asset replacement, acquisition & development fund	Ongoing	To provide and replace the necessary equipment, furniture, plant, buildings and infrastructure comprising of roads, drains, footpaths and recreational reserves
c) Cultural centre reserve	Ongoing	To Provide for the successful operations of the Cultural Centre as provide in clause 8.231 of the management deed between the Shire of Ngaanyatjarraku, Warburton Community Incorporated and the Ngaanyatjarra Council (Aboriginal Corporation), transfers to the reserve representing surplus funds from he day to day operations of the Cultural Centre after deducting costs incurred by the Shire.
d) Strategic reserve	Ongoing	To provide for the reduction of financial risk of unanticipated events in the occurrence of a natural disaster. To provide for strategic actions in support of identified activities that cannot be funded in the one budget period. To Provide for the capacity to take-up unanticipated strategic opportunities.

9. REVENUE RECOGNITION

MATERIAL ACCOUNTING POLICIES

Recognition of revenue from contracts with customers is dependant on the source of revenue and the associated terms and conditions associated with each source of revenue and recognised as follows:

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	Timing of Revenue recognition
Grant contracts with customers	Minor facilities and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Licences/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue	None	Set by State legislation or limited by legislation to the cost of provision	Based on timing of issue of the associated rights	No refunds	On payment and issue of the licence, registration or approval
Fees and charges for other goods and services	Shire services, other fees, reinstatements and private works	Single point in time	Payment in full in advance	None	Adopted by council annually	Applied fully based on timing of provision	Not applicable	Output method based on provision of service or completion of works
Sale of stock	Warta shop and visitor centre stock	Single point in time	In full in advance.	Refund for faulty goods	Adopted by council annually, set by mutual agreement	Applied fully based on timing of provision	Returns limited to repayment of transaction price	Output method based on goods

SHIRE OF NGAANYATJARRAKU
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

10. PROGRAM INFORMATION

(a) Key Terms and Definitions - Reporting Programs

In order to discharge its responsibilities to the community, Council has developed a set of operational and financial objectives. These objectives have been established both on an overall basis, reflected by the Shire's Community Vision, and for each of its broad activities/programs.

OBJECTIVE

ACTIVITIES

Governance

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

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

General purpose funding

To collect revenue to allow for the provision of services.

Rates, general purpose government grants and interest revenue.

Law, order, public safety

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

Supervision and enforcement of various laws relating to aspects of public safety including emergency services.

Health

To provide an operational framework for environmental and community health.

Inspection of food outlets and their control, and a waste pick-up service in Warburton.

Education and welfare

To provide services to children and youth.

Nil.

Housing

To provide and maintain staff housing.

Provision and maintenance of staff housing.

Community amenities

To provide services required by the community.

Rubbish collection services, litter control; Warburton.

Recreation and culture

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

Maintenance of public halls, civic centres, Warburton recreation centre and operation of recreation services in Warburton. Provision and maintenance of parks and playgrounds. Operation of other cultural facilities.

Transport

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

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

Economic services

To help promote the Shire and its economic well being.

Tourism and area promotion and building control.

Other property and services

To monitor and control council's overheads operating accounts.

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

SHIRE OF NGAANYATJARRAKU
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

10 PROGRAM INFORMATION (Continued)

(b) Income and expenses

	2024/25 Budget	2023/24 Draft Actuals	2023/24 Budget Review
	\$	\$	\$
Income excluding grants, subsidies and			
Governance	50,250	73,224	19,450
General purpose funding	948,890	886,016	840,095
Law, order, public safety	206	304	10,500
Health	300	0	270
Education and welfare	130,000	130,080	140,920
Housing	191,000	208,597	330,000
Community amenities	32,500	31,958	32,659
Recreation and culture	180,000	175,413	270,000
Transport	48,365	71,144	42,373
Economic services	51,500	53,453	3,439
	1,633,011	1,630,187	1,689,706
Grants, subsidies and contributions			
Governance	0		0
General purpose funding	637,676	4,022,252	162,544
Recreation and culture		55,000	0
Community amenities	375,000	1,225,000	0
Transport	5,189,461	4,108,818	1,012,098
	6,202,137	9,411,070	1,174,642
Capital grants, subsidies and contributions			
Transport	1,117,368	2,194,806	3,585,181
	1,117,368	2,194,806	3,585,181
Total Income	8,952,516	13,236,063	6,449,529
Expenses			
Governance	(2,301,064)	(12,772)	(111,048)
General purpose funding	0	0	(150)
Law, order, public safety	(33,890)	(21,531)	(36,432)
Health	(146,690)	(165,524)	(187,770)
Education and welfare	(82,586)	(57,702)	(77,070)
Housing	(458,639)	(612,696)	(423,039)
Community amenities	(606,298)	(193,845)	(419,397)
Recreation and culture	(555,140)	(420,377)	(742,509)
Transport	(14,170,481)	(11,370,883)	(5,262,678)
Other Property & Services	(88,717)	581,171	(14,500)
Economic services	(71,906)	(71,152)	(212,742)
Total Expense	(18,515,412)	(12,345,311)	(7,487,336)
Net result for the period	(9,562,896)	890,752	(1,037,807)

**SHIRE OF NGAANYATJARRAKU
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025**

11 OTHER INFORMATION

	2024/25 Budget	2023/24 Draft Actuals	2023/24 Budget Review
The net result includes as revenues	\$	\$	\$
(a) Interest earnings			
Investments	110,000	109,788	230,000
- Reserve accounts	250,000	312,489	140,000
- Other funds	250	257	250
Other interest revenue	360,250	422,534	370,250
* The Shire has resolved to charge interest under section 6.13 for the late payment of any amount of money.			
(b) Other revenue			
Reimbursements and recoveries	50,206	112621	12770
The net result includes as expenses	50,206	112621	12770
(c) Auditors remuneration			
Audit Services	35,360	24,090	24,100
Other Services			7,900
	35,360	24,090	32,000

SHIRE OF NGAANYATJARRAKU
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

12. ELECTED MEMBERS REMUNERATION

	2024/25 Budget	2023/24 Draft Actuals	2023/24 Budget Review
Elected member All			
Elected member 1			
President's allowance	6,500	6,000	6,000
Elected members attendance fees	6,350	5,735	6,110
Travel and accommodation expenses	4,200	697	1,500
	17,050	12,432	13,610
Elected member 2			
Deputy President's allowance	2,000	1,000	1,500
Meeting attendance fees	3,380	2,875	3,250
Travel and accommodation expenses	1,200		750
	6,580	3,875	5,500
Elected member (Resigned)			
Deputy President's allowance		375	
Meeting attendance fees		750	
Travel and accommodation expenses			
	0	1,125	0
Elected member 3			
Meeting attendance fees	3,380	2,875	3,250
Travel and accommodation expenses	1,200		750
	4,580	2,875	4,000
Elected member 4			
Meeting attendance fees	3,380	2,375	3,250
Travel and accommodation expenses	1,200		750
	4,580	2,375	4,000
Elected member 5			
Meeting attendance fees	3,380	240	3,250
Travel and accommodation expenses	1,200		750
	4,580	240	4,000
	37,370	21,797	31,110
Total Elected Member Remuneration	37,370	43,594	62,220
President's allowance	6,500	6,000	6,000
Deputy President's allowance	2,000	1,375	1,500
Meeting attendance fees	19,870	14,850	19,110
Travel and accommodation expenses	9,000	697	4,500
	37,370	22,922	31,110

**SHIRE OF NGAANYATJARRAKU
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025**

13. FEES AND CHARGES

By Program:	2024/25	2023/24 Draft Actuals	2023/24 Budget Review
	\$	\$	
Governance	100,250		250
Health	300		270
Education & Welfare	130,000	130,080	140,920
Housing	191,000	194,510	150,000
Community Amenities	32,500	31,958	32,109
Recreation & Culture	180,000	175,413	210,000
Economic Services	51,500	28,443	63,669
Transport	-		
	685,550	560,404	597,218

The subsequent pages detail the fees and charges proposed to be imposed by the local government.

Attachment 11.1 - Operations Report August 2024

Status	Subject	Action Taken
Ongoing	Compliance	<p>Electrical testing and tagging of Shire supplied appliances: Completed</p> <ul style="list-style-type: none"> Nil for reporting period. <p>Action: Operations Team to continue progressively testing Shire supplied electrical appliances in all Shire owned/managed properties.</p>
Ongoing	Fleet and Vehicle Management	<p>Vehicles Serviced Nil.</p> <p>Vehicles Repaired Toyota Prado Rego: 1HFB 600. Diff lock repaired. Vehicle taken to Pickles for public auction.</p> <p>Isuzu Rubbish Truck Rego: 1GDT 303. Repairs undertaken on PTO/hydraulic system.</p> <p>Ford Ranger Rego: 1HTZ 233. Driver side passenger window replaced after being smashed by youths.</p> <p>New Fleet/Vehicles Rubbish Truck – all quotes reviewed and Major Motors Isuzu recommended as preferred supplier. Preliminary advice given to Major Motors pending issuance of Shire purchase order.</p> <p>Multiple trailer manufacturers have been contacted to discuss option for rubbish trailers. Quote received from Papas Trailers, awaiting quotes from CE Body Builders and Able Trailers.</p> <p>Other The following vehicles/plant have been transported to Pickles in Perth for divestment through public auction:</p> <ul style="list-style-type: none"> Isuzu NQR450 Garbage Compactor truck 2014 Toyota Dyna II 6500 3-tonne tip truck 2002 Ford PJ Ranger Super Cab Chassis XL 4x4 Manual Diesel Utility 2007 Nissan Navara Dual Cab Utility (Manual Diesel) 2010 Trailer - ex Environmental Health Trailer - dual axle tipping <p>Action: Fleet utilisation being 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"> Removal and disposal of food items and rubbish. 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. Rubbish removal. Internal cleaning. <p>255A Motel Street, Warburton</p> <ul style="list-style-type: none"> Gardening and yard maintenance. <p>255B Motel Street, Warburton</p>

		<ul style="list-style-type: none"> • Internal cleaning. • Gardening and yard maintenance. <p>153 Cultural Centre Street, Warburton</p> <ul style="list-style-type: none"> • Gardening and yard maintenance. <p>Action: Operations Team to continue to undertake yard & building maintenance as required</p>
Ongoing	Roads	<p>Construction Works - Breakaway Earthmoving CAP Works Papulankutja Road Upgrade. 10mW x 200mm Compacted Gravel Pavement.</p> <ul style="list-style-type: none"> • SLK 99.9 – 101.71 Completed 11/8/2024 <p>Maintenance Works - Breakaway Earthmoving Great Central Road</p> <ul style="list-style-type: none"> • SLK 00 – 437 Pavement preservation Completed 7 – 8/8/2024. <p>Irrunytju and Wingelina Access Roads</p> <ul style="list-style-type: none"> • Maintenance Grading. Completed 17 - 23/7/2024 <p>Tjukurla Community Access Roads</p> <ul style="list-style-type: none"> • Maintenance Grading. Completed 24 - 28/2024 <p>Warakurna Community Access Roads</p> <ul style="list-style-type: none"> • Maintenance Grading. Completed 29/7 - 3/8/2024 <p>Wanarn Community Access Roads</p> <ul style="list-style-type: none"> • Maintenance Grading. Completed 06 -10/8/2024
Ongoing	Warburton Sport & Recreation	<p>Activities undertaken during reporting period:</p> <ul style="list-style-type: none"> • No information available for reporting period.
Ongoing	Warburton Waste Management	<p>Collection and disposal of general waste from all commercial, communal, and residential rubbish bins completed.</p> <p>Damaged waste bins swapped out at multiple residential properties with 'new' recycled 44-gallon drum waste bins.</p> <p>Non-commercial waste collection scheduled every Saturday.</p> <p>Action: Operations Team to continue waste collection and disposal</p>

Attachment 11.2 - Environmental Health and Building Services Action Report August 2024

Date	Subject	Action Taken
	EHO Orientation	<p>There was no site attendance in this reporting period due to the limited access to flights. However, the orientation process has continued with meeting HDWA staff (while in Perth for unrelated matters) and further telephone and teleconference meetings with other HDWA, DEMIRS and DWER personnel.</p> <p>Action – EHO to:</p> <ul style="list-style-type: none"> • continue to establish effective working relationships with members of communities and relevant agencies.
Ongoing	General Food Premises	<p>Collection of information has been completed and the annual report to the Health Dept WA is on target for completion by September 30th</p> <p>Action - EHO to:</p> <ul style="list-style-type: none"> • continue assisting the operators of food premises to ensure they provide suitable training to staff as required. • Complete the development of a register. • Prepare annual Report on the Shire's Food Act Related activities.
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. NO FURTHER ACTION TAKEN IN THE REPORTING PERIOD.</p> <p>Action - EHO to:</p> <ul style="list-style-type: none"> • monitor drinking water safety in Kanpa.
Ongoing	Covid-19	<p>Restrictions removed except for particular locations (e.g. hospitals, special care facilities etc).</p> <p>Action - EHO to:</p> <ul style="list-style-type: none"> • continue to monitor Covid-19 requirements.
Ongoing	Community Water Sampling Results	<p>The Shire is now included on the mailing list and receives water sample results from Water Corp.</p> <p>General</p> <p>Where water quality is substandard (primarily because of high nitrate levels) the Water Corp are providing bottled drinking water for vulnerable people.</p> <p>Discussions continue with the Corporation's ACWS Water Quality Team about future water quality planning for all the communities within the Shire.</p> <p>Action - EHO to:</p> <ul style="list-style-type: none"> • continue liaison with the responsible agencies and contractors. • continue to monitor the quality and safety of the drinking water provided in the Shire.
Ongoing	Mosquito-Borne Diseases (MBDs)	<p>The EHO continues the informal discussions with Health WA to remain informed of the potential options for preventative actions and assistance available in the event of future or more frequent heavy rainfall events.</p> <p>Action - EHO to:</p> <ul style="list-style-type: none"> • continue to monitor reported MBD incidents and Liaise with HDWA concerning any possible preventative actions.

Ongoing	Approvals	<p>The Shire received a request to re-issue a Demolition Permit at Lot 80 Fifth Street Warburton, that was approved last month. A new permit was issued to the new applicant, subject to the same conditions.</p> <p>The previously approved LV Washdown Bay at BHP's West Musgrave Project has been completed and approved for use, based on the photos and documents provided. A site inspection will be conducted to verify the information before the Final certificate is issued..</p>
Ongoing	Public Health Act Implementation	<p>Department recently released its handbook for implementation and enforcement of the Act and subsidiary legislation.</p> <p>As previously noted, the department seems to have some expectations that will be difficult for the shire to meet. Discussions with other local governments, EHO's and agencies to ensure the smoothest possible implementation for the Shire and communities while ensuring the shire is meeting its obligations.</p> <p>Action: EHO to complete a briefing paper and to continue monitoring the roll out of the legislation and any implications for the shire and its residents etc particularly in view of the Handbook recently developed and released by Health Dept WA.</p>

Attachment 12.1 - Payment Listing July 2024

Payment Listing July 2024				
Chq/EFT	Date	Name	Description	Payment
EFT5473	02/07/2024	NATS	Supply of goods and transport	17,932.00
EFT5474	02/07/2024	WARBURTON ROADHOUSE	Warburton Roadhouse account January - April 2024	7,674.70
EFT5475	02/07/2024	MILY (WARBURTON) STORE	Milk and supplies for Shire office	48.20
EFT5476	02/07/2024	MCLEODS	Professional fees February - April 2024	2,076.80
EFT5477	02/07/2024	Focus Networks	IT services and Monthly Saas agreement for June 2024	5,051.31
EFT5478	02/07/2024	Syndicate 87 Pty Ltd T/A Outback Internet	Supply Installation and Commissioning of Digital TV Transmitter System	56,859.00
EFT5479	02/07/2024	WESTERN DESERT MECHANICAL	Shire Vehicle repairs and maintenance	6,600.00
EFT5480	02/07/2024	BREAKAWAY C-/ KEY FACTORS	Hire of plant and equipment	99,379.28
EFT5481	02/07/2024	DKM WORKPLACE SOLUTIONS PTY LTD	HR support	473.00
EFT5482	02/07/2024	C.L BURSEY & T.R SARGENT (TERRY SARGENT AND ASSOCIATES)	Environmental Health contractor 27/05/2024 - 28/06/2024	18,755.00
EFT5483	02/07/2024	AUSTRALIAN COMMUNICATIONS AND MEDIA AUTHORITY (ACMA)	Broadcasting/retransmission license fees for Warburton and Blackstone 04/07/2024 - 03/07/2025	460.00
EFT5484	02/07/2024	IT VISION	SynergySoft annual renewal and 8x licences for 2024-2025	36,853.94
EFT5485	02/07/2024	NGAANYATJARRA COUNCIL REGIONAL HOUSING PROGRAM - Repairs & Maintenance	Lot 158 Ninth Street Warburton - repairs to toilet and security door	2,449.36
EFT5486	02/07/2024	MOORE AUSTRALIA (WA) Pty Ltd	Finance Oversight & Support May 2024, Monthly reports April and May 2024, Auditor Certification for SHP	18,212.33
EFT5487	02/07/2024	NGAANYATJARRA COUNCIL AC (NTU)	Gravel pit and road realignment clearances 29/05/2024 - 06/06/2024 Claim 1	25,667.40
EFT5488	04/07/2024	BREAKAWAY C-/ KEY FACTORS	Hire of plant and equipment	298,343.31
EFT5489	11/07/2024	BREAKAWAY C-/ KEY FACTORS	Hire of plant and equipment	294,314.87
EFT5490	16/07/2024	DAMIAN MCLEAN	Reimbursement for fuel and motel on return trip from attending NGA in Canberra	451.90
EFT5491	16/07/2024	NATS	Supply of goods and transport	2,251.44
EFT5492	16/07/2024	WARBURTON ROADHOUSE	Accommodation and meals for Assetval consultants 26/10/2023 - 01/11/2023	2,115.00
EFT5493	16/07/2024	MILY (WARBURTON) STORE	Milk and supplies for Shire office, catering supplies for Council meeting 26/06/2024	274.75
EFT5494	16/07/2024	OneMusic Australia	Music for Councils - Rural - Subscription 1 July 2024 - 30 June 2025	378.55
EFT5495	16/07/2024	AUSTRALIA POST	Postage June 2024	14.50
EFT5496	16/07/2024	NGAANYATJARRA Services (ELEC a/c)	Electricity account for May - June 2024	8,697.21
EFT5497	16/07/2024	Bob Waddell & Associates Pty Ltd	Rates End of Year 2023 - 2024, Rates MTV roll 2024-2025 reconciled and uploaded, rates modelling 2024-2025, ad hoc support	2,469.50
EFT5498	16/07/2024	Vocus Pty Ltd	Shire Office internet 01/07/2024 - 31/07/2024	935.00
EFT5499	16/07/2024	The Trustee for Integrated Human Resourcing Trust	General HR Support - June 2024	80.61
EFT5500	16/07/2024	Local Government Professionals Australia WA	Bronze Local Government Subscription 2024-2025	550.00
EFT5501	16/07/2024	Marsel Toska	Reimbursement to BMO for diesel for Shire vehicles and taxis enroute to and returning from Warburton	608.16
EFT5502	16/07/2024	BREAKAWAY C-/ KEY FACTORS	Hire of plant and equipment	275,795.53
EFT5504	16/07/2024	HOSPITALITY KALGOORLIE	Accommodation in Kalgoorlie for CEO and Shire President 27/06/2024 (enroute to attend NGA in Canberra)	432.00
EFT5505	16/07/2024	CHARTAIR PTY LTD	Return flights for EHO Kalgoorlie to Warburton 21/06/2024, Warburton to Kalgoorlie 28/06/2024	829.50
EFT5506	16/07/2024	CORE BUSINESS AUSTRALIA	Road Co-ordinator administrative assistance and WHS Advisory Support Services June 2024	2,365.00
EFT5507	24/07/2024	NATS	10,000 km service Shire Landcruiser 1HXJ715	400.00
EFT5508	24/07/2024	Focus Networks	Monthly MPS devices for June 2024	2,205.50
EFT5509	24/07/2024	WESTERN DESERT MECHANICAL	Shire Vehicle repairs and maintenance	4,416.50
EFT5510	24/07/2024	BREAKAWAY C-/ KEY FACTORS	Hire of plant and equipment	288,352.69
EFT5511	24/07/2024	MICHELLE BLACKHURST CONSULTANCY	Reimbursement to MC&CS DOT training expenses 24/06/2024 - 28/06/2024 (Shire to be reimbursed by DOT)	1,347.69
EFT5512	24/07/2024	PIVOTEL SATELLITE PTY LTD	Satellite phone and tracker charges 15/04/2024 - 14/07/2024	777.00
EFT5513	24/07/2024	CHARTAIR PTY LTD	Flight for OM Warburton to Alice Springs 11/07/2024	365.00
EFT5514	26/07/2024	BREAKAWAY C-/ KEY FACTORS	Hire of plant and equipment	102,374.89
EFT5515	26/07/2024	GOLDFIELDS VOLUNTARY REGIONAL ORG OF COUNCIL	GVROC subscriptions fee for 2024/2025	38,500.00
EFT5516	26/07/2024	NGAANYATJARRA COUNCIL REGIONAL HOUSING PROGRAM - Repairs & Maintenance	Building and electrical repairs Lot 154 Motel St, Warburton	5,368.13
EFT5517	26/07/2024	CORE BUSINESS AUSTRALIA	WHS Monitor annual subscription and WHS Q-Tap and N-Tap labels annual subscription 2024-2025	12,687.81
EFT5518	26/07/2024	MOORE AUSTRALIA (WA) Pty Ltd	Finance Oversight & Support, Additional on demand accounting support, Governance assistance, Poliy and CEO procedures review June 2024	14,011.25
EFT5519	26/07/2024	thinkproject Australia Pty Ltd	Rental of pocket RAMM software and RAMM Transport Asset Annual Support and Maintenance Fee 01/07/2024 - 30/06/2025	10,838.24
EFT5520	31/07/2024	DAMIAN MCLEAN	OCM fee for 31/07/2024	510.00

EFT5521	31/07/2024	Julie Porter	OCM fee for 31/07/2024	250.00
EFT5522	31/07/2024	JOYLENE FRAZER	OCM fee for 31/07/2024	250.00
EFT5523	31/07/2024	DEBRA FRAZER	OCM fee for 31/07/2024	250.00
PAY	03/07/2024	Payroll Direct Debit Of Net Pays	Payroll Direct Debit Of Net Pays	28,961.92
DD3037.1	03/07/2024	Aware Super	Superannuation contributions	1,260.94
DD3037.2	03/07/2024	PANORAMA SUPER	Superannuation contributions	476.17
DD3037.3	03/07/2024	HOST PLUS	Superannuation contributions	1,300.28
DD3037.4	03/07/2024	CBUS SUPERANNUATION	Superannuation contributions	842.74
DD3037.5	03/07/2024	NETWEALTH SUPER ACCELERATOR PERSONAL	Superannuation contributions	759.42
DD3037.6	03/07/2024	AUSTRALIAN SUPER	Superannuation contributions	398.08
DD3045.2	11/07/2024	Westpac Credit Card CEO	Westpac Credit Card CEO direct debit payment	5,551.27
DD3045.1	11/07/2024	Westpac Credit Card OM	Westpac Credit Card OM direct debit payment	850.48
DD3047.1	01/07/2024	WESTPAC BANK	Westpac bank and merchant fees for June 2024	138.48
DD3047.2	01/07/2024	Westpac Credit Card CEO	Westpac - CEO credit card topup by direct transfer 01/07/2024	5,000.00
DD3047.3	03/07/2024	COMMONWEALTH BANK OF AUSTRALIA	CBA Merchant fee for June 2024	17.21
DD3047.4	12/07/2024	Telstra Limited	Telstra mobile and landline accounts 17/06/2024 - 16/07/2024	1,255.41
DD3047.5	20/07/2024	Navman Wireless Australia Pty Ltd	Satellite tracker and SatComm service fees 05/06/2024 - 04/07/2024	771.54
PAY	17/07/2024	Payroll Direct Debit Of Net Pays	Payroll Direct Debit Of Net Pays	30,798.54
DD3049.1	17/07/2024	Aware Super	Superannuation contributions	1,528.27
DD3049.2	17/07/2024	PANORAMA SUPER	Superannuation contributions	476.17
DD3049.3	17/07/2024	HOST PLUS	Superannuation contributions	1,405.77
DD3049.4	17/07/2024	CBUS SUPERANNUATION	Superannuation contributions	842.74
DD3049.5	17/07/2024	MACQUARIE SUPERANNUATION PLAN	Superannuation contributions	759.42
DD3049.6	17/07/2024	AUSTRALIAN SUPER	Superannuation contributions	398.08
PAY	31/07/2024	Payroll Direct Debit Of Net Pays	Payroll Direct Debit Of Net Pays	29,602.32
DD3055.1	29/07/2024	DEPT OF TRANSPORT	Superannuation contributions	3,657.30
DD3058.1	31/07/2024	Aware Super	Superannuation contributions	1,260.94
DD3058.2	31/07/2024	PANORAMA SUPER	Superannuation contributions	476.17
DD3058.3	31/07/2024	HOST PLUS	Superannuation contributions	1,405.77
DD3058.4	31/07/2024	CBUS SUPERANNUATION	Superannuation contributions	842.74
DD3058.5	31/07/2024	MACQUARIE SUPERANNUATION PLAN	Superannuation contributions	759.42
DD3058.6	31/07/2024	AUSTRALIAN SUPER	Superannuation contributions	398.08
DD3063.1	29/07/2024	Westpac Credit Card OM	Westpac - OM credit card topup by direct transfer 29/07/2024	2,000.00
TOTAL				1,796,499.52



Shire of **Ngaanyatjaraku**
ON A JOURNEY

Disability Access and Inclusion Plan 2024-2028



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1. Disability Access and Inclusion Planning

The Shire of Ngaanyatjarraku is committed to ensuring people with disability have equal access to facilities, functions and services provided by the Shire.

The aim of disability access and inclusion planning is to assist the Shire with the coordination and planning of initiatives to ensure that all community members have equal access to:

- Services and events
- Buildings and facilities
- Information
- Customer service
- Complaints processes
- Public consultations
- Employment opportunities at the Shire

1.1 Legislation

The Disability Access and Inclusion Plan (DAIP) is a legislative requirement under the Western Australian Disability Services Act (1993) and supports several international and local legislative and good practice initiatives including:

- United Nations Convention on the Rights of Persons with Disabilities 2006.
- Australian Human Rights Commission Act 1986.
- Commonwealth Disability Discrimination Act 1992.
- Fair Work Act 2009.
- National Disability Insurance Scheme Act 2013.
- National Disability Strategy 2021-2031.
- State Disability Strategy 2020-2030.
- Public Sector Employment Outcomes 2020-2025
- Shire of Ngaanyatjarraku Strategic Community Plan 2021-2031.

2. Shire of Ngaanyatjarraku Overview

The Shire encompasses an area of 159,948 square kilometres and is located approximately 1,542 square kilometres from Perth. The region is diverse in natural beauty from the magnificent Rawlinson ranges to the red sandy plains of the Gibson Desert.

The Shire's main community is Warburton, which is also the largest of the ten indigenous communities within the Shire. The Shire offices are located at the Tjulyuru Cultural and Civic Centre in Warburton.

Each community within the Shire is contained with the 99-year leases held by the Ngaanyatjarra Council (Aboriginal Corporation) on behalf of the traditional owners of the land. The communities include:

- Warburton (Milyirrtjarra)
- Wingellina (Irrunytju)
- Blackstone (Papulankutja)
- Jameson (Mantamaru)
- Warakurna
- Tjirrkarli
- Tjukurla
- Wanarn
- Patjarr (Karliywara)
- Pira Kata (Kanpa)

Each community is an autonomous, separately incorporated body (as association) incorporated under either a Commonwealth Act (the Aboriginal Councils and Associations Act 1976) or a Western Australian State Government Act (the Associations Incorporations Act 1895-2015). Incorporation of each of their community organisations empowers the Ngaanyatjarra people, through their Board to make their own social and economic planning decisions for meeting current and future needs and future developments.

2.1 Functions, Facilities and Services

The Shire of Ngaanyatjarraku is responsible for the provision of “mainstream” local government and delivery of services to the ten communities and visitors within its boundaries.

Services to Property:

- Provision and maintenance of roads;
- Construction and maintenance of community buildings and facilities;
- Waste management services;
- Litter control;
- Planting and caring for street trees;
- Street lighting;
- Television and radio re-transmission;
- Bush fire control.

Services to the Community:

- Provision and maintenance of playing areas and ovals;
- Provision of sport and recreation programs;
- Economic development through art programs;

- Special project management.

Regulatory Services:

- Planning of road systems;
- Building approvals;
- Environmental health services;
- Compliance services.

General Administration:

- Public Information service;
- Lodging of complaints;

Processes of Government:

- Ordinary and special Local Government and committee meetings;
- Elector's meetings and election of Council Members;
- Liaison with government departments and external agencies;
- Community consultations.

2.2 People with Disability in the Shire of Ngaanyatjarraku

The Western Australian Disability Services Act (1993) defines disability as a condition that:

- is attributable to an intellectual, cognitive, neurological, sensory or physical impairment or a combination of these impairments;
- is permanent; and
- may or may not be episodic in nature.

Disability may result in a person having a substantially reduced capacity for communication, social interaction, learning or mobility and a need for continuing support services in daily life. Some disabilities, such as epilepsy, are hidden, while others, such as cerebral palsy, may be visible.

The Australian Bureau of Statistics conducts a survey of Disability, Ageing and Carers (DAC) every five years. Data from the DAC Survey 2022 estimated 21.4% of the Australian population (5.5 million) have a disability. This is an increase from 17.7% in 2018. If you add to that the estimated 3 million Australians who are carers, then disability impacts approximately one third of the population¹.

¹ Australian Bureau of Statistics. (2022). *Disability, Ageing and Carers, Australia: Summary of Findings methodology*. ABS. <https://www.abs.gov.au/methodologies/disability-ageing-and-carers-australia-summary-findings-methodology/2022>.

The Shire of Ngaanyatjarraku was home to an estimated 1,358 people in 2021. According to the findings of the DAC Survey 2018, approximately one third of these people are likely to be impacted by disability. In the 2021 Census, respondents had the option of reporting their long-term health condition. 21.7% of the Shire of Ngaanyatjarraku population indicated that they suffer from long term health conditions, 65.8% reported not having a long-term health condition, and a further 12.5% did not state their long-term health condition. According to the DAC Survey 2018, the proportion of Aboriginal and Torres Strait Islander people with disability varied somewhat by where people lived. 18.1% of the Australian Aboriginal and Torres Strait Islander population living in remote areas had disability.

3. Disability Access and Inclusion Plan Review

The Shire's DAIP 2019-2022 was adopted at the Ordinary Council Meeting held 28 August 2019. It provided a planned approach to progressively address barriers to access and inclusion across all areas of the Shire's responsibility.

A review of the DAIP 2019-2022 has now been completed. This included reviewing planned actions, documenting achieved outcomes and identifying gaps in delivery.

To comply with the Western Australian Disability Services Act 1993, the DAIP must be reviewed at least every 5 years (including public consultation) and report DAIP progress by 04 July every year to the Department of Communities.

The DAIP 2019-2022 was due for review in 2022 however, this review was not undertaken. This DAIP is for the period 2024-2028 to realign with the 5-year cycle.

3.1 Progress in Access and Inclusion Since 2016

The Shire has found that the planned approach to progressively addressing barriers to access and inclusion across all areas of the Shire's responsibility has resulted in many initiatives and has assisted the Shire to make progress towards better access.

The Shire has implemented a number of initiatives over the last six years to improve access and inclusion. Some examples follow.

Improving Access to Services and Events

- The Shire ensures flexible options for community members to access services.

Improving Access to Buildings and Facilities

- The Shire administration office has been fitted with a purpose-built lowered service counter to enable wheelchair bound people to adequately and comfortably be served.
- With many of the community facilities in the Shire being managed by the Ngaanyatjarra Council, the Shire communicates any identified opportunities to

improve disability access and inclusion at Ngaanyatjarra Council managed facilities to the Ngaanyatjarra Council.

Improving Access to Information

- The Shire’s website moved to a Spark platform which is compliant with ‘Web Content Accessibility Guidelines (WCAG) 2.0’ making information more accessible to a wider range of people. The website has been designed to:
 - help users navigate and find content;
 - make text readable and understandable;
 - make things easier to see through use of contrast;
 - give users enough time to read and use content;
 - make content appear and operate in predictable ways;
 - maximise compatibility with current and future technologies.
- Important communication, marketing and advertising material is distributed through written communication methods (electronic (social media, website and email networks) and printed (community notice boards) and verbally communicated where needed.
- The Shire revised our style guide to incorporate accessible guidelines.
- Information about disability services was promoted.
- Translation of some information into Ngaanyatjarra Language was implemented to assist the community to read and understand the communications.

Improving Staff Skills

- The Human Resources team has committed to producing a policy to promote a more inclusive workplace.

Improving Access to Complaints and Consultation Mechanisms

- The Shire promotes a number of ways for people to make complaints and comments including phone and online through the website.
- The Shire promotes consultation processes with the public through a number of different means to ensure that all people have adequate access.

Improving Access to Employment

- The Shire promotes that it is an inclusive workplace and encourages applicants of all abilities to apply for vacant positions.
- Recruitment practices are reviewed regularly.
- The Human Resources team has committed to producing a policy to promote a more inclusive workplace.
- Advertisements for vacancies include the statement that the Shire is an Equal Opportunity Employer.
- Flexible employment options are available for employees with disability.

4. Public Consultation for the DAIP 2024-2028

The Shire completed its initial DAIP following a process of public consultation which comprised a public notice that a draft DAIP had been prepared as a guiding document for the compilation of a final DAIP. The notice advertised:

- The draft DAIP could be inspected at the Shire administration office in Warburton.
- Hard copies or electronic copies of the DAIP are available, without charge, on request to the Shire.
- Written or verbal submissions on the draft DAIP were invited.
- The draft DAIP was available on the Shire's website.

The revision to produce the DAIP 2019-2022 and the DAIP 2024-2028 were subject to a similar process to that of the initial DAIP.

A consultation was also carried out with Shire staff to identify barriers to access and inclusion from an internal perspective, as well as potential strategies to be incorporated into the new DAIP.

Consultation Findings

To be reported following the public comment period. Following the consultation process, the draft will be amended to reflect the feedback received.

5. Disability Access and Inclusion Plan 2024-2028 Strategies

The Disability Access and Inclusion Plan 2024-2028 builds upon the work already achieved in ensuring that people with disability have equal access to facilities, functions and services provided by the Shire.

The following strategies address the outcomes mandated in the WA Disability Services Act (1993):

Outcomes		Strategies	
1.	People with disability have the same opportunities as other people to access services of, and any event organised by, the Shire of Ngaanyatjarraku.	1.1	Advocate for more accessible programs and services.
		1.2	Highlight the consideration of equitable access for people with disability to current service providers.
		1.3	Ensure people with disability are considered in emergency and disaster planning.
		1.4	Extend an open invitation to staff, community members and key stakeholders to provide feedback about access and inclusion difficulties they have encountered in relation to services and events.
2.	People with disability have the same opportunities as other people to access buildings and other facilities of the Shire of Ngaanyatjarraku.	2.1	Incorporate best practice in access and inclusion when upgrading buildings and facilities.
		2.2	Undertake an access audit when assessing the general.
3.	People with disability receive information from the Shire of Ngaanyatjarraku in a form that will enable them to access the information as readily as other people are able to access it.	3.1	Continue to improve accessibility of information through all of the Shire's communication channels.
		3.2	Endeavour to meet all requests to make information accessible, particularly where requests are achievable through current software and hardware capabilities already held by the Shire.

4.	People with disability receive the same level and quality of service from the staff of the Shire of Ngaanyatjarraku as other people receive from the staff of a public authority.	4.1	Provide information about disability access and inclusion to staff to support them to provide quality customer service.
5.	People with disability have the same opportunities as others to provide feedback to the Shire of Ngaanyatjarraku.	5.1	Continue to ensure processes for complaint receipt and lodgement are flexible to cater for the requirements of people with disability, and proactively respond where processes are identified as being deficient.
		5.2	Provide numerous mechanisms for feedback to be lodged to cater for all abilities.
6.	People with disability have the same opportunities as other people to participate in any public consultation by the Shire of Ngaanyatjarraku.	6.1	Continue to ensure processes for public consultation is flexible to cater for the requirements of people with disability, and proactively respond where processes are identified as being deficient.
		6.2	Provide numerous mechanisms for public consultation participation, to cater for all abilities.
7.	People with disability have the same opportunities as other people to obtain and maintain employment in the Shire of Ngaanyatjarraku.	7.1	Continue to ensure processes for employment is flexible to cater for the requirements of people with disability, and proactively respond where processes are identified as being deficient.
		7.2	Review the recruitment process to attract people with disability.
		7.3	Communicate that the Shire is an equal opportunity employer during recruitment advertising period for vacant positions.

6. Governance

8.1 Implementation

Planning and implementation processes are the responsibility of the Chief Executive Officer.

8.2 Resourcing

The Disability Access and Inclusion Plan 2024-2028 is resourced through normal operational funding. Opportunities to secure external funding will also be sought.

8.3 Promotion

The Shire will promote the availability of the Disability Access and Inclusion Plan 2024-2028 by:

- On the Shire of Ngaanyatjarraku website
- On Shire of Ngaanyatjarraku social media
- On the Shire administration office community notice board
- To all staff via email

8.4 Reporting

The Disability Access and Inclusion Plan 2024-2028 will be lodged with the Department of Communities, reported on annually and reviewed at least every five years.