



# Shire of **Ngaanyatjaraku**

ON A JOURNEY

## **ATTACHMENTS**

**Ordinary Council Meeting  
28 May 2025**



## Attachments

Item No	Title	Page No.
10.2	Payments by Employees via Purchasing Cards – April 2025	3
10.4	Council Resolution Register	4
10.5	Audit, Risk and Improvement Committee – Terms of Reference	6
10.7	Review of Delegations	12
11.1	Action Report – Operational Services	53
12.1	Monthly Payment Listings – April 2025	55
12.2	Monthly Statement of Financial Activity for April 2025	58

## Attachment 10.2 Payment by Employees via Purchasing Cards – 26 February to 25 March 2025

Date	Description	Amount
27 Mar 2025	QANTAS0812368445683 NSW AUS	321.20
27 Mar 2025	QANTAS0812368444259 NSW AUS	628.70
27 Mar 2025	CARD FEEClick for details	10.00
29 Mar 2025	HOSPITALITY PL KALGOORLIE AUS	177.13
30 Mar 2025	Rydges Kalgoorlie OPI Kalgoorlie AUS	101.50
30 Mar 2025	CRED VOUCHER QANTAS0812368444259 NSW AUS	-525.50
30 Mar 2025	QANTAS081HQA9X2PHDY MASCOT AUS	205.00
30 Mar 2025	Perth Airport Pty Ltd Perth Airpo AUS	232.30
30 Mar 2025	Reddy Express 6959Redd Leonora AUS	184.61
31 Mar 2025	CRED VOUCHER Rydges Kalgoorlie AUS	-101.50
31 Mar 2025	AMPOL KALGOORLI 55415F KALGOORLIE AUS	57.47
31 Mar 2025	Jaycar Electronics Midland AUS	99.95
2 Apr 2025	POST KARRATHA POST SHO KARRATHA AUS	23.45
2 Apr 2025	QANTAS0812368690866 NSW AUS	491.80
4 Apr 2025	QANTAS0812368785365 NSW AUS	578.39
4 Apr 2025	Quest Innaloo Innaloo AUS	1,122.00
5 Apr 2025	HOSPITALITY PL KALGOORLIE AUS	273.78
5 Apr 2025	QANTAS0812368790679 NSW AUS	376.97
5 Apr 2025	QANTAS0812368826357 NSW AUS	612.44
5 Apr 2025	VTC-Online Yulara AUS	307.75
11 Apr 2025	QANTAS0812369077285 NSW AUS	1,354.78
12 Apr 2025	HOSPITALITY PL KALGOORLIE AUS	696.77
12 Apr 2025	QANTAS0812369110877 NSW AUS	1,419.49
13 Apr 2025	Novotel Perth Langley Perth AUS	228.15
14 Apr 2025	CRED VOUCHER Novotel Perth Langley Perth AUS	-50.70
14 Apr 2025	GM TAXIPAY MASCOT AUS	60.38
14 Apr 2025	UBER *TRIP HELP.UBER.C 14518236738 AUS	30.10
17 Apr 2025	STARLINK INTERNET Sydney AUS	374.00
22 Apr 2025	QANTAS0812369473901 NSW AUS	748.96
22 Apr 2025	QANTAS0812369473983 NSW AUS	558.79
22 Apr 2025	STARLINK INTERNET Sydney AUS	529.00
23 Apr 2025	JETSTARZK3MTV COLLINGWOOD AUS	36.38
23 Apr 2025	QANTAS0812369509924 NSW AUS	558.79
23 Apr 2025	QANTAS0812369523351 NSW AUS	383.10
23 Apr 2025	Skippers Aviation Subiaco AUS	47.71
24 Apr 2025	POST KARRATHA POST SHO KARRATHA AUS	15.85
24 Apr 2025	QANTAS0812369564812 NSW AUS	568.48
	<b>Total</b>	<b>12,737.47</b>

## Attachment 10.4 –Council Resolution Database – May 2025

Resolution Reference	Resolution	Entry Date	Completion Date	Officer	Action	Resolution Status
10.7 26032025	1. Authorise the Chief Executive Officer to waive adopted Fees and Charges for the rental of Lot 255b Motel Street, Warburton; and 2. Authorises Lot 255b Motel Street, Warburton to be provided to Ngaanyatjarra Council Group on a month -to-month basis, to be reviewed in three months.	27-Mar-2025	27-Mar-2025	D.Mosel	Ongoing	Review in June 2025
10.8 26032025	1. Authorise the Chief Executive Officer to waive adopted Fees and Charges for the rental of Lot 183, Warburton;(Early Years Complex) 2. Authorises Lot 183 Warburton (Early Years Complex) to be provided to , Ngaanyatjarra Council Group on a month -to-month basis, to be reviewed in three months.	27-Mar-2025	27-Mar-2025	D.Mosel	Ongoing	Review in June 2025
9.1.29042025	That the minutes of the Ordinary Council Meeting held on 26 March 2025 at the Council Chambers, Tjulyuru Cultural and Civic Centre, Warburton Community be confirmed as a true and accurate record of that meeting.	29-Apr-2025	29-Apr-2025	D.Mosel	No further action required	Complete
10.1.29042025	That Council note the Council Investment Register detailing investment activity for March 2025 within the Financial report. (Attachment 12.2).	29-Apr-2025	29-Apr-2025	D.Mosel	No further action required	Complete
10.2.29042025	That Council receive the listing of payments made by authorised employees using transaction cards for the period of 26 February to 25 March 2025 , \$12,721.03 (Attachment 10.2)	29-Apr-2025	29-Apr-2025	D.Mosel	No further action required	Complete
10.3.29042025	That Council receive the Chief Executive Officers Report for 26 March – 28 April 2025	29-Apr-2025	29-Apr-2025	D.Mosel	No further action required	Complete

10.4.29042025	That Council receive the Council Resolution Register for April 2025 as presented in this meeting agenda, as a true and correct record, and confirms that it is satisfied that decisions marked as 'complete' have been fully enacted to the satisfaction of Council (Attachment 10.4)	29-Apr-2025	29-Apr-2025	D.Mosel	No further action required	Complete
10.5.29042025	1. Declare, in accordance with section 4.20(4) of Local Government Act 1995, the Electoral Commission to be responsible for the conduct of the 2025 ordinary election, together with any other elections or polls which may be required. 2. Decide, in accordance with section 4.61(2) of the Local Government Act 1995 that the method of conducting the election will be as a Postal election. (Attachment 10.5)	29-Apr-2025	29-Apr-2025	D.Mosel	Sent WAEC notification of Council resolution via email 12/5/25	Complete
11.1.29042025	That Council receive the Operational Services Action Report for March 2025 (Attachment 11.1).			D.Mosel	No further action required	Complete
11.2.29042025	That the Council received the month payment listing for March 2025 payments of \$296,243.55. (Attachment 12.1)	29-Apr-2025	29-Apr-2025	D.Mosel	No further action required	Complete
12.2.29042025	That Council receive the Monthly Financial Report for the periods ended March 2025. (Attachment 12.2)	29-Apr-2025	29-Apr-2025	D.Mosel	No further action required	Complete



## **Audit Risk and Improvement Committee Terms of Reference**

## **1. ESTABLISHMENT**

The Audit Risk and Improvement Committee is established in accordance with Part 7 of the *Local Government Act 1995* and the *Local Government (Audit) Regulations 1996* which requires all local governments to establish an audit committee.

These Terms of Reference outline the Committee's objectives, powers, composition and membership, terms of membership, meetings, quorum, duties and responsibilities of both the Committee and its members.

## **2. OBJECTIVES**

The primary objective of the Audit Risk and Improvement Committee is to accept responsibility for the annual external audit and liaise with the Shire's auditor so that Council can be satisfied with the performance of the Shire in managing its financial affairs.

Reports from the Committee will assist Council in discharging its legislative responsibilities of controlling the Shire's affairs, determining the Shire's policies and overseeing the allocation of the Shire's finances and resources. The Committee will ensure openness in the Shire's financial reporting and will liaise with the CEO to ensure the effective and efficient management of the Shire's financial accounting systems and compliance with legislation.

The Committee is to facilitate -

- the enhancement of the credibility and objectivity of external financial reporting;
- effective management of financial and other risks and the protection of Council assets;
- compliance with laws and regulations as well as use of best practice guidelines relative to audit, risk management, internal control and legislative compliance; and
- the provision of an effective means of communication between the external auditor, the CEO and the Council.

## **3. POWERS OF THE COMMITTEE**

The Audit Risk and Improvement Committee is to report to Council and provide appropriate advice and recommendations on matters relevant to its term of reference. This is in order to facilitate informed decision-making by Council in relation to the legislative functions and duties of the Shire that have not been delegated to the CEO.

The Committee is a formally appointed Committee of Council and is responsible to that body. The Committee does not have executive powers or authority to implement actions in areas over which the CEO has legislative responsibility and does not have any delegated financial responsibility. The Committee does not have any management functions and cannot involve itself in management processes or procedures.

## 4. COMPOSITION AND MEMBERSHIP

As stipulated by section 7.1A of the *Local Government Act 1995*, the Shire must:-

1. ..."establish an audit committee of 3 or more persons to exercise the powers and discharge the duties conferred on it.
2. Three members of the audit committee of a local government are to be appointed\* by the local government and at least 3 of the members, and the majority of the members are to be council members. \* *Absolute majority required*
3. A CEO is not to be a member of an audit committee and may not nominate a person to be a member of an audit committee or have a person to represent him or her as a member of an audit committee.
4. An employee is not to be a member of an audit committee."

Members of the Committee are appointed by the Council. Accordingly, the Shire of Ngaanyatjaraku, Audit Risk and Improvement Committee will consist of the President and all Councillors. All members shall have full voting rights.

In accordance with section 5.12 of the *Local Government Act 1995*:-

- (1) The members of a council are to elect a presiding member and deputy presiding members in accordance with Schedule 2.3.

The CEO or his/her nominee is to be available to attend meetings to provide advice and guidance to the committee. Other Council Officers may attend meetings as and when required.

Council's Auditor may be invited to attend meetings of the Committee and should attend meetings relating to the draft annual financial report and results of the external audit.

## 5. TERMS OF MEMBERSHIP

The members of the Committee are appointed until:

- a) The person no longer holds the office by which the person became a member; or
- b) The person resigns from membership of the committee; or
- c) The next ordinary election day,

whichever happens first, in accordance with section 5.11 of the *Local Government Act 1995*.

Council shall appoint the Presiding and Deputy Presiding member.



## 6. MEETINGS

The Committee shall meet at least twice annually.

Additional meetings shall be convened at the discretion of the presiding person.

As an indicative guide the Committee should meet at least twice annually with meetings arranged to coincide with relevant Council deadlines, for example, to coincide with the finalisation of the budget reviews, engagement of the External Auditors and the finalisation of the financial statements.

If the presiding member of the Committee is absent, unable or unwilling to perform the functions of presiding member, or the office of presiding member is vacant, then the deputy presiding member may perform the functions of presiding member.

If the deputy presiding member of the Committee is absent, unable or unwilling to perform the functions of presiding member, or the office of deputy presiding member is vacant, then the committee members present at the meeting are to choose one of themselves to preside at the meeting.

## 7. QUORUM

The quorum necessary for the transaction of business shall be "at least 50% of the number of offices (whether vacant or not) of members of the committee in accordance with section 5.19 of the *Local Government Act 1995*, and in this case, means three members. A duly convened meeting of the Committee at which a quorum is present shall be competent to exercise all or any of the authorities, powers and discretions vested in it or exercisable by the Committee.

## 8. ORDER OF BUSINESS

The order of business of any meeting shall be as follows, or as near thereto as shall be practicable, but for the greater convenience of the committee at any particular meeting, it may be altered by resolution to that effect:

- i. Present;
- ii. Apologies;
- iii. Leave of Absence;
- iv. Declaration of Interests;
- v. Question Time;
- vi. Declaration by Members whether they have given due consideration to all matters contained in the Business Paper presently before the meeting;
- vii. Confirmation of Minutes;
- viii. Motions of which previous Notice has been given;
- ix. Reports by the CEO and Executive Officers;
- x. Urgent Business; and
- xi. Confidential Business.

## 9. ADMINISTRATIVE SUPPORT AND REPORTING

The CEO shall provide secretarial and administrative support to the Committee.

Reports and recommendations of each Committee meeting shall be presented to the next ordinary meeting of the Council.

## 10. DUTIES AND RESPONSIBILITIES OF THE COMMITTEE

The duties and responsibilities of the Committee will be –

- a) Provide guidance and assistance to Council as to the carrying out the functions of the Shire in relation to audits;
- b) Develop and recommend to Council an appropriate process for the selection and appointment of a person as the Shire's auditor;
- c) Develop and recommend to Council –
  - a list of those matters to be audited; and
  - the scope of the audit to be undertaken;
- d) Recommend to Council the person or persons to be appointed as auditor;
- e) Develop and recommend to Council a written agreement for the appointment of the external auditor. The agreement is to include –
  - the objectives of the audit;
  - the scope of the audit;
  - a plan of the audit;
  - details of the remuneration and expenses to be paid to the auditor; and
  - the method to be used by the Shire to communicate with, and supply information to, the auditor;
- f) Meet with the auditor once in each year and provide a report to Council on the matters discussed and outcome of those discussions;
- g) Liaise with the CEO to ensure that the Shire does everything in its power to –
  - assist the auditor to conduct the audit and carry out his or her other duties under the Local Government Act 1995; and
  - ensure that audits are conducted successfully and expeditiously;
- h) Examine the reports of the auditor after receiving a report from the CEO on the matters and –
  - determine if any matters raised require action to be taken by the Shire; and
  - ensure that appropriate action is taken in respect of those matters;
- i) Review the report prepared by the CEO on any actions taken in respect of any matters raised in the report of the auditor and presenting the report to Council for adoption prior to the end of the next financial year or 6 months after the last report prepared by the auditor is received, whichever is the latest in time;
- j) Review the scope of the audit plan and program and its effectiveness;
- k) Review the Shire's draft annual financial report, focusing on –
  - accounting policies and practices;
  - changes to accounting policies and practices;
  - the process used in making significant accounting estimates;
  - significant adjustments to the financial report (if any) arising from the audit process;
  - compliance with accounting standards and other reporting requirements; and
  - significant variances from prior years;
- l) Consider and recommend adoption of the annual financial report to Council. Review any significant changes that may arise subsequent to any such recommendation but before the annual financial report is signed;

- m) Address issues brought to the attention of the Committee, including responding to requests from Council for advice that are within the parameters of the Committee's terms of reference;
- n) Seek information or obtain expert advice through the CEO on matters of concern within the scope of the Committee's terms of reference following authorisation from the Council;
- o) Review the annual Compliance Audit Return and report to the Council the results of that review; and
- p) Consider the CEO's biennial reviews of the appropriateness and effectiveness of the Shire's systems and procedures in regard to risk management, internal control and legislative compliance, in accordance with Local Government (Audit) Regulations 1996, Reg 17, required to be provided to the Committee, and report to the Council the results of those reviews.
- q) Consider the CEO's four yearly reviews of the appropriateness and effectiveness of the financial management systems and procedures in accordance with Local Government (Financial Management) Regulations 1996, Reg.5(2)(c), and report to the Council the results of those reviews.

## **11. RESPONSIBILITIES OF THE COMMITTEE MEMBERS**

Members of the Committee are expected to understand and observe the legal requirements of the *Local Government Act 1995* and associated regulations.

Members are also expected to:

- Disclose financial interests in accordance with Part 5, Division 6 of the *Local Government Act 1995*;
- Act in the best interests of the Council;
- Apply good analytical skills, objectivity, and good judgement;
- Express opinions constructively and openly, raise issues that relate to the Committee's responsibilities and pursue independent lines of enquiry; and
- Contribute the time required to review the papers provided.



Shire of **Ngaanyatjaraku**  
ON A JOURNEY

Attachment 10.7

# Register of Delegations

**2024/2025**

[Table of Contents](#)

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<b>Delegation of Authority</b> .....	3
<b>Example Delegation</b> .....	4
<b>1 Local Government Act 1995 Delegations</b> .....	5
1.1 Delegations to CEO.....	5
1.1.1 Appointment of Authorised Persons .....	5
1.1.2 Payment to Employees in Addition to Contract or Award .....	6
1.1.3 Payment from Municipal Fund or Trust Fund .....	7
1.1.4 Power to Invest and Manage Investments.....	8
1.1.5 Tenders and Expressions of Interest for Supply of Goods and Services .....	9
1.1.6 Declare Vehicle is Abandoned Vehicle Wreck.....	11
1.1.7 Disposing of Confiscated or Uncollected Goods.....	12
1.1.8 Close Thoroughfare to Vehicles .....	13
1.1.9 Disposal of Property.....	15
1.1.10 Senior Employees – Revoked 24 June 2020 <b>Error! Bookmark not defined.</b>	16
1.1.11 Obstructions on Thoroughfare.....	1617
1.1.12 Gates Across Public Thoroughfare.....	1819
1.1.13 Dangerous Excavations in or Near Public Thoroughfare .....	2024
1.1.14 Crossing from Public Thoroughfare to Private Land or Private Thoroughfare 2022	
1.1.15 Private Works On, Over or Under Public Places .....	2324
1.1.16 Power to Write Off Debts .....	2425
1.1.17 Legal Representation Costs for an Elected Member or Employee .....	2526
1.1.18 Determine Application for Rates Exemption .....	2627
1.1.19 Authorise Persons to Receive Complaints and Withdrawals of Complaints 2728	
1.1.20 Appointment of Acting CEO .....	2829
<b>2 Building Act 2011 Delegations</b> .....	2930
2.1 Delegations to CEO.....	2930
2.1.1 Grant or Refuse a Building Permit.....	2930
2.1.2 Grant or Refuse a Demolition Permit.....	3132
2.1.3 Grant of Occupancy Permit or Building Approval Certificate.....	3334
2.1.4 Building Orders .....	3536
2.1.5 Grant or Refuse Approval of Battery Powered Smoke Alarms.....	3738
<b>3 Food Act 2008 Delegations</b> .....	3839
3.1 Delegations to CEO.....	3839
3.1.1 Prohibition Orders .....	3839
3.1.2 Registration of Food Businesses.....	4041
3.1.3 Appoint Authorised Officers and Designated Officers.....	4142

## Delegation of Authority

The aim of delegated authority is to assist with improving the time taken to make decisions within the constraints allowed by the relevant legislation.

Section 5.42 of the Local Government Act 1995 allows a local government to delegate to the Chief Executive Officer the exercise of any of its powers or the discharge of any of its duties under the Act (other than those under section 5.43).

Section 5.44 of the Act provides for the Chief Executive Officer to delegate any of their powers to another employee however, the powers cannot be further sub delegated. This must be formalised in writing and include any conditions placed on delegations.

### Limitations

The following are decisions that cannot be delegated to the Chief Executive Officer as per section 5.43 of the Act:

- a) any power or duty that requires a decision of an absolute majority or a 75% majority of the local government;
- b) accepting a tender which exceeds an amount determined by the local government for the purpose of this paragraph;
- c) appointing an auditor;
- d) acquiring or disposing of any property valued at an amount exceeding an amount determined by the local government for the purpose of this paragraph;
- e) any of the local government's powers under section 5.98, 5.98A, 5.99, 5.99A or 5.100;
- f) borrowing money on behalf of the local government;
- g) hearing or determining an objection of a kind referred to in section 9.5;
- h) the power under section 9.49A(4) to authorise a person to sign documents on behalf of the local government;
- h) any power or duty that requires the approval of the Minister or the Governor;
- i) such other powers or duties as may be prescribed.

Further to the above limitations, regulation 18G of the Local Government (Administration) Regulations 1996 also stipulates that powers and duties of a local government exercised under the following provisions are prescribed under section 5.43(i) as powers and duties that a local government cannot delegate to a Chief Executive Officer —

- a) section 7.12A(2), (3)(a) or (4); and
- b) regulations 18C and 18D.

### Register of, and Records Relevant to, Delegations - Section 5.46

A register of delegations, being this manual, relevant to the Chief Executive Officer and other employees is to be kept and reviewed at least once every financial year. If a person is exercising a power or duty that they have been delegated, the Act requires them to keep necessary records to the exercise of the power or discharge of the duty. The written record is to contain:

- How the person exercised the power or discharged the duty;
- When the person exercised the power or discharged the duty; and

The persons or classes of persons, other than council or committee members or employees of the local government, directly affected by the exercise of the power or the discharge of the duty.

The purpose of this document is to detail which authorities have been delegated by Council to the Chief Executive Officer. The document also indicates delegations which the Chief Executive Officer intends to delegate to other staff, however this is for information purposes only and may change at the discretion of the Chief Executive Officer. The register details the related document(s) where the power to delegate is derived from, which includes legislation and policies of the Council.

## Example Delegation

Delegation Number and Title	
<b>Function Performed</b>	Description of authority being delegated. This text is provided as a reference only. Delegates should only act in full understanding of the delegated statutory power, inclusive of conditions listed in legislation and delegation.
<b>Legislative Power</b>	<p>The express power or duty being delegated. State the legislation and section.</p> <p>Head of Power (Act or Regulation)</p> <p>Section # - Section Title</p>
<b>Power Originally Assigned to</b>	Local Government
<b>Power to Delegate</b>	<p>The express power that allows delegation to be made. State the legislation and section.</p> <p>Head of Power (Act or Regulation)</p> <p>Section # - Section Title</p>
<b>Power Delegated to</b>	Chief Executive Officer
<b>Conditions of Delegation</b>	Conditions placed on the delegation that are not already specified in legislation m regulation or Council policy.
<b>Power to Sub-Delegate</b>	<p>The express power that allows delegation to be made. State the legislation and section.</p> <p>Head of Power (Act or Regulation)</p> <p>Section # - Section Title</p> <p>In some cases the legislation expressly prohibits sub-delegation.</p> <p>Not applicable – Sub-delegations prohibited by section # - Section Title.</p>
<b>Power Sub-delegated to</b>	<p>Staff title or class of staff (e.g., Rangers).</p> <p>The CEO can choose not to sub-delegate.</p> <p>The CEO has elected not to sub-delegate this role.</p>
<b>Conditions of Sub-delegation</b>	Conditions placed on the delegation by the CEO that are not already specified in legislation m regulation or Council policy.
DELEGATION ADMINISTRATION	
1. Date adopted, reviewed or amended and Council resolution.	
2.	



# 1 Local Government Act 1995 Delegations

## 1.1 Delegations to CEO

1.1.1 Appointment of Authorised Persons	
<b>Function Performed</b>	The Chief Executive Officer is delegated authority to appoint persons or classes of persons as authorised persons for the purpose of fulfilling particular functions.
<b>Legislative Power</b>	<b>Local Government Act 1995:</b> Section 3.24 - Authorising persons under this subdivision (Part 3, Division 3, Subdivision 2 – Certain provisions about land). Section 9.10 - Appointment of authorised persons.
<b>Power Originally Assigned to</b>	Local Government
<b>Power to Delegate</b>	<b>Local Government Act 1995:</b> Section 5.42 - Delegation of some powers or duties to the Chief Executive Officer. Section 5.43 - Limitations on delegations to the Chief Executive Officer.
<b>Power Delegated to</b>	Chief Executive Officer
<b>Conditions of Delegation</b>	<ul style="list-style-type: none"> <li>• A register of Authorised Persons is to be maintained as a record of the Local Government.</li> <li>• Only persons who are appropriately qualified and trained may be appointed as Authorised Persons.</li> </ul>
<b>Power to Sub-Delegate</b>	<b>Local Government Act 1995:</b> Section 5.44 – The Chief Executive Officer may delegate some powers and duties to other employees.
<b>Power Sub-delegated to</b>	The Chief Executive Officer has elected not to sub-delegate this role.
<b>Conditions of Sub-delegation</b>	Not applicable.
DELEGATION ADMINISTRATION	
1. Adopted 25 October 2017	4. Reviewed 29 June 2022
2. Reviewed 24 June 2020	5. Reviewed 25 October 2023
3. Reviewed 28 April 2021	6. Reviewed 30 November 2024



1.1.2 Payment to Employees in Addition to Contract or Award	
<b>Function Performed</b>	The Chief Executive Officer is delegated authority to make a payment to an employee, whose employment with the local government is finishing, an amount in addition to any amount to which the employee is entitled under a contract of employment or award relating to the employee.
<b>Legislative Power</b>	<b>Local Government Act 1995:</b>  Section 5.50 (1a) - Power to make payment to an employee whose employment with the local government is finishing an amount in addition to any amount to which the employee is entitled under a contract of employment or award.
<b>Power Originally Assigned to</b>	Local Government
<b>Power to Delegate</b>	<b>Local Government Act 1995:</b>  Section 5.42 - Delegation of some powers or duties to the Chief Executive Officer.  Section 5.43 - Limitations on delegations to the Chief Executive Officer.
<b>Power Delegated to</b>	Chief Executive Officer
<b>Conditions of Delegation</b>	Payment may only be made where policy has been adopted by Local Government under section 5.50(1)(a) and in a manner consistent with such policy.
<b>Power to Sub-Delegate</b>	<b>Local Government Act 1995:</b>  Section 5.44 – The Chief Executive Officer may delegate some powers and duties to other employees.
<b>Power Sub-delegated to</b>	The Chief Executive Officer has elected not to sub-delegate this role.
<b>Conditions of Sub-delegation</b>	Not applicable.
DELEGATION ADMINISTRATION	
1. Adopted 25 October 2017	4. Reviewed 29 June 2022
2. Reviewed 24 June 2020	5. Reviewed 25 October 2023
3. Reviewed 28 April 2021	6. Reviewed 30 November 2024

1.1.3 Payment from Municipal Fund or Trust Fund	
<b>Function Performed</b>	The Chief Executive Officer is delegated authority to make payments from municipal fund or trust fund in accordance with the provisions of Local Government (Financial Management) Regulation 12.
<b>Legislative Power</b>	<b>Local Government (Financial Management) Regulations 1996:</b>  Regulation 12 (1) (a) Power to make payments from municipal fund or trust fund.
<b>Power Originally Assigned to</b>	Local Government
<b>Power to Delegate</b>	<b>Local Government Act 1995:</b>  Section 5.42 - Delegation of some powers or duties to the Chief Executive Officer.  Section 5.43 - Limitations on delegations to the Chief Executive Officer.
<b>Power Delegated to</b>	Chief Executive Officer
<b>Conditions of Delegation</b>	<ul style="list-style-type: none"> <li>• Compliance with regulation 13 of Local Government (Financial Management) Regulations 1996.</li> <li>• Compliance with any applicable Council Policy, including but not limited to Purchasing Policy.</li> <li>• Authority to make payments is subject to annual budget limitations.</li> </ul>
<b>Power to Sub-Delegate</b>	<b>Local Government Act 1995:</b>  Section 5.44 – The Chief Executive Officer may delegate some powers and duties to other employees.
<b>Power Sub-delegated to</b>	Operations Manager / Finance Manager / Works Manager / Finance & Administration Coordinator, <u>Executive Officer</u> , <u>Finance Coordinator</u>
<b>Conditions of Sub-delegation</b>	<ul style="list-style-type: none"> <li>• Delegates must comply with the Procedures approved by the Chief Executive Officer in accordance with regulation 5 of the Local Government (Financial Management) Regulations 1996.</li> <li>• Delegates must comply with all relevant Policies.</li> </ul>
DELEGATION ADMINISTRATION	
1. Adopted 25 October 2017	4. Reviewed 29 June 2022
2. Reviewed 24 June 2020	5. Reviewed 25 October 2023
3. Reviewed 28 April 2021	6. Reviewed 30 November 2024
7. <u>Reviewed 28 May 2025</u>	

1.1.4 Power to Invest and Manage Investments	
<b>Function Performed</b>	<p>The Chief Executive Officer is delegated authority to:</p> <ol style="list-style-type: none"> <li>1. Invest money held in the municipal or trust fund that is not, for the time being, required for any other purpose.</li> <li>2. Establish and document internal control procedures to be followed in the investment and management of investments.</li> </ol>
<b>Legislative Power</b>	<p><b>Local Government Act 1995:</b></p> <p>Section 6.14(1) - Power to invest monies held in municipal or trust fund.</p> <p><b>Local Government (Financial Management) Regulations 1996:</b></p> <p>Regulation 19 - Investments, control procedures for.</p>
<b>Power Originally Assigned to</b>	Local Government
<b>Power to Delegate</b>	<p><b>Local Government Act 1995:</b></p> <p>Section 5.42 - Delegation of some powers or duties to the Chief Executive Officer.</p> <p>Section 5.43 - Limitations on delegations to the Chief Executive Officer.</p>
<b>Power Delegated to</b>	Chief Executive Officer
<b>Conditions of Delegation</b>	<ul style="list-style-type: none"> <li>• Investments must comply with regulation 19c of the Local Government (Financial Management) Regulations 1996 and be in accordance with any applicable Council Policy.</li> <li>• Procedures for control of investments must be documented and reviewed to the Chief Executive Officer's satisfaction within each two-year period.</li> </ul>
<b>Power to Sub-Delegate</b>	<p><b>Local Government Act 1995:</b></p> <p>Section 5.44 – The Chief Executive Officer may delegate some powers and duties to other employees.</p>
<b>Power Sub-delegated to</b>	The Chief Executive Officer has elected not to sub-delegate this role.
<b>Conditions of Sub-delegation</b>	Not applicable.
DELEGATION ADMINISTRATION	
1. Adopted 25 October 2017	4. Reviewed 29 June 2022
2. Reviewed 24 June 2020	5. Reviewed 25 October 2023
3. Reviewed 28 April 2021	6. Reviewed 30 November 2024

### 1.1.5 Tenders and Expressions of Interest for Supply of Goods and Services

<b>Function Performed</b>	<p>The Chief Executive Officer is delegated authority to:</p> <ol style="list-style-type: none"> <li>1. Determine because of the unique nature of the goods or services or for any other reason it is unlikely that there is more than one supplier [reg.11(f), Local Government (Functions and General) Regulations 1996 (<b>FG Reg</b>)]</li> <li>2. Publicly invite tenders where required to do so [s. 3.57; reg. 11, FG Reg]</li> <li>3. Publicly invite tenders although not required to do so [reg. 13 FG Reg]</li> <li>4. Call tenders for the disposal of impounded goods in accordance with section 3.58 [s.3.47]</li> <li>5. Determine written criteria for acceptance of tenders [reg. 14(2a), FG Reg]</li> <li>6. Determine the information that is to be disclosed to those interested in submitting a tender [reg.14(4)(a), FG Reg]</li> <li>7. Vary tender information after public notice of invitation to tender and before the close of tenders [reg. 14(5), FG Reg]</li> <li>8. Seek clarification from tenderers in relation to information contained in their tender submission [reg. 18(4a), FG Reg]</li> <li>9. Evaluate tenders by means of written evaluation and decide which is the most advantageous [reg. 18(4), FG Reg]</li> <li>10. Accept, reject or decline any tender [reg. 18(2),(4),(5) FG Reg]</li> <li>11. Make minor variations in relation to the goods or services required under an accepted tender before entering into a contract [reg. 20(1), FG Reg]</li> <li>12. Choose the next most advantageous tender to accept where chosen tenderer is unable or unwilling to form a contract or minor variation cannot be agreed with the successful tenderer [reg. 20(2), FG Reg]</li> <li>13. Determine when to seek expressions of interest and to invite expressions of interest to supply goods or services [reg. 21, FG Reg].</li> <li>14. Consider expressions of interest and determine those which are capable of satisfactorily providing the goods or services, for listing as acceptable tenderers [reg. 23, FG Reg].</li> </ol>
<b>Legislative Power</b>	<p><b>Local Government Act 1995:</b></p> <p>Section 3.57 - Tenders for providing goods or services.</p> <p><b>Local Government (Functions and General) Regulations 1996:</b></p> <p>Regulation 11 - When tenders have to be publicly invited.</p> <p>Regulation 13 - Requirements when local government invites tenders though not required to do so.</p>

	<p>Regulation 14 - Publicly inviting tenders, requirements for</p> <p>Regulation 18 - Rejecting and accepting tenders.</p> <p>Regulation 20 - Variation of requirements before entry into contract.</p> <p>Regulation 21- Invite expressions of interest.</p> <p>Regulation 23 - Consider expressions of interest.</p>
<b>Power Originally Assigned to</b>	Local Government
<b>Power to Delegate</b>	<p><b>Local Government Act 1995:</b></p> <p>Section 5.42 - Delegation of some powers or duties to the Chief Executive Officer.</p> <p>Section 5.43 - Limitations on delegations to the Chief Executive Officer.</p>
<b>Power Delegated to</b>	Chief Executive Officer
<b>Conditions of Delegation</b>	<ol style="list-style-type: none"> <li>1. Delegates may only call tenders where there is an adopted budget for the proposed procurement, with the exception being in the period immediately prior to the adoption of a new Annual Budget where the proposed procurement is required to fulfil a routine contract related to the day to day operations of the Shire, with an imminent expiry date and the value of the proposed contract has been included in the draft Annual Budget papers.</li> <li>2. Delegates may only accept a tender where the consideration under the resulting contract is \$250,000 or less and the item is identified in the adopted Annual Budget.</li> <li>3. Compliance with any applicable Council Policy, including but not limited to Purchasing Policy.</li> </ol>
<b>Power to Sub-Delegate</b>	<p><b>Local Government Act 1995:</b></p> <p>Section 5.44 – The Chief Executive Officer may delegate some powers and duties to other employees.</p>
<b>Power Sub-delegated to</b>	The Chief Executive Officer has elected not to sub-delegate this role.
<b>Conditions of Sub-delegation</b>	Not applicable.
<b>DELEGATION ADMINISTRATION</b>	
1. Adopted 25 October 2017	4. Reviewed 29 June 2022
2. Reviewed 24 June 2020	5. Reviewed 25 October 2023
3. Reviewed 28 April 2021	6. Reviewed 30 November 2024

1.1.6 Declare Vehicle is Abandoned Wreck	
<b>Function Performed</b>	The Chief Executive Officer is delegated authority to declare that an impounded vehicle is an abandoned vehicle wreck.
<b>Legislative Power</b>	<b>Local Government Act 1995:</b> Section 3.40A(4) - Abandoned vehicle wreck may be taken.
<b>Power Originally Assigned to</b>	Local Government
<b>Power to Delegate</b>	<b>Local Government Act 1995:</b> Section 5.42 - Delegation of some powers or duties to the Chief Executive Officer. Section 5.43 - Limitations on delegations to the Chief Executive Officer.
<b>Power Delegated to</b>	Chief Executive Officer
<b>Conditions of Delegation</b>	Disposal of a declared abandoned vehicle wreck to be undertaken in accordance with Delegated Authority 1.1.7 - Disposing of Confiscated or Uncollected Goods, or alternatively referred for Council decision.
<b>Power to Sub-Delegate</b>	<b>Local Government Act 1995:</b> Section 5.44 – The Chief Executive Officer may delegate some powers and duties to other employees.
<b>Power Sub-delegated to</b>	The Chief Executive Officer has elected not to sub-delegate this role.
<b>Conditions of Sub-delegation</b>	Not applicable.
DELEGATION ADMINISTRATION	
1. Adopted 25 October 2017	4. Reviewed 29 June 2022
2. Reviewed 24 June 2020	5. Reviewed 25 October 2023
3. Reviewed 28 April 2021	6. Reviewed 30 November 2024

1.1.7 Disposing of Confiscated or Uncollected Goods	
<b>Function Performed</b>	<p>The Chief Executive Officer is delegated authority to sell or dispose of, in accordance with section 3.47 of the Local Government Act 1995, any vehicles or goods that have been impounded, seized or confiscated under the provisions of section 3.39 and 3.40A (Delegation A02), or any goods that have been ordered to be confiscated under section 3.43 of the Act.</p> <p>The Chief Executive Officer may recover expenses incurred for removing, impounding, and disposing of confiscated or uncollected goods.</p>
<b>Legislative Power</b>	<p><b>Local Government Act 1995:</b></p> <p>Section 3.47 - Confiscated or uncollected goods, disposal of.</p> <p>Section 3.48 - Impounding expenses, recovery of.</p>
<b>Power Originally Assigned to</b>	Local Government
<b>Power to Delegate</b>	<p><b>Local Government Act 1995:</b></p> <p>Section 5.42 - Delegation of some powers or duties to the Chief Executive Officer.</p> <p>Section 5.43 - Limitations on delegations to the Chief Executive Officer.</p>
<b>Power Delegated to</b>	Chief Executive Officer
<b>Conditions of Delegation</b>	Not applicable.
<b>Power to Sub-Delegate</b>	<p><b>Local Government Act 1995:</b></p> <p>Section 5.44 – The Chief Executive Officer may delegate some powers and duties to other employees.</p>
<b>Power Sub-delegated to</b>	The Chief Executive Officer has elected not to sub-delegate this role.
<b>Conditions of Sub-delegation</b>	Not applicable.
DELEGATION ADMINISTRATION	
1. Adopted 25 October 2017	4. Reviewed 29 June 2022
2. Reviewed 24 June 2020	5. Reviewed 25 October 2023
3. Reviewed 28 April 2021	6. Reviewed 30 November 2024

### 1.1.8 Close Thoroughfare to Vehicles

<b>Function Performed</b>	<p>The Chief Executive Officer is delegated authority to:</p> <ol style="list-style-type: none"> <li>1. Close a thoroughfare (wholly or partially) to vehicles or particular classes of vehicles for a period not exceeding 4 weeks.</li> <li>2. Determine to close a thoroughfare for a period exceeding 4 weeks and before doing so give public notice and consider submissions relevant to the road closure/s proposed.</li> <li>3. Authority to revoke an order to close a thoroughfare.</li> <li>4. Authority to partially and temporarily close a thoroughfare without public notice for repairs or maintenance, where it is unlikely to have significant adverse effect on users of the thoroughfare.</li> <li>5. Where level or alignment of a thoroughfare is fixed or altered or where draining water from a thoroughfare to private land, notify affected owners and consider any submissions made.</li> </ol>
<b>Legislative Power</b>	<p><b>Local Government Act 1995:</b></p> <p>Section 3.50 - Closing certain thoroughfares to vehicles.</p> <p>Section 3.50A - Partial closure of thoroughfare for repairs or maintenance.</p> <p>Section 3.51 - Affected owners to be notified of certain proposals.</p>
<b>Power Originally Assigned to</b>	Local Government
<b>Power to Delegate</b>	<p><b>Local Government Act 1995:</b></p> <p>Section 5.42 - Delegation of some powers or duties to the Chief Executive Officer.</p> <p>Section 5.43 - Limitations on delegations to the Chief Executive Officer.</p>
<b>Power Delegated to</b>	Chief Executive Officer
<b>Conditions of Delegation</b>	Not applicable.
<b>Power to Sub-Delegate</b>	<p><b>Local Government Act 1995:</b></p> <p>Section 5.44 – The Chief Executive Officer may delegate some powers and duties to other employees.</p>
<b>Power Sub-delegated to</b>	Operations Manager / Works Manager
<b>Conditions of Sub-delegation</b>	Not applicable.
<b>DELEGATION ADMINISTRATION</b>	
1. Adopted 25 October 2017	4. Reviewed 29 June 2022



2. Reviewed 24 June 2020	5. Reviewed 25 October 2023
3. Reviewed 28 April 2021	6. Reviewed 30 November 2024

1.1.9 Disposal of Property	
<b>Function Performed</b>	<p>The Chief Executive Officer is delegated authority to:</p> <ol style="list-style-type: none"> <li>1. Dispose of property to the highest bidder at public auction.</li> <li>2. Dispose of property to the person who at public tender called by the local government makes what is considered by the delegate to be, the most acceptable tender, whether or not it is the highest tenders.</li> <li>3. Dispose of property by private treaty in accordance with section 3.58(3) [s.3.58(3)].</li> </ol>
<b>Legislative Power</b>	<p><b>Local Government Act 1995:</b></p> <p>Section 3.58(2) &amp; (3) - Disposing of Property.</p>
<b>Power Originally Assigned to</b>	Local Government
<b>Power to Delegate</b>	<p><b>Local Government Act 1995:</b></p> <p>Section 5.42 - Delegation of some powers or duties to the Chief Executive Officer.</p> <p>Section 5.43 - Limitations on delegations to the Chief Executive Officer.</p>
<b>Power Delegated to</b>	Chief Executive Officer
<b>Conditions of Delegation</b>	Not applicable.
<b>Power to Sub-Delegate</b>	<p><b>Local Government Act 1995:</b></p> <p>Section 5.44 – The Chief Executive Officer may delegate some powers and duties to other employees.</p>
<b>Power Sub-delegated to</b>	The Chief Executive Officer has elected not to sub-delegate this role.
<b>Conditions of Sub-delegation</b>	Not applicable.
DELEGATION ADMINISTRATION	
1. Adopted 25 October 2017	4. Reviewed 29 June 2022
2. Reviewed 24 June 2020	5. Reviewed 25 October 2023
3. Reviewed 28 April 2021	6. Reviewed 30 November 2024

### 1.1.10 Obstructions on Thoroughfare

<b>Function Performed</b>	<p>The Chief Executive Officer is delegated authority to:</p> <ol style="list-style-type: none"> <li>1. Provide permission including imposing appropriate conditions or to refuse to provide permission, for a person to place on a specified part of a public thoroughfare one or more specified things that may obstruct the public thoroughfare. [reg. 6(2) and (4) Local Government (Uniform Local Provisions) Regulations 1996 (ULP Reg)].</li> <li>2. Renew permission to obstruct a thoroughfare and to vary any condition imposed on the permission effective at the time written notice is given to the person to whom permission is granted [reg. 6(6), ULP Reg].</li> <li>3. Require an owner or occupier of land to remove any thing that has fallen from the land or from anything on the land, which is obstructing a public thoroughfare [reg.7A, ULP Reg].</li> <li>4. Require an owner or occupier of land to remove any part of a structure, tree or plant that is encroaching without lawful authority on a public thoroughfare [reg. 7, ULP Reg].</li> </ol>
<b>Legislative Power</b>	<p><b>Local Government (Uniform Local Provisions) Regulations 1996:</b></p> <p>Regulation 5 – Interfering with, or taking from, local government land.</p> <p>Regulation 6 - Obstruction of public thoroughfare by things placed and left.</p> <p>Regulation 7A - Obstruction of public thoroughfare by fallen things.</p> <p>Regulation 7 - Encroaching on public thoroughfare.</p>
<b>Power Originally Assigned to</b>	Local Government
<b>Power to Delegate</b>	<p><b>Local Government Act 1995:</b></p> <p>Section 5.42 - Delegation of some powers or duties to the Chief Executive Officer.</p> <p>Section 5.43 - Limitations on delegations to the Chief Executive Officer.</p>
<b>Power Delegated to</b>	Chief Executive Officer
<b>Conditions of Delegation</b>	Grant of permission for obstruction of public thoroughfare must comply with Local Government (Uniform Local Provisions) Regulations 1996.
<b>Power to Sub-Delegate</b>	<b>Local Government Act 1995:</b>

	Section 5.44 – The Chief Executive Officer may delegate some powers and duties to other employees.
Power Sub-delegated to	Operations Manager / Works Manager
Conditions of Sub-delegation	Not applicable.
DELEGATION ADMINISTRATION	
1. Adopted 25 October 2017	4. Reviewed 29 June 2022
2. Reviewed 24 June 2020	5. Reviewed 25 October 2023
3. Reviewed 28 April 2021	6. Reviewed 30 November 2024

### 1.1.11 Gates Across Public Thoroughfare

<b>Function Performed</b>	<p>The Chief Executive Officer is delegated authority to:</p> <ol style="list-style-type: none"> <li>1. Provide, or refuse to provide, permission to have a gate or other device across a local government thoroughfare that permits the passage of motor traffic and prevents livestock straying [reg. 9(1), ULP Reg].</li> <li>2. Require an applicant to publish a notice of the application for the purpose of informing persons who may be affected by the proposed gate or device [reg. 9(2), ULP Reg].</li> <li>3. Impose conditions on granting permission [reg. 9(4), ULP Reg].</li> <li>4. Renew permission, or at any other time vary any condition, effective upon written notice to the person to whom permission was granted [reg.. 9(5), ULP Reg].</li> <li>5. Cancel permission by written notice, and request the person to whom permission was granted to remove the gate or device within a specified time [reg. 9(6), ULP Reg].</li> </ol>
<b>Legislative Power</b>	<p><b>Local Government (Uniform Local Provisions) Regulations 1996:</b></p> <p>Regulation 9 - Permission to have gate across public thoroughfare.</p>
<b>Power Originally Assigned to</b>	Local Government
<b>Power to Delegate</b>	<p><b>Local Government Act 1995:</b></p> <p>Section 5.42 - Delegation of some powers or duties to the Chief Executive Officer.</p> <p>Section 5.43 - Limitations on delegations to the Chief Executive Officer.</p>
<b>Power Delegated to</b>	Chief Executive Officer
<b>Conditions of Delegation</b>	<ul style="list-style-type: none"> <li>• Permission granted must comply with regulation 9(3), Local Government (Uniform Local Provisions) Regulations 1996.</li> <li>• Each approval provided must be recorded in the Shire of Ngaanyatjarraku's statutory Register of Gates in accordance with regulation 8, Local Government (Uniform Local Provisions) Regulations 1996.</li> </ul>
<b>Power to Sub-Delegate</b>	<p><b>Local Government Act 1995:</b></p> <p>Section 5.44 – The Chief Executive Officer may delegate some powers and duties to other employees.</p>
<b>Power Sub-delegated to</b>	Operations Manager / Works Manager
<b>Conditions of Sub-delegation</b>	Not applicable.

DELEGATION ADMINISTRATION	
1. Adopted 25 October 2017	4. Reviewed 29 June 2022
2. Reviewed 24 June 2020	5. Reviewed 25 October 2023
3. Reviewed 28 April 2021	6. Reviewed 30 November 2024

### 1.1.12 Dangerous Excavations in or Near Public Thoroughfare

Function Performed	The Chief Executive Officer is delegated authority to:  1. Fill in or fence an excavation considered to be dangerous, or request the owner or occupier to fill in or fence the excavation, on land that adjoins a thoroughfare.  2. Grant permission, and impose conditions as thought fit, to make or make and leave an excavation of specified dimensions and in a specified way in a specified part of a public thoroughfare or on a specified part of land adjoining a public thoroughfare.  3. Renew permission and vary any condition imposed effective upon written notice to the person to whom permission was granted (reg. 11(8), ULP Reg]
Legislative Power	<b>Local Government (Uniform Local Provisions) Regulations 1996:</b>  Regulation 11 - Dangerous excavation in or near public thoroughfare.
Power Originally Assigned to	Local Government
Power to Delegate	<b>Local Government Act 1995:</b>  Section 5.42 - Delegation of some powers or duties to the Chief Executive Officer.  Section 5.43 - Limitations on delegations to the Chief Executive Officer.
Power Delegated to	Chief Executive Officer
Conditions of Delegation	Permission must comply with regulation 11, Local Government (Uniform Local Provisions) Regulations 1996.
Power to Sub-Delegate	<b>Local Government Act 1995:</b>  Section 5.44 – The Chief Executive Officer may delegate some powers and duties to other employees.
Power Sub-delegated to	Operations Manager / Works Manager
Conditions of Sub-delegation	Not applicable.
DELEGATION ADMINISTRATION	
1. Adopted 25 October 2017	4. Reviewed 29 June 2022
2. Reviewed 24 June 2020	5. Reviewed 25 October 2023
3. Reviewed 28 April 2021	6. Reviewed 30 November 2024

### 1.1.13 Crossing from Public Thoroughfare to Private Land or Private Thoroughfare

<b>Function Performed</b>	<p>The Chief Executive Officer is delegated authority to:</p> <ol style="list-style-type: none"> <li>1. Approve or refuse to approve, applications for the construction of a crossing giving access from a public thoroughfare to land or private thoroughfare serving land [reg. 12(1), ULP Reg].</li> <li>2. Give notice to an owner or occupier of land requiring the person to construct or repair a crossing [ULP reg. 13(1), ULP Reg].</li> <li>3. Construct or repair a crossing where the person fails to comply with a notice under reg. 13(1) and recover 50% of the cost of doing so as a debt due from the person [reg. 13(2), ULP Reg].</li> </ol>
<b>Legislative Power</b>	<p><b>Local Government (Uniform Local Provisions) Regulations 1996:</b></p> <p>Regulation 12(1) - Authority to approve or refuse to approve applications for the construction of a crossing giving access from a public thoroughfare to land or private thoroughfare serving land.</p> <p>Regulation 13(1) - Authority to give notice to an owner or occupier of land requiring the person to construct or repair a crossing.</p> <p>Regulation 13(2) - Authority to construct or repair a crossing where the person fails to comply with a notice requiring them to construct or repair the crossing and recover 50% of the cost of doing so as a debt due from the person.</p>
<b>Power Originally Assigned to</b>	Local Government
<b>Power to Delegate</b>	<p><b>Local Government Act 1995:</b></p> <p>Section 5.42 - Delegation of some powers or duties to the Chief Executive Officer.</p> <p>Section 5.43 - Limitations on delegations to the Chief Executive Officer.</p>
<b>Power Delegated to</b>	Chief Executive Officer
<b>Conditions of Delegation</b>	Actions under this Delegation must comply with procedural requirements detailed in the Local Government (Uniform Local Provisions) Regulations 1996.
<b>Power to Sub-Delegate</b>	<p><b>Local Government Act 1995:</b></p> <p>Section 5.44 – The Chief Executive Officer may delegate some powers and duties to other employees.</p>
<b>Power Sub-delegated to</b>	Operations Manager / Works Manager
<b>Conditions of Sub-delegation</b>	Not applicable.



DELEGATION ADMINISTRATION	
1. Adopted 25 October 2017	4. Reviewed 29 June 2022
2. Reviewed 24 June 2020	5. Reviewed 25 October 2023
3. Reviewed 28 April 2021	6. Reviewed 30 November 2024

1.1.14 Private Works On, Over or Under Public Places	
<b>Function Performed</b>	<p>The Chief Executive Officer is delegated authority to:</p> <ol style="list-style-type: none"> <li>1. Grant permission or refuse permission to construct a specified thing on, over, or under a specified public thoroughfare or public place that is local government property [reg. 17(3), ULP Reg].</li> <li>2. Impose conditions on permission [reg. 17(5), ULP Reg].</li> </ol>
<b>Legislative Power</b>	<p><b>Local Government (Uniform Local Provisions) Regulations 1996:</b></p> <p>Regulation 17 - Private works on, over, or under public places.</p>
<b>Power Originally Assigned to</b>	Local Government
<b>Power to Delegate</b>	<p><b>Local Government Act 1995:</b></p> <p>Section 5.42 - Delegation of some powers or duties to the Chief Executive Officer.</p> <p>Section 5.43 - Limitations on delegations to the Chief Executive Officer.</p>
<b>Power Delegated to</b>	Chief Executive Officer
<b>Conditions of Delegation</b>	Permission must comply with regulation 17(4), Local Government (Uniform Local Provisions) Regulations 1996.
<b>Power to Sub-Delegate</b>	<p><b>Local Government Act 1995:</b></p> <p>Section 5.44 – The Chief Executive Officer may delegate some powers and duties to other employees.</p>
<b>Power Sub-delegated to</b>	Operations Manager / Works Manager
<b>Conditions of Sub-delegation</b>	Not applicable.
DELEGATION ADMINISTRATION	
1. Adopted 25 October 2017	4. Reviewed 29 June 2022
2. Reviewed 24 June 2020	5. Reviewed 25 October 2023
3. Reviewed 28 April 2021	6. Reviewed 30 November 2024

1.1.15 Power to Write Off Debts	
<b>Function Performed</b>	The Chief Executive Officer is delegated authority to write off any amount of money, which is owed to the local government.
<b>Legislative Power</b>	<b>Local Government Act 1995:</b>  Section 6.12(1) – Power to defer, grant discounts, waive or write off debts.
<b>Power Originally Assigned to</b>	Local Government
<b>Power to Delegate</b>	<b>Local Government Act 1995:</b>  Section 5.42 - Delegation of some powers or duties to the Chief Executive Officer.  Section 5.43 - Limitations on delegations to the Chief Executive Officer.
<b>Power Delegated to</b>	Chief Executive Officer
<b>Conditions of Delegation</b>	<ul style="list-style-type: none"> <li>• Maximum amount that can be written off for any one debtor account is \$20.00.</li> <li>• Compliance with any Council policy, including but not limited to Financial Hardship (Rates Relief) policy.</li> </ul>
<b>Power to Sub-Delegate</b>	<b>Local Government Act 1995:</b>  Section 5.44 – The Chief Executive Officer may delegate some powers and duties to other employees.
<b>Power Sub-delegated to</b>	The Chief Executive Officer has elected not to sub-delegate this role.
<b>Conditions of Sub-delegation</b>	Not applicable.
DELEGATION ADMINISTRATION	
1. Adopted 25 October 2017	4. Reviewed 29 June 2022
2. Reviewed 24 June 2020	5. Reviewed 25 October 2023
3. Reviewed 28 April 2021	6. Reviewed 30 November 2024

1.1.16 Legal Representation Costs for an Elected Member or Employee	
<b>Function Performed</b>	The Chief Executive Officer is delegated authority to refuse or grant an application for payment of legal representation costs from the municipal fund where a delay would be detrimental to the legal rights of the applicant.
<b>Legislative Power</b>	<p><b>Local Government Act 1995:</b></p> <p>Section 6.7(2) – Money held in the municipal fund may be applied towards the performance of the functions and the exercise of the powers conferred on the local government by this Act or any other written law.</p> <p>Section 9.56 - Certain persons protected from liability for wrongdoing.</p>
<b>Power Originally Assigned to</b>	Local Government
<b>Power to Delegate</b>	<p><b>Local Government Act 1995:</b></p> <p>Section 5.42 - Delegation of some powers or duties to the Chief Executive Officer.</p> <p>Section 5.43 - Limitations on delegations to the Chief Executive Officer.</p>
<b>Power Delegated to</b>	Chief Executive Officer
<b>Conditions of Delegation</b>	<ul style="list-style-type: none"> <li>• Maximum amount of legal representation costs to be authorised by this delegation is \$10,000.</li> <li>• Compliance with any Council policy, including but not limited to Legal Representation – Costs Indemnification policy.</li> </ul>
<b>Power to Sub-Delegate</b>	<p><b>Local Government Act 1995:</b></p> <p>Section 5.44 – The Chief Executive Officer may delegate some powers and duties to other employees.</p>
<b>Power Sub-delegated to</b>	The Chief Executive Officer has elected not to sub-delegate this role.
<b>Conditions of Sub-delegation</b>	Not applicable.
DELEGATION ADMINISTRATION	
1. Adopted 25 October 2017	4. Reviewed 29 June 2022
2. Reviewed 24 June 2020	5. Reviewed 25 October 2023
3. Reviewed 28 April 2021	6. Reviewed 30 November 2024

1.1.17 Determine Application for Rates Exemption	
<b>Function Performed</b>	The Chief Executive Officer is delegated authority to consider applications for rates exemption.
<b>Legislative Power</b>	<b>Local Government Act 1995:</b> Section 6.26(2)(g) - Ratable land for charitable purposes.
<b>Power Originally Assigned to</b>	Local Government
<b>Power to Delegate</b>	<b>Local Government Act 1995:</b> Section 5.42 - Delegation of some powers or duties to the Chief Executive Officer. Section 5.43 - Limitations on delegations to the Chief Executive Officer.
<b>Power Delegated to</b>	Chief Executive Officer
<b>Conditions of Delegation</b>	Compliance with any Council policy, including but not limited to Rating Exemption policy.
<b>Power to Sub-Delegate</b>	<b>Local Government Act 1995:</b> Section 5.44 – The Chief Executive Officer may delegate some powers and duties to other employees.
<b>Power Sub-delegated to</b>	The Chief Executive Officer has elected not to sub-delegate this role.
<b>Conditions of Sub-delegation</b>	Not applicable.
DELEGATION ADMINISTRATION	
1. Adopted 25 October 2017	4. Reviewed 29 June 2022
2. Reviewed 24 June 2020	5. Reviewed 25 October 2023
3. Reviewed 28 April 2021	6. Reviewed 30 November 2024

1.1.18 Authorise Persons to Receive Complaints and Withdrawals of Complaints	
<b>Function Performed</b>	The Chief Executive Officer is delegated authority to authorise one or more persons to receive complaints and withdrawals of complaints under Division 3 of the Model Code of Conduct.
<b>Legislative Power</b>	<b>Local Government (Model Code of Conduct) Regulations 2021:</b> Clause 11(3) of the Model Code of Conduct, Schedule 1.
<b>Power Originally Assigned to</b>	Local Government
<b>Power to Delegate</b>	<b>Local Government Act 1995:</b>  Section 5.42 - Delegation of some powers or duties to the Chief Executive Officer.  Section 5.43 - Limitations on delegations to the Chief Executive Officer.
<b>Power Delegated to</b>	Chief Executive Officer
<b>Conditions of Delegation</b>	Not applicable.
<b>Power to Sub-Delegate</b>	<b>Local Government Act 1995:</b>  Section 5.44 – The Chief Executive Officer may delegate some powers and duties to other employees.
<b>Power Sub-delegated to</b>	The Chief Executive Officer has elected not to sub-delegate this role.
<b>Conditions of Sub-delegation</b>	Not applicable.
DELEGATION ADMINISTRATION	
1. Adopted 25 October 2017	4. Reviewed 29 June 2022
2. Reviewed 24 June 2020	5. Reviewed 25 October 2023
3. Reviewed 28 April 2021	6. Reviewed 30 November 2024

1.1.19 Appointment of Acting CEO	
<b>Function Performed</b>	The Chief Executive Officer is delegated authority to appoint an employee as Acting Chief Executive Officer.
<b>Legislative Power</b>	<b>Local Government Act 1995:</b>  Section 5.36(1)(a) & (b) – A local government is to employ a person to be the Chief Executive Officer of local government and such other persons as the council believes are necessary to enable the functions of the local government and the functions of the council to be performed.
<b>Power Originally Assigned to</b>	Local Government
<b>Power to Delegate</b>	<b>Local Government Act 1995:</b>  Section 5.42 - Delegation of some powers or duties to the Chief Executive Officer.  Section 5.43 - Limitations on delegations to the Chief Executive Officer.
<b>Power Delegated to</b>	Chief Executive Officer
<b>Conditions of Delegation</b>	The exercise of delegated power must comply with Policy 3.2 Appointment of Acting CEO.
<b>Power to Sub-Delegate</b>	<b>Local Government Act 1995:</b>  Section 5.44 – The Chief Executive Officer may delegate some powers and duties to other employees.
<b>Power Sub-delegated to</b>	The Chief Executive Officer has elected not to sub-delegate this role.
<b>Conditions of Sub-delegation</b>	Not applicable.
DELEGATION ADMINISTRATION	
1. Adopted 25 October 2017	4. Reviewed 29 June 2022
2. Reviewed 24 June 2020	5. Reviewed 25 October 2023
3. Reviewed 28 April 2021	6. Reviewed 30 November 2024

## 2 Building Act 2011 Delegations

### 2.1 Delegations to CEO

2.1.1 Grant or Refuse a Building Permit	
<b>Function Performed</b>	<p>The Chief Executive Officer is delegated authority to:</p> <ol style="list-style-type: none"> <li>1. Require an applicant to provide any documentation or information required to determine a building permit application [section 18(1)]</li> <li>2. Grant or refuse to grant a building permit [section 20(1),(2) and section 22].</li> <li>3. Impose, vary or revoke conditions on a building permit [section 27(1),(3)].</li> <li>4. Determine an application to extend time during which a building permit has effect [regulation 23].</li> <li>5. Impose any condition on the building permit extension that could have been imposed under section 27 [regulation 24(2)].</li> <li>6. Approve, or refuse to approve, an application for a new responsible person for a building permit [regulation 26].</li> </ol>
<b>Legislative Power</b>	<p><b>Building Act 2011:</b></p> <p>Section 18 - Further information.</p> <p>Section 20 - Grant of building permit.</p> <p>Section 22 - Further grounds for not granting an application.</p> <p>Section 27(1), (3) - Impose conditions on permit.</p> <p><b>Building Regulations 2012:</b></p> <p>Regulation 23 - Application to extend time during which permit has effect (section 32).</p> <p>Regulation 24 - Extension of time during which permit has effect (section 32(3)).</p> <p>Regulation 26 - Approval of new responsible person (section 35(c)).</p>
<b>Power Originally Assigned to</b>	Permit Authority (Local Government)
<b>Power to Delegate</b>	<p><b>Building Act 2011:</b></p> <p>Section 127 - Delegation: special permit authorities and local governments.</p>
<b>Power Delegated to</b>	Chief Executive Officer
<b>Conditions of Delegation</b>	Not applicable.



Power to Sub-Delegate	<b>Building Act 2011:</b>  Section 127(6A) - Delegation: special permit authorities and local governments (powers of sub-delegation limited to Chief Executive Officer).
Power Sub-delegated to	Environmental Health & Building Surveyor
Conditions of Sub-delegation	Not applicable.
DELEGATION ADMINISTRATION	
1. Adopted 25 October 2017	4. Reviewed 29 June 2022
2. Reviewed 24 June 2020	5. Reviewed 25 October 2023
3. Reviewed 28 April 2021	6. Reviewed 30 November 2024

2.1.2 Grant or Refuse a Demolition Permit	
<b>Function Performed</b>	<p>The Chief Executive Officer is delegated authority to:</p> <ol style="list-style-type: none"> <li>1. Require an applicant to provide any documentation or information required to determine a demolition permit application [section 18(1)].</li> <li>2. Grant a demolition permit [section 21(1)].</li> <li>3. Refuse a demolition permit [section 21(2)].</li> <li>4. Impose, vary or revoke conditions on a demolition permit [section 27(1)]</li> <li>5. Determine an application to extend time during which a demolition permit has effect [regulation 23]</li> <li>6. Approve, or refuse to approve, an application for a new responsible person for a demolition permit [regulation 26]</li> </ol>
<b>Legislative Power</b>	<p><b>Building Act 2011:</b></p> <p>Section 18 - Further information.</p> <p>Section 21 - Grant of demolition permit.</p> <p>Section 22 - Further grounds for not granting an application.</p> <p>Section 27(1), (3) - Impose conditions on permit.</p> <p><b>Building Regulations 2012:</b></p> <p>Regulation 23 - Application to extend time during which permit has effect (section 32).</p> <p>Regulation 24 - Extension of time during which permit has effect (section 32(3)).</p> <p>Regulation 26 - Approval of new responsible person (section 35(c)).</p>
<b>Power Originally Assigned to</b>	Permit Authority (Local Government)
<b>Power to Delegate</b>	<p><b>Building Act 2011:</b></p> <p>Section 127 - Delegation: special permit authorities and local governments.</p>
<b>Power Delegated to</b>	Chief Executive Officer
<b>Conditions of Delegation</b>	Not applicable.
<b>Power to Sub-Delegate</b>	<p><b>Building Act 2011:</b></p> <p>Section 127(6A) - Delegation: special permit authorities and local governments (powers of sub-delegation limited to Chief Executive Officer).</p>
<b>Power Sub-delegated to</b>	Environmental Health & Building Surveyor

Conditions of Sub-delegation	Not applicable.	
DELEGATION ADMINISTRATION		
1. Adopted 25 October 2017	4. Reviewed 29 June 2022	
2. Reviewed 24 June 2020	5. Reviewed 25 October 2023	
3. Reviewed 28 April 2021	6. Reviewed 30 November 2024	

2.1.3 Grant of Occupancy Permit or Building Approval Certificate	
Function Performed	<p>The Chief Executive Officer is delegated authority to:</p> <ol style="list-style-type: none"> <li>1. Require an applicant to provide any documentation or information required in order to determine an application [s.55].</li> <li>2. Grant, refuse to grant or to modify an occupancy permit or building approval certificate [s.58].</li> <li>3. Impose, add, vary or revoke conditions on an occupancy permit or building approval certificate [s.62(1) and (3)].</li> <li>4. Extend, or refuse to extend, the period in which an occupancy permit or modification or building approval certificate has effect [s.65(4) and r.40].</li> </ol>
Legislative Power	<p><b>Building Act 2011:</b></p> <p>Section 55 - Further information.</p> <p>Section 58 - Grant of occupancy permit, building approval certificate.</p> <p>Section 62(1) and (3) - Conditions imposed by permit authority.</p> <p>Section 65(4) - Extension of period of duration.</p> <p><b>Building Regulations 2012:</b></p> <p>Regulation 40 - Extension of period of duration of time limited occupancy permit or building approval certificate (section 65).</p>
Power Originally Assigned to	Permit Authority (Local Government)
Power to Delegate	<p><b>Building Act 2011:</b></p> <p>Section 127 - Delegation: special permit authorities and local governments.</p>
Power Delegated to	Chief Executive Officer
Conditions of Delegation	Form and content of occupancy permit and building approval certificate is to comply with section 61 of the Building Act 2011.
Power to Sub-Delegate	<p><b>Building Act 2011:</b></p> <p>Section 127(6A) Delegation: special permit authorities and local governments (powers of sub-delegation limited to CEO).</p>
Power Sub-delegated to	Environmental Health & Building Surveyor
Conditions of Sub-delegation	Not applicable.
DELEGATION ADMINISTRATION	
1. Adopted 25 October 2017	4. Reviewed 29 June 2022

2. Reviewed 24 June 2020	5. Reviewed 25 October 2023
3. Reviewed 28 April 2021	6. Reviewed 30 November 2024

## 2.1.4 Building Orders

<b>Function Performed</b>	<p>The Chief Executive Officer is delegated authority to:</p> <ol style="list-style-type: none"> <li>1. Make Building Orders in relation to: <ol style="list-style-type: none"> <li>a. Building work</li> <li>b. Demolition work</li> <li>c. An existing building or incidental structure [s.110(1)]</li> </ol> </li> <li>2. Give notice of a proposed building order and consider submissions received in response [s.111(1)]</li> <li>3. Revoke a building order [s.117]</li> <li>4. If there is non-compliance with a building order, cause an authorised person to: <ol style="list-style-type: none"> <li>a. take any action specified in the order ; or</li> <li>b. commence or complete any work specified in the order; or</li> <li>c. if any specified action was required by the order to cease, to take such steps as are reasonable to cause the action to cease. [s.118(2)]</li> </ol> </li> <li>5. Take court action to recover as a debt, reasonable costs and expense incurred in doing anything in regard to non-compliance with a building order. [s.118(3)]</li> <li>6. Initiate a prosecution for non-compliance with a building order [s.133(1)]</li> </ol>
<b>Legislative Power</b>	<p><b>Building Act 2011:</b></p> <p>Section 110(1) - A permit authority may make a building order.</p> <p>Section 111(1) - Notice of proposed building order other than building order (emergency).</p> <p>Section 117(1) - Revoke a building order.</p> <p>Section 118(2) and (3) - Permit authority may give effect to building order if non-compliance.</p> <p>Section 133(1) - A permit authority may commence a prosecution for an offence against this Act.</p>
<b>Power Originally Assigned to</b>	Permit Authority (Local Government)
<b>Power to Delegate</b>	<p><b>Building Act 2011:</b></p> <p>Section 127 - Delegation: special permit authorities and local governments.</p>
<b>Power Delegated to</b>	Chief Executive Officer
<b>Conditions of Delegation</b>	Approval of the use of a battery powered smoke alarm to be granted only in accordance with regulation 61(1) of the Building

	Regulations 2012; and Council Policy DS 3.5 Dwelling Smoke Detectors.
<b>Power to Sub-Delegate</b>	<b>Building Act 2011:</b> Section 127(6A) - Delegation: special permit authorities and local governments (powers of sub-delegation limited to Chief Executive Officer).
<b>Power Sub-delegated to</b>	Environmental Health & Building Surveyor
<b>Conditions of Sub-delegation</b>	Not applicable.
<b>DELEGATION ADMINISTRATION</b>	
1. Adopted 25 October 2017	4. Reviewed 29 June 2022
2. Reviewed 24 June 2020	5. Reviewed 25 October 2023
3. Reviewed 28 April 2021	6. Reviewed 30 November 2024

2.1.5 Grant or Refuse Approval of Battery Powered Smoke Alarms	
<b>Function Performed</b>	<p>The Chief Executive Officer is delegated authority to:</p> <ol style="list-style-type: none"> <li>1. Approve of the use, in a dwelling or part of a dwelling, of a battery powered smoke alarm [r. 61(1)]</li> <li>2. Approve of the use, in a dwelling or part of a dwelling, of a battery powered smoke alarm where the alarm was installed before the approval is to be given (r. 61(2))</li> </ol>
<b>Legislative Power</b>	<p><b>Building Regulations 2012:</b></p> <p>Regulation 61(1) - Local government approval of battery powered smoke alarms.</p> <p>Regulation 61(2) - Approval of battery powered smoke alarms where the alarm was installed before the approval is to be given.</p>
<b>Power Originally Assigned to</b>	Permit Authority (Local Government)
<b>Power to Delegate</b>	<p><b>Building Act 2011:</b></p> <p>Section 127 - Delegation: special permit authorities and local governments.</p>
<b>Power Delegated to</b>	Chief Executive Officer
<b>Conditions of Delegation</b>	Approval of the use of a battery powered smoke alarm to be granted only in accordance with regulation 61(1) of the Building Regulations 2012; and Council Policy DS 3.5 Dwelling Smoke Detectors.
<b>Power to Sub-Delegate</b>	<p><b>Building Act 2011:</b></p> <p>Section 127(6A) Delegation: special permit authorities and local governments (powers of sub-delegation limited to CEO).</p>
<b>Power Sub-delegated to</b>	Environmental Health & Building Surveyor
<b>Conditions of Sub-delegation</b>	Not applicable.
DELEGATION ADMINISTRATION	
1. Adopted 25 October 2017	4. Reviewed 29 June 2022
2. Reviewed 24 June 2020	5. Reviewed 25 October 2023
3. Reviewed 28 April 2021	6. Reviewed 30 November 2024



## 3 Food Act 2008 Delegations

### 3.1 Delegations to CEO

3.1.1 Prohibition Orders	
<b>Function Performed</b>	<p>The Chief Executive Officer is delegated authority to:</p> <ol style="list-style-type: none"> <li>1. Serve a prohibition order on the proprietor of a food business in accordance with s.65 of the Food Act 2008 [s.65(1)].</li> <li>2. Give a certificate of clearance, where inspection demonstrates compliance with a prohibition order and any relevant improvement notices [s.66].</li> <li>3. Give written notice to proprietor of a food business on whom a prohibition order has been served of the decision not to give a certificate of clearance after an inspection [s.67(4)].</li> </ol>
<b>Legislative Power</b>	<p><b>Food Act 2008:</b></p> <p>Section 65(1) - Prohibition orders</p> <p>Section 66 - Certificate of clearance to be given in certain circumstances.</p> <p>Section 67(4) - Request for re-inspection.</p>
<b>Power Originally Assigned to</b>	Enforcement Agency (Local Government)
<b>Power to Delegate</b>	<p><b>Food Act 2008:</b></p> <p>Section 118(2)(b) - Local government (enforcement agency) may delegate a function conferred on it.</p> <p>Section 118 (3) - Delegation subject to conditions [s119] and guidelines adopted [s120].</p>
<b>Power Delegated to</b>	Chief Executive Officer
<b>Conditions of Delegation</b>	Not applicable.
<b>Power to Sub-Delegate</b>	<p><b>Food Act 2008:</b></p> <p>Section 118(4) Sub-delegation only permissible if expressly provided in regulations.</p> <p>Food Regulations 2009 do not provide for sub-delegation.</p>
<b>Power Sub-delegated to</b>	Not applicable.
<b>Conditions of Sub-delegation</b>	Not applicable.
DELEGATION ADMINISTRATION	
1. Adopted 25 October 2017	4. Reviewed 29 June 2022

2. Reviewed 24 June 2020	5. Reviewed 25 October 2023
3. Reviewed 28 April 2021	6. Reviewed 30 November 2024

3.1.2 Registration of Food Businesses	
<b>Function Performed</b>	<p>The Chief Executive Officer is delegated authority to:</p> <ol style="list-style-type: none"> <li>1. Consider applications and determine registration of a food business and grant the application with or without conditions or refuse the registration [s.110(1) and (5)].</li> <li>2. Vary the conditions of registration or cancel the registration of a food business [s.112].</li> </ol>
<b>Legislative Power</b>	<p><b>Food Act 2008:</b></p> <p>Section 110(1) and (5) - Registration of food business.</p> <p>Section 112 - Variation of conditions or cancellation of registration of food businesses.</p>
<b>Power Originally Assigned to</b>	Enforcement Agency (Local Government)
<b>Power to Delegate</b>	<p><b>Food Act 2008:</b></p> <p>Section 118(2)(b) - Local government (enforcement agency) may delegate a function conferred on it.</p> <p>Section 118 (3) - Delegation subject to conditions [s119] and guidelines adopted [s120].</p>
<b>Power Delegated to</b>	Chief Executive Officer
<b>Conditions of Delegation</b>	Not applicable.
<b>Power to Sub-Delegate</b>	<p><b>Food Act 2008:</b></p> <p>Section 118(4) Sub-delegation only permissible if expressly provided in regulations.</p> <p>Food Regulations 2009 do not provide for sub-delegation.</p>
<b>Power Sub-delegated to</b>	Not applicable.
<b>Conditions of Sub-delegation</b>	Not applicable.
DELEGATION ADMINISTRATION	
1. Adopted 25 October 2017	4. Reviewed 29 June 2022
2. Reviewed 24 June 2020	5. Reviewed 25 October 2023
3. Reviewed 28 April 2021	6. Reviewed 30 November 2024

3.1.3 Appoint Authorised Officers and Designated Officers	
<b>Function Performed</b>	The Chief Executive Officer is delegated authority to: <ol style="list-style-type: none"> <li>1. Appoint a person to be an authorised officer for the purposes of the Food Act 2008 [s. 122(1)].</li> <li>2. Designate authorised person to be a designated officer [s. 126(13)].</li> </ol>
<b>Legislative Power</b>	<b>Food Act 2008:</b> Section 122 (1) - Appointment of authorised officers. Section 126 (13) - Enforcement agency may in writing designate authorised officers to be designated officers.
<b>Power Originally Assigned to</b>	Enforcement Agency (Local Government)
<b>Power to Delegate</b>	<b>Food Act 2008:</b> Section 118(2)(b) - Local government (enforcement agency) may delegate a function conferred on it. Section 118 (3) - Delegation subject to conditions [s119] and guidelines adopted [s120].
<b>Power Delegated to</b>	Chief Executive Officer
<b>Conditions of Delegation</b>	In accordance with section 118(3)(b) of the Food Act 2008, this delegation is subject to relevant Department of Health CEO Guidelines.
<b>Power to Sub-Delegate</b>	<b>Food Act 2008:</b> Section 118(4) Sub-delegation only permissible if expressly provided in regulations. Food Regulations 2009 do not provide for sub-delegation.
<b>Power Sub-delegated to</b>	Not applicable.
<b>Conditions of Sub-delegation</b>	Not applicable.
DELEGATION ADMINISTRATION	
1. Adopted 25 October 2017	4. Reviewed 29 June 2022
2. Reviewed 24 June 2020	5. Reviewed 25 October 2023
3. Reviewed 28 April 2021	6. Reviewed 30 November 2024

## Attachment 11.1 – Operations Report May 2025

Status	Subject	Action Taken
Ongoing	Compliance	<b>Completed</b> Test and Tag. <b>Action:</b>
Ongoing	Fleet and Vehicle Management	<b>Vehicles Serviced:</b> <ul style="list-style-type: none"> <li>Office 300 series serviced at Uluru. Need to return to install window when it is delivered.</li> <li>Road's vehicle serviced at Perth. Tyres were replaced due to excessive plug use.</li> <li>Replaced tyre on rubbish truck.</li> </ul> <b>New Fleet/Vehicles: Nil</b>  <b>Other:</b>  <b>Action:</b> Fleet utilisation being monitored and recorder to ensure all vehicles are serviced within manufactures recommended service intervals. Ad Hoc repairs to be undertaken as necessary.
Motel	Property Maintenance	<b>General Building Maintenance</b> Office: <ul style="list-style-type: none"> <li>1<sup>st</sup> Office has been painted ready to advertise for tenants. 4 new chairs have been delivered by NATS.</li> <li>Toby has seeded the dirt patch at front of office. Grass is beginning to grow.</li> <li>Artwork has been purchased for Warta shop.</li> <li>Replaced tap.</li> <li>Replaced pad bolt on front gate.</li> <li>Delivered goods from NATS to office.</li> </ul> LOT 97, Warburton: <ul style="list-style-type: none"> <li>Cut lawn and tidied yard.</li> </ul> LOT 98, Warburton: <ul style="list-style-type: none"> <li>Welded mesh to secure property and make safe.</li> <li>Replaced broken water pipe and tap X2</li> </ul> 152 Motel Street, Warburton: <ul style="list-style-type: none"> <li>Gardening and yard Maintenance.</li> </ul> LOT 104B, Warburton: <ul style="list-style-type: none"> <li>Cut grass and tidied yard</li> <li>Supplied key for back door.</li> </ul> LOT 104A, Warburton <ul style="list-style-type: none"> <li>Cut and tidied yard.</li> <li>Removed truck tyre.</li> <li>Replaced pad-bolt on gate</li> <li>Installed back security screen handle and lock.</li> <li></li> </ul> CRC Offices Lot 167: <ul style="list-style-type: none"> <li>Office 13, Installed security sheet over window screen to make safe.</li> </ul>

		<ul style="list-style-type: none"> <li>Office 13, Installed Defibrillator at client request</li> </ul> <p>LOT 117A, Blackstone</p> <ul style="list-style-type: none"> <li>Inspected property after break in. Made property secure.</li> <li>Put chain around gate, and car port.</li> <li>Changed light globes.</li> <li>Cleaned the property.</li> <li>Secured window.</li> </ul> <p>LOT 86, WANARN:</p> <ul style="list-style-type: none"> <li>Inspect property and copied keys.</li> <li>Made property safe.</li> </ul> <p><b>Ongoing Work:</b></p> <p><b>Action: Operations team to continue to undertake yard and building maintenance as required.</b></p>
Ongoing	Roads	<p><b>Construction Works - Breakaway Earthmoving</b></p> <p><b>Maintenance Works - Breakaway Earthmoving</b></p> <ul style="list-style-type: none"> <li></li> </ul>
Ongoing	Warburton Waste Management	<p>Collection and disposal of general waste from all commercial, communal, and residential rubbish bins completed.</p> <p>Non-Commercial waste collection scheduled every Saturday.</p> <ul style="list-style-type: none"> <li>Commenced the put together of 240 Litre Wheelie bins</li> <li>Delivered 57 Wheelie bins to Blackstone.</li> </ul> <p>Rubbish tip restructure, all waste is now disposed on the southern side of the tip face, all waste needs to be burned when delivered to assist with minimising waste carried by the wind and to eliminate food waste that attract dingoes.</p> <p><b>Action: Operations team to continue waste collection and disposal</b></p>

## Attachment 12.1 - Monthly Payment Listing – March 2025

Chq/EFT	Date	Name	Description	Amount
EFT5832	03/04/2025	Focus Networks	Annual Nessus Vulnerability Scan - ref QU-8223G	1424.50
EFT5833	03/04/2025	Susan Mcneish Toska	Reimbursement for Februaqry 2025 - Parking / taxi	109.82
EFT5834	03/04/2025	BREAKAWAY C-/ KEY FACTORS	Works completd 9/3/25 - 25/3/25 grader	47128.77
EFT5835	03/04/2025	CHARTAIR PTY LTD	Flight 1x 28/03/2025 - Warburton to Alice springs @ \$368.00 Booking # 3948763 Judy Thompson	368.00
EFT5836	03/04/2025	Department of Mines, Industry Regulation and Safety	Building services levy remittance for January 2025 - permit No- BA4-292-2024 Building services levy remittance for January 2025 - permit No- BA6-2401-2024	603.06
EFT5837	04/04/2025	NATS	1Kelvinator KWH22HRF air conditioners unit is to be costed to Lot 86 Wanarn	1559.36
EFT5838	04/04/2025	Focus Networks	Reimage laptop SNUWBNALPT9	440.00
EFT5839	04/04/2025	Ingot Hotel	Accommodation for Judy Thompson, Booking# 545045046 - Check in 23/03/2025 - Check ouy 24/03/2025.	160.00
EFT5840	04/04/2025	BREAKAWAY C-/ KEY FACTORS	Works for period 26/3/25 to 1/4/25	34275.47
EFT5841	04/04/2025	Mercure Alice Springs Resort (Iris Stott Terrace Operations Pty Ltd Trading as)	Accommodation for J Thompson Reservation PFMPBQTK Room = \$170.00 Late checkout = \$60.00 28-29 March 2025	230.00
EFT5842	04/04/2025	UHY HAINES NORTON	PO 52046	33332.43
EFT5843	04/04/2025	MCLEODS LAWYERS PTY LTD	Property Lease review of agreements - WAPOL - LOT 154	2915.88
EFT5844	04/04/2025	LG SOLUTIONS PTY LIMITED	Cloud licence and support fo Ngaanyatjaraku	8910.00
EFT5845	04/04/2025	NGAANYATJARRA CONSTRUCTION & MANAGEMENT SERVICES	Balance of invoice - \$741.11 paid on job ref 77725 on 28/3/25	1652.71
EFT5846	14/04/2025	NATS	500 Sheet Finisher & Sharp BP55C26 with BP DE15	10066.10
EFT5847	14/04/2025	WARBURTON ROADHOUSE	1HFB604	1116.18
EFT5848	14/04/2025	Focus Networks	Agreement Monthly SaaS (Software as a Service)	6269.29
EFT5849	14/04/2025	Syndicate 87 Pty Ltd T/A Outback Internet	Supply Installation and Commissioning of Digital TV Transmitter System at Blackstone	44665.50
EFT5850	14/04/2025	Ingot Hotel	Accommodation Susan 21 Feb 25 - 22nd Feb 25 Conf #540774334	520.00
EFT5851	14/04/2025	Vocus Pty Ltd	Shire Office Internet to 30/06/25	935.00

EFT5852	14/04/2025	BREAKAWAY C-/ KEY FACTORS	Job No: AAR0015-Shire Crew - 03/04/25-08/04/25	47128.77
EFT5853	14/04/2025	C.L BURSEY & T.R SARGENT (TERRY SARGENT AND ASSOCIATES)	EHO off-site 08/01/2025 – 07/04/2025 admin and communication with stakeholders – assess building applications and prep for public health planning	6380.00
EFT5854	14/04/2025	MCLEODS LAWYERS PTY LTD	Sub-delegations to contractors	868.56
EFT5855	14/04/2025	WELL DONE INTERNATIONAL PTY LTD	Telecoms - Telephone/Fax Charges GEN	179.74
EFT5856	14/04/2025	PIVOTEL SATELLITE PTY LTD	Standard fees and charges	180.00
EFT5857	14/04/2025	NGAANYATJARRA CONSTRUCTION & MANAGEMENT SERVICES	Trades sealed up gap in roof that was causing leak.-18/03/25	497.13
EFT5858	23/04/2025	AUSTRALIAN TAXATION OFFICE	Jan 25 - March 25 BAS	39085.00
EFT5859	23/04/2025	MILY (WARBURTON) STORE	Food & drinks	157.78
EFT5860	23/04/2025	Focus Networks	INV-11186G	12029.71
EFT5861	23/04/2025	AUSTRALIA POST	Total Supply this Period Ending 31/03/2025	10.95
EFT5862	23/04/2025	Ingot Hotel	11-04-25 Accommodation - Tania Baldock -11-12/04/25	160.00
EFT5863	23/04/2025	BREAKAWAY C-/ KEY FACTORS	Job No: AAR0009 -Shire Crew - Grader No 1 - CN 508 - 11/04/25 - 15/04/25	42844.34
EFT5864	23/04/2025	MILLS OAKLEY LAWYERS	General Industrial Relations and Employment Law Advice 24/25 - PO NO52029	7180.25
EFT5865	23/04/2025	MASTEC AUSTRALIA PTY LTD	240 LITRE MASTEC" GREEN BIN COMPLETE"	32589.70
EFT5866	23/04/2025	Michelle Roberts	reimbursement - Australia Post – Faulty Laptop from Busselton to Focus Networks, Perth - Require to adjust GST Amount	23.45
EFT5867	23/04/2025	AUSTRALIAN LOCAL GOVERNMENT ASSOCIATION (ALGA)	Registration Early Bird (payment received by Friday 30 May 2025)	2516.00
EFT5868	23/04/2025	PIVOTEL SATELLITE PTY LTD	Satellite/Telephone Charges - Engineering	90.00
EFT5869	23/04/2025	PATJARR STORE	DIESEL 56LT@ \$4 , 1HFB604 - PO:- 17728	224.00
EFT5870	23/04/2025	CORE BUSINESS AUSTRALIA	1191 Ngaanyatjaraku - Road Co-ordinator Professional Placement. Billed as per schedule of rates, WALGA Preferred Supplier panel for Temporary Personnel Roads Coordinator @ \$110/hr (ex gst)	1237.50
EFT5871	23/04/2025	NGAANYATJARRA COUNCIL AC (NTU)	Shinga -Flight Perth - warb contractor- T.BALDOCK, PERTH 2 X D.MOSEL	6600.00



EFT5872	29/04/2025	DAMIAN MCLEAN	OCM fee for 29/04/2025	530.00
EFT5873	29/04/2025	Julie Porter	OCM fee for 29/4/25	260.00
EFT5874	29/04/2025	Preston Neil Thomas (SNR)	OCM fee for 29/4/2025	260.00
DD3266.2	20/04/2025	Navman Wireless Australia Pty Ltd	Monthly TN3640 and SatComm 05/03/2025 - 04/04/2025	771.54
DD3275.1	04/04/2025	Telstra Limited	Usage charges & rental for period ending 16/3/25	720.16
DD3281.1	09/04/2025	Aware Super Future Saver	Payroll deductions	1754.29
DD3281.2	09/04/2025	HOST PLUS	Payroll deductions	1909.34
DD3281.3	09/04/2025	CBUS SUPERANNUATION	Superannuation contributions	374.34
DD3281.4	09/04/2025	ANZ Smart Choice Super (Retirement Portfolio Service)	Superannuation contributions	538.20
DD3293.1	23/04/2025	Aware Super Future Saver	Payroll deductions	1260.94
DD3293.2	23/04/2025	HOST PLUS	Payroll deductions	2031.68
DD3293.3	23/04/2025	CBUS SUPERANNUATION	Superannuation contributions	392.42
DD3293.4	23/04/2025	ANZ Smart Choice Super (Retirement Portfolio Service)	Superannuation contributions	538.20
DD3315.1	22/04/2025	WESTPAC BANK	transfer funds to credit card CEO 22/4/25	3000.00
DD3315.2	28/04/2025	WESTPAC BANK	Transfer payment to CEO creditcard	5000.00
DD3315.3	01/04/2025	WESTPAC BANK	Westpac Activity fee April	56.60
			<b>Total</b>	<b>416062.66</b>

**Attachment 12.2 - Monthly Financial Report March 2025**

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# Shire of Ngaanyatjarraku

## FINANCIAL REPORT

for the period from 01/07/24 to 30/04/25

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## Financial Report

for the period from 01/07/24 to 30/04/25

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Contents	Page
<b>Primary Financial Report</b>	
Statement of Comprehensive Income	2
Statement of Financial Position	3
Statement of Changes in Equity	4
Statement of Cash Flows	5
Statement of Financial Activity	6
<b>Notes to and forming part of the financial report</b>	<b>7</b>

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### Content Overview

The **Shire** of Ngaanyatjaraku conducts the operations of a local government with the following community vision:

#### The Shire of Ngaanyatjaraku - On a journey

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

Principal place of business:  
Great Central Road  
Warburton Aboriginal Community  
Western Australia

## Statement of Comprehensive Income

for the period from 01/07/24 to 30/04/25

		01/07/24 to 30/04/25 YTD Actual	01/07/24 to 30/04/25 YTD Budget	01/07/24 to 30/04/25 Budget	YTD Actual vs. YTD Budget Variance	YTD Actual vs. YTD Budget Variance
	Note	\$	\$	\$	\$	%
<b>Revenue</b>						
Rates	13	489,255	488,640	488,640	615	0%
Grants, subsidies and contributions		5,066,280	4,764,510	4,764,510	301,770	6%
Fees and charges		223,538	223,538	223,538	—	0%
Service charges		(70,232)	—	—	(70,232)	∞
Interest revenue		321,998	249,250	249,250	72,748	29%
Other revenue		1,279,264	779,412	779,412	499,852	64%
Non-Operating Grants, Subsidies and Contributions		—	822,661	822,661	(822,661)	(100)%
Proceeds On Asset Disposal		—	112,500	112,500	(112,500)	(100)%
		<b>7,310,103</b>	<b>7,440,510</b>	<b>7,440,510</b>	<b>(130,407)</b>	<b>(2)%</b>
<b>Expenses</b>						
Employee costs		(1,193,450)	(1,195,661)	(1,195,661)	2,211	0%
Materials and contracts		(3,714,726)	(4,571,039)	(4,571,039)	856,313	(19)%
Utility charges		(8,145)	(15,167)	(15,167)	7,022	(46)%
Depreciation	7	(129,511)	(6,483,917)	(6,483,917)	6,354,406	(98)%
Insurance		(4,775)	(153,284)	(153,284)	148,509	(97)%
Other expenditure		(130,643)	(123,892)	(123,892)	(6,751)	5%
		<b>(5,181,250)</b>	<b>(12,542,960)</b>	<b>(12,542,960)</b>	<b>7,361,710</b>	<b>(59)%</b>
<b>Operating result from continuing operations</b>		<b>2,128,853</b>	<b>(5,102,449)</b>	<b>(5,102,449)</b>	<b>7,231,302</b>	<b>(142)%</b>
Capital grants, subsidies and contributions		1,203,123	1,203,120	1,203,120	3	0%
Profit on asset disposals		34,503	—	—	(34,503)	∞
Revaluation of infrastructure, property, plant and equip.	8a,6a	295	—	—	(295)	∞
		<b>1,237,921</b>	<b>1,203,120</b>	<b>1,203,120</b>	<b>34,801</b>	<b>3%</b>
<b>Net result for the period</b>		<b>3,366,774</b>	<b>(3,899,329)</b>	<b>(3,899,329)</b>	<b>7,266,103</b>	<b>(186)%</b>
<b>Other comprehensive income for the period</b>						
<i>Items that will not be reclassified subsequently to profit or loss</i>						
Changes in asset revaluation surplus	10	—	—	—	—	∞
<b>Total other comprehensive income for the period</b>		<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>∞</b>
<b>Total comprehensive income for the period</b>		<b>3,366,774</b>	<b>(3,899,329)</b>	<b>(3,899,329)</b>	<b>7,266,103</b>	<b>(186)%</b>

## Statement of Financial Position

for the period from 01/07/24 to 30/04/25

		01/07/24 to 30/04/25 YTD Actual	01/07/24 to 30/04/25 YTD Budget	01/07/24 to 30/04/25 Budget	YTD Actual vs. YTD Budget Variance	YTD Actual vs. YTD Budget Variance
	Note	\$	\$	\$	\$	%
<b>Assets</b>						
<b>Current assets</b>						
Cash and cash equivalents	2	12,642,958	14,258,306	14,258,306	1,615,348	11%
Trade and other receivables	3	719,978	918,738	918,738	198,760	22%
Other financial assets		446,838	—	—	(446,838)	∞
Inventories	4	13,659	13,659	13,659	—	0%
<b>Total current assets</b>		<b>13,823,433</b>	<b>15,190,703</b>	<b>15,190,703</b>	<b>(1,367,270)</b>	<b>(9)%</b>
<b>Non-current assets</b>						
Other financial assets		41,585	40,745	40,745	(840)	(2)%
Property, plant and equipment	5	14,537,558	12,630,259	12,630,259	(1,907,299)	(15)%
Infrastructure	6	178,063,355	176,442,825	176,442,825	(1,620,530)	(1)%
Other assets		—	—	—	—	100%
<b>Total non-current assets</b>		<b>192,642,498</b>	<b>189,113,829</b>	<b>189,113,829</b>	<b>3,528,669</b>	<b>2%</b>
<b>Total assets</b>		<b>206,465,931</b>	<b>204,304,532</b>	<b>204,304,532</b>	<b>2,161,399</b>	<b>1%</b>
<b>Liabilities</b>						
<b>Current liabilities</b>						
Trade and other payables	8	46,200	1,317,783	1,317,783	1,271,583	96%
Employee related provisions		107,544	107,544	107,544	—	0%
<b>Total current liabilities</b>		<b>153,744</b>	<b>1,425,327</b>	<b>1,425,327</b>	<b>(1,271,583)</b>	<b>(89)%</b>
<b>Non-current liabilities</b>						
Trade and other payables	8	368	—	—	(368)	∞
Other liabilities	9	—	—	—	—	100%
Employee related provisions		16,693	16,693	16,693	—	0%
<b>Total non-current liabilities</b>		<b>17,061</b>	<b>16,693</b>	<b>16,693</b>	<b>368</b>	<b>2%</b>
<b>Total liabilities</b>		<b>170,805</b>	<b>1,442,020</b>	<b>1,442,020</b>	<b>1,271,215</b>	<b>88%</b>
<b>Net assets</b>		<b>206,295,126</b>	<b>202,862,512</b>	<b>202,862,512</b>	<b>3,432,614</b>	<b>2%</b>
<b>Equity</b>						
Retained surplus		77,011,056	73,643,438	73,643,438	(3,367,618)	(5)%
Reserve accounts	14	8,293,678	8,293,678	8,293,678	—	0%
Revaluation surplus	10	120,990,392	120,990,396	120,990,396	4	0%
<b>Total equity</b>		<b>206,295,126</b>	<b>202,927,512</b>	<b>202,927,512</b>	<b>3,367,614</b>	<b>2%</b>

## Statement of Changes in Equity

for the period from 01/07/24 to 30/04/25

	Note	Retained Surplus \$	Reserve Accounts \$	Revaluation Surplus \$	Total Equity \$
Balance as at 1 July 2023		73,691,780	8,079,247	120,990,392	202,761,419
<b>Comprehensive income for the period</b>					
<b>Net result for the period</b>		166,933	—	—	166,933
<b>Total comprehensive income for the period</b>		<b>166,933</b>	<b>—</b>	<b>—</b>	<b>166,933</b>
Transfers from reserve accounts	14	(214,431)	—	—	(214,431)
Transfers to reserve accounts	14	—	214,431	—	214,431
<b>Balance as at 30 June 2024</b>		<b>73,644,282</b>	<b>8,293,678</b>	<b>120,990,392</b>	<b>202,928,352</b>
Balance as at 1 July 2024		73,644,282	8,293,678	120,990,392	202,928,352
<b>Comprehensive income for the period</b>					
<b>Net result for the period</b>		3,366,774	—	—	3,366,774
<b>Total comprehensive income for the period</b>		<b>3,366,774</b>	<b>—</b>	<b>—</b>	<b>3,366,774</b>
Transfers from reserve accounts	14	—	—	—	—
Transfers to reserve accounts	14	—	—	—	—
<b>Balance as at 30 June 2025</b>		<b>77,011,056</b>	<b>8,293,678</b>	<b>120,990,392</b>	<b>206,295,126</b>

## Statement of Cash Flows

for the period from 01/07/24 to 30/04/25

	01/07/24 to 30/04/25 YTD Actual	01/07/24 to 30/04/25 YTD Budget	01/07/24 to 30/04/25 Budget	YTD Actual vs. YTD Budget \$ Variance	YTD Actual vs. YTD Budget % Variance
Note	\$	\$	\$	\$	%
<b>Cash flows from operating activities</b>					
<b>Receipts</b>					
Rates	478,304	488,635	488,635	(10,331)	(2)%
Grants, subsidies and contributions	5,175,027	251,704	251,704	4,923,323	95%
Fees and charges	223,538	3,409	3,409	220,129	98%
Service charges	(70,232)	—	—	(70,232)	100%
Interest revenue	321,998	30,021	30,021	291,977	91%
Goods and services tax received	199,314	—	—	199,314	100%
Other revenue	1,279,264	8,384	8,384	1,270,880	99%
<b>Total receipts</b>	<b>7,607,213</b>	<b>782,153</b>	<b>782,153</b>	<b>6,825,060</b>	<b>90%</b>
<b>Payments</b>					
Employee costs	(1,226,564)	(2,079,881)	(2,079,881)	853,317	(70)%
Materials and contracts	(4,882,607)	(1,356,366)	(1,356,366)	(3,526,241)	72%
Utility charges	(8,145)	(5,034)	(5,034)	(3,111)	38%
Insurance paid	(4,775)	(140,000)	(140,000)	135,225	(2,832)%
Goods and services tax paid	—	—	—	—	∞
Other expenditure	(299,214)	(6,000)	(6,000)	(293,214)	98%
<b>Total payments</b>	<b>(6,421,305)</b>	<b>(3,587,281)</b>	<b>(3,587,281)</b>	<b>(2,834,024)</b>	<b>44%</b>
<b>Net cash provided by operating activities</b>	<b>1,185,908</b>	<b>(2,805,128)</b>	<b>(2,805,128)</b>	<b>3,991,036</b>	<b>337%</b>
<b>Cash flows from investing activities</b>					
<b>Payments</b>					
Payments for financial assets at amortised cost	—	—	—	—	∞
Payments for purchase of property, plant & equipment	5a (1,844,149)	—	—	(1,844,149)	100%
Payments for construction of infrastructure	6a (4,925,613)	967,761	967,761	(5,893,374)	120%
<b>Receipts</b>					
Capital grants, subsidies and contributions	1,203,123	—	—	1,203,123	100%
Proceeds from sale of property, plant & equipment	3,212,221	—	—	3,212,221	100%
<b>Net cash (used in) investing activities</b>	<b>(2,354,418)</b>	<b>967,761</b>	<b>967,761</b>	<b>(3,322,179)</b>	<b>141%</b>
<b>Net increase /(decrease) in cash held</b>	<b>(1,168,510)</b>	<b>(1,837,367)</b>	<b>(1,837,367)</b>	<b>668,857</b>	<b>(57)%</b>
Cash at beginning of year	13,811,468	—	—	13,811,468	100%
<b>Cash and cash equivalents at the end of the year</b>	<b>12,642,958</b>	<b>(1,837,367)</b>	<b>(1,837,367)</b>	<b>14,480,325</b>	<b>115%</b>



## Statement of Financial Activity

for the period from 01/07/24 to 30/04/25

	Note	01/07/24 to 30/04/25 YTD Actual \$	01/07/24 to 30/04/25 YTD Budget \$	01/07/24 to 30/04/25 Budget \$	YTD Actual vs. YTD Budget Variance \$	YTD Actual vs. YTD Budget Variance %
<b>OPERATING ACTIVITIES</b>						
<b>Revenue from operating activities</b>						
General rates	13	489,255	—	—	(489,255)	∞
Rates excluding general rates	13	—	488,640	488,640	488,640	100%
Grants, subsidies and contributions		5,066,280	3,460,232	3,460,232	(1,606,048)	(46)%
Fees and charges		223,538	487,958	487,958	264,420	54%
Service charges		(70,232)	—	—	70,232	∞
Interest revenue		321,998	300,250	300,250	(21,748)	(7)%
Other revenue		1,279,264	125,172	125,172	(1,154,092)	(922)%
Profit on asset disposals		34,503	—	—	(34,503)	∞
		<b>7,344,606</b>	<b>4,862,251</b>	<b>4,862,251</b>	<b>2,482,355</b>	<b>51%</b>
<b>Expenditure from operating activities</b>						
Employee costs		(1,193,450)	(2,005,661)	(2,005,661)	812,211	(40)%
Materials and contracts		(3,714,726)	(8,089,531)	(8,089,531)	4,374,805	(54)%
Utility charges		(8,145)	(25,167)	(25,167)	17,022	(68)%
Depreciation		(129,511)	(6,483,917)	(6,483,917)	6,354,406	(98)%
Insurance		(4,775)	(138,284)	(138,284)	133,509	(97)%
Other expenditure		(130,643)	(192,892)	(192,892)	62,249	(32)%
Loss on revaluation of non-current assets		295	—	—	295	∞
		<b>(5,180,955)</b>	<b>(16,935,452)</b>	<b>(16,935,452)</b>	<b>11,754,497</b>	<b>(69)%</b>
Non-cash amounts excluded from operating activities		94,713	—	—	(94,713)	∞
<b>Amount attributable to operating activities</b>		<b>2,258,364</b>	<b>—</b>	<b>—</b>	<b>(2,258,364)</b>	<b>∞</b>
<b>INVESTING ACTIVITIES</b>						
<b>Inflows from investing activities</b>						
Capital grants, subsidies and contributions		1,203,123	822,661	822,661	(380,462)	(46)%
Proceeds from disposal of assets		34,503	112,500	112,500	77,997	69%
		<b>1,237,626</b>	<b>935,161</b>	<b>935,161</b>	<b>302,465</b>	<b>32%</b>
<b>Outflows from investing activities</b>						
Purchase of property, plant and equipment	5a	(1,844,149)	945,833	945,833	2,789,982	295%
Purchase and construction of infrastructure	6a	(4,925,613)	1,078,518	1,078,518	6,004,131	557%
		<b>(6,769,762)</b>	<b>2,024,352</b>	<b>2,024,352</b>	<b>(8,794,114)</b>	<b>(434)%</b>
<b>Amount attributable to investing activities</b>		<b>(5,532,136)</b>	<b>—</b>	<b>—</b>	<b>5,532,136</b>	<b>∞</b>
<b>FINANCING ACTIVITIES</b>						
<b>Outflows from financing activities</b>						
Transfers to reserve accounts	14	—	—	—	—	∞
		<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>∞</b>
<b>Amount attributable to financing activities</b>		<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>∞</b>
<b>MOVEMENT IN SURPLUS OR DEFICIT</b>						
<b>Surplus or deficit at the start of the financial year</b>						
		<b>5,471,697</b>	<b>108,938,117</b>	<b>108,938,117</b>	<b>103,466,420</b>	<b>95%</b>
Amount attributable to operating activities		2,258,364	12,073,200	12,073,200	9,814,836	81%
Amount attributable to investing activities		(5,532,136)	(1,089,191)	(1,089,191)	4,442,945	(408)%
Amount attributable to financing activities		—	—	—	—	∞
<b>Surplus/(deficit) after imposition of general rates</b>		<b>2,197,925</b>	<b>—</b>	<b>—</b>	<b>(2,197,925)</b>	<b>∞</b>

## Notes to and forming part of the financial report

for the period from 01/07/24 to 30/04/25

## Index of Notes to the financial report

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Note 1	Basis of preparation	8
Note 2	Cash and cash equivalents	10
Note 3	Trade and other receivables	11
Note 4	Inventories	12
Note 5	Property, plant and equipment	13
Note 6	Infrastructure	15
Note 7	Fixed assets	17
Note 8	Trade and other payables	20
Note 9	Other liabilities	21
Note 10	Revaluation surplus	22
Note 11	Restrictions over financial assets	23
Note 12	Other Material Accounting Policies	24

**Information required by legislation**

Note 13	Rating information	26
Note 14	Reserve accounts	27

## Notes to and forming part of the financial report

for the period from 01/07/24 to 30/04/25

### Note 1. Basis of preparation

The financial report of the Shire which is a Class 3/4 local government comprises general purpose financial statements which have 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 *Local Government Act 1995*, 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 except for disclosure requirements of:

- AASB 7 *Financial Instruments Disclosures*
- AASB 16 *Leases paragraph 58*
- AASB 101 *Presentation of Financial Statements paragraph 61*
- AASB 107 *Statement of Cash Flows paragraphs 43 and 45*
- AASB 116 *Property, Plant and Equipment paragraph 79*
- AASB 137 *Provisions, Contingent Liabilities and Contingent Assets paragraph 85*
- AASB 140 *Investment Property paragraph 75(f)*
- AASB 1052 *Disaggregated Disclosures paragraph 11*
- AASB 1054 *Australian Additional Disclosures paragraph 16*

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.

The *Local Government (Financial Management) Regulations 1996* • AASB 2021-7c Amendments to Australian Accounting Standards provide that:

- land and buildings classified as property, plant and equipment; or
- infrastructure; or
- vested improvements that the local government controls;

and measured at reportable value, are only required to be revalued every five years. Revaluing these non-financial assets every five years is a departure from AASB 116 *Property, Plant and Equipment* which would have required the Shire to assess at each reporting date whether the carrying amount of the above mentioned non-financial

assets materially differs from their fair value and, if so, revalue the class of non-financial assets.

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.

#### Critical accounting estimates and judgements

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 that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying amounts of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

As with all estimates, the use of different assumptions could lead to material changes in the amounts reported in the financial report.

The following are estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year and further information on their nature and impact can be found in the relevant note:

- Fair value measurement of assets carried at reportable value including:
- Property, plant and equipment - note 7
- Infrastructure - note 8
- Expected credit losses on financial assets - note 5
- Impairment losses of non-financial assets - note 7 and 8
- Measurement of employee benefits - note 12

#### 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.

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 33 of the financial report.

#### Initial application of accounting standards

During the current year, the following new or revised Australian Accounting Standards and Interpretations were applied for the first time.

## Notes to and forming part of the financial report

for the period from 01/07/24 to 30/04/25

### Note 1. Basis of preparation (continued)

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- *AASB 2021-2 Amendments to Australian Accounting Standards - Disclosure of Accounting Policies or Definition of Accounting Estimates*

This standard resulted in terminology changes relating to material accounting policies (formerly referred to as significant accounting policies).

#### **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*

These amendments are not expected to have any material impact on the financial report on initial application.

- *AASB 2022-10 Amendments to Australian Accounting Standards -Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities*

These amendment may result in changes to the fair value of non-financial assets. The impact is yet to be quantified.

- *AASB 2023-1 Amendments to Australian Accounting Standards - Supplier Finance Arrangements*

These amendments may result in additional disclosures in the case of applicable finance arrangements.

## Notes to and forming part of the financial report

for the period from 01/07/24 to 30/04/25

## Note 2. Cash and cash equivalents

		01/07/24 to 30/04/25	2024
	Note	\$	\$
Cash at bank and on hand		12,642,958	13,811,468
<b>Total cash and cash equivalents</b>	20a	<b>12,642,958</b>	<b>13,811,468</b>
Held as			
- Unrestricted cash and cash equivalents		4,349,280	5,964,628
- Restricted cash and cash equivalents	11a	8,293,678	7,846,840
<b>Total</b>		<b>12,642,958</b>	<b>13,811,468</b>

**MATERIAL ACCOUNTING POLICIES****Cash and cash equivalents**

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 financial position.

**Restricted financial assets**

Restricted financial asset balances are not available for general use by the local government due to externally imposed restrictions.

Restrictions are specified in an agreement, contract or legislation.

This applies to reserve accounts, unspent grants, subsidies and contributions and unspent loans that have not been fully expended in the manner specified by the contributor, legislation or loan agreement and for which no liability has been recognised.

## Notes to and forming part of the financial report

for the period from 01/07/24 to 30/04/25

## Note 3. Trade and other receivables

	01/07/24 to 30/04/25 \$	2024 \$
<b>Current</b>		
Rates and statutory receivables	22,517	11,557
Trade receivables	855,618	964,365
GST receivable	(158,157)	41,157
	<b>719,978</b>	<b>1,017,079</b>

**MATERIAL ACCOUNTING POLICIES****Rates and statutory receivables**

Rates and statutory receivables are non-contractual receivables arising from statutory requirements and include amounts due from ratepayers for unpaid rates and service charges and other statutory charges or fines.

Rates and statutory receivables are recognised when the taxable event has occurred and can be measured reliably.

**Trade and other receivables**

Trade receivables are amounts receivable from contractual arrangements with customers for goods sold, services performed or grants or contributions with sufficiently specific performance obligations as part of the ordinary course of business.

**Other Receivables**

Other receivables are amounts receivable from contractual arrangements with third parties other than contracts with customers including grants for the construction of recognisable non financial assets.

**Measurement**

Trade and other receivables are recognised initially at the amount of the transaction price, unless they contain a significant financing component, and are to be recognised at fair value.

**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.

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..

## Notes to and forming part of the financial report

for the period from 01/07/24 to 30/04/25

## Note 4. Inventories

	01/07/24 to 30/04/25 \$	2024 \$
<b>Current</b>		
Fuel and materials	13,659	13,659
<b>Total current inventories</b>	<b>13,659</b>	<b>13,659</b>
<b>Balance at beginning of year</b>	<b>13,659</b>	<b>25,107</b>
Inventories expensed during the year	—	(11,448)

**MATERIAL ACCOUNTING POLICIES****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.

## Shire of Ngaanyatjaraku

Notes to and forming part of the financial report  
for the period from 01/07/24 to 30/04/25

## Note 5. Property, plant and equipment

## (a) Movements in balances

Movement in the balances of each class of property, plant and equipment between the beginning and the end of the current financial year.

	Assets not subject to operating lease - Buildings non-specialised	Total Property	Plant and equipment Furniture and equipment	Plant and equipment	Total property, plant and equipment
	\$	\$	\$	\$	\$
<b>Balance at 1 July 2023</b>	12,339,865	12,339,865	45,067	603,410	12,988,342
Additions	–	–	–	154,434	154,434
Disposals	–	–	–	(64,210)	(64,210)
Depreciation	(251,833)	(251,833)	(14,525)	(116,949)	(383,307)
<b>Balance at 30 June 2024</b>	12,088,032	12,088,032	30,542	576,685	12,695,259
<b>Comprises:</b>					
Gross balance amount at 30 June 2024	12,591,698	12,591,698	110,351	987,050	13,689,099
Accumulated depreciation at 30 June 2024	(503,666)	(503,666)	(79,809)	(410,365)	(993,840)
<b>Balance at 30 June 2024</b>	12,088,032	12,088,032	30,542	576,685	12,695,259
<b>Balance at 1 July 2024</b>	12,088,032	12,088,032	30,542	576,685	12,695,259
Additions	–	–	–	–	–
Disposals	–	–	–	–	–
Depreciation	–	–	–	(2,145)	(2,145)
<b>Balance at 30 June 2025</b>	12,088,032	12,088,032	30,542	574,540	12,693,114
<b>Comprises:</b>					
Gross balance amount at 30 June 2025	12,591,698	12,591,698	110,350	2,829,350	15,531,398
Accumulated depreciation at 30 June 2025	(503,666)	(503,666)	(79,809)	(410,365)	(993,840)
<b>Balance at 30 June 2025</b>	12,088,032	12,088,032	30,541	2,418,985	14,537,558

continued on next page ...

Month End Year End

Page 13 of 27



Shire of Ngaanyatjarraaku

Notes to and forming part of the financial report  
for the period from 01/07/24 to 30/04/25

Note 5. Property, plant and equipment (continued)

(b) Carrying  
Amount  
Measurements

Asset class	Fair value hierarchy	Valuation technique	Basis of valuation	Date of last valuation	Inputs used
<b>(i) Fair Value - as determined at the last valuation date</b>					
Buildings - non-specialised	Level 3	Cost Approach Using Current Replacement Cost	Management Valuation	June 2022	Construction costs based on recent contract prices, current condition, residual values and remaining useful life assessments.

Level 3 inputs are based on assumptions with regards to future values and patterns of consumption utilising current information. If the basis of these assumptions were varied, they have the potential to result in a significantly higher or lower fair value measurement.

During the period there were no changes in the valuation techniques used by the local government to determine the fair value of property, plant and equipment using either level 2 or level 3 inputs. The valuation techniques applied to property subject to lease was the same as that applied to property not subject to lease.

Asset class	Valuation technique	Basis of valuation	Date of last valuation	Inputs used
<b>(ii) Cost</b>				
Furniture and equipment	N/A	Cost	Not applicable	N/A
Plant and equipment	N/A	Cost	Not applicable	N/A

## Notes to and forming part of the financial report for the period from 01/07/24 to 30/04/25

### Note 6. Infrastructure

#### (a) Movements in balances

Movement in the balances of each class of infrastructure between the beginning and the end of the current financial year.

	Note	Infrastructure roads \$	Other infrastructure - recreation \$	Other Infrastructure \$	Work in progress \$	Total infrastructure \$
<b>Balance as at 1 July 2023</b>		175,105,674	443,813	323,636	—	175,873,123
Additions *		—	—	—	7,957,656	7,957,656
Revaluation increments transferred to revaluation surplus		—	—	—	—	—
Revaluation decrements transferred to revaluation surplus		—	—	—	—	—
Depreciation	7	(7,361,574)	(12,651)	(13,728)	—	(7,387,953)
Transfers		—	—	—	—	—
<b>Balance at 30 June 2024</b>		167,744,100	431,162	309,908	7,957,656	176,442,826
<b>Comprises:</b>						
Gross balance amount at 30 June 2024		235,387,277	621,676	372,964	7,957,656	244,339,573
Accumulated depreciation at 30 June 2024		(67,643,177)	(190,514)	(63,056)	—	(67,896,747)
<b>Balance at 30 June 2024</b>		167,744,100	431,162	309,908	7,957,656	176,442,826
<b>Balance as at 1 July 2024</b>		167,744,100	431,162	309,908	7,957,656	176,442,826
Additions *		—	—	—	—	—
Revaluation increments transferred to revaluation surplus		—	—	—	—	—
Revaluation decrements transferred to revaluation surplus		—	—	—	—	—
Depreciation	7	—	—	—	(127,366)	(127,366)
Transfers		—	—	—	—	—
<b>Balance at 30 June 2025</b>		167,744,100	431,162	309,908	7,830,290	176,315,460
<b>Comprises:</b>						
Gross balance amount at 30 June 2025		243,344,933	624,458	372,964	1,617,747	245,960,102
Accumulated depreciation at 30 June 2025		(67,643,177)	(190,514)	(63,056)	—	(67,896,747)
<b>Balance at 30 June 2025</b>		175,701,756	433,944	309,908	1,617,747	178,063,355

continued on next page ...

Month End Year End

Page 15 of 27

## Shire of Ngaanyatjaraku

### Notes to and forming part of the financial report

for the period from 01/07/24 to 30/04/25

#### Note 6. Infrastructure (continued)

##### (b) Carrying Amount Measurements

Asset class	Fair value hierarchy	Valuation technique	Basis of valuation	Date of last valuation	Inputs used
<b>(i) Fair Value - as determined at the last valuation date</b>					
Infrastructure - roads	Level 3	Cost Approach Using Current Replacement Cost	Management Valuation	June 2023	Construction costs based on recent contract prices, current condition, residual values and remaining useful life assessments.
Other infrastructure - recreation	Level 3	Cost Approach Using Current Replacement Cost	Management Valuation	June 2023	Construction costs based on recent contract prices, current condition, residual values and remaining useful life assessments.
Other infrastructure	Level 3	Cost Approach Using Current Replacement Cost	Management Valuation	June 2023	Construction costs based on recent contract prices, current condition, residual values and remaining useful life assessments.

Level 3 inputs are based on assumptions with regards to future values and patterns of consumption utilising current information. If the basis of these assumptions were varied, they have the potential to result in a significantly higher or lower fair value measurement.

During the period there were no changes in the valuation techniques used by the local government to determine the fair value of infrastructure using level 3 inputs.

## Notes to and forming part of the financial report

for the period from 01/07/24 to 30/04/25

## Note 7. Fixed assets

		01/07/24 to 30/04/25 Actual \$	01/07/24 to 30/04/25 YTD Budget \$	2024 Actual \$
	Note			
<b>Depreciation</b>				
Work in progress	6a	127,366	—	—
<b>Total depreciation</b>		<b>129,511</b>	<b>—</b>	<b>7,771,260</b>

**Depreciation rates**

Typical estimated useful lives for the different asset classes for the current and prior years are included in the table below:

Asset Class	Useful life
Buildings	50 years
Furniture and equipment	4 years
Plant and equipment	3 to 7 years
Sealed roads and streets:	
-Formation	not depreciated
-Pavement	8 to 31 years
Seal	
- bituminous seals	3 to 20 years
- asphalt surfaces	3 to 20 years
Gravel roads	
-formation	not depreciated
-pavement	8 to 31 years
-kerb	6 to 14 years
Other infrastructure	20 to 50 years

## Notes to and forming part of the financial report

for the period from 01/07/24 to 30/04/25

## Note 7. Fixed assets (continued)

## MATERIAL ACCOUNTING POLICIES

**Initial recognition**

An item of property, plant and equipment or infrastructure that qualifies for recognition as an asset is measured at its cost.

Upon initial recognition, cost is determined as the amount paid (or other consideration given) to acquire the assets, plus costs incidental to the 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. For assets acquired at zero cost or otherwise significantly less than fair value, cost is determined as fair value at the date of acquisition.

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 *Local Government (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.

Individual assets that are land, buildings and infrastructure acquired between scheduled revaluation dates of the asset class in accordance with the Shire's revaluation policy, are recognised at cost and disclosed as being at reportable value.

**Measurement after recognition**

Plant and equipment including furniture and equipment and right-of-use assets (other than vested improvements) are measured using the cost model as required under *Local Government (Financial Management) Regulation 17A(2)*. Assets held under the cost model are carried at cost less accumulated depreciation and any impairment losses.

**Reportable Value**

In accordance with *Local Government (Financial Management) Regulation 17A(2)*, the carrying amount of non-financial assets that are land and buildings classified as property, plant and equipment, investment properties, infrastructure or vested improvements that the local government controls.

Reportable value is for the purpose of *Local Government (Financial Management) Regulation 17A(4)* is the fair value of the asset at its last valuation date minus (to the extent applicable) the accumulated depreciation and any accumulated impairment losses in respect of the non-financial asset subsequent to its last valuation date.

**Revaluation**

Land and buildings classified as property, plant and equipment, infrastructure or vested improvements that the local government controls and measured at reportable value, are only required to be revalued every five years in accordance with the regulatory framework. This includes

buildings and infrastructure items which were pre-existing improvements (i.e. vested improvements) on land vested in the Shire.

Whilst the regulatory framework only requires a revaluation to occur every five years, it also provides for the Shire to revalue earlier if it chooses to do so.

For land, buildings and infrastructure, increases in the carrying amount arising on revaluation of asset classes are credited to a revaluation surplus in equity.

Decreases that offset previous increases of the same class of asset are recognised against revaluation surplus directly in equity. All other decreases are recognised in profit or loss.

Subsequent increases are then recognised in profit or loss to the extent they reverse a net revaluation decrease previously recognised in profit or loss for the same class of asset.

**Depreciation**

The depreciable amount of all property, plant and equipment and infrastructure, 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.

**Depreciation on revaluation**

When an item of property, plant and equipment and infrastructure is revalued, any accumulated depreciation at the date of the revaluation is treated in one of the following ways:

- (i) The gross carrying amount is adjusted in a manner that is consistent with the revaluation of the carrying amount of the asset.
- (ii) Eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount of the asset.

**Impairment**

In accordance with *Local Government (Financial Management) Regulations 17A(4C)*, the Shire is not required to comply with *AASB136 Impairment of Assets* to determine the recoverable amount of its non-financial assets that are land or buildings classified as property, plant and equipment, infrastructure or vested improvements that the local government controls in circumstances where there has been an impairment indication of a general decrease in asset values.

In other circumstances where it has been assessed that one or more of these non-financial assets are impaired, the asset's carrying amount is written down immediately to its

## Notes to and forming part of the financial report for the period from 01/07/24 to 30/04/25

### Note 7. Fixed assets (continued)

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recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

#### **Gains or losses on disposal**

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in the statement of comprehensive income in the period in which they arise.

## Notes to and forming part of the financial report

for the period from 01/07/24 to 30/04/25

## Note 8. Trade and other payables

	01/07/24 to 30/04/25 \$	2024 \$
<b>Current</b>		
Sundry creditors	1,510	1,169,391
Prepaid rates	2,836	2,827
Accrued payroll liabilities	(3,877)	29,237
ATO liabilities	(112,522)	–
Other payables	158,253	158,253
Accrued Expenses	–	56,417
<b>Total current trade and other payables</b>	<b>46,200</b>	<b>1,416,125</b>
<b>Non-current</b>		
Other	368	–
<b>Total non-current trade and other payables</b>	<b>368</b>	<b>–</b>

**MATERIAL ACCOUNTING POLICIES****Financial liabilities**

Financial liabilities are initially recognised at fair value when the Shire becomes a party to the contractual provisions of the instrument.

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

**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 usually 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.

## Notes to and forming part of the financial report

for the period from 01/07/24 to 30/04/25

## Note 9. Other liabilities

	01/07/24 to 30/04/25	2024
	\$	\$
<b>Reconciliation of changes in contract liabilities</b>		
Opening balance	—	496,792
Revenue from contracts with customers included as a contract liability at the start of the period	—	(496,792)
	<u>—</u>	<u>—</u>

**MATERIAL  
ACCOUNTING  
POLICIES****Contract Liabilities**

Contract liabilities represent the 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.

**Capital grant/contribution liabilities**

Capital grant/contribution liabilities represent the Shire's obligations to construct recognisable non-financial assets to identified specifications to be controlled by the Shire which are yet to be satisfied. Capital grant/contribution liabilities are recognised as income when the obligations in the contract are satisfied.

Fair values for non-current capital grant/contribution liabilities, not expected to be extinguished within 12 months, are based on discounted cash flows of expected cashflows to satisfy the obligations using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy (see Note 18(i)) due to the unobservable inputs, including own credit risk.





## Notes to and forming part of the financial report

for the period from 01/07/24 to 30/04/25

## Note 11. Restrictions over financial assets

		01/07/24 to 30/04/25 Actual \$	01/07/24 to 30/04/25 YTD Budget \$	2024 Actual \$
	Note			

**(a) Restrictions**

The following classes of financial 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	2	8,293,678	—	7,846,840
- Financial assets at amortised cost		—	—	446,838
		<u>8,293,678</u>	<u>—</u>	<u>8,293,678</u>

The restricted financial assets are a result of the following specific purposes to which the assets may be used:

Restricted reserve accounts	14	8,293,678	—	8,293,678
<b>Total restricted financial assets</b>		<u>8,293,678</u>	<u>—</u>	<u>8,293,678</u>

## Notes to and forming part of the financial report

for the period from 01/07/24 to 30/04/25

## Note 12. Other Material Accounting Policies

**a) 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.

**b) 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.

**c) Rounding off figures**

All figures shown in this annual financial report, other than a rate in the dollar, are rounded to the nearest dollar. Amounts are presented in Australian Dollars.

**d) Comparative figures**

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

When the Shire applies an accounting policy retrospectively, makes a retrospective restatement or reclassifies items in its financial statements that has a material effect on the statement of financial position, an additional (third) statement of financial position as at the beginning of the preceding period in addition to the minimum comparative financial report is presented.

**e) Budget comparative figures**

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

**f) 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.

**g) Fair value of assets and liabilities**

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

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

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

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

**h) Interest revenue**

Interest revenue is calculated by applying the effective interest rate to the gross carrying amount of a financial asset measured at amortised cost except for financial assets that subsequently become credit-impaired. For credit-impaired financial assets the effective interest rate is applied to the net carrying amount of the financial asset (after deduction of the loss allowance).

**i) Fair value hierarchy**

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

**Level 1**

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

**Level 2**

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

**Level 3**

Measurements based on unobservable inputs for the asset or liability.

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

## Notes to and forming part of the financial report

for the period from 01/07/24 to 30/04/25

## Note 12. Other Material Accounting Policies (continued)

or more significant inputs are not based on observable market data, the asset or liability is included in Level 3.

**Valuation techniques**

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

**Market approach**

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

**Income approach**

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

**Cost approach**

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

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

**j) Impairment of assets**

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

Where such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, to the asset's carrying amount except for non-financial assets that are:

- land and buildings classified as property, plant and equipment;
- infrastructure; or
- vested improvements that the local government controls, in circumstances where there has been an impairment indication of a general decrease in asset values.

These non-financial assets are assessed in accordance with the regulatory framework detailed in Note 10.

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

## Notes to and forming part of the financial report for the period from 01/07/24 to 30/04/25

### Note 13. Rating information

Rate type	Basis of valuation	Rate in \$	Number of properties	01/07/24 to 30/04/25 Actual Rateable value <sup>(*)</sup>	01/07/24 to 30/04/25 Actual Rate revenue	01/07/24 to 30/04/25 Actual Interim rates	01/07/24 to 30/04/25 Actual Back rates	01/07/24 to 30/04/25 Actual Total revenue	01/07/24 to 30/04/25 Budget rate revenue	01/07/24 to 30/04/25 Budget interim rate	01/07/24 to 30/04/25 Budget back rate	01/07/24 to 30/04/25 Budget total revenue	2023/24 Actual Total revenue
<b>General Rates</b>													
<b>Rate Description</b>													
Mining Tenements	Unimproved valuation	-	-	-	488,640	(5,979)	-	482,661	-	-	-	-	464,086
<b>Total general rates</b>		-	-	-	488,640	(5,979)	-	482,661	-	-	-	-	464,086
<b>Minimum payment</b>													
Mining Tenements	Unimproved valuation	-	-	-	-	-	6,594	6,594	-	-	-	-	(605)
<b>Total minimum payments</b>		-	-	-	-	-	6,594	6,594	-	-	-	-	(605)
<b>Total general rates and minimum payments</b>		-	-	-	488,640	(5,979)	6,594	489,255	-	-	-	-	463,481
<b>Total rates</b>								489,255				-	463,481

The rate revenue was recognised from the rate record as soon as practicable after the Shire resolved to impose rates in the financial year as well as when the rate record was amended to ensure the information in the record was current and correct.

(\*) Rateable Value at time of raising of rate.

## Notes to and forming part of the financial report for the period from 01/07/24 to 30/04/25

### Note 14. Reserve accounts

	01/07/24 to 30/04/25	01/07/24 to 30/04/25	01/07/24 to 30/04/25	01/07/24 to 30/04/25	01/07/24 to 30/04/25	01/07/24 to 30/04/25	01/07/24 to 30/04/25	01/07/24 to 30/04/25	01/07/24 to 30/04/25	01/07/24 to 30/04/25	01/07/24 to 30/04/25	2024 Opening Balance Actual	2024 Transfer to Actual	2024 Transfer (from) Actual	2024 Closing Balance Actual
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Restricted by council</b>															
(a) Employee Entitlement Reserve	333,206	–	–	–	–	–	–	–	–	–	–	324,523	8,683	–	333,206
(b) Asset Replacement, Acquisition and Development Reserve	6,990,740	–	–	–	–	–	–	–	–	–	–	6,808,565	182,175	–	6,990,740
(c) Cultural Centre Reserve	297,225	–	–	–	–	–	–	–	–	–	–	289,480	7,745	–	297,225
(d) Strategic Reserve	672,507	–	–	–	–	–	–	–	–	–	–	656,679	15,828	–	672,507
	<b>8,293,678</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>8,079,247</b>	<b>214,431</b>	<b>–</b>	<b>8,293,678</b>

All reserves are supported by cash and cash equivalents and financial assets at amortised cost and are restricted within equity as Reserve accounts.

In accordance with Council resolutions or adopted budget in relation to each reserve account, the purpose for which the reserves are set aside and their anticipated date of use are as follows:

Name of Reserve	Purpose of the reserve
(a) Employee Entitlement Reserve	Established to fund a portion of future commitments for employee entitlements incurred as a result of employing staff and workers in relation to leave entitlements.
(b) Asset Replacement, Acquisition and Development Reserve	To provide and replace the necessary equipment, furniture, plant, buildings and infrastructure comprising of roads, drains, footpaths and recreational reserves.
(c) Cultural Centre Reserve	To provide for the successful operation of the Cultural Centre as provided for in clause 8.2 of the management deed between the Shire of Ngaanyatjaraku, Warburton Community Incorporated and the Ngaanyatjarra Council (Aboriginal Corporation), transfers to the reserve represent surplus funds from the day to day operations of the Cultural Centre after deducting costs incurred by the Shire.
(d) Strategic Reserve	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.