



Shire of **Ngaanyatjarra**
ON A JOURNEY

ATTACHMENTS

**Ordinary Council Meeting
30 July 2025**

Attachments

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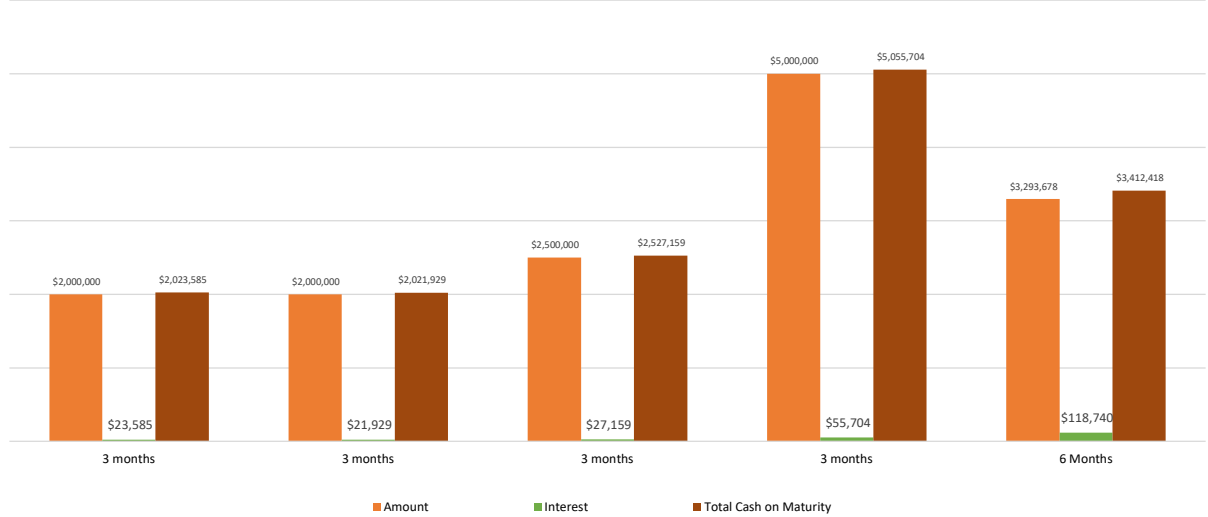
SHIRE OF NGAANYATJARRAKU
CASH POSITION AS AT 30 JUNE 2025

INVESTMENTS									
Amount	AC	Type	Term	Credit Rating S&P	Institution	Interest Rate	Maturity Date	Interest	Total Cash on Maturity
\$ 2,000,000.00	Shire Funds 1		3 months	AA-	Westpac Bank	4.73%	11-Jul-25	\$ 23,585.21	\$ 2,023,585.21
\$ 2,000,000.00	Shire Funds 2		3 months	AA-	Westpac Bank	4.35%	25-Sep-25	\$ 21,928.77	\$ 2,021,928.77
\$ 2,500,000.00	Shire Funds 3		3 months	AA-	Westpac Bank	4.31%	27-Sep-25	\$ 27,158.90	\$ 2,527,158.90
\$ 5,000,000.00	Reverse Funds 1		3 months	AA-	Westpac Bank	4.42%	25-Aug-25	\$ 55,704.11	\$ 5,055,704.11
\$ 3,293,678.00	Reverse Funds 2		6 Months	AA-	Westpac Bank	4.82%	19-Nov-25	\$ 118,740.25	\$ 3,412,418.25
\$ 14,793,678.00								\$ 247,117.24	\$ 15,040,795.24

CASH AT BANK		
Account Name	Amount	Interest
WESTPAC BUSINESS ONE ACCOUNT (MUNICIPAL FUNDS)	18,060.74	0% interest
WESTPAC BUSINESS PREMIUM CASH ACCOUNT (MUNICIPAL FUNDS)	1,713,320.78	2.95 % interest >\$999,999, 0.01% <\$999,999
WESTPAC COMMUNITY SOLUTIONS (RESERVE FUNDS)	\$0.00	0% interest
Total Cash at Bank	\$ 1,731,381.52	

TOTAL CASH & INVESTMENTS	\$ 16,525,059.52
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INVESTMENT REGISTER AS AT 30 JUNE 2025



Corporate Card Transactions

June Payments

Date of Transaction	Description	Debits/Credits	Cardholder Comments
3/06/2025	QANTAS0812371318621	351.39	
9/06/2025	QANTAS0812371547879	580.08	
9/06/2025	QANTAS0812371547942	714.98	
10/06/2025	LEONORA MOTOR INN	167.48	
13/06/2025	QANTAS0812371747068	565.19	
13/06/2025	QANTAS0812371751233	2,786.09	
18/06/2025	STARLINK INTERNET	822.00	
18/06/2025	QANTAS0812371967680	648.42	
18/06/2025	QANTAS0812371967777	648.42	
20/06/2025	ALLNEEDS COMPUTERS	712.98	
23/06/2025	STARLINK INTERNET	529.00	
23/06/2025	QT Canberra OPI	970.34	Refund of \$234 on 26 June 2025
23/06/2025	QT Canberra OPI	970.34	Refund of \$242.59 on 26 June 2025
24/06/2025	UBER	11.34	
24/06/2025	Perth Airport Pty Ltd	- 232.30	Refund following extension of booking
24/06/2025	Perth Airport Pty Ltd	257.66	New booking with additional days
24/06/2025	SQ *PLAYING FIELDS CAF	47.35	
24/06/2025	QANTAS0812372261622	331.20	
24/06/2025	Crowne Plaza Canberra	76.00	
25/06/2025	HOKKA HOKKA	37.85	
25/06/2025	QANTAS0812372322406	19.48	
26/06/2025	UBER *TRIP HELP.UBER.C	26.61	
26/06/2025	QANTAS0812372396345	361.40	
29/05/2025	QANTAS0812371109939	1,344.65	
29/05/2025	IRIS DIPLOMAT OPERATIO	191.84	
29/06/2025	CARD FEE	10.00	
Total		<u>12,949.79</u>	

OCM 180620255						
	That the minutes of the Ordinary Council Meeting held on 28 May 2025 at the Council Chambers, Tjulyuru Cultural and Civic Centre, Warburton Community be confirmed, as a true and accurate record of that meeting.	11-Jul-2025	11-Jul-2025			Complete
9.1.018062025				D.Mosel	No further action required	
10.1.18062025	That Council note the Council Investment Register detailing investment activity for May 2025 within the Financial report. (Attachment 10.1).	11-Jul-2025	11-Jul-2025	D.Mosel	No further action required	Complete
	That Council receive the listing of payments made by authorised employees using transaction cards for the period of 26 April to 27 May 2025, \$4,505.24. (Attachment 10.2)	11-Jul-2025	11-Jul-2025			Complete
10.2.18062025				D.Mosel	No further action required	
	That Council receive the Chief Executive Officers Report for 28 May – 13 June 2025.	11-Jul-2025	11-Jul-2025			Complete
10.3.18062025				D.Mosel	No further action required	
	That Council receive the Council Resolution Register for June 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)	11-Jul-2025	11-Jul-2025			Complete
10.4.18062025				D.Mosel	No further action required	
	1. Authorises the CEO 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 3 months (September 2025)	11-Jul-2025	11-Jul-2025		Review in September 2025	
10.5.18062025				D.Mosel		Ongoing
	1. Authorises the CEO 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 3 months (September 2025)	11-Jul-2025	11-Jul-2025		Review in September 2025	
10.6.18062025				D.Mosel		Ongoing
	That Council receive the Operational Services Action Report for May 2025. (Attachment 11.1).	11-Jul-2025	11-Jul-2025			Complete
11.1.18062025				D.Mosel	No further action required	
	That Council receive the Environmental Health and Building Services verbal report be accepted.	11-Jul-2025	11-Jul-2025			Complete
11.2.18062025				D.Mosel	No further action required	
	That Council receive the monthly payment listing for May 2025 totalling payments of \$356,032.67 (Attachment 12.1).	11-Jul-2025	11-Jul-2025			Complete
12.1.18062025				D.Mosel	No further action required	
	That Council receive the Monthly Financial Report for the periods ended 31 May 2025. (Attachment 12.2)	11-Jul-2025	11-Jul-2025			Complete
12.2.18062025				D.Mosel	No further action required	
	That Council: 1. Resolves that Report 14.1 on the 28 May 2025 is confidential in accordance with s5.23(2) of the Local Government Act 1995 2. Close the meeting to the public pursuant to subsection 5.23(2) (a) of the Local Government Act 1995. 3. Authorises the Chief Executive Officer and the Executive Officer to remain in the meeting for the discussion on 14.1	11-Jul-2025	11-Jul-2025			Complete
14.1.18062025				D.Mosel	No further action required	
14.2.18062025	That Council reopen the meeting to the public at 1.16 pm.	11-Jul-2025	11-Jul-2025	D.Mosel	No further action required	Complete



Shire of **Ngaanyatjaraku**
ON A JOURNEY

Council Policy

Policy 1.16 – Council Election
Caretaker Period

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Council Policy 1.16 – Council Election Caretaker Period

Policy Objective

The primary objective of this Policy is to avoid actions and decisions which could be perceived as intended to affect the result of an election or otherwise to have a significant impact on, or unnecessarily commit, the incoming Council, and ensuring the Shire's administration acts impartially in relation to candidates. Section 3.73 of the Act prohibits Local Governments from doing, or deciding to do, any 'significant acts' during a caretaker period.

Policy Scope

This Policy applies to Elected members, electoral candidates and Shire Council employees during the caretaker period to cover:

- Decisions that are made by the Shire Council;
- Decisions made under delegated authority
- Decisions made administratively

- Materials published by the Shire;
- Attendance and participation in functions and events;
- Discretionary community consultation
- Use of the Shire's resources; and
- Access to information held by the Shire.

Caretaker Period means the period of time for the close of nominations being 37 days prior to the election day in accordance with the Local Government Act 1995, until 6pm on election day.

Part 1 – Introduction

Scheduling Consideration of Significant Local Government Decisions

So far as is reasonably practicable, the Chief Executive Officer should avoid scheduling major policy decisions for consideration during a Caretaker Period, and instead ensure that such decisions are either:

- Considered by the Council prior to the Caretaker Period; or
- Scheduled for determination by the incoming Council.

Where extraordinary circumstances prevail, the Chief Executive Officer may submit a major policy decision to Council.

Decisions Made Prior to a Caretaker Period

This Policy only applies to actual decisions made during a Caretaker Period, not the announcement of decisions made prior to the Caretaker Period. Whilst announcements of earlier decisions may be made during a Caretaker Period, as far as practicable any such announcements should be made before the Caretaker Period begins.

Part 2 – Implementation of Caretaker Practices

Role of the Chief Executive Officer in Implementing Caretaker Practices

The role of the Chief Executive Officer in implementing the caretaker practices outlined in this Policy is as follows:

- a) ensure as far as possible, that all Councillors and employees are aware of the Caretaker Policy and practices, 30 days prior to the start of the Caretaker Period.
- b) ensure, as far as possible, that any major policy or significant decisions required by the council are scheduled for Council resolution prior to the Caretaker Period or deferred where appropriate for determination by the incoming Council.
- c) endeavour to make sure all announcements regarding decisions made by the Council, prior to the Caretaker Period, are publicised prior to the Caretaker Period.

Part 3 – Extraordinary Circumstances Requiring Exception

Extraordinary Circumstances

The Chief Executive Officer may in extraordinary circumstances permit a matter defined as a “significant Local Government decision” to be submitted to the Council during the Caretaker Period.

Appointment or Removal of the Chief Executive Officer

While this Policy establishes that the Chief Executive Officer may not be appointed or dismissed during the Caretaker Period, in the case of an emergency, the Council may act to appoint an Acting Chief Executive Officer, or suspend the current Chief Executive Officer (in accordance with the terms and conditions of their contract), pending the election, after which date a permanent decision can be made.

Delegated authority Decision Making in Extraordinary Circumstances

During a Caretaker Period, Employees who have Delegated Authority are required to consider if a proposed delegated authority decision may relate, or be subsider, to a significant Local government Decision or election campaign issue and if so, refer the matter to the CEO for review and consideration in accordance with Part 1 of this policy.

Part 4 – Caretaker Statement

Caretaker Period

The caretaker period commences at the close of nominations for the election and ends once the election results are declared.

Prohibited Decisions

During the caretaker period, Council and the CEO will not”

1. Enter into any major contracts or undertakings exceeding the CEO’s financial delegation
2. Approve major policy decisions unrelated to ordinary business
3. Commit the Shire to significant actions impacting the incoming Council’s term

To assist the Council to comply with its commitment to appropriate decision making during the Caretaker Period a Caretaker Statement will be included in every report submitted to the Council where the Council’s decision would, or could, be a Major Policy Decision and state:

“The decision the Council may make in relation to this item could constitute a “Major Policy Decision” within the context of the Shire of Ngaanyatjaraku Caretaker Policy, however, an exemption should be made because (insert the circumstances for making the exemption).

Part 5 – Shire Publications

Prohibition on Publishing Electoral Material

The Shire shall not print, publish or distribute, or cause, permit or authorise others to print, publish or distribute on behalf of the Shire any advertisement, handbill, pamphlet or notice that contains “electoral material” during the Caretaker Period.

Electoral Material Relevant to Prohibition

Without limiting the generality of the definition of “electoral material”, material will be considered to be intended or likely to affect voting in the election if it contains an express or implicit reference to or comment on:

- a) The election; or
- b) A candidate in the election; or
- c) An issue submitted to, or otherwise before, the voters in connection with the election.

Candidate and/or Councillor Publications

Candidates and/or Councillors are permitted to publish campaign material on their own behalf but cannot claim for that material to be originating from or authorised by the Shire, e.g.: Shire of Ngaanyatjaraku Crest, Branding and/or Logo.

Election Announcement

This Policy does not prevent publications by the Shire which merely announce the holding of the election or relate only to the election process itself.

Shire Publications

Any reference to Councillors in the Shire's publications printed, published or distributed during the Caretaker Period must not include promotional text. Any of the Shire's publications that are potentially affected by this Policy will be reviewed by the Chief Executive Officer to ensure that any circulated, displayed or otherwise publicly available material during the Caretaker Period does not contain material that may be consumed as "electoral material".

Shire Website

During the Caretaker Period the Shire's website will not contain any material that is precluded by this Policy. Any references to the election will only relate to the election process. Information about Councillors will be restricted to names, contact details, titles, membership of special committee and other bodies to which they have been appointed to by the Council. Information about candidates on the Shire's website will be restricted to their candidate profiles only.

Shire Business Cards

During the Caretaker Period, Councillors shall ensure that their allocated business cards are used only for purposes associated with the normal role of a Councillor in servicing their electorate. Councillor Business Cards shall not be used in a manner that could be perceived as an electoral purpose. It should be noted that this prohibition on the use of the Shire's resources for electoral purposes is not restricted to the Caretaker Period.

Part 6 – Public Consultation During Caretaker Period

Prohibition

It is prohibited under this Policy for public consultation to be undertaken during the Caretaker Period (either new consultation or existing) on an issue which is contentious relates to a significant Local Government Decision, unless the consultation is a mandatory statutory process or prior approval is given by the Chief Executive Officer.

Part 7 – Attendance and Participation at Events / Functions

Public Events Hosted by External Bodies

Councillors may continue to attend events and functions hosted by external bodies during the Caretaker Period in accordance with the Shire's 'Attendance at Events' policy.

Shire of Ngaanyatjaraku Organised Civic Events/Functions

Events and/or functions organised by the Shire and held during the Caretaker Period will be limited to only those that the Chief Executive Officer considers essential to the operation of the Shire, and should not in any way be associated with any issues that in the Chief Executive Officer's opinion, are considered relevant to, or likely to influence the outcome of an election.

During the Caretaker Period, Councillors dinners and lunches should not be scheduled for any sitting Councillor who is re-nominating and/or a Councillor host any events, presentations or appear in any Council promotional material during the Caretaker Period.

In addition, sitting Councillors' photos and email addresses are not to be used during campaign periods.

Addresses by Councillors

Councillors that are also candidates should not be permitted to make speeches or addresses at events/functions organised or sponsored by the Shire during the Caretaker Period. Councillors may make short welcome speeches to events and functions organised or sponsored by the Shire during the Caretaker Period subject to prior approval of the Chief Executive Officer.

Delegates to Community and Advisory Groups

Councillors appointed to community groups, advisory groups and other external organisations as representatives of the Shire shall not use their attendance at meetings of such groups to either recruit assistance with electoral campaigning or to promote their personal or other candidate's electoral campaigns.

Questions and Statements at council or Committee Meetings

All candidates, whether current Elected members or not, are required to declare that they are a candidate for the upcoming election before asking questions or making a statement at council or Committee meetings during the Caretaker Period.

Part 8 – Use of Shire Resources

Councils' Code of Conduct and the Local Government (Rules of Conduct) Regulations 2007 provide that the Shire's resources are only to be utilised for authorised activities (for example – prohibits the use of employees for personal tasks and prohibits the use of equipment, stationery, or hospitality for non- Council business). This includes the use of resources for electoral purposes. It should be noted that the prohibition on the use of the Shire's resources for electoral purposes is not restricted to the Caretaker Period.

The Shire's employees must not be asked to undertake any tasks connected directly or indirectly with an election campaign and should avoid assisting Councillors in ways that could create a perception that they are being used for electoral purposes. In any circumstances where the use of Shire resources might be construed as being related to a candidate's election campaign, advice is to be sought from the Chief Executive Officer.

Part 9 – Access to Council Information and Assistance

Councillor Access to Information

During the Caretaker Period, Councillors are able to access Council information relevant to the performance of their functions as a Councillor in accordance with the 'Communications – Elected Members and Staff' policy.

However, this access to information should be exercised with caution and limited to matters that the Council is dealing with within the objectives and intent of this policy. Any Council information so accessed must not be used for election purposes.

Electoral Information and Assistance

All candidates will have equal rights to access public information, such as the electoral rolls (draft or past rolls) and information relevant to their election campaigns from the Shire administration. Information, briefing material and advice prepared or secured by staff for a Councillor must be necessary to the carrying out of the Councillor's role and must not be related to election issues that might be perceived to be an electoral nature (refer to Part 8 of this policy).

Any assistance and advice provided to candidates as part of the conduct of the local government election will be provided equally to all candidates. The types of assistance that are available will be documented and communicated to candidates in advance. Types of assistance may include advice on manipulation of electoral roll date and interpretation of legislative requirements, amongst other matters.

Candidates may obtain advice or assistance from the Western Australian electoral Commission (WAEC) as they are responsible for managing the Shire elections.

Information Request Register

An Information Request Register will be maintained by the Chief Executive Officer during the Caretaker Period. The Register will be a public document that records all requests for information made by Councillors and candidates, and the response given to those requests, during the Caretaker Period. Staff will be required to provide details of requests to the Chief Executive Officer for inclusion in the Register.

Media Advice

Any requests for media advice or assistance from Councillors during the Caretaker Period will be referred to the Chief Executive Officer. No media advice will be provided in relation to election issues or in regard to publications that involve specific Councillors. If satisfied that advice sought by a Councillor during the Caretaker Period does not relate to the election or publication involving any specific Councillor(s), the Chief Executive Officer may authorise the provision of a response to such a request.

Publication Campaigns

During the Caretaker Period, publication campaigns, other than for the purpose of conducting (and promoting) the election will be avoided wherever possible. Where a publication campaign is deemed necessary for a Shire activity, it must be approved by the Chief Executive Officer. In any event, the Shire's publicity during the Caretaker Period will be restricted to communicating normal Shire activities and initiatives.

Media Attention

Councillors will not use their position as an elected representative or their access to Shire staff or resources to gain media attention in support of their or any other candidate's election campaign.

Shire of Ngaanyatjaraku Employees

During the Caretaker Period no Shire employee may make any public statement that relates to an election issue unless the statements have been approved by the Chief Executive Officer.

Election Process Enquiries

All election process enquiries from candidates, whether current Councillors or not, will be directed to the Returning Officer or, where the matter is outside of the responsibilities of the Returning Officer, to the Chief Executive Officer.

Breaches of Policy

Any breach of this policy may result in disciplinary action in accordance with relevant legislation and Shire protocols.

Definitions

"Caretaker Period" means the period of time when the close of nominations being 37 days prior to the Election Day in accordance with Section 4.49 (a) of the Local Government Act 1995, until 6pm on Election Day.

"Election Day" means the day fixed under the Local Government Act 1995 for the holding of any election.

"Electoral Material" means any advertisement, handbill, pamphlet, notice, letter, article or online social networks that is intended or calculated to aid candidate in an election.

"Events and Functions" means gatherings of internal and external stakeholders to discuss, review, acknowledge, communicate, celebrate or promote a program, strategy or issue which is of relevance to the Shire and its stakeholders and may take the form of conferences, workshops, forums, launches, promotional activities, social occasions such as dinners and receptions.

"Extraordinary Circumstances" means a situation that requires a major policy decision of the council in the event;

- a) in the Chief Executive Officer's opinion, the urgency of the issue is such that it cannot wait until after the election;
- b) of the possibility of legal and/or financial repercussions if a decision is deferred; or
- c) in the Chief Executive Officer's opinion, it is the best interests of the Council and/or the Shire of Ngaanyatjaraku for the decision to be made as soon as possible.

Major Policy Decision" means any:

- a) Decisions relating to the improvement, termination or remuneration of the Chief Executive Office or any other designated senior employee, other than a decision to appoint an Acting Chief Executive Officer, or suspend the current Chief Executive Officer (in accordance with the terms and conditions of their contract), pending the election.
- b) Decisions relating to the Shire entering into a sponsorship arrangement with a total Shire contribution that would constitute substantial expenditure unless that sponsorship arrangement has previously been granted "in principle" support by the Council and sufficient funds have been included in the Council's annual budget to support the project.
- c) Irrevocable decisions that commit the Shire to substantial expenditure or significant actions, such as that which might be brought about through a Notice of Motion by a Councillor.
- d) Irrevocable decisions that will have a significant impact on the Shire of Ngaanyatjaraku or the community.
- e) Reports requested or initiated by a Councillor, candidate or member of the public that, in the opinion of the Chief Executive Officer could, be perceived within the general community as an electoral issue and has the potential to call into question whether decisions are soundly based and in the best interests of the community.

"Significant Local Government decision" includes:

- Making a local law (including an amendment or repeal local law)
- Entering into a major land transaction, or a land transaction that is preparatory to entry into a major land transaction
- Commencing a major trading undertaking
- Entering into a contract, or other agreement or arrangement, with consideration over \$250,000 or acquiring or disposing of property valued over \$250,000
- Calling for tenders, or tender exempt procurement (including through the PSP), with an expected consideration above \$250,000
- Establishing, amending the establishment agreement of, winding up or withdrawing from, a regional local government
- Forming, amending the charter of, winding up, or withdrawing from, a regional subsidiary
- Making prescribed decisions under the Planning and Development Act 2005 and Planning and Development (Local Planning Scheme) Regulations 2015
- Publicly inviting persons to apply to join a panel of pre-qualified suppliers
- Deciding to do any of the above

"Public Consultation" means a process which involves an invitation to individuals, groups or organisations or the community generally to comment on an issue, proposed action or proposed policy.

“Substantial Expenditure” means expenditure that exceeds 1% of the Shire’s annual budgeted expenditure (exclusive GST) in the relevant financial year.

Policy History

Amendments to this Policy

Amendments to this policy require a simple majority decision of Council. History

Policy adopted: unknown

Policy reviewed: 24 June 2020

Policy amended: 24 June 2020

Policy reviewed: 28 June 2023

Policy reviewed: 30 July 2025

Previous Policy

Policy 1.16



Shire of **Ngaanyatjaraku**
ON A JOURNEY

Council Policy

Policy 2.1 – Procurement

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Council Policy 2.1 – Procurement

Procurement

Introduction

The Shire of Ngaanyatjaraku (the Shire) is committed to applying the objectives, principles and practices outlined in this Policy to all procurement activity and to ensuring alignment with the Shire's strategic and operational objectives.

Purpose

To ensure all purchasing and procurement on behalf of the Shire is done through a consistent approach to market that is fair, transparent and equitable while mitigating risk to the Shire and achieving the best value for money.

Objectives

The Shire's procurement activities will:

- a) Achieve best value for money that considers sustainable benefits, such as; environmental, social and local economic factors;
- b) Foster economic development by maximising participation of local businesses in the delivery of goods and services;
- c) Use consistent, efficient and accountable processes and decision-making, including; competitive quotation processes, assessment of best value for money and sustainable procurement outcomes for all procurement activity, including tender exempt arrangements;
- d) Apply fair and equitable competitive procurement processes that engage potential suppliers impartially, honestly and consistently;
- e) Commit to probity and integrity, including the avoidance of bias and of perceived and actual conflicts of interest;
- f) Comply with the *Local Government Act 1995*, *Local Government (Functions and General) Regulations 1996*, other relevant legislation, Codes of Practice, Standards and the Shire's Policies and procedures;
- g) Ensure procurement outcomes contribute to efficiencies (time and resources) for the Shire of Ngaanyatjaraku;
- h) Identify and manage risks arising from procurement processes and outcomes in accordance with the Shire's Risk Management framework;
- i) Ensure records evidence procurement activities in accordance with the *State Records Act 2000* and the Shire's Record Keeping Plan;
- j) Ensure confidentiality that protects commercial-in-confidence information and only releases information where appropriately approved.

Scope

The Policy applies to all purchasing and procurement activities undertaken by and on behalf of the Shire.

Policy Statement

Ethics and Integrity

Code of Conduct

The Shire's Code of Conduct applies to all procurement activities and decision making, requiring all officers to observe the highest standards of ethics and integrity and act in an honest and professional manner at all times.

Procurement Principles

The following principles, standards and behaviours must be observed and enforced through all stages of the procurement process to ensure the fair and equitable treatment of all parties:

- a) Accountability shall be taken for all procurement decisions, to ensure the efficient, effective and proper expenditure of public monies (achieving value for money), in accordance with the Shire's adopted budget.
- b) Procurement shall be undertaken on a competitive basis to ensure that all potential suppliers are treated impartially, honestly and consistently.
- c) All processes, evaluations and decisions shall be transparent, free from bias and fully documented in accordance with applicable policies, audit requirements and relevant legislation.
- d) Any information provided to the Shire by a supplier shall be treated as commercial-in confidence and should not be released unless authorised by the supplier or relevant legislation.

Value for Money

Value for money is achieved through the critical assessment of price, risk, timeliness, environmental, social, economic and qualitative factors to determine the most advantageous supply outcome that contributes to the Shire achieving its strategic and operational objectives. The Shire will apply value for money principles when assessing procurement decisions and acknowledges that the lowest price may not always be the most advantageous.

Assessing Value for Money

Value for money assessment will consider:

- a) All relevant Total Costs of Ownership (TCO) and benefits including; transaction costs associated with acquisition, delivery, distribution, and other costs such as, but not limited to; holding costs, consumables, deployment, training, maintenance and disposal;
- b) The technical merits of the goods or services being offered in terms of compliance with specifications, contractual terms and conditions and any relevant methods of assuring quality. This includes but is not limited to an assessment of compliances, the supplier's resource availability, capacity and capability, value-adds offered, warranties, guarantees, repair and replacement policies and response times, ease of inspection and maintenance, ease of after sales service, ease of communications, etc.;
- c) The supplier's financial viability and capacity to supply without the risk of default, including the competency of the prospective suppliers in terms of managerial and technical capabilities and compliance history;
- d) A strong element of competition by obtaining a sufficient number of competitive quotations consistent with this Policy, where practicable;
- e) The safety requirements and standards associated with both the product design and the specification offered by suppliers and the evaluation of risk when considering procuring goods and/or services from suppliers;
- f) The environmental, economic and social benefits arising from the goods, services or works required, including consideration of these benefits in regard to the supplier's operations, in accordance with this Policy and any other relevant Shire Policy including Local Economic Benefit; and
- g) Analysis and management of risks and opportunities that may be associated with the procurement activity, potential supplier/s and the goods or services required.

The level of assessment undertaken is commensurate with the value, complexity, risk and sensitivity of the goods or services being procured.

Sustainable Procurement

The Shire is committed to implementing sustainable procurement by providing a preference to suppliers demonstrating sustainable business practices (social advancement, environmental protection and local economic benefits).

The Shire will apply Sustainable Procurement criteria as part of the value for money assessment to ensure that wherever possible suppliers demonstrate outcomes which contribute to improved environmental, social and local economic outcomes.

Sustainable Procurement can be demonstrated as being internally focused (i.e. operational environmental efficiencies or employment opportunities and benefits relating to special needs), or externally focused (i.e. initiatives such as corporate philanthropy).

Requests for Quotation and Tenders may include a request for Suppliers to provide information regarding their sustainable practices and/or demonstrate that their product or service offers enhanced sustainable benefits.

Local Economic Benefit

The Shire promotes economic development through the encouragement of competitive participation in the delivery of goods and services by local suppliers permanently located within its District first, and secondly, those permanently located within its broader region. As much as practicable, the Shire will:

- a) consider buying practices, procedures and specifications that encourage the inclusion of local businesses and the employment of local residents;
- b) consider indirect benefits that have flow on benefits for local suppliers (i.e. servicing and support);
- c) ensure that procurement plans, and analysis is undertaken prior to develop Requests to understand local business capability and local content availability where components of goods or services may be sourced from within the District for inclusion in selection criteria;
- d) explore the capability of local businesses to meet requirements and ensure that Requests for Quotation and Tenders are designed to accommodate the capabilities of local businesses;
- e) avoid bias in the design and specifications for Requests for Quotation and Tenders – all Requests must be structured to encourage local businesses to bid;
- f) consider the adoption of Key Performance Indicators (KPIs) within contractual documentation that require successful Contractors to increase the number of employees from the District first; and
- g) provide adequate and consistent information to local suppliers.

It is recognised that not all categories can be procured from a local or regional supplier. A qualitative weighting may be afforded in the evaluation of formal quotes and Tenders.

Socially Sustainable Procurement

The Shire supports procurement from socially sustainable suppliers such as Australian Disability Enterprises and Aboriginal businesses wherever a value for money assessment demonstrates benefit towards achieving the Shire's strategic and operational objectives.

A qualitative weighting will be used in the evaluation of Requests for Quotes and Tenders to provide advantages to socially sustainable suppliers in instances where the below tender exemptions are not exercised.

Engaging with Aboriginal Businesses

Regulation 11(2)(h) of the *Local Government (Functions and General) Regulations 1996* provides a tender exemption if the goods or services are supplied by a person on the Aboriginal Business Directory WA published by the Chamber of Commerce and Industry of Western Australia, or Australian Indigenous Minority Supplier Office Limited (trading as Supply Nation), where the consideration under contract is \$250,000 or less, or worth \$250,000 or less.

The Shire will first consider undertaking a quotation process with other suppliers (which may include other registered Aboriginal Businesses as noted in *F&G Reg. 11(2)(h)*) to determine overall value for money for the Shire.

Where the Shire makes a determination to contract directly with an Aboriginal Business for any amount up to and including \$250,000 (including GST), it must be satisfied through alternative means that the offer truly represents value for money.

Engaging with Australian Disability Enterprises

Regulation 11(2)(i) of the *Local Government (Functions and General) Regulations 1996* provides a tender exemption if the goods or services are supplied by an Australian Disability Enterprise.

The Shire will first consider undertaking a quotation process with other suppliers (which may include other Australian Disability Enterprises) to determine overall value for money for the Shire.

Where the Shire makes a determination to contract directly with an Australian Disability Enterprise for any amount, including an amount over the Tender threshold of \$250,000 (including GST), it must be satisfied through alternative means that the offer truly represents value for money.

Environmentally Sustainable Procurement

The Shire will support the purchasing of recycled and environmentally sustainable products whenever a value for money assessment demonstrates benefit toward achieving the Shire's strategic and operational objectives.

Qualitative weighted selection criteria may be used in the evaluation of Requests for Quote and Tenders to provide advantages to suppliers which:

- a) demonstrate policies and practices that have been implemented by the business as part of its operations;
- b) generate less waste material by reviewing how supplies, materials and equipment are manufactured, purchased, packaged, delivered, used, and disposed; and
- c) encourage waste prevention, recycling, market development and use of recycled/recyclable materials.

Procurement Requirements

Anti-Avoidance

In accordance with Regulation 12(1) of the *Local Government (Functions and General) Regulations 1996*, the Shire will not conduct multiple procurement activities with the intent (inadvertent or otherwise) of "splitting" the procurement value, so that the effect is to avoid a procurement threshold or the need to call a Public Tender. This includes the creation of two or more contracts or creating multiple purchase order transactions of a similar nature.

Contract Renewals, Extensions and Variations

Where a contract has been entered into as the result of a publicly invited tender process, then *regulation 21A of the Local Government (Functions and General) Regulations 1996* applies.

For any other contract, the contract must not be varied unless:

- a) The variation is necessary in order for the goods or services to be supplied and does not change the scope of the contract; or
- b) The variation is a renewal or extension of the term of the contract where the extension or renewal options were included in the original contract.

Upon expiry of the original contract, and after any options for renewal or extension included in the original contract have been exercised, the Shire is required to review the procurement requirements and commence a new competitive procurement process in accordance with this Policy.

Superannuation

When engaging contractors who are defined as employees under the *Superannuation Guarantee (Administration) Act 1992*, all officers need to be aware of and account for the payment of superannuation, as to avoid the Shire incurring a superannuation guarantee charge.

Defining the Procurement Value

The Shire will apply reasonable and consistent methodologies to assess and determine procurement values, which ensure:

- a) The appropriate procurement threshold and practice is applied in all procurement activities; and
- b) Wherever possible, procurement activity for the same category of supply is aggregated into single contract arrangements to achieve best value and efficiency in future procurement activities, where the requirements are able to be provided by a single supplier.

A category of supply can be defined as groupings of similar goods or services with common supply and demand drivers; market characteristics; or suppliers.

Strategic Procurement Value Assessments

To achieve best value for money and efficiency in future procurement activity, the Shire will periodically review recent past procurement activity across its operations to identify categories of supply for which the Shire will have continuing need and which can be aggregated into single contract arrangements. .

The assessment of aggregated expenditure for the same category of supply capable of being supplied by a single supplier will determine the procurement value threshold applicable.

Individual Procurement Value Assessments

In any case, where there is no relevant current contract, each procurement activity is to assess the procurement value based upon the following considerations:

- a) All values are exclusive of Goods and Services Tax (GST); and
- b) The amount is the actual or expected value of the contract over the full contract period, including all extension options; or the extent to which it could be reasonably expected that the Shire will continue to procure a particular category of goods, services or works and what total value is or could be reasonably expected to be procured; and
- c) the value of procurement will be based on the estimated total expenditure for a category of goods or services over the life of the contract or over a minimum 3-year period; and
- d) a category of supply is defined as being a grouping of similar goods or services with common supply and demand drivers, market characteristics or suppliers.

Table of Procurement Thresholds and Practices

Supplier Order of Priority

The Shire will consider and apply, where applicable, the following Supplier Order of Priority:

Priority 1:	<p>Existing Prequalified Supplier Panel or Other Contract</p> <p>Current contracts, including a Panel of Prequalified Suppliers or contracted supplier, must be used where the Shire's supply requirements can be met through the existing contract.</p> <p>If the Shire does not have a current contract relevant to the required supply, then a relevant WALGA PSP agreement is to be used.</p>
Priority 2:	<p>Local Suppliers</p> <p>Where the procurement value does not exceed the tender threshold and a relevant local supplier is capable of providing the required supply, the Shire will ensure that wherever possible quotations are obtained from local suppliers permanently located within the District as a first priority, and those permanently located within surrounding Districts as the second priority.</p> <p>If no relevant local supplier is available, then a relevant WALGA PSP agreement may be used.</p>
Priority 3:	<p>Tender Exempt - WALGA Preferred Supplier Program Agreement (PSP)</p> <p>Use a relevant WALGA PSP regardless of whether or not the procurement value will exceed the tender threshold.</p> <p>However, if a relevant PSP exists but an alternative supplier is considered to provide best value, then the CEO, or an officer authorised by the CEO, must approve the alternative supplier. Reasons for not using a PSP may include:</p> <ul style="list-style-type: none"> i. Local supplier availability (that are not within the PSP); or, ii. Social procurement – preference to use Aboriginal Business or Disability Enterprise.
Priority 4:	<p>Tender Exempt - WA State Government Common Use Arrangement (CUA)</p> <p>Use a relevant CUA regardless of whether or not the procurement value will exceed the tender threshold. However, if a relevant CUA exists, but an alternative supplier is considered to provide best value for money, then the proposed alternative supplier must be approved by the CEO, or an officer authorised by the CEO.</p> <p>If no relevant CUA is available, then a Tender Exempt <i>[F&G Reg. 11(2)]</i> arrangement may be used.</p>
Priority 5:	<p>Other Tender Exempt arrangement <i>[F&G Reg. 11(2)]</i></p> <p>Regardless of whether or not the procurement value will exceed the tender threshold, the Shire will investigate and seek quotations from tender exempt suppliers, and will specifically ensure that wherever possible quotations are obtained from a WA Disability Enterprise and / or an Aboriginal Owned Business that are capable of providing the required supply.</p>
Priority 6:	<p>Other Suppliers</p> <p>Where there is no relevant existing contract or tender exempt arrangement available, procurement activity from any other supplier is to be in accordance with relevant Procurement Value Threshold and Purchasing Practice specified in the table below.</p>

Procurement Value Thresholds

The procurement value, assessed in accordance with Defining the Procurement Value, determines the Procurement Practice to be applied to the Shire's procurement activities.

Procurement Value Threshold (excl GST)	Procurement Practice
Up to \$5,000	Obtain at least one (1) verbal or written quotation from a suitable supplier in accordance with the Supplier Order of Priority detailed above. The purchasing decision is to be evidenced in accordance with the Shire's Record Keeping Plan.
From \$5,001 and up to \$20,000	Seek at least two (2) written quotations in accordance with the Supplier Order of Priority detailed above. If purchasing from a WALGA PSP, CUA or other tender exempt arrangement, a minimum of one (1) written quotation is to be obtained. The quotation is to be attached to the requisition and the purchasing decision is to be evidenced in accordance with the Shire's Record Keeping Plan.
From \$20,001 and up to \$99,999	Seek at least three (3) written quotations in accordance with the Supplier Order of Priority detailed above. If purchasing from a WALGA PSP, CUA or other tender exempt arrangement, a minimum of one (1) written quotation is to be obtained. The purchasing decision is to be evidenced using the Brief Evaluation Report Template and attached to the requisition for retention in accordance with the Shire's Record Keeping Plan.
From \$100,000 and up to \$249,999	Seek at least three (3) written responses by invitation under a formal Request for Quotation in accordance with the Supplier Order of Priority detailed above. If purchasing from a WALGA PSP, CUA or other tender exempt arrangement, a minimum of one (1) written quotation is to be obtained. The procurement decision is to be evidenced using the Evaluation Report Template retained on the relevant RFQ File in accordance with the Shire's Record Keeping Plan.
Over \$250,000	Tender Exempt arrangements (i.e. WALGA PSP, CUA or other tender exemption under <i>F&G Reg.11(2)</i>) seek at least three (3) written responses by invitation under a formal Request for Quotation in accordance with the Supplier Order of Priority detailed above. OR Public Tender undertaken in accordance with the <i>Local Government Act 1995</i> and relevant Shire Policy and procedures. The purchasing decision is to be evidenced using the Evaluation Report Template and retained on the relevant RFQ/RFT File in accordance with the Shire's Record Keeping Plan.

Procurement Value Threshold (excl GST)	Procurement Practice
Emergency Purchases (<i>Within Budget</i>)	<p>Where goods or services are required for an emergency response and are within scope of an established Panel of Pre-qualified Supplier or existing contract, the emergency supply must be obtained from the Panel or existing contract using relevant unallocated budgeted funds.</p> <p>If there is no existing Panel or contract, then Supplier Order of Priority will apply wherever practicable.</p> <p>However, where due to the urgency of the situation; a contracted or tender exempt supplier is unable to provide the emergency supply OR compliance with this Purchasing Policy would cause unreasonable delay, the supply may be obtained from any supplier capable of providing the emergency supply. However, an emergency supply is only to be obtained to the extent necessary to facilitate the urgent emergency response and must be subject to due consideration of best value and sustainable practice.</p> <p>The rationale for policy non-compliance and the purchasing decision must be evidenced in accordance with the Shire's Record Keeping Plan.</p>
Emergency Purchases (<i>No budget allocation available</i>)	<p>Where no relevant budget allocation is available for an emergency purchasing activity then, in accordance with s.6.8 of the <i>Local Government Act 1995</i>, the Shire President must authorise, in writing, the necessary budget adjustment prior to the expense being incurred.</p> <p>The CEO is responsible for ensuring that an authorised emergency expenditure under s.6.8 is reported to the next Ordinary Council Meeting.</p> <p>The Purchasing Practices prescribed for Emergency Purchases (within budget) above, then apply.</p>
LGIS Services Section 9.58(6)(b) Local Government Act	<p>The suite of LGIS insurances are established in accordance with s.9.58(6)(b) of the <i>Local Government Act 1995</i> and are provided as part of a mutual, where WALGA Member Local Governments are the owners of LGIS. Therefore, obtaining LGIS insurance services is available as a member-base service and is not defined as a purchasing activity subject to this Policy.</p> <p>Should Council resolve to seek quotations from alternative insurance suppliers, compliance with this Policy is required.</p>

Other Purchasing Exemptions

In addition to the regulatory Tender exemptions for purchasing as set out in Regulation 11(2) of the *Local Government Act (Functions and General) Regulations 1996*, the following are further exemptions where the Shire is not required to undertake a competitive purchasing process;

- a) Advance / prior payment of services (for example: accommodation, travel services, entertainment, conferences, seminars, training courses);
- b) Annual memberships / subscriptions;
- c) Annual service / software licensing and maintenance / support fees;
- d) Employment of temporary staff through temporary personnel service agencies (CEO approval required for any contract exceeding or extended beyond three (3) months);
- e) Insurance excess;
- f) Motor vehicle fuel, licensing and registration;
- g) Postage;
- h) Purchases from Original Equipment Manufacture (OEM's) and where warranty provisions may be voided;
- i) Purchasing as required and determined by the CEO providing the approval is provided in writing prior to the purchase and attached to the requisition.

Emergency Purchases

Emergency purchases are defined as the supply of goods or services associated with:

- a) A local emergency and the expenditure is required (within existing budget allocations) to respond to an imminent risk to public safety, or to protect or make safe property or infrastructure assets; or
- b) A local emergency and the expenditure is required (with no relevant available budget allocation) to respond to an imminent risk to public safety, or to protect or make safe property or infrastructure assets in accordance with s.6.8 of the *Local Government Act 1995* and *Local Government (Functions and General) Regulations 1996*, regulation 11(2)(a); or
- c) A State of Emergency declared under the Emergency Management Act 2005 and therefore, *Local Government (Functions and General) Regulations 1996*, regulations 11(2)(aa), (ja) and (3) apply to vary the application of this policy.

Time constraints, administrative omissions and errors do not qualify for definition as an emergency purchase. Instead, every effort must be made to research and anticipate purchasing requirements in advance and to allow sufficient time for planning and scoping proposed purchases and to then obtain quotes or tenders, as applicable.

Inviting Tenders Though Not Required to do so

The Shire may determine to invite Public Tenders, despite the estimated procurement value being less than the \$250,000 prescribed tender threshold where an assessment determines that the purchasing requirement cannot be met through a tender exempt arrangement and the use of a public tender process will enhance; value for money, efficiency, risk mitigation and sustainable procurement benefits.

In such cases, the tender process must comply with the legislative requirements and the Shire's tendering procedures [F&G Reg.13].

Expressions of Interest

Expressions of Interest (EOI) will be considered as a prerequisite to a tender process [F&G Reg.21] where the required supply evidence's one or more of the following criteria:

- a) Unable to sufficiently scope or specify the requirement;
- b) There is significant variability for how the requirement may be met;
- c) There is potential for suppliers to offer unique solutions and / or multiple options for how the purchasing requirement may be obtained, specified, created or delivered;
- d) Subject to a creative element; or
- e) Provides a procurement methodology that allows for the assessment of a significant number of potential tenderers leading to a shortlisting process based on non-price assessment.

All EOI processes will be based upon qualitative and other non-price information only.

Unique Nature of Supply (Sole Supplier)

An arrangement with a supplier based on the unique nature of the goods or services required or for any other reason, where it is unlikely that there is more than one potential supplier may only be approved where the:

- a) purchasing value is estimated to be over \$5,000; and
- b) purchasing requirement has been documented in a detailed specification; and
- c) specification has been extensively market tested and only one potential supplier has been identified as being capable of meeting the specified purchase requirement; and
- d) market testing process and outcomes of supplier assessments have been evidenced in records, inclusive of a rationale for why the supply is determined as unique and why quotations / tenders cannot be sourced through more than one potential supplier.

An arrangement of this nature will only be approved for a period not exceeding one (1) year. For any continuing purchasing requirement, the approval must be re-assessed before expiry, to evidence that only one potential supplier still genuinely exists.

Panels of Pre-Qualified Suppliers

The Shire may consider creating a Panel of Pre-qualified Suppliers (Panel) when a range of similar goods and services are required to be purchased on a continuing and regular basis and it is advantageous to use multiple suppliers. Prior to establishing a Panel, the regulations require a

policy to be prepared in accordance with the regulations (see Policy 2.3). The regulations also set out the process to establish a Panel.

Procurement Policy Non-Compliance

The Procurement Policy is mandated under the *Local Government Act 1995* and Regulation 11A of the *Local Government (Functions and General) Regulations 1996* and therefore the policy forms part of the legislative framework in which the Shire is required to conduct business.

Procurement activities are subject to internal and external financial and performance audits, which examine compliance with legislative requirements and the Shire's policies and procedures.

If non-compliance with legislation, this Procurement Policy or the Codes of Conduct, is identified it must be reported to the CEO.

A failure to comply with legislation or policy requirements, including compliance with the Code of Conduct when undertaking procurement activities, may be subject to investigation, with findings to be considered in context of the responsible person's training, experience, seniority and reasonable expectations for performance of their role.

Where a breach is substantiated, it may be treated as:

- a) an opportunity for additional training to be provided;
- b) a disciplinary matter, which may or may not be subject to reporting requirements under the *Public Sector Management Act 1994*; or
- c) misconduct in accordance with the *Corruption, Crime and Misconduct Act 2003*.

Record Keeping

All procurement activity, communications and transactions must be evidenced and retained as local government records in accordance with the *State Records Act 2000* and the Shire's Record Keeping Plan.

In addition, the Shire must consider and will include in each contract for the provision of works or services, the contractor's obligations for creating, maintaining and where necessary the transferal of records to the Shire relevant to the performance of the contract.

Policy History

Amendments to this Policy

Amendments to this policy require a simple majority decision of Council.

History

Policy adopted: unknown

Policy reviewed: 24 June 2020

Policy amended: 25 August 2021

Policy reviewed: 28 June 2023

Policy reviewed: xx July 2025

Policy amended: xx July 2025

Previous Policy

Policy 2.6



Shire of **Ngaanyatjaraku**
ON A JOURNEY

Council Policy

Policy 2.10 – Cash Reserves

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Council Policy 2.10 – Cash Reserves

Policy Objective

To provide strategic support and direction for the establishment and utilisation of Cash/Financial Asset Backed Reserves (Reserves).

Background

Reserves are accounts established and held within the municipal fund to hold cash retained by the Shire for the purpose of:

- Reducing business risk;
- Improved financial management;
- Improved strategic capacity;
- meeting asset renewal needs; or
- meeting statutory obligations and other external requirements.

The balance of cash held in reserve accounts are restricted to the defined purpose for which the reserve account was established.

Changes to the purpose for which money is held or used in a Reserve is to be made in accordance with the requirements of section 6.11 of the *Local Government Act 1995*.

Policy Statement

This Policy provides direction to management in relation to a framework surrounding decisions to place funds into a reserve account.

Linkage to the Long-Term Financial Plan

Cash reserves are a mechanism to assist in achieving the strategic objectives of the Shire and the decision to allocate cash to/from a reserve account is made within the context of its implication on the long-term financial sustainability of the Shire.

Inter-Generational Equity

The Shire will seek to achieve intergenerational equity in its use of reserve savings as a means of funding long lived assets to achieve an alignment of the cost of funding the asset(s) and the consumption of the benefit.

Establishment of Reserve Accounts

The Shire will generally support the establishment of cash reserves in accordance with Appendix A of this policy, to achieve the following outcomes:

Purpose	Rationale for Establishment
Business Risk	<p>Reserves may be established to minimise the impact on Council operations in any one year from unanticipated events. Unanticipated events can arise from the impact of natural disasters where the financial risks cannot be fully recouped under an insurance policy or disaster funding.</p> <p>In addition, unanticipated events may include draws on employee entitlements such as annual leave or sick leave or the unanticipated failure of assets critically important to maintaining service levels.</p>
Financial Management	<p>To manage the transition from a past budget period to a future period, reserves may be established to hold restricted funds to match/offset the respective expenditure.</p> <p>Reserves may also be established to be used to accumulate funds for operating expenses that occur on a recurrent basis but do not require an annual allocation in every budget year.</p>
Strategic Capacity	<p>On occasions, the Shire is offered strategic opportunities by the State/Federal government or the private sector to partner in the provision and delivery of community initiatives and programs. These are usually in the form of external grants or contributions which require a financial contribution from the Shire. Sufficient notice may not be provided to develop a specific financing strategy to take advantage of these opportunities. Strategic Reserves may be established to maintain a level of savings to access these opportunities subject to the outcomes aligning with the Shire's strategic community goals and priorities.</p>
Meeting Future Needs	<p>Reserves may be established to save for the future renewal of assets with the funding of anticipated future expenditure needs. This provides the Shire a financing tool to manage issues of intergenerational equity, reduce reliance on borrowing to fund long lived assets and to overcome the restriction of a single budget by smoothing the funding allocation over the longer term.</p>
Statutory Obligations	<p>Legislation, including the Local Government Act 1995, requires selected revenue streams to be quarantined and to only fund the purpose for which the revenue was raised. Money held in these Reserves cannot be used for any other purpose and its use must be in accordance with the relevant legislative instrument.</p>

Interest on Investment Reserves

Interest earned on funds held in Reserve accounts shall be transferred to the respective Reserve as a deposit, unless either of the following applies:

- a) Interest treatment set out in Appendix A states an alternative; or
- b) The Reserve balance exceeds the maximum level set out in Appendix A; or
- c) Council has adopted an alternative budget position that overrides this Policy

Where interest is not transferred into the Reserve account, it will be deposited into the Municipal Funds account.

Monitoring and Reporting

The minimum and maximum levels of cash held in each Reserve (if applicable) will be determined in accordance with Appendix A of this Policy. The anticipated levels of Reserves will be reported in the budget annually in accordance with minimum and maximum levels as set out in this policy.

The minimum levels as set out in this policy are to be considered as a goal and may not be able to be achieved at times due to events that impact the use of the Reserve. If minimum levels are not achieved, the long-term financial plan is to include strategies to return the cash levels to the minimum balance in accordance with this policy.

If the maximum levels, as set out in this policy, are achieved for the relevant Reserve, future transfers of cash to the Reserve (including interest earning from the investment of the reserve) are to be suspended until such time a report is prepared to the Council to review the levels and purpose of the Reserve account.

Policy History

Amendments to this Policy

Amendments to this policy require a simple majority decision of Council. This Policy is to be reviewed at least every three (3) years.

History

Policy adopted: 24 June 2020

Policy reviewed: 28 June 2023

Policy reviewed: 30 July 2025

Previous Policy

N/A

Appendix A - Reserves

Reserve Name	Reserve Purpose	Anticipated Date of Use	Interest Treatment	Min. Target Balance	Max. Target Balance
Leave Reserve	To provide for the payment of employee entitlements	Ongoing	Interest earned on Leave Reserve to be transferred to municipal fund	50% of the accumulated liability	100% of the accumulated liability
Asset Replacement, acquisition and development fund Reserve	To provide and replace the necessary equipment, furniture, plant, buildings and infrastructure comprising of roads, drains, footpaths and recreational reserves	Ongoing	Interest to be transferred to Asset Reserve up to Max. Target Balance	Determined by the LTFP and applicable AMPs	Determined by the LTFP and applicable AMPs
Cultural Centre Reserve	To Provide for the successful operations of the Cultural Centre as provide in clause 8.231 of the management deed between the Shire of Ngaanyatjaraku, Warburton Community Incorporated and the Ngaanyatjarra Council (Aboriginal Corporation), transfers to the reserve representing surplus funds from the day to day operations of the Cultural Centre after deducting costs incurred by the Shire	Ongoing	Interest to be transferred to Cultural Centre Reserve up to Max. Target Balance	Not applicable	Not applicable
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.	Ongoing	Interest to be transferred to Strategic Reserve up to Max. Target Balance	Determined by the LTFP	Determined by the LTFP

SHIRE OF NGAANYATJARRAKU					
REGISTER OF FEES AND CHARGES 2025/26					
Description	minimum or set fee	GST Y/N	Pricing Auth	Fees Inclusive of GST	
GENERAL					
Photocopying - per A4 sheet (Shire supplied paper)		Y	Shire	\$0.25	
Photocopying - per A4 sheet (customer supplied paper)		Y	Shire	\$0.15	
Photocopying - per A3 sheet (Shire supplied paper)		Y	Shire	\$0.35	
Photocopying - per A3 sheet (customer supplied paper)		Y	Shire	\$0.20	
Laminating - per A4 sheet		Y	Shire	\$1.15	
Laminating - per A3 sheet		Y	Shire	\$2.20	
Facsimile transmission - per page - Outgoing		Y	Shire	\$1.15	
Facsimile transmission - per page - Incoming		Y	Shire	\$0.55	
MEETING ROOM HIRE					
Meeting Room Hire - per hour (up to 3 hours)		Y	Shire	\$76.40	
Meeting Room Hire - per day		Y	Shire	\$318.40	
Cleaning charges - per hour (min 1 hour)		Y	Shire	\$95.50	
Meeting room hire - 2 days or more hire		(Number of days hire x daily rate)			
RATES					
General Minimum rate		N	Shire	\$284.00	
General Rate - Unimproved Value		N	Shire	\$0.25	
RUBBISH CHARGES - ALL APPLICABLE COMMUNITIES					
Rubbish removal/site maintenance - Household		N	Shire	\$402.70	
Rubbish removal/site maintenance - Commercial		N	Shire	\$1,527.60	
SPORT AND RECREATION					
Sport and Recreation Officer – per hour		Y	Shire	\$70.20	
Mileage – per game		Y	As per ATO rate 24/25	\$1.00	
SALE OF LOCAL INDIGENOUS ARTWORK / ARTEFACTS					
Mark-up on purchase price - local		Y	Shire	50.00%	
Mark-up on purchase price – other galleries		Y	Shire	10%	
Commission on artwork / artefacts		Y	Shire	10%	
RENTAL - OFFICE / HOUSING					
Warburton Community Resource Centre - as per rental agreement					
Small		Y	Shire	\$326.30	
Medium		Y	Shire	\$481.80	
Large		Y	Shire	\$935.60	
Duplex Unit (or as per existing contract)		Y	Shire	\$552.00	
House (or as per existing contract)		Y	Shire	\$742.40	
BUILDING & REGULATORY SERVICES					
Application to inspect and obtain a copy of building records (each)		N	Shire	\$115.70	
General inspections - per hour		N	Shire	\$138.70	
Fees for construction or installation of an apparatus for the treatment of sewerage:					
Local Government Septic Tank Application fee	Fixed	N	Dept Health - search for Septic-Application.pdf (health.wa.gov.au)	\$118.00	
Department of Health Fee - DoH Application referral Only	Fixed	N	Dept Health - search for Septic-Application.pdf (health.wa.gov.au)	\$118.00	
Local Government Report	Fixed	N	Dept Health - search for Septic-Application.pdf (health.wa.gov.au)	\$118.00	
Food Act Fees (Section 140) – pro rata on proclamation					
Notification fee (per instance)	Fixed	N	Shire	\$67.40	
Registration fee (per instance)	Fixed	N	Shire	\$168.50	

Description		minimum or	GST Y/N	Pricing Auth	Fees Inclusive	
BUILDING ACT 2011 - FEES & LEVIES						
Please note that the Fees fixed under the Building Regulations 2011 are not within the Councils control and are subject to change. Prices are current as at Fees & Charges adoption date of 28th August 2024						
BUILDING FEES						
Current charges are available at https://www.commerce.wa.gov.au/building-and-energy/building-act-fees						
Applications for occupancy permits and building approval certificates						
Occupancy Permit for a completed building	(s. 46)	Minimum	N	Building Act	\$110.00	TBC
Temporary Occupancy Permit for an incomplete building	(s. 47)	Minimum	N	Building Act	\$110.00	TBC
Replacement of an Occupancy Permit for permanent change of the building's use or classification	(s. 49)	Minimum	N	Building Act	\$110.00	TBC
Occupancy Permit for unauthorised work – 0.18% of estimated value of construction	(s. 51 (2))	Minimum	N	Building Act	\$110.00	TBC
Building Approval Certificate for unauthorised work – 0.38% of estimated value of construction	(s. 51 (3))	Minimum	N	Building Act	\$110.00	TBC
Occupancy Permit for an existing building	(s. 52 (1))	Minimum	N	Building Act	\$110.00	TBC
Building Approval Certificate for an existing building where unauthorised work has not been done	(s. 52 (2))	Minimum	N	Building Act	\$110.00	TBC
Application to extend the time during which a building or demolition permit has effect	(s. 65 (3) (a))	Minimum	N	Building Act	\$110.00	TBC
Applications for building permits and demolition permits						
Certified Residential - 0.19% of estimated value of construction (incl. GST)	(s. 16 (1))	Minimum	N	Building Act	\$110.00	TBC
Commercial / Industrial - 0.09% of estimated value of construction (incl. GST)		Minimum	N	Building Act	\$110.00	TBC
Uncertified Residential - 0.32% of estimated value of construction (incl. GST)	(s. 16 (1))	Minimum	N	Building Act	\$110.00	TBC
Demolition Permit (for a Class 1 or Class 10 building or incidental structure)	(s. 16 (1))	Minimum	N	Building Act	\$110.00	TBC
Application to extend the time during which a building or demolition permit has effect	(s. 32 (3) (f))	Minimum	N	Building Act	\$110.00	TBC
Application to install battery smoke detectors, per dwelling (from 1 October 2018)	(regulation 61)	Fixed	N	Building Act	\$179.40	TBC
Caravan Park annual licence/registration fee \$6 per bay, \$200 minimum		Minimum	N	Building Act	\$200.00	TBC
BUILDING SERVICES LEVY (BSL)						
BSL can be viewed at https://www.commerce.wa.gov.au/building-and-energy/building-services-levy						
	Building Classification					
Building Services Levy for works values below \$45,000 (building or demolition)	All	Fixed	N	BSL Minimum	\$61.65	TBC
Building Services Levy for works values above \$45,000 (building or demolition)	All			Value of work x 0.137%		
CONSTRUCTION TRAINING FUND (CTF) - (Former BCITF Levy)						
CTF can be viewed at https://ctf.wa.gov.au/about-us/levy-collection/ctf-levy-disbursements-guide						
	Building Classification					
BCITF Levy *only applies to estimated values over \$20,000 (incl. GST)	All	Minimum	N	CTF Minimum	\$200.00	TBC
	All			Value of work x 0.2%		

**SHIRE OF NGAANYATJARRAKU
ANNUAL BUDGET
FOR THE YEAR ENDED 30 JUNE 2026**

LOCAL GOVERNMENT ACT 1995

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SHIRE'S VISION

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

SHIRE OF NGAANYATJARRAKU
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2026

	NOTE	2025/26 Budget	2024/25 Draft Actuals (30 June 2025) Unaudited	2024/25 Budget
		\$	\$	\$
Revenue				
Rates	2(a)	529,948	489,127	488,640
Grants, subsidies and contributions	10	10,100,610	8,981,552	5,305,137
Fees and charges	13	187,083	459,426	586,050
Interest revenue	11(a)	415,250	418,084	360,250
Other revenue	11(b)	211,206	779,953	210,206
		11,444,097	11,128,142	6,950,283
Expenses				
Employee costs		(2,086,948)	(1,318,597)	(1,258,535)
Materials and contracts		(5,483,692)	(4,516,523)	(7,390,143)
Utility charges		(32,200)	(24,876)	(30,200)
Insurance		(155,500)	(139,893)	(138,079)
Other expenditure		(384,630)	(67,776)	(236,470)
Depreciation	6	(7,780,200)	(7,271,150)	(7,780,700)
		(15,923,171)	(13,338,815)	(16,834,127)
Operating Surplus/(Deficit)		(4,479,074)	(2,210,673)	(9,883,844)
Capital grants, subsidies and contributions	10	1,523,244	1,203,120	1,117,368
Profit on asset disposals	5	120,000	62,039	48,365
		1,643,244	1,265,159	1,165,733
Net result for the period		(2,835,830)	(945,514)	(8,718,111)
Other comprehensive income				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Total other comprehensive income for the period		0	0	0
Total comprehensive income for the period		(2,835,830)	(945,514)	(8,718,111)

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

SHIRE OF NGAANYATJARRAKU
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2026

	NOTE	2025/26 Budget	2024/25 Draft Actuals (30 June 2025) Unaudited	2024/25 Budget
OPERATING ACTIVITIES				
Revenue from operating activities				
General Rates	2(a)	529,948	490,419	488,640
Grants, subsidies and contributions	10	10,100,610	9,620,215	5,305,137
Fees & Charges	13	187,083	459,426	586,050
Interest revenue	11(a)	415,250	418,084	360,250
Other revenue	11(b)	211,206	779,953	210,206
Goods & Service Tax Received		(605,602)	41,042	665,632
		10,838,495	11,809,139	7,615,915
Expenditure from operating activities				
Employee Costs		(2,086,948)	(1,350,221)	(1,258,535)
Materials and Contracts		(5,483,692)	(5,565,305)	(7,390,143)
Utilities charges		(32,200)	(24,876)	(30,200)
Insurance		(155,500)	(139,893)	(138,079)
Other Expenditure		(384,630)		(236,470)
Goods & Service Tax Paid		605,602	(69,054)	(665,632)
		(7,537,368)	(7,149,349)	(9,719,059)
Net cash provided by (used in) operating activities	4	3,301,126	4,659,790	(2,103,144)
CASHFLOWS FROM INVESTING ACTIVITIES				
Payments for property, plant and equipment	5(a)	(1,979,928)	(1,882,992)	(1,018,666)
Payments for construction of infrastructure	5(b)	(1,958,572)	(1,775,150)	(1,442,559)
Capital grants, subsidies and contributions		1,523,244	1,203,120	1,117,368
Proceeds from sale of property, plant & equipment	5(a)	120,000	62,039	135,000
		(2,295,256)	(2,392,983)	(1,208,857)
Amount attributable to investing activities				
CASHFLOWS FROM FINANCING ACTIVITIES				
Proceeds on disposal of financial assets at amortised- term	8(a)	446,838	446,838	446,838
Amount attributable to financing activities		446,838	446,838	446,838
Net increase (decrease) in cash held		1,005,871	2,713,646	(3,312,001)
Cash at beginning of year		16,525,060	13,811,468	13,811,468
Cash and cash equivalents at end of the year	4	17,530,930	16,525,114	10,499,467

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

SHIRE OF NGAANYATJARRAKU
STATEMENT OF FINANCIAL ACTIVITY
FOR THE YEAR ENDED 30 JUNE 2026

	NOTE	2025/26 Budget	2024/25 Draft Actuals (30 June 2025) Unaudited	2024/25 Budget
OPERATING ACTIVITIES				
Revenue from operating activities				
General Rates	2(a)	528,633	487,865	487,378
Rates excluding general rates	2(a)	1,315	1,262	1,262
Grants, subsidies and contributions	10	10,100,610	8,981,552	5,305,137
Fees & Charges	13	187,083	459,426	586,050
Interest revenue	11(a)	415,250	418,084	360,250
Other revenue	11(b)	211,206	779,953	210,206
Profit on assets disposals	5	120,000	62,039	48,365
		11,564,097	11,190,181	6,998,648
Expenditure from operating activities				
Employee Costs		(2,086,948)	(1,318,597)	(1,258,535)
Materials and Contracts		(5,483,692)	(4,516,523)	(7,390,143)
Utilities charges		(32,200)	(24,876)	(30,200)
Depreciation	6	(7,780,200)	(7,271,150)	(7,780,700)
Insurance		(155,500)	(139,893)	(138,079)
Other Expenditure		(384,630)	(67,776)	(236,470)
		(15,923,171)	(13,338,815)	(16,834,127)
Non-cash amounts excluded from operating activities	3(b)	7,660,200	7,209,111	7,732,335
Amount attributable to operating activities		3,301,126	5,060,477	(2,103,144)
INVESTING ACTIVITIES				
Inflows from investing activities				
Capital grants, subsidies and contributions	10	964,650	1,203,120	1,117,368
Proceeds from disposal of assets	5	120,000	62,039	135,000
		1,084,650	1,265,159	1,252,368
Outflows from investing activities				
Payments for property, plant and equipment	5(a)	(565,000)	(1,882,992)	(1,043,666)
Payments for construction of infrastructure	5(b)	(3,403,568)	(1,775,150)	(1,417,559)
		(3,968,568)	(3,658,142)	(2,461,225)
Amount attributable to investing activities		(2,883,918)	(2,392,983)	(1,208,857)
FINANCING ACTIVITIES				
Outflows from financing activities				
Transfers to reserve accounts	8(a)	0	0	0
Amount attributable to financing activities		0	0	0
MOVEMENT IN SURPLUS OR DEFICIT				
Surplus or deficit at the start of the financial year		(417,208)	5,471,697	5,471,697
Amount attributable to operating activities		3,301,126	5,060,477	(2,103,144)
Amount attributable to investing activities	3	(2,883,918)	(2,392,983)	(1,208,857)
Amount attributable to financing activities	3	0	0	0
Surplus or deficit at the end of the financial year		0	8,139,191	2,159,696

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

SHIRE OF NGAANYATJARRAKU
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

1. BASES OF PREPARATION

The annual budget is a forward-looking document and has been prepared in accordance with the Local Government Act 1995 and accompanying regulations.

Local Government Act 1995 requirements

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

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

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

The local government reporting entity

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

2024/25 actual balances

Balances shown in this budget as 2024/25 Actual are estimates as forecast at the time of preparation of the annual budget and are subject to final adjustments.

Budget comparative figures

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

Comparative Figures

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

Rounding off figures

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

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

1. BASES OF PREPARATION (CONTINUED)

Initial application of accounting standards

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

- * AASB 2022-6 Amendments to Australian Accounting Standards
Supplier Finance Arrangements
- * AASB 2021-6 Amendments to Australian Accounting Standards
Disclosure of Accounting Policies: Tier 2 and Other Australian Accounting Standards
- * AASB 2023-3 Amendments to Australian Accounting Standards
Disclosure of Non-current Liabilities with Covenants: Tier 2

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

- * AASB 2022-10 Amendments to Australian Accounting Standards
Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities
Sector Entities, became mandatory during the budget year. Amendments to AASB 13 Fair Value Measurement impacts the future determination of fair value when revaluing assets using the cost approach. The timing of future revaluations is defined by regulation 17A of Local Government (Financial Management) Regulations 1996. impacts of this pronouncement are yet to be quantified and are dependent on the timing of future revaluations of asset classes. No material impact is expected in relation to the 2025-26 statutory budget.

New accounting standards for application in future years

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

- * AASB 2014-10 Amendments to Australian Accounting Standards
Sale or Contribution of Assets between an Investor and its Associate or Joint Venture
- * AASB 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 2022-9 Amendments to Australian Accounting Standards
Insurance Contracts in the Public Sector

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

Judgements, estimates and assumptions

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

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

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

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

SHIRE OF NGAANYATJARRAKU
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

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

REVENUES

RATES

All rates levied under the *Local Government Act 1995*. Includes general, differential, specific area rates, minimum payment, interim rates, back rates, ex-gratia rates, less discounts offered. Exclude administration fees, interest on instalments, interest on arrears, service charges and sewerage rates.

GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

REVENUE FROM CONTRACTS WITH CUSTOMERS

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

FEES AND CHARGES

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

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

SERVICE CHARGES

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

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

INTEREST EARNINGS

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

OTHER REVENUE / INCOME

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

PROFIT ON ASSET DISPOSAL

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

EXPENSES

EMPLOYEE COSTS

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

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

MATERIALS AND CONTRACTS

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

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

UTILITIES (GAS, ELECTRICITY, WATER)

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

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

INSURANCE

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

LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation and amortisation expenses raised on all classes of assets.

FINANCE COSTS

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

OTHER EXPENDITURE

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

2. RATES AND SERVICE CHARGES

(a) Rating Information

Rate Description	Basis of valuation	Rate in	Number of properties	Rateable value	2025/26 Budgeted rate revenue	2025/26 Budgeted interim rates	2025/26 Budgeted total revenue	2024/25 Actual total revenue	2024/25 Budget total revenue
		\$		\$	\$	\$	\$	\$	\$
(i) General rates									
Unimproved valuations	Unimproved valuation	0.216075	39	2,432,952	526,026		526,026	487,865	487,378
Total general rates			39	2,432,952	526,026	0	526,026	487,865	487,325
(j) Minimum payment		\$							
Unimproved valuations	Unimproved valuation	284.00	6	7,886	1,704		1,704	1,262	1,262
Total minimum payments			6	7,886	1,704	0	1,704	1,262	1,262
Total general rates and minimum payments			45	2,440,838	527,730	0	527,730	489,127	488,640
Total rates					527,730	0	527,730	489,127	488,640

The Shire did not raise specified area rates for the year ended 30th June 2026.

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

The general rates detailed for the 2025/26 financial year have been determined by Council on the basis of raising the revenue required to meet the estimated deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than general rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

(b) Interest Charges and Instalments - Rates and Charges

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
Option one				
Single full payment	4/10/2025		0.0%	11.0%
Option two				
First instalment	4/10/2025		0.0%	11.0%
Second instalment	3/12/2025		0.0%	11.0%
Option three				
First instalment	4/10/2025		0.0%	11.0%
Second instalment	3/12/2025		0.0%	11.0%
Third instalment	3/02/2026		0.0%	11.0%
Fourth instalment	6/04/2026		0.0%	11.0%
		2025/26 Budget revenue	2024/25 Actual revenue	2024/25 Budget revenue
		\$	\$	\$
Unpaid rates and service charge interest earned		250		250
		250	0	250

c) Service Charges

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

d) Waivers or concessions

The shire did not anticipate any waivers or concessions for the year ended 30th June 2026

SHIRE OF NGAANYATJARRAKU
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

	NOTE	2025/26 Budget	2024/25 Draft Actuals (30 June 2025)	2024/25 Budget
3. NET CURRENT ASSETS				
a) Composition of estimate net current assets				
Current Assets				
Cash & Cash equivalents	4	17,530,931	16,525,114	10,499,467
Receivables		339,840	339,840	91,963
Inventories		13,659	13,659	46,299
		17,884,430	16,878,613	10,637,729
Current Liabilities				
Trade and other payables		(337,396)	(337,396)	(252,816)
Contract Liabilities				
Employee Provisions		(295)	(295)	(266,618)
Other provisions		(5,583)	(107,544)	(5,583)
		(343,274)	(445,235)	(519,434)
Net current assets		(343,274)	(445,235)	(519,434)
Less: Total Adjustments to net current assets		0	0	0
Net current assets using in Statement of Financial Activities		(343,274)	(445,235)	(519,434)
b) Non-cash amounts excluded from operating activities				
The following not-cash revenue or expenditure has been excluded from amounts attributable to operation activities within the statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i>				
Adjustments to operating activities				
Less: Profit on asset disposal	5	120,000	62,039	48,365
Add: Depreciation	6	(7,780,200)	(7,271,150)	(7,780,700)
Non-cash amounts excluded from operating activities		(7,660,200)	(7,209,111)	(7,732,335)
c) Current assets & Liabilities excluded from budgeted deficiency				
The following current assets and liabilities have been excluded from the net current assets used in the statement of Financial Activity in accordance with <i>Financial Management Regulations 32</i> to agree to the surplus/(deficit) after imposition of general rates.				
Adjustments to net current assets				
Less: Cash - reserve accounts	8	8,293,678	8,293,678	8,293,678
Total adjustment to net current assets		8,293,678	8,293,678	8,293,678

SHIRE OF NGAANYATJARRAKU
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

3(d) NET CURRENT ASSETS (CONTINUED)

MATERIAL ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

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

TRADE AND OTHER PAYABLES

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

PREPAID RATES

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

INVENTORIES

General

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

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

Superannuation

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

LAND HELD FOR RESALE

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

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

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

GOODS AND SERVICES TAX (GST)

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

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

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

CONTRACT LIABILITIES

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

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

TRADE AND OTHER RECEIVABLES

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

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

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

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

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

PROVISIONS

Provisions are recognised when the Shire has a present legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

EMPLOYEE BENEFITS

Short-term employee benefits

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

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

Other long-term employee benefits

Long-term employee benefits provisions are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

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

SHIRE OF NGAANYATJARRAKU
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

4. RECONCILIATION OF CASH

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

	NOTE	2025/26 Budget	2024/25 Draft Actuals (30 June 2025) Unaudited	2024/25 Budget
Cash at bank and on hand		9,237,253	8,231,436	2,205,789
Term Deposits		8,293,678	8,293,678	8,293,678
Total cash and cash equivalents		17,530,931	16,525,114	10,499,467
Held as				
- Unrestricted cash and cash equivalents	3(a)	9,237,253	8,231,436	2,205,789
- Restricted cash and cash equivalents	3(a)	8,293,678	8,293,678	8,293,678
		17,530,931	16,525,114	10,499,467
Restrictions:				
The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used.				
- Cash and cash equivalents		8,293,678	8,293,678	8,293,678
		8,293,678	8,293,678	8,293,678
The assets are restricted as a result of the specified purposes associated with the liabilities below:				
Financially backed reserves accounts	8	8,293,678	8,293,678	8,293,678
		8,293,678	8,293,678	8,293,678
Reconciliation of net cash provided by operating activities to net result				
Net result		(2,835,830)	(945,514)	(9,562,896)
Depreciation	6	7,780,700	7,780,700	7,780,700
(Profit)/loss on asset	5	(120,000)	48,365	(48,365)
(Increase)/Decrease in receivables		(559,094)	(2,161,723)	844,785
Increase/(Decrease) in payables		0		0
Increase/(Decrease) in contract liabilities		0		0
Capital grants, subsidies and contributions		(964,650)	(62,038)	(1,117,368)
Net cash from operating activities		3,301,126	4,659,790	(2,103,144)

MATERIAL ACCOUNTING POLICES

CASH AND CASH EQUIVALENTS

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

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

FINANCIAL ASSETS AT AMORTISED COST

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

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

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

5. FIXED ASSETS

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

	2025/26 Budget Additions	2025/26 Budget Disposals - Net Book Value	2025/26 Budget Disposals - Sale Proceeds	2025/26 Budget Disposals - Profit or Loss	2024/25 Draft Actual Additions	2024/25 Draft Actual Disposals - Net Book Value	2024/25 Draft Actual Disposals - Sale Proceeds	2024/25 Draft Actual Disposals - Profit or Loss	2024/25 Budget Additions	2024/25 Budget Disposals - Net Book Value	2024/25 Budget Disposals - Sale Proceeds	2024/25 Budget Disposals - Profit or Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
(a) Property - Plant and Equipment												
Buildings - non specialised	150,000								50,000			0
Furniture and Fittings	10,000								37,250			0
Plant and Equipment	405,000	0	(120,000)	(120,000)					931,416	86,635	(135,000)	(48,365)
Total	565,000	0	(120,000)	(120,000)	0	0	0	0	1,018,666	86,635	(135,000)	(48,365)
(b) Infrastructure												
Infrastructure - roads	3,403,568								1,347,559			
Infrastructure - other									70,000			
Total	3,403,568	0	0	0	0	0	0	0	1,417,559	0	0	0
Total	3,968,568	0	(120,000)	(120,000)	0	0	0	0	2,436,225	86,635	(135,000)	(48,365)

MATERIAL ACCOUNTING POLICIES

RECOGNITION OF ASSETS

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

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

GAINS AND LOSSES ON DISPOSAL

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

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

6. DEPRECIATION

	2025/26 Budget	2024/25 Draft Actuals (30 June 2025) Unaudited	2024/25 Budget
By Class			
Buildings - non specialised	252,250	252,250	252,250
Furniture and Fittings	14,500	14,500	14,500
Plant and Equipment	119,000	119,000	119,000
Infrastructure - roads	7,371,000	7,371,000	7,371,000
Infrastructure - recreation	13,000	13,000	13,000
Infrastructure - other	10,950	10,950	10,950
	7,780,700	7,780,700	7,780,700
Governance	50,500	50,500	50,500
Law, order, public safety	0	0	0
Health	19,300	19,300	19,300
Education and welfare	31,000	31,000	31,000
Housing	134,000	134,000	134,000
Community amenities	16,000	16,000	16,000
Recreation and culture	108,250	108,250	108,250
Transport	7,421,650	7,421,650	7,421,650
	7,780,700	7,780,700	7,780,700

MATERIAL ACCOUNTING POLICIES

DEPRECIATION

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

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

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

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

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

SHIRE OF NGAANYATJARRAKU
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

7. BORROWINGS

(a) New borrowings - 2025/26

The Shire does not intend to take up any new borrowings for the year ended 30th June 2026.

(b) Unspent borrowings

The Shire had no unspent borrowing funds as at 30th June 2025 nor is it expected to have unspent borrowing funds as at 30th June 2026.

MATERIAL ACCOUNTING POLICIES

BORROWING COSTS

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

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

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

8. RESERVE ACCOUNTS

(a) Reserve Accounts - Movement

	2025/26 Budget Opening Balance	2025/26 Budget transfer to	2025/26 Budget transfer from	2025/26 Budget Closing Balance	2024/25 Actual Opening Balance	2024/25 Actual transfer to	2024/25 Actual transfer from	2024/25 Actual Closing Balance	2024/25 Budget Opening Balance	2024/25 Budget transfer to	2024/25 Budget transfer from	2024/25 Budget Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by Council												
a) Leave Reserve	333,207			333,207	333,207			333,207	333,207			333,207
b) Asset replacement, acquisition & development fund	6,990,739			6,990,739	6,990,739			6,990,739	6,990,739			6,990,739
c) Cultural centre reserve	297,226			297,226	297,226			297,226	297,226			297,226
d) Strategic reserve	672,507			672,507	672,507			672,507	672,507			672,507
	8,293,678	0	0	8,293,678	8,293,678	0	0	8,293,678	8,293,678	0	0	8,293,678

(b) Reserve accounts - Purpose

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

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

9. REVENUE RECOGNITION

MATERIAL ACCOUNTING POLICIES

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

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

SHIRE OF NGAANYATJARRAKU
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

10. PROGRAM INFORMATION

(a) Key Terms and Definitions - Reporting Programs

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

OBJECTIVE

Governance

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

ACTIVITIES

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

General purpose funding

To collect revenue to allow for the provision of services.

Rates, general purpose government grants and interest revenue.

Law, order, public safety

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

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

Health

To provide an operational framework for environmental and community health.

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

Education and welfare

To provide services to children and youth.

Nil.

Housing

To provide and maintain staff housing.

Provision and maintenance of staff housing.

Community amenities

To provide services required by the community.

Rubbish collection services, litter control; Warburton.

Recreation and culture

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

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

Transport

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

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

Economic services

To help promote the Shire and its economic well being.

Tourism and area promotion and building control.

Other property and services

To monitor and control council's overheads operating accounts.

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

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

10 PROGRAM INFORMATION (Continued)

(b) Income and expenses

	2025/26 Budget	2024/25 Draft Actuals (30 June 2025) Unaudited	2024/25 Budget
	\$	\$	\$
Income excluding grants, subsidies and			
Community amenities	34,232	32,491	32,000
Economicservices	0	14,564	17,500
Education and welfare	0	168	0
General purpose funding	945,198	966,270	848,890
Governance	140,000	22,167	185,250
Health	0		300
Housing	333,850	453,906	401,000
Law, order, public safety	206	257	206
Recreation and culture	10,000	165,528	120,000
Transport	0	550,000	
	1,463,486	2,205,351	1,605,146
Grants, subsidies and contributions			
Governance	0	0	0
General purpose funding	5,205,503	740,099	4,438,664
Recreation and culture			
Community amenities	375,000	770,006	375,000
Transport	5,078,701	8,612,528	491,473
	10,659,204	10,122,633	5,305,137
Capital grants, subsidies and contributions			
Transport	964,650	62,038	1,117,368
	964,650	62,038	1,117,368
Total Income	13,087,340	12,390,022	8,027,651
Expenses			
Community amenities	(732,298)	(235,114)	(606,298)
Economic services	(116,379)	(69,791)	(81,906)
Education and welfare	(130,644)	(60,693)	(89,586)
General purpose funding	0	(21)	0
Governance	217,514	(216,535)	(598,269)
Health	(186,959)	(82,576)	(136,690)
Housing	(576,080)	(445,667)	(458,639)
Law, order, public safety Health	(64,903)	(28,741)	(33,890)
Other Property & Services	(48,050)	(46,230)	(88,717)
Recreation and culture	(757,882)	(586,626)	(481,285)
Transport	(13,527,489)	(11,563,542)	(14,170,481)
Total Expense	(15,923,170)	(13,335,536)	(16,745,762)
Net result for the period	(2,835,830)	(945,514)	(8,718,111)

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

11 OTHER INFORMATION

	2025/26 Budget	2024/25 Draft Actuals (30 June 2025) Unaudited	2024/25 Budget
The net result includes as revenues	\$	\$	\$
(a) Interest earnings			
Investments	120,000	175,678	110,000
- Reserve accounts	295,000	239,260	250,000
- Other funds		3145	250
Other interest revenue	415,000	418,083	360,250
 * The Shire has resolved to charge interest under section 6.13 for the late payment of any amount of money.			
(b) Other revenue			
Reimbursements and recoveries	20,000	728922	50206
The net result includes as expenses	20,000	728922	50206
 (c) Auditors remuneration			
Audit Services	37,000	36,615	35,360
Other Services			
	37,000	36,615	35,360

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

12. ELECTED MEMBERS REMUNERATION

	2025/26 Budget	2024/25 Draft Actuals (30 June 2025) Unaudited	2024/25 Budget
Elected member All			
Elected member 1			
President's allowance	8,400	6,500	6,500
Elected members attendance fees	6,270	5,830	6,350
Travel and accommodation expenses	4,200	452	4,200
	17,050	12,782	17,050
Elected member 2			
Deputy President's allowance	2,100	2,000	2,000
Meeting attendance fees	2,970	2,340	3,380
Travel and accommodation expenses	1,200		1,200
	6,580	4,340	6,580
Elected member 3			
Meeting attendance fees	2,970	2,860	3,380
Travel and accommodation expenses	1,200		1,200
	4,580	2,860	4,580
Elected member 4			
Meeting attendance fees	2,970	1,820	3,380
Travel and accommodation expenses	1,200		1,200
	4,580	1,820	4,580
Elected member 5			
Meeting attendance fees	2,970	1,300	3,380
Travel and accommodation expenses	1,200		1,200
	4,580	1,300	4,580
	37,370	23,102	37,370
Total Elected Member Remuneration	37,370	46,204	37,370
President's allowance	8,400	6,500	6,500
Deputy President's allowance	2,100	2,000	2,000
Meeting attendance fees	18,150	14,150	19,870
Travel and accommodation expenses	9,000	452	9,000
	37,650	23,102	37,370

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

13. FEES AND CHARGES

By Program:	2025/26 Budget	2024/25 Draft Actuals (30 June 2025) Unaudited	2024/25 Budget
	\$	\$	
Governance	34,233	30	250
Health	-		300
Education & Welfare	-	-	-
Housing	-	246,836	356,000
Community Amenities	-	32,490	32,000
Recreation & Culture	142,850	165,528	180,000
Economic Services	-	14,542	17,500
Transport	10,000		-
	187,083	459,426	586,050

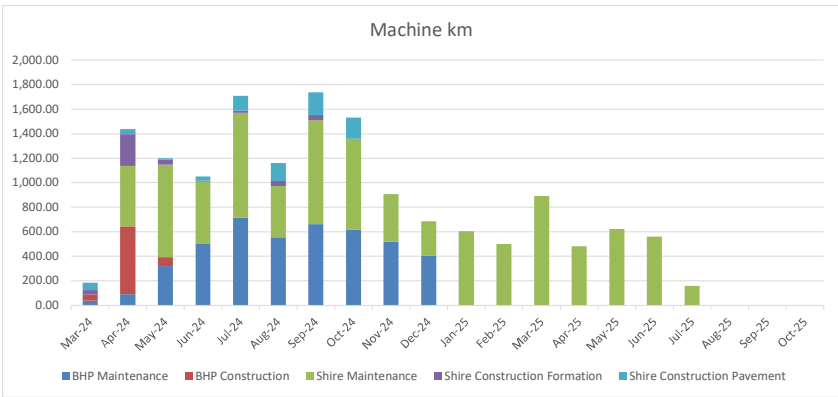
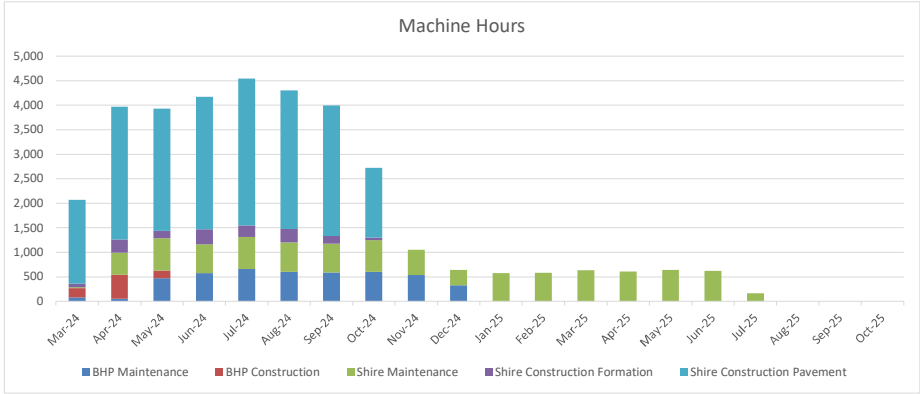
The subsequent pages detail the fees and charges proposed to be imposed by the local government.

Operations Report – Date JULY2025

Status	Subject	Action Taken
Ongoing	Compliance	<p>Completed Test and Tag. Action:</p>
Ongoing	Fleet and Vehicle Management	<p>Vehicles Serviced: John Deere tractor has been transported to pickles auction. Elves' car serviced at Warburton workshop. Marsel had a tyre changed at the Warburton community workshop,</p> <p>New Fleet/Vehicles:</p> <p>Other:</p> <p>Action: 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.</p>
Motel	Property Maintenance	<p>General Building Maintenance Office:</p> <ul style="list-style-type: none"> • General yard maintenance. • Cleaned gutters at shire office. • Replaced pad bolt on storage shed. • Repaired safe door for easier opening. • Installed and set up boardroom TV. • Secured roofing iron on roof. (ongoing) • Assessed toilet malfunction, I need to attend bunnings to assess the in-wall cistern. Need to replace taps and waste gates. (ordered) • Replaced two exhaust ceiling fans. • Unblock drain in female toilet. • Replace two toilet cistern valves. • Repair leak in toilet block • Replace outside tap <p>LOT 255, Warburton:</p> <ul style="list-style-type: none"> • Remove garden waste. • Replace waste gate in sink and unblocked pipes. • Replaced two lights at front of unit. • Tightened satellite cable. • Trimmed trees. <p>152 Motel Street, Warburton:</p> <ul style="list-style-type: none"> • Gardening and yard Maintenance. <p>Lot 154: Remove old silicone and replaced.:</p> <p>CRC Offices Lot 167:</p> <ul style="list-style-type: none"> • Cut keys for office doors. • (office 11) Replaced lock on screen door. • Commenced cleaning bathroom in office 13. • Water leak is fixed. • Cleaned and tidied yard. • (office 8) install toilet roll holder • (office11) replaced globes, replaced toilet valve • (office 13) Paint door. • (office 7) replace toilet valve. <p>Playgroup:</p> <ul style="list-style-type: none"> • Replaced two lights.

		<p>Lot 97: Make safe repairs to secure building.</p> <p>Started to clean container area on shire property</p> <p>Ongoing Work: Collect order from truck shed.</p> <p>Action: Operations team to continue to undertake yard and building maintenance as required.</p>
Ongoing	Roads	<p>Construction Works - Breakaway Earthmoving</p> <p>Maintenance Works - Breakaway Earthmoving</p> <ul style="list-style-type: none"> •
Ongoing	Warburton Waste Management	<p>Collection and disposal of general waste from all commercial, communal, and residential rubbish bins completed.</p> <ul style="list-style-type: none"> • Delivered bins to community members. • Painted sign on truck. <p>Non-Commercial waste collection scheduled every Saturday.</p> <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>Action: Operations team to continue waste collection and disposal</p>

Shire of Ngaanyatjaraku
Road Maintenance & Construction Monthly Performance
Report Date: July 17 2025



		Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Oct-25	Total
BHP Maintenance	Hours	79	56	473	578	659	601	589	604	536	328	0	0	0	0	0	0	0	0	0	0	4,503
	Kilometres	36.99	91.00	321.58	505.50	714.50	554.00	663.00	619.00	519.00	405.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,430
BHP Construction	Hours	189	487	154	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	830
	Kilometres	52.39	553.16	74.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	680
Shire Maintenance	Hours	22	447	658	585	651	603	585	643	517	317	576	582	638	607	644	621	162	0	0	0	8,858
	Kilometres	0.00	492.00	753.00	504.00	856.50	419.00	847.50	739.07	389.84	281.12	604.83	499.44	891.65	482.60	623.00	561.44	160.00	0.00	0.00	0.00	9,105
Shire Construction Formation	Hours	73	273	154	308	242	271	159	55	0	0	0	0	0	0	0	0	0	0	0	0	1,535
	Kilometres	35.20	258.49	40.43	7.43	18.05	39.69	40.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	440
Shire Construction Pavement	Hours	1,706	2,703	2,491	2,700	2,994	2,827	2,663	1,424	0	0	0	0	0	0	0	0	0	0	0	0	19,508
	Kilometres	61.39	42.41	11.06	33.41	118.33	147.20	186.68	173.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	774
Total Hours		2,069	3,966	3,930	4,171	4,546	4,302	3,996	2,726	1,053	645	576	582	638	607	644	621	162	0	0	0	35,234
Total km		185.97	1,437.06	1,200.07	1,050.34	1,707.38	1,159.89	1,737.98	1,531.47	908.84	686.12	604.83	499.44	891.65	482.60	623.00	561.44	160.00	0.00	0.00	0.00	15,428

List of Accounts Due & Submitted to Committee June 2025

Chq/EFT	Date	Name	Description	Amount Cost	Account Paid	Type
3	10/06/2025	Telstra Limited	Telstra mobile account 17/04/2025 to 16/05/2025		-1783.12	CSH
9900000070842	16/12/2024	Telstra Limited	Telstra mobile account 17/11/2024 - 16/12/2024	342.03		Inv
9900000072915	18/01/2025	Telstra Limited	Telstra mobile account 17/12/2024 to 16/01/2025	342.03		Inv
9900000074997	18/02/2025	Telstra Limited	Telstra mobile account 17/01/2025 to 16/02/2025	342.03		Inv
9900000079220	18/04/2025	Telstra Limited	Telstra mobile account 17/03/2025 to 16/04/2025	347.02		Inv
9900000081358	18/05/2025	Telstra Limited	Telstra mobile account 17/04/2025 to 16/05/2025	410.01		Inv
4	25/06/2025	Telstra Limited	Telstra mobile account 17/05/2025 to 16/06/2025		-438.99	CSH
9900000083520	18/06/2025	Telstra Limited	Telstra mobile account 17/05/2025 to 16/06/2025	438.99		Inv
EFT5923	10/06/2025	NATS	Service and repairs to vehicle 1HFB604		-8494.38	CSH
P67958SN	16/05/2025	NATS	Various stationery and consumables	1590.60		Inv
P67903SN	16/05/2025	NATS	Coffee pods	271.64		Inv
INV0088977	22/05/2025	NATS	Service and repairs to vehicle 1HFB604	6632.14		Inv
EFT5924	10/06/2025	WARAKURNA ROADHOUSE	Diesel for Shire Landcruiser 1HFB604 PO17736		-431.59	CSH
01-335753	07/05/2025	WARAKURNA ROADHOUSE	Diesel for Shire Landcruiser 1HFB604 PO17734	132.21		Inv
01-339207	22/05/2025	WARAKURNA ROADHOUSE	Diesel for Shire Landcruiser 1HFB604 PO17736	155.14		Inv
01-340511	28/05/2025	WARAKURNA ROADHOUSE	Diesel for Shire Landcruiser 1HFB604 PO17737	144.24		Inv
EFT5925	10/06/2025	MILY (WARBURTON) STORE	Gas Cylinder 45kg exchange		-529.10	CSH
01-151867	15/05/2025	MILY (WARBURTON) STORE	Gas Cylinder 45kg exchange	430.00		Inv
0083512	26/05/2025	MILY (WARBURTON) STORE	Milk and supplies for Shire office	99.10		Inv
EFT5926	10/06/2025	BLACKSTONE ENTERPRISES (STORE)	Diesel 1HTZ233		-132.01	CSH
03-003104	16/05/2025	BLACKSTONE ENTERPRISES (STORE)	Diesel 1HTZ233	132.01		Inv
EFT5927	10/06/2025	Focus Networks	Postage for Fixed Laptop		-110.00	CSH
INV-11296G	28/05/2025	Focus Networks	Postage for Fixed Laptop	110.00		Inv
EFT5928	10/06/2025	Bob Waddell & Associates Pty Ltd	Rates Services to 25/05/2025		-264.00	CSH
4555	26/05/2025	Bob Waddell & Associates Pty Ltd	Rates Services to 25/05/2025	264.00		Inv
EFT5929	10/06/2025	BREAKAWAY C-/ KEY FACTORS	Works undertaken 28/05/2025 - 31/05/2025		-44068.46	CSH
0002931	03/06/2025	BREAKAWAY C-/ KEY FACTORS	Works undertaken 28/05/2025 - 31/05/2025	23870.42		Inv
0002932	03/06/2025	BREAKAWAY C-/ KEY FACTORS	Works undertaken 01/06/2025 and 03/06/2025	13465.36		Inv
0002933	03/06/2025	BREAKAWAY C-/ KEY FACTORS	Works undertaken 02/06/2025	1224.12		Inv
0002934	03/06/2025	BREAKAWAY C-/ KEY FACTORS	Works undertaken 02/06/2025	5508.56		Inv
EFT5930	10/06/2025	MILLS OAKLEY LAWYERS	General Industrial Relations and Employment Law		-1342.00	CSH
739579	30/05/2025	MILLS OAKLEY LAWYERS	General Industrial Relations and Employment Law	1342.00		Inv
EFT5931	10/06/2025	UHY HAINES NORTON	Daily Operational Financial Management Support - May		-6160.00	CSH
34489	22/05/2025	UHY HAINES NORTON	Daily Operational Financial Management Support - May	6160.00		Inv
EFT5932	10/06/2025	Source Business Partners	Financial Services - General, Creditors and Debtors		-8569.01	CSH
INV-0140	26/05/2025	Source Business Partners	Financial Services - General, Creditors and Debtors	8569.01		Inv
EFT5933	10/06/2025	ELVES BRITES	Reimbursement Diesel 1HFB604 May 2025		-477.90	CSH
EB170525	17/05/2025	ELVES BRITES	Reimbursement Diesel 1HFB604 May 2025	477.90		Inv
EFT5934	10/06/2025	NGAANYATJARRA CONSTRUCTION &	Replacement faulty emergency lights - Shire office		-2157.35	CSH
37846	09/04/2025	NGAANYATJARRA CONSTRUCTION &	Replacement faulty emergency lights - Shire office	1657.35		Inv
29992	30/05/2025	NGAANYATJARRA CONSTRUCTION &	Attend site and provide quote for insurance repairs	500.00		Inv
EFT5935	10/06/2025	AuSIL (AUSTRALIAN SOCIETY FOR	Purchase of books for Warta Shop		-441.00	CSH
SO-005418AS	07/03/2025	AuSIL (AUSTRALIAN SOCIETY FOR	Purchase of books for Warta Shop	441.00		Inv
EFT5936	17/06/2025	AUSTRALIAN TAXATION OFFICE	April 25 BAS		-16738.00	CSH
56806905823	30/04/2025	AUSTRALIAN TAXATION OFFICE	April 25 BAS	16738.00		Inv
EFT5937	17/06/2025	NATS	Assorted stationery purchases		-1254.70	CSH
P67904SN	16/05/2025	NATS	Assorted stationery purchases	811.89		Inv
P68245SN	30/05/2025	NATS	Key blanks	287.72		Inv
P68365SN	30/05/2025	NATS	Double sided tape	15.00		Inv
P68260SN	30/05/2025	NATS	Heavy duty cleaning cloth	140.09		Inv
EFT5938	17/06/2025	Focus Networks	Agreement Monthly MPS Devices June 2025		-2101.00	CSH
MPSD-14850	03/06/2025	Focus Networks	Agreement Monthly MPS Devices June 2025	2101.00		Inv
EFT5939	17/06/2025	AUSTRALIA POST	Postage supplies to 31/05/2025		-69.05	CSH
1014055047	03/06/2025	AUSTRALIA POST	Postage supplies to 31/05/2025	69.05		Inv
EFT5940	17/06/2025	Bob Waddell & Associates Pty Ltd	Rates Services to 31/05/2025		-1056.00	CSH
4565	02/06/2025	Bob Waddell & Associates Pty Ltd	Rates Services to 31/05/2025	1056.00		Inv
EFT5941	17/06/2025	Ingot Hotel	Accommodation for M Toska 08/06/2025		-160.00	CSH
8362	08/06/2025	Ingot Hotel	Accommodation for M Toska 08/06/2025	160.00		Inv
EFT5942	17/06/2025	Marsel Toska	Staff Reimbursement 31/05/2025 to 09/06/2025		-432.71	CSH
20250609MT	09/06/2025	Marsel Toska	Staff Reimbursement 31/05/2025 to 09/06/2025	432.71		Inv
EFT5943	17/06/2025	BREAKAWAY C-/ KEY FACTORS	Works undertaken 04/06/2025 - 10/06/2025		-42844.35	CSH

0002937	10/06/2025	BREAKAWAY C-/ KEY FACTORS	Works undertaken 04/06/2025 - 10/06/2025	36111.66	Inv
0002938	10/06/2025	BREAKAWAY C-/ KEY FACTORS	Works undertaken 09/06/2025	4896.50	Inv
0002939	10/06/2025	BREAKAWAY C-/ KEY FACTORS	Works undertaken 09/06/2025	1836.19	Inv
EFT5944	17/06/2025	DKM WORKPLACE SOLUTIONS PTY LTD	Consulting Services 09/06/2025	-363.00	CSH
946	09/06/2025	DKM WORKPLACE SOLUTIONS PTY LTD	Consulting Services 09/06/2025	363.00	Inv
EFT5945	17/06/2025	WELL DONE INTERNATIONAL PTY LTD	Telecoms May 2025	-304.48	CSH
00115345	31/05/2025	WELL DONE INTERNATIONAL PTY LTD	Telecoms May 2025	304.48	Inv
EFT5946	17/06/2025	Halsall & Associates	Planning advice 04/06/2025	-145.20	CSH
13713	06/06/2025	Halsall & Associates	Planning advice 04/06/2025	145.20	Inv
EFT5947	17/06/2025	PATJARR STORE	Diesel for Shire Landcruiser 1HFB604 PO17739	-160.00	CSH
2415	01/06/2025	PATJARR STORE	Diesel for Shire Landcruiser 1HFB604 PO17739	160.00	Inv
EFT5948	17/06/2025	DEPT FOR PLANNING &	DoT agency payment 197707	-163.50	CSH
197707	30/04/2025	DEPT FOR PLANNING &	DoT agency payment 197707	163.50	Inv
EFT5949	17/06/2025	CHARTAIR PTY LTD	Flight 31/05/2025 M Toska	-368.00	CSH
620389	02/06/2025	CHARTAIR PTY LTD	Flight 31/05/2025 M Toska	368.00	Inv
EFT5950	17/06/2025	NGAANYATJARRA CONSTRUCTION &	Refund overcharge of BSL - Wingellina - Lot 64 Latitude	-27.40	CSH
879-REFUND	14/04/2025	NGAANYATJARRA CONSTRUCTION &	Refund overcharge of BSL - Wingellina - Lot 64 Latitude	27.40	Inv
EFT5951	17/06/2025	AYERS ROCK AUTOMOTIVE	Service 1HLA156	-1020.37	CSH
ARA53822	29/04/2025	AYERS ROCK AUTOMOTIVE	Service 1HLA156	1020.37	Inv
EFT5952	17/06/2025	AuSIL (AUSTRALIAN SOCIETY FOR	Book Purchases for Warta shop	-82.80	CSH
SO-005445AS	29/05/2025	AuSIL (AUSTRALIAN SOCIETY FOR	Book Purchases for Warta shop	82.80	Inv
EFT5953	17/06/2025	Department of Mines, Industry	Building services levy remittance for May 2025 - permit	-438.12	CSH
20250531	31/05/2025	Department of Mines, Industry	Building services levy remittance for May 2025 - permit	438.12	Inv
EFT5959	18/06/2025	DAMIAN MCLEAN	Shire President allowance for June Qtr 2025	-2155.00	CSH
OCM JUNE 2025	18/06/2025	DAMIAN MCLEAN	OCM fee for 18/06/2025	530.00	Inv
20250618DM	18/06/2025	DAMIAN MCLEAN	Shire President allowance for June Qtr 2025	1625.00	Inv
EFT5960	18/06/2025	Julie Porter	OCM fee for 18/06/2025	-260.00	CSH
OCM JUNE 2025	18/06/2025	Julie Porter	OCM fee for 18/06/2025	260.00	Inv
EFT5961	18/06/2025	Preston Neil Thomas (SNR)	OCM fee for 18/06/2025	-260.00	CSH
OCM JUNE 2025	18/06/2025	Preston Neil Thomas (SNR)	OCM fee for 18/06/2025	260.00	Inv
EFT5962	18/06/2025	JOYLENE FRAZER	OCM fee for 18/06/2025	-260.00	CSH
OCM FEE FOR	18/06/2025	JOYLENE FRAZER	OCM fee for 18/06/2025	260.00	Inv
EFT5963	18/06/2025	DEBRA FRAZER	Deputy Shire President allowance for June qtr 2025	-760.00	CSH
OCM JUNE 2025	18/06/2025	DEBRA FRAZER	OCM fee for 18/06/2025	260.00	Inv
20250618DF	18/06/2025	DEBRA FRAZER	Deputy Shire President allowance for June qtr 2025	500.00	Inv
EFT5964	19/06/2025	WARBURTON ROADHOUSE	Accommodation J Thompson 25/03/2025 - 28/3/2025	-9625.60	CSH
01-114293	01/03/2025	WARBURTON ROADHOUSE	Diesel 1HTZ233	161.42	Inv
01-114605	04/03/2025	WARBURTON ROADHOUSE	Diesel 1HFB604	214.20	Inv
01-115613	07/03/2025	WARBURTON ROADHOUSE	Diesel 1HFB604	103.04	Inv
02-357472	08/03/2025	WARBURTON ROADHOUSE	Diesel 1GDT303	302.85	Inv
01-115975	10/03/2025	WARBURTON ROADHOUSE	Diesel 1HFB604	106.09	Inv
01-116176	11/03/2025	WARBURTON ROADHOUSE	Diesel 1HFB604	146.00	Inv
01-116756	13/03/2025	WARBURTON ROADHOUSE	Diesel 1HFB604	96.58	Inv
02-358432	14/03/2025	WARBURTON ROADHOUSE	Accommodation T Baldock 24/02/2025 - 28/02/2025	680.00	Inv
01-117204	15/03/2025	WARBURTON ROADHOUSE	Diesel 1HFB604	137.82	Inv
01-117087	15/03/2025	WARBURTON ROADHOUSE	OCM Catering February 2025	275.00	Inv
01-117977	19/03/2025	WARBURTON ROADHOUSE	Diesel 1HFB604	128.53	Inv
01-118627	22/03/2025	WARBURTON ROADHOUSE	Diesel 1HFB604	304.37	Inv
01-118659	23/03/2025	WARBURTON ROADHOUSE	Diesel 1HTZ233	160.05	Inv
01-118819	24/03/2025	WARBURTON ROADHOUSE	Diesel 1HFB604	115.23	Inv
01-119184	27/03/2025	WARBURTON ROADHOUSE	OCM Catering March 2025	275.00	Inv
01-119398	28/03/2025	WARBURTON ROADHOUSE	Diesel 1HFB604	111.70	Inv
01-119477	28/03/2025	WARBURTON ROADHOUSE	Accommodation J Thompson 25/03/2025 - 28/3/2025	690.00	Inv
01-119503	28/03/2025	WARBURTON ROADHOUSE	Diesel 1GDT303	170.01	Inv
01-119620	29/03/2025	WARBURTON ROADHOUSE	Diesel 1HXJ715	274.74	Inv
01-120007	31/03/2025	WARBURTON ROADHOUSE	Diesel 1HFB604	208.72	Inv
01-120791	04/04/2025	WARBURTON ROADHOUSE	Diesel 1HLA156	207.65	Inv
01-121846	12/04/2025	WARBURTON ROADHOUSE	Diesel 1HFB604	186.18	Inv
01-122636	16/04/2025	WARBURTON ROADHOUSE	Diesel 1GDT303	282.38	Inv
01-122865	17/04/2025	WARBURTON ROADHOUSE	Diesel 1HFB604	101.82	Inv
01-123218	19/04/2025	WARBURTON ROADHOUSE	Diesel 1HFB604	110.81	Inv
01-123303	21/04/2025	WARBURTON ROADHOUSE	Diesel & Opal 1HTZ233	167.33	Inv
01-123540	23/04/2025	WARBURTON ROADHOUSE	Diesel 1HBF604	123.39	Inv
01-123830	27/04/2025	WARBURTON ROADHOUSE	Diesel 1HBF604	167.27	Inv
01-123835	27/04/2025	WARBURTON ROADHOUSE	Diesel 1HMJ403	39.38	Inv

02-364633	28/04/2025	WARBURTON ROADHOUSE	Tyre, plugs and lubricant	67.00	Inv
02-364381	28/04/2025	WARBURTON ROADHOUSE	Diesel 1HFB604	220.75	Inv
02-364754	30/04/2025	WARBURTON ROADHOUSE	Diesel 1HFB604	113.46	Inv
01-124007	30/04/2025	WARBURTON ROADHOUSE	OCM Catering April 2025	275.00	Inv
01-124069	30/04/2025	WARBURTON ROADHOUSE	Tyre 265/70R/17	600.00	Inv
01-124180	02/05/2025	WARBURTON ROADHOUSE	Diesel 1HFB604	176.84	Inv
02-365987	06/05/2025	WARBURTON ROADHOUSE	Diesel 1HFB604	104.36	Inv
02-366333	08/05/2025	WARBURTON ROADHOUSE	Diesel 1HFB604	225.32	Inv
01-125051	15/05/2025	WARBURTON ROADHOUSE	Diesel 1HTZ233	222.02	Inv
01-125273	18/05/2025	WARBURTON ROADHOUSE	Diesel 1HFB604	297.05	Inv
02-368731	19/05/2025	WARBURTON ROADHOUSE	Diesel 1HTZ233	210.68	Inv
01-125451	21/05/2025	WARBURTON ROADHOUSE	Diesel 1HFB604	98.16	Inv
02-369308	22/05/2025	WARBURTON ROADHOUSE	Diesel 1HFB604	128.04	Inv
02-369645	24/05/2025	WARBURTON ROADHOUSE	Diesel 1HLA156	221.43	Inv
01-125963	27/05/2025	WARBURTON ROADHOUSE	Diesel 1HBF604	118.50	Inv
01-125964	27/05/2025	WARBURTON ROADHOUSE	Diesel Skid Steer	124.91	Inv
01-125980	28/05/2025	WARBURTON ROADHOUSE	Opal 1HTZ233 (Misc Equipment)	27.37	Inv
02-370378	28/05/2025	WARBURTON ROADHOUSE	OCM Catering - May 2025	28.69	Inv
01-126110	29/05/2025	WARBURTON ROADHOUSE	Diesel 1HFB604	130.45	Inv
02-370933	30/05/2025	WARBURTON ROADHOUSE	Diesel 1HLA156	188.01	Inv
EFT5965	25/06/2025	LANDGATE	Valuation Roll Mining Tenements consolidated 250024	-588.93	CSH
401066	10/02/2025	LANDGATE	Mining tenements chargeable - Schedule No.	9.05	Inv
401680	17/03/2025	LANDGATE	Mining tenements chargeable - Schedule No.	18.10	Inv
402572	08/04/2025	LANDGATE	Mining tenements chargeable - Schedule No.	9.05	Inv
403150	06/05/2025	LANDGATE	Rural UV General Revaluation 2024/2025 249623	21.63	Inv
403281	12/05/2025	LANDGATE	Valuation Roll Mining Tenements consolidated 250024	531.10	Inv
EFT5966	25/06/2025	Focus Networks	Agreement Monthly SAAS June 2025	-5039.21	CSH
INV-11320G	09/06/2025	Focus Networks	Wildcard SSL Security Certificate - 1 year and network	1655.50	Inv
SAAS-14878	11/06/2025	Focus Networks	Agreement Monthly SAAS June 2025	3383.71	Inv
EFT5967	25/06/2025	Bob Waddell & Associates Pty Ltd	Rates Services to 08/06/2025 4.5hrs	-792.00	CSH
4584	09/06/2025	Bob Waddell & Associates Pty Ltd	Rates Services to 08/06/2025 4.5hrs	792.00	Inv
EFT5968	25/06/2025	Marsel Toska	Staff Reimbursement 05/04/2025 to 13/05/2025	-732.16	CSH
20250513	13/05/2025	Marsel Toska	Staff Reimbursement 05/04/2025 to 13/05/2025	732.16	Inv
EFT5969	25/06/2025	BREAKAWAY C-/ KEY FACTORS	Works undertaken 11/06/2025 -17/06/2025	-47128.77	CSH
0002941	17/06/2025	BREAKAWAY C-/ KEY FACTORS	Works undertaken 11/06/2025 -17/06/2025	40396.09	Inv
0002942	17/06/2025	BREAKAWAY C-/ KEY FACTORS	Works undertaken 14/06/2025	6732.68	Inv
EFT5970	25/06/2025	MICHELLE BLACKHURST	Consultancy fees - various 7hrs	-693.00	CSH
05/25	07/06/2025	MICHELLE BLACKHURST	Consultancy fees - various 7hrs	693.00	Inv
EFT5971	25/06/2025	C.L BURSEY & T.R SARGENT (TERRY	EHO onsite 27/05/2025 - 31/05/2025 off-site	-12829.37	CSH
25026	15/06/2025	C.L BURSEY & T.R SARGENT (TERRY	EHO onsite 27/05/2025 - 31/05/2025 off-site	12829.37	Inv
EFT5972	25/06/2025	LG SOLUTIONS PTY LIMITED	LTFP Subscription and licence 2024/2025 interim	-8415.00	CSH
67927	13/06/2025	LG SOLUTIONS PTY LIMITED	LTFP Subscription and licence 2024/2025 interim	4207.50	Inv
67930	13/06/2025	LG SOLUTIONS PTY LIMITED	LTFP Subscription and licence 2024/2025 final	4207.50	Inv
EFT5973	25/06/2025	Source Business Partners	Financial Services - General and Creditors function	-7612.84	CSH
INV-0148	09/06/2025	Source Business Partners	Financial Services - General and Creditors function	7612.84	Inv
EFT5974	25/06/2025	Halsall & Associates	Consultancy Planning Development 0.33hrs	-72.60	CSH
13728	17/06/2025	Halsall & Associates	Consultancy Planning Development 0.33hrs	72.60	Inv
EFT5975	25/06/2025	PIVOTEL SATELLITE PTY LTD	Satellite phone charges 15/06/2025 to 14/07/2025	-90.00	CSH
4031429	15/06/2025	PIVOTEL SATELLITE PTY LTD	Satellite phone charges 15/06/2025 to 14/07/2025	90.00	Inv
EFT5976	25/06/2025	DEPT FOR PLANNING &	DoT agency payment 197708,197709,197710,197711	-497.90	CSH
197708-199711	31/05/2025	DEPT FOR PLANNING &	DoT agency payment 197708,197709,197710,197711	497.90	Inv
EFT5977	26/06/2025	WARBURTON ROADHOUSE	Diesel 1HFB604	-6739.78	CSH
02-269234	05/03/2024	WARBURTON ROADHOUSE	Diesel 1HFB604	261.25	Inv
01-077125	05/03/2024	WARBURTON ROADHOUSE	Supplies for Shire Youth Program	84.00	Inv
01-077911	10/03/2024	WARBURTON ROADHOUSE	Diesel 1HMJ403	116.64	Inv
01-078745	18/03/2024	WARBURTON ROADHOUSE	Diesel 1HMJ403	175.07	Inv
02-274286	23/03/2024	WARBURTON ROADHOUSE	Diesel 1HLA156	156.78	Inv
02-724637	25/03/2024	WARBURTON ROADHOUSE	Diesel 1HFB604	214.37	Inv
01-079496	25/03/2024	WARBURTON ROADHOUSE	Diesel 1HFB604	51.78	Inv
02-275420	28/03/2024	WARBURTON ROADHOUSE	Diesel 1HFB604	313.78	Inv
02-277853	10/04/2024	WARBURTON ROADHOUSE	Diesel 1HFB604	110.84	Inv
01-081480	15/04/2024	WARBURTON ROADHOUSE	Diesel 1HFB604	349.02	Inv
01-081679	18/04/2024	WARBURTON ROADHOUSE	Diesel 1HFB604 Manual PO 18543	198.00	Inv
01-082857	07/05/2024	WARBURTON ROADHOUSE	Diesel 1GDT303	240.66	Inv
02-283751	07/05/2024	WARBURTON ROADHOUSE	Diesel 1IDJ501	252.20	Inv

02-284148	08/05/2024	WARBURTON ROADHOUSE	Diesel 1IDJ501	180.18	Inv
02-284430	10/05/2024	WARBURTON ROADHOUSE	Diesel 1HFB604	313.06	Inv
01-084269	12/05/2024	WARBURTON ROADHOUSE	Diesel 1HFB604	293.76	Inv
02-285025	13/05/2024	WARBURTON ROADHOUSE	Diesel 1HFB604	193.00	Inv
02-285254	14/05/2024	WARBURTON ROADHOUSE	Diesel 1HFB604	299.44	Inv
01-085033	16/05/2024	WARBURTON ROADHOUSE	Diesel 1HFB604	155.16	Inv
01-085345	20/05/2024	WARBURTON ROADHOUSE	Diesel 1GDT303	150.03	Inv
01-085882	24/05/2024	WARBURTON ROADHOUSE	Diesel 1HFB604	442.29	Inv
01-086026	25/05/2024	WARBURTON ROADHOUSE	Diesel 1HFB604	437.34	Inv
02-288208	26/05/2024	WARBURTON ROADHOUSE	Diesel 1HTZ233	336.72	Inv
01-086368	28/05/2024	WARBURTON ROADHOUSE	Diesel 1HFB604	371.35	Inv
01-086506	29/05/2024	WARBURTON ROADHOUSE	Diesel 1HFB604	304.86	Inv
02-289242	30/05/2024	WARBURTON ROADHOUSE	Diesel 1HXJ715	148.65	Inv
02-289492	31/05/2024	WARBURTON ROADHOUSE	Diesel 1HTZ233	172.30	Inv
01-086735	31/05/2024	WARBURTON ROADHOUSE	Diesel 1HFB604	287.64	Inv
01-085981	25/05/2026	WARBURTON ROADHOUSE	Diesel 1HFB604	129.61	Inv
DD3341.1	05/06/2025	AUSTRALIAN TAXATION OFFICE	Super on Termination - not processed via payroll - SL		-5728.90 CSH
SUPERMARCH	31/03/2025	AUSTRALIAN TAXATION OFFICE		5728.90	Inv
DD3343.1	04/06/2025	Aware Super Future Saver	Payroll deductions		-1754.29 CSH
SUPER	04/06/2025	Aware Super Future Saver	Superannuation contributions	1641.27	Inv
DEDUCTION	04/06/2025	Aware Super Future Saver	Payroll deductions	113.02	Inv
DD3343.2	04/06/2025	HOST PLUS	Payroll deductions		-2105.24 CSH
SUPER	04/06/2025	HOST PLUS	Superannuation contributions	1605.24	Inv
DEDUCTION	04/06/2025	HOST PLUS	Payroll deductions	500.00	Inv
DD3343.3	04/06/2025	CBUS SUPERANNUATION	Superannuation contributions		-392.42 CSH
SUPER	04/06/2025	CBUS SUPERANNUATION	Superannuation contributions	392.42	Inv
DD3343.4	04/06/2025	ANZ Smart Choice Super (Retirement	Superannuation contributions		-201.83 CSH
SUPER	04/06/2025	ANZ Smart Choice Super (Retirement	Superannuation contributions	201.83	Inv
DD3366.1	23/06/2025	Navman Wireless Australia Pty Ltd	Monthly satellite service fees,TN3640 and SatComm		-771.54 CSH
93308137	05/05/2025	Navman Wireless Australia Pty Ltd	Monthly satellite service fees,TN3640 and SatComm	771.54	Inv
DD3367.1	18/06/2025	Aware Super Future Saver	Payroll deductions		-1283.65 CSH
SUPER	18/06/2025	Aware Super Future Saver	Superannuation contributions	1166.20	Inv
DEDUCTION	18/06/2025	Aware Super Future Saver	Payroll deductions	117.45	Inv
DD3367.2	18/06/2025	HOST PLUS	Payroll deductions		-2100.62 CSH
SUPER	18/06/2025	HOST PLUS	Superannuation contributions	1600.62	Inv
DEDUCTION	18/06/2025	HOST PLUS	Payroll deductions	500.00	Inv
DD3367.3	18/06/2025	CBUS SUPERANNUATION	Superannuation contributions		-392.42 CSH
SUPER	18/06/2025	CBUS SUPERANNUATION	Superannuation contributions	392.42	Inv
DD3367.4	18/06/2025	ANZ Smart Choice Super (Retirement	Superannuation contributions		-538.20 CSH
SUPER	18/06/2025	ANZ Smart Choice Super (Retirement	Superannuation contributions	538.20	Inv
DD3371.1	23/06/2025	Telstra Limited	Usage charges & rental for period ending 16/6/25		-1200.81 CSH
K832529251-0	27/04/2025	Telstra Limited	Usage charges & rental for period ending 16/5/25	631.92	Inv
K264255051-0	27/05/2025	Telstra Limited	Usage charges & rental for period ending 16/6/25	568.89	Inv
DD3377.1	02/06/2025	WESTPAC BANK	Activity fee		-49.86 CSH
2425 JUNE 25-2	02/06/2025	WESTPAC BANK		49.86	Inv
DD3377.2	03/06/2025	WESTPAC BANK	Payment to CBA - merchant fees 5353109692323012		-133.21 CSH
2425 JUNE 25-3	03/06/2025	WESTPAC BANK		133.21	Inv
				264332.74	-264332.74