



Shire of Ngaanyatjaraku

ON A JOURNEY

ORDINARY MEETING OF COUNCIL

ATTACHMENTS

Tjulyuru Cultural and Civic Centre

Warburton Community

24 April 2019

Following the AGM of Electors Meeting

at

1.00 pm



Shire of Ngaanyatjaraku
ON A JOURNEY

ORDINARY MEETING OF COUNCIL

MINUTES

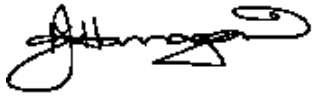
**Tjulyuru Cultural and Civic Centre
Warburton Community**

27 March 2019

**Following the AGM of Electors Meeting
at
1.00 pm**

SHIRE OF NGAANYATJARRAKU
ORDINARY MEETING OF COUNCIL

The Acting Chief Executive Officer recommends the endorsement of these minutes at the next Ordinary Meeting of Council.



Acting Chief Executive Officer

Date: 27-3-2019

These minutes were confirmed by Council as a true and correct record of proceedings of the Meeting of Council held on the 27 March 2019.

Presiding Member: _____ Date:.....

DISCLAIMER

The resolutions contained in these Minutes have been confirmed by the. The Shire of Ngaanyatjarraku warns that anyone who has any application lodged with Council must obtain and should only rely on written confirmation of the outcomes of the application following the Council meeting, and any conditions attaching to the decision made by the Council in respect of the application. No responsibility whatsoever is implied or accepted by the Shire of Ngaanyatjarraku for any act, omission or statement or intimation occurring during a Council meeting.

1.	DECLARATION OF OPENING.....	4
2.	ANNOUNCEMENT OF VISITORS.....	4
3.	ATTENDANCE	4
3.1	PRESENT	4
3.2	APOLOGIES	4
3.3	APPROVED LEAVE OF ABSENCE	4
4.	PUBLIC QUESTION TIME.....	4
4.1	RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE	4
4.2	PUBLIC QUESTION TIME	4
5.	APPLICATIONS FOR LEAVE OF ABSENCE	4
6.	DECLARATION BY MEMBERS.....	4
6.1	DUE CONSIDERATION BY COUNCILLORS TO THE AGENDA	4
6.2	DECLARATIONS OF INTEREST	5
7.	ANNOUNCEMENTS BY THE PRESIDING MEMBER WITHOUT DISCUSSION	6
8.	PETITIONS, DEPUTATIONS, PRESENTATIONS.....	6
8.1	PETITIONS	6
8.2	DEPUTATIONS.....	6
8.3	PRESENTATIONS	6
9.	CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS.....	6
9.1	ORDINARY MEETING OF COUNCIL.....	6
10.	CEO REPORTS.....	7
10.1	PROGRESS ON THE IMPLEMENTATION OF COUNCIL DECISIONS	7
10.2	USE OF COMMON SEAL	9
10.3	ADMINISTRATIVE COMPLIANCE WITH THE LGA 1995	11
10.4	ATTENDANCE BY TELEPHONE CR THOMAS.....	13
11.	DEPUTY CEO & DCS REPORTS.....	15
11.1	PAYMENTS LISTING.....	15
11.2	COUNCIL INVESTMENTS.....	17
11.3	MONTHLY STATEMENT OF FINANCIAL ACTIVITY.....	20
12.	EHO & BUILDING SERVICES REPORTS	23
12.1	ACTION REPORT – EHO / BUILDING SERVICES	23
13.	EARLY YEARS PROGRAM REPORTS.....	25
13.1	ACTION REPORT – EARLY YEARS PROGRAM.....	25
14.	YOUTH / RECREATION SERVICES REPORTS	26
15.	NEW BUSINESS OF AN URGENT NATURE AS ADMITTED BY DECISION.....	26
16.	CONFIDENTIAL MATTERS	26
17.	NEXT MEETING	26
18.	CLOSURE OF MEETING	26

1. DECLARATION OF OPENING

The Presiding Member declared the meeting open at 1.17 pm.

2. ANNOUNCEMENT OF VISITORS

The Presiding Member welcomed members of the public to the gallery.

3. ATTENDANCE

3.1 PRESENT

Elected Members:	President Deputy President Councillor Councillor Councillor	D McLean P Thomas A Bates L West A Jones
Staff:	K Hannagan K Fisher A Shinkfield	Acting Chief Executive Officer Director Corporate Services Early Years Coordinator (from 1.29 pm)
Guests:		
Members of Public:	There were no members of the public in attendance at the commencement of the meeting.	

3.2 APOLOGIES

Cr. D Frazer

Cr. J Frazer

3.3 APPROVED LEAVE OF ABSENCE

4. PUBLIC QUESTION TIME

4.1 RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE

4.2 PUBLIC QUESTION TIME

5. APPLICATIONS FOR LEAVE OF ABSENCE

6. DECLARATION BY MEMBERS

6.1 DUE CONSIDERATION BY COUNCILLORS TO THE AGENDA

Councillors are requested to give due consideration to all matters contained in the Agenda presently before the meeting.

6.2 DECLARATIONS OF INTEREST

Councillors to Note

A member who has an Impartiality, Proximity or Financial Interest in any matter to be discussed at a Council or Committee Meeting, that will be attended by the member, must disclose the nature of the interest:

- (a) In a written notice given to the Chief Executive Officer before the Meeting or;
- (b) At the Meeting, immediately before the matter is discussed.

A member, who makes a disclosure in respect to an interest, must not:

- (a) Preside at the part of the Meeting, relating to the matter or;
- (b) Participate in, or be present during any discussion or decision-making procedure relative to the matter, unless to the extent that the disclosing member is allowed to do so under *Section 5.68 or Section 5.69 of the Local Government Act 1995*.

NOTES ON DECLARING INTERESTS (FOR YOUR GUIDANCE)

The following notes are a basic guide for Councillors when they are considering whether they have an interest in a matter.

These notes are included in each agenda for the time being so that Councillors may refresh their memory.

1. A Financial Interest requiring disclosure occurs when a Council decision might advantageously or detrimentally affect the Councillor or a person closely associated with the Councillor and is capable of being measure in money terms. There are exceptions in the *Local Government Act 1995* but they should not be relied on without advice, unless the situation is very clear.
2. If a Councillor is a member of an Association (which is a Body Corporate) with not less than 10 members i.e. sporting, social, religious etc), and the Councillor is not a holder of office of profit or a guarantor, and has not leased land to or from the club, i.e., if the Councillor is an ordinary member of the Association, the Councillor has a common and not a financial interest in any matter to that Association.
3. If an interest is shared in common with a significant number of electors or ratepayers, then the obligation to disclose that interest does not arise. Each case needs to be considered.
4. If in doubt declare.
5. As stated in (b) above, if written notice disclosing the interest has not been given to the Chief Executive Officer before the meeting, then it **MUST** be given when the matter arises in the Agenda, and immediately before the matter is discussed.
6. Ordinarily the disclosing Councillor must leave the meeting room before discussion commences. The **only** exceptions are:
 - 6.1 Where the Councillor discloses the **extent** of the interest, and Council carries a motion under *s.5.68(1)(b)(ii) or the Local Government Act*, or
 - 6.2 Where the Minister allows the Councillor to participate under *s.5.69(3) of the Local Government Act*, with or without conditions.

Declarations of Interest provided:

Item Number/ Name	Type of Interest	Nature/Extent of Interest

7. ANNOUNCEMENTS BY THE PRESIDING MEMBER WITHOUT DISCUSSION

8. PETITIONS, DEPUTATIONS, PRESENTATIONS

8.1 PETITIONS

8.2 DEPUTATIONS

8.3 PRESENTATIONS

9. CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS

9.1 MINUTES OF ORDINARY MEETING OF COUNCIL HELD 27 February 2019 (ATT 9.1)

Voting Requirement
Simple Majority

Officers Recommendation and Council Resolution

Moved: Cr A Bates

Seconded: Cr A Jones

That the Unconfirmed Minutes of the Ordinary Meeting of Council held on 27 February 2019 at the Council Chambers, Tjulyuru Cultural and Civic Centre, Warburton Community (ATTACHMENT 9.1) be confirmed as a true and accurate record.

Carried: 5/0

10. CEO REPORTS

10.1 PROGRESS ON THE IMPLEMENTATION OF COUNCIL DECISIONS, STATUS REPORT FOR FEBRUARY 2019

FILE REFERENCE:	GV.05
AUTHOR'S NAME AND POSITION:	Kevin Hannagan Acting Chief Executive Officer
NAME OF APPLICANT/RESPONDENT:	Not Applicable
DATE REPORT WRITTEN:	20 March 2019
DISCLOSURE OF INTERESTS:	The author has no financial, proximity or impartiality interest in the proposal.

Summary

The purpose of this agenda item is to report back to Council on the progress of the implementation of Council resolutions.

Background

The best practice in governance supports the regular review of Council decisions to ensure that they are actioned and implemented in a timely manner.

Comment

Wherever possible, Council decisions are implemented as soon as practicable after a Council meeting. However, there are projects or circumstances that mean some decisions take longer to action than others.

Ongoing monthly reports will show the status of Council Resolutions that have not been actioned.

Statutory Environment

Section 2.7 of the Local Government Act 1995 states:

"Role of council

(1) The council —

(a) governs the local government's affairs; and

(b) is responsible for the performance of the local government's functions.

(2) Without limiting subsection (1), the council is to —

(a) oversee the allocation of the local government's finances and resources; and

(b) determine the local government's policies."

The above section of the Act notwithstanding, there is no specific legal requirement to present such a report to Council or for Council to receive or consider such a report. The decision to have the report in the Council's monthly agenda is entirely Council's prerogative. Staff acknowledge the critical and ongoing nature of the document, in that Council 'speaks by resolution'.

Financial Implications

There are no known financial implications for this matter.

Strategic Implications

Integrated Strategic Plan 2018 - 2028

Goal 3, Leadership

Outcome 3.2, Good Leadership

Risk Management

This item has been evaluated against the Shire of Ngaanyatjaraku's Risk Management Framework, Risk Assessment Matrix. The perceived level of risk is "Low" risk and can be managed by routine procedures, and is unlikely to need specific application of resources.

Policy Implications

There are no known policy implications for this matter.

Attachments

Attachment 10.2 - Council Resolutions - Status Report to February 2019.

Voting Requirement

Simple Majority

Officers Recommendation and Council Resolution

Moved: Cr P Thomas

Seconded: Cr A Jones

That Council notes the attached Council Resolutions – Status as at February 2019 (Attachment 10.2) and this report.

Carried: 5/0

10.2 USE OF COMMON SEAL

FILE REFERENCE:	IM.14
AUTHOR'S NAME AND POSITION:	Kevin Hannagan Deputy Chief Executive Officer
DATE REPORT WRITTEN:	20 March 2019
DISCLOSURE OF FINANCIAL INTEREST:	The author has no financial, proximity or impartiality interest in the proposal.

Summary

The purpose of this agenda item is to report to Council for information, use of the Common Seal during the month of March 2019.

Background

In accordance with Council Policy 1.18, use of Common Seal, Council is to receive a copy of details from the register of all Common Seals affixed for the previous month at the first Ordinary Council Meeting of each month.

Comment

A report on use of the Common Seal has been prepared for Council and is attached.

Statutory Environment

Local Government Act 1995

9.49A. Execution of documents

- (1) *A document is duly executed by a local government if —*
- (a) *the common seal of the local government is affixed to it in accordance with subsections (2) and (3); or*
- (b) *it is signed on behalf of the local government by a person or persons authorised under subsection (4) to do so.*

Financial Implications

There are no known financial implications for this matter.

Strategic Implications

Integrated Strategic Plan 2018 - 2028

Goal 3, Leadership

Outcome 3.2, Good Leadership

Risk Management

This item has been evaluated against the Shire of Ngaanyatjarraku's Risk Management Framework, Risk Assessment Matrix. The perceived level of risk is "Low" risk and can be managed by routine procedures and is unlikely to need specific application of resources.

Policy Implications

Council Policy CP1.18, Use of Common Seal

Attachments

Attachment 10.2 - Excerpt from Common Seal Register

Voting Requirement

Simple Majority Required.

Officers Recommendation and Council Resolution

Moved: Cr P Thomas

Seconded: Cr A Bates

That Council receives the report relating to the use of the Common Seal as per Attachment 10.2.

Carried: 5/0

10.3 ADMINISTRATIVE COMPLIANCE

FILE REFERENCE:	CS.06
AUTHOR'S NAME AND POSITION:	Kevin Hannagan Acting Chief Executive Officer
NAME OF APPLICANT/RESPONDENT:	Not Applicable
DATE REPORT WRITTEN:	20 March 2019
DISCLOSURE OF INTERESTS:	The author has no financial, proximity or impartiality interest in the proposal.

Summary

For Council to consider the Monthly Report of outstanding actions to achieve administrative compliance with the Local Government Act 1995 and other projects / tasks.

Background

The Minister for Local Government appointed an Approved Adviser to work with the Shire to meet the administrative requirements of the Local Government Act 1995. The Approved Advisers' Scope of Work is to "Undertake a review of the Shire's policies, systems and procedures to establish the level of compliance with the legislative provisions of the Local Government Act 1995". The Approved advisor has also requested that other important projects / tasks / actions involving operational matters also be added to the calendar.

Comment

Shire Staff have compiled for the Approved Adviser and Council a list of tasks to be undertaken, commonly known as a Compliance / Action Calendar.

A copy of the list of tasks is attached for Councilors information. Further monthly reports will be made to Council advising progress against the task 'due dates'.

The main remaining items outstanding to achieve compliance is the Annual Report 2017/18 and Audit for 2017/18 Financial Year End. Significant progress is now being made and it is proposed to be compliant by the end of March/April 2019.

The Shire has received verbal comment from the DLGSCI that they intend to close the investigation into the Shire of NG in early 2019. The Acting Chief Executive Office is meeting with the department on 20 March 2019 to discuss this and will give a verbal update at the Council meeting.

Statutory Environment

Local Government Act 1995, various sections

Local Government (Financial Management) Regulations 1996, various sections

Local Government (Audit) Regulations 1996, various sections

Local Government (Administration) Regulations 1996, various sections

Financial Implications

The costs associated with the Approved Adviser are to be borne by Council, the Annual Budget takes this into account.

Strategic Implications

Integrated Strategic Plan 2018 - 2028

Goal 3, Leadership

Outcome 3.2, Good Leadership

Risk Management

This item has been evaluated against the Shire of Ngaanyatjarraku's Risk Management Framework, Risk Assessment Matrix. The perceived level of risk is "High" risk and will require excellent controls, managed by senior management / executive and subject to monthly monitoring with specific application of resources.

Policy Implications

There are no known Policy implications for this matter.

Attachments

Attachment 10.3 - Compliance Action List as at 20 March 2019

Voting Requirement

Simple Majority Required.

Officers Recommendation and Council Resolution

Moved: Cr P Thomas

Seconded: Cr A Bates

That Council notes the Compliance / Action Calendar as at 20 March 2019 (Attachment 10.3) and this Report.

Carried: 5/0

10.4 ATTENDANCE BY TELEPHONE CR THOMAS

FILE REFERENCE:	GV.00
AUTHOR'S NAME AND POSITION:	Kevin Hannagan Acting Chief Executive Officer
DATE REPORT WRITTEN:	20 March 2019
DISCLOSURE OF INTERESTS:	The author has no financial, proximity or impartiality interests in the proposal.

Summary

For Council to consider a request from Cr Thomas to attend the next Ordinary meeting of Council by telephone.

Background

Cr P Thomas has advised that he may not be able to attend the next ordinary meeting of Council in person and has requested Council approval to attend by telephone if necessary.

Comment

In accordance with Regulation 14A (2) Cr Thomas has attended by telephone for the August, November 2018 and February 2019 meetings this financial year.

Statutory Environment

Local Government Act 1995

5.25. Regulations about council and committee meetings and committees

- (1) *Without limiting the generality of section 9.59, regulations may make provision in relation to —*
 - (a) *the matters to be dealt with at ordinary or at special meetings of councils; and*
 - (b) *the functions of committees or types of committee; and*
 - (ba) *the holding of council or committee meetings by telephone, video conference or other electronic means;*

Local Government (Administration) Regulations 1996

14A. Attendance by telephone etc. (Act s. 5.25 (1) (ba))

- (1) *A person who is not physically present at a meeting of a council or committee is to be taken to be present at the meeting if —*
 - (a) *the person is simultaneously in audio contact, by telephone or other means of instantaneous communication, with each other person present at the meeting; and*
 - (b) *the person is in a suitable place; and*
 - (c) *the council has approved* of the arrangement.*
- (2) *A council cannot give approval under sub-regulation (1)(c) if to do so would mean that at more than half of the meetings of the council, or committee, as the case may be, in that financial year, a person who was not physically present was taken to be present in accordance with this regulation.*

(3) A person referred to in this regulation is no longer to be taken to be present at a meeting if the person ceases to be in instantaneous communication with each other person present at the meeting.

(4) In this regulation —

suitable place means a place that the council has approved* as a suitable place for the purpose of this regulation and that is located —

(a) in a townsite or other residential area; and

(b) 150 km or further from the place at which the meeting is to be held under regulation 12, measured along the shortest road route ordinarily used for travelling;

townsite has the same meaning given to that term in the Land Administration Act 1997 section 3(1).

* Absolute majority required.

[Regulation 14A inserted in Gazette 31 Mar 2005 p. 1031.]

Financial Implications

There are no known financial implications.

Strategic Implications

Integrated Strategic Plan 2018 - 2028

Goal 3, Leadership

Outcome 3.2, Good Leadership

Risk Management

This item has been evaluated against the Shire of Ngaanyatjarraku's Risk Management Framework, Risk Assessment Matrix. The perceived level of risk is "Low" risk and can be managed by routine procedures and is unlikely to need specific application of resources.

Policy Implications

There are no known policy implications for this matter.

Attachments

Not applicable

Voting Requirement

Absolute Majority Required.

Officers Recommendation and Council Resolution

Moved: Cr L West

Seconded: Cr A Bates

That Council approves Cr P Thomas request to attend the next Ordinary Meeting of Council by telephone if necessary.

Carried: 5/0

11. DEPUTY CEO & DCS REPORTS

11.1 PAYMENTS LISTING, FEBRUARY 2019

FILE REFERENCE:	FM.07
AUTHOR'S NAME AND POSITION:	Kevin Hannagan Deputy Chief Executive Officer
AUTHORISING OFFICER AND POSITION:	Kevin Hannagan Acting Chief Executive Officer
DATE REPORT WRITTEN:	20 March 2019
DISCLOSURE OF INTERESTS:	The author and the authorising officer have no financial, proximity or impartiality interests in the proposal.

Summary

For Council to confirm the payment of accounts listed in the Accounts for Payment, February 2019.

Background

In accordance with the Local Government (Financial Management) Regulations 1996 the Chief Executive Officer is required to present a list of payments to the Council at the next ordinary meeting of the council after the list is prepared.

Comment

The payments made are consistent with previous months.

Statutory Environment

Local Government (Financial Management) Regulations 1996

- S13. *Payments from municipal fund or trust fund by CEO, CEO's duties as to etc.*
- (1) *If the local government has delegated to the CEO the exercise of its power to make payments from the municipal fund or the trust fund, a list of accounts paid by the CEO is to be prepared each month showing for each account paid since the last such list was prepared —*
 - (a) *the payee's name; and*
 - (b) *the amount of the payment; and*
 - (c) *the date of the payment; and*
 - (d) *sufficient information to identify the transaction.*
 - (2) *A list of accounts for approval to be paid is to be prepared each month showing-*
 - (a) *for each account which requires council authorisation in that month —*
 - (i) *the payee's name; and*
 - (ii) *the amount of the payment; and*
 - (iii) *sufficient information to identify the transaction;*
and
 - (b) *the date of the meeting of the council to which the list is to be presented.*
 - (3) *A list prepared under subregulation (1) or (2) is to be —*
 - (a) *presented to the council at the next ordinary meeting of the council after the list is prepared; and*
 - (b) *recorded in the minutes of that meeting.*

Financial Implications

The Shire makes annual budget allocations for payment of accounts.

Strategic Implications

Integrated Strategic Plan 2018 - 2028

Goal 3, Leadership

Outcome 3.2, Good Leadership

Risk Management

This item has been evaluated against the Shire of Ngaanyatjaraku's Risk Management Framework, Risk Assessment Matrix. The perceived level of risk is "Low" risk and can be managed by routine procedures and is unlikely to need specific application of resources.

Policy Implications

There are no known policy implications for this matter

Attachments

Attachment 11.1 – Payment Listings, March 2019

Voting Requirement

Simple Majority Required.

Officers Recommendation and Council Resolution

Moved: Cr L West

Seconded: Cr A Jones

That Council receives the Payment Listings, March 2019 totaling payments of \$959,113.69 as per Attachment 11.1.

Carried: 5/0

11.2 COUNCIL INVESTMENTS AS AT 20 MARCH 2019

FILE REFERENCE:	FM.04
AUTHOR'S NAME AND POSITION:	Kevin Hannagan Deputy Chief Executive Officer
AUTHORISING OFFICER AND POSITION:	Kevin Hannagan Acting Chief Executive Officer
DATE REPORT WRITTEN:	20 March 2019
DISCLOSURE OF INTERESTS:	The author and the authorising officer have no financial, proximity or impartiality interests in the proposal.

Summary

For Council to be advised of the Shires Municipal Account and Investments as at 20 March 2019.

Background

To invest the Shire of Ngaanyatjarraku surplus funds with consideration of risk and at the most favourable rate of interest available to it at the time, for that investment type, whilst ensuring that liquidity requirements are being met.

Comment

Preservation of capital is to be the principal objective with consideration given to liquidity, cash flow requirements and return on investment.

Preservation of capital is the principal objective of the investment portfolio. Investments are to be performed in a manner that seeks to ensure security and safeguarding the investment portfolio. This includes managing credit and interest rate risk within identified thresholds and parameters.

The investment portfolio will ensure there is sufficient liquidity to meet all reasonably anticipated cash flow requirements, as and when they fall due, without incurring significant costs due to the unanticipated sale of an investment.

The investment is expected to achieve a predetermined market average rate of return that takes into account the Shire's risk tolerance. Any additional target set by the Shire will also consider the risk limitation and prudent investment principles.

Council will note that the new Term Deposit for Employee Entitlements Reserve has been set up in the Shire's Westpac Accounts and an initial reserve amount of \$300,000 allocated until the actual 2017/18 entitlements have been Audited and the balance adjusted at the next six monthly maturity interval.

In February \$1,000,000 of operating funds was invested in a Term Deposit to mature on 27 June 2019, at a rate of 2.35% this will result in a return of \$8,112 interest income for a term of 4 months and potentially \$25,000 per annum.

The Municipal Operating Account only receives 0.10% interest and Council have been missing out on a lot of interest earning potential. With cashflow forecasting it may be possible to shift more Muni funds into Term Deposits.

In March 2019 a further \$1,000,000 has also been deposited in a monthly investment account at a rate of 1.89%.

Statutory Environment

Local Government Act 1995

Section 6.14 Power to Invest

- (1) Money held in the municipal fund or the trust fund of a local government that is not, for the time being, required by the local government for any other purpose may be invested as trust funds may be invested under the Trustees Act 1962 Part III.
- (2A) A local government is to comply with the regulations when investing money referred to in subsection (1).
- (2) Regulations in relation to investments by local governments may —
 - (a) make provision in respect of the investment of money referred to in subsection (1); and
 - [(b) deleted]
 - (c) prescribe circumstances in which a local government is required to invest money held by it; and
 - (d) provide for the application of investment earnings; and
 - (e) generally provide for the management of those investments.

Local Government (Financial Management) Regulations 1996

19. Investments, control procedures for
 - (1) A local government is to establish and document internal control procedures to be followed by employees to ensure control over investments.
 - (2) The control procedures are to enable the identification of —
 - (a) the nature and location of all investments; and
 - (b) the transactions related to each investment.
- 19C. Investment of money, restrictions on (Act s. 6.14(2)(a))
 - (1) In this regulation —
 - authorised institution means —
 - (a) an authorised deposit taking institution as defined in the Banking Act 1959 (Commonwealth) section 5; or
 - (b) the Western Australian Treasury Corporation established by the Western Australian Treasury Corporation Act 1986;
 - foreign currency means a currency except the currency of Australia.
 - (2) When investing money under section 6.14(1), a local government may not do any of the following —
 - (a) deposit with an institution except an authorised institution;
 - (b) deposit for a fixed term of more than 3 years;
 - (c) invest in bonds that are not guaranteed by the Commonwealth Government, or a State or Territory government;
 - (d) invest in bonds with a term to maturity of more than 3 years;
 - (e) invest in a foreign currency.

Financial Implications

Not applicable.

Strategic Implications

Integrated Strategic Plan 2018 - 2028

Goal 3, Leadership

Outcome 3.2, Good Leadership

Risk Management

This item has been evaluated against the Shire of Ngaanyatjaraku's Risk Management Framework, Risk Assessment Matrix. The perceived level of risk is "Low" risk and can be managed by routine procedures and is unlikely to need specific application of resources.

Policy Implications

Corporate Policy CS2.7 Investments.

Attachments

Attachment 11.2 – Westpac screen print of Municipal and Investment Accounts

Voting Requirement

Simple Majority Required.

Officers Recommendation and Council Resolution

Moved: Cr P Thomas

Seconded: Cr A Jones

That the report on Council Investments as at 20 March 2019 be received.

Carried: 5/0

11.3 MONTHLY STATEMENT OF FINANCIAL ACTIVITY FOR THE PERIOD ENDED FEBRUARY 2019

FILE REFERENCE:	FM.10
AUTHOR'S NAME AND POSITION:	Kerry Fisher Director Corporate Services
AUTHORISING OFFICER AND POSITION:	Kevin Hannagan Acting Chief Executive Officer
DATE REPORT WRITTEN:	20 February 2019
DISCLOSURE OF INTERESTS:	The author and the authorising officer have no financial, proximity or impartiality interests in the proposal.

Summary

For Council to receive the monthly financial report for the period ended 28 February 2019.

Background

Council is to prepare monthly financial reports as required by the Local Government (Financial Management Regulations) 1996.

Council has resolved that details and explanations of the material variances reflected on the Statement of Financial Activity are provided as required by Local Government (Financial Management) Regulation 34(1) (d). The attached statements include details of variances between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold of 10% (refer last page of statements). These materiality levels have been applied in the preparation of this report.

Comment

Comments in relation to budget to actual variances are included as notes (last page) in the Financial Reports attached. Comments related to 'Timing' refer to an estimate of when costs would occur at the time the budget was formulated versus actual costs being incurred. Adjustments to the Adopted Budget will need to be made in the Mid-Year Budget Review for permanent differences.

Statutory Environment

Local Government Act 1995

6.4. Financial report

- (1) A local government is to prepare an annual financial report for the preceding financial year and such other financial reports as are prescribed.
- (2) The financial report is to —
 - (a) be prepared and presented in the manner and form prescribed; and
 - (b) contain the prescribed information.

Local Government (Financial Management) Regulations 1996.

34. Financial activity statement required each month (Act s. 6.4)

- (1A) In this regulation —

committed assets means revenue unspent but set aside under the annual budget for a specific purpose.
- (1) A local government is to prepare each month a statement of financial activity

reporting on the revenue and expenditure, as set out in the annual budget under regulation 22(1)(d), for that month in the following detail —

- (a) annual budget estimates, taking into account any expenditure incurred for an additional purpose under section 6.8(1)(b) or (c); and
 - (b) budget estimates to the end of the month to which the statement relates; and
 - (c) actual amounts of expenditure, revenue and income to the end of the month to which the statement relates; and
 - (d) material variances between the comparable amounts referred to in paragraphs (b) and (c); and
 - (e) the net current assets at the end of the month to which the statement relates.
- (2) Each statement of financial activity is to be accompanied by documents containing
- (a) an explanation of the composition of the net current assets of the month to which the statement relates, less committed assets and restricted assets; and
 - (b) an explanation of each of the material variances referred to in subregulation (1)(d); and
 - (c) such other supporting information as is considered relevant by the local government.
- (3) The information in a statement of financial activity may be shown —
- (a) according to nature and type classification; or
 - (b) by program; or
 - (c) by business unit.
- (4) A statement of financial activity, and the accompanying documents referred to in subregulation (2), are to be —
- (a) presented at an ordinary meeting of the council within 2 months after the end of the month to which the statement relates; and
 - (b) recorded in the minutes of the meeting at which it is presented.
- (5) Each financial year, a local government is to adopt a percentage or value, calculated in accordance with the AAS, to be used in statements of financial activity for reporting material variances.

Financial Implications

Monthly financial reporting is a primary financial management and control process. It provides the Council with the ability to oversee the Shire's financial performance against budgeted targets.

Strategic Implications

Integrated Strategic Plan 2018 - 2028

Goal 3, Leadership

Outcome 3.2, Good Leadership

Risk Management

This item has been evaluated against the Shire of Ngaanyatjarraku's Risk Management Framework, Risk Assessment Matrix. The perceived level of risk is "Low" risk and can be managed by routine procedures and is unlikely to need specific application of resources.

Policy Implications

No policy implications apply in the preparation of the report.

Attachments

Attachment 11 - Monthly Financial Report for the period to 28 February 2019

Voting Requirement

Simple Majority Required.

Officers Recommendation and Council Resolution

Moved: Cr A Bates

Seconded: Cr A Jones

That Council receives the monthly financial report for February 2019.

Carried: 5/0

12. EHO & BUILDING SERVICES REPORTS

12.1 ACTION REPORT – ENVIRONMENTAL HEALTH & BUILDING SERVICES

FILE REFERENCE: EM.00

AUTHOR'S NAME AND POSITION: Phil Swain
Principal EHO & Building Officer

AUTHORISING OFFICER AND POSITION: Kevin Hannagan
Acting Chief Executive Officer

DATE REPORT WRITTEN: 22 March 2019

DISCLOSURE OF INTERESTS: The author and the authorising officer have no financial, proximity or impartiality interests in the proposal.

Summary

To inform Council of Environmental Health program & Building Services activities and actions through the period on-site February 2019.

Background

Not applicable

Comment

Not Applicable

Statutory Environment

Not applicable

Financial Implications

No known financial implications for this matter.

Strategic Implications

Integrated Strategic Plan 2018 - 2028

Goal 3, Leadership

Outcome 3.2, Good Leadership

Risk Management

This item has been evaluated against the Shire of Ngaanyatjarraku's Risk Management Framework, Risk Assessment Matrix. The perceived level of risk is "Low" risk and can be managed by routine procedures and is unlikely to need specific application of resources.

Policy Implications

There are no known policy implications for this matter

Attachments

Attachment 12.1 – Action Report, EHO / Building Services, February 2019

Voting Requirement

Simple Majority Required.

Officers Recommendation and Council Resolution

Moved: Cr P Thomas

Seconded: Cr A Jones

That Council receives the Action Report, EHO / Building Services for February 2019.

Carried: 5/0

13. EARLY YEARS PROGRAM REPORTS

13.1 ACTION REPORT – EARLY YEARS PROGRAM

FILE REFERENCE:	CS.13
AUTHOR'S NAME AND POSITION:	Anne Shinkfield Early Years Program Coordinator
AUTHORISING OFFICER AND POSITION:	Kevin Hannagan Acting Chief Executive Officer
DATE REPORT WRITTEN:	21 March 2019
DISCLOSURE OF INTERESTS:	The author and the authorising officer have no financial, proximity or impartiality interests in the proposal.

Summary

To inform Council of Early Years Program activities and events over the last few months.

Background

Not applicable

Comment

Not applicable

Statutory Environment

Not applicable

Financial Implications

No known financial implications for this matter.

Strategic Implications

Strategic Community Plan 2016 – 2026

Goal 1, Our Community

Outcome 1.1 The best start in life for our youth

Risk Management

This item has been evaluated against the Shire of Ngaanyatjarraku's Risk Management Framework, Risk Assessment Matrix. The perceived level of risk is "Low" risk and can be managed by routine procedures and is unlikely to need specific application of resources.

Policy Implications

There are no known policy implications for this matter

Attachments

Attachment 13.1 – Activity Report, Early Years Program, March 2019

Voting Requirement

Simple Majority Required.

Officers Recommendation and Council Resolution

Moved: Cr A Bates Seconded: Cr P Thomas

That Council receives the Action Report, Early Years Program for March 2019.

Carried: 5/0

14. YOUTH / RECREATION SERVICES REPORTS

**15. NEW BUSINESS OF AN URGENT NATURE AS ADMITTED BY
DECISION**

16. CONFIDENTIAL MATTERS

17. NEXT MEETING

Scheduled for Wednesday, 24 April 2019 at the Tjulyuru Cultural and Civic Centre,
Warburton Community commencing at 1:00 pm.

18. CLOSURE OF MEETING

There being no further business to discuss the Presiding Member closed the meeting
at 1.37 pm.

Council Resolutions – Status

Note: report commenced 14 June 2018 and only resolutions not actioned are reported on.

Meeting Date	Meeting Type	Report Number	Report Title
27 February 2019	OCM	10.1	REVIEW OF 2016/17 ANNUAL FINANCIAL STATEMENTS, INDEPENDENT AUDIT REPORT AND MANAGEMENT REPORT

Resolution

Part 2. Instructs the Chief Executive Officer to:	Status Update	% Complete
a) implement procedures for authorisation and payment of accounts payable (creditors) in consultation with the Shires' Auditor by 28 February 2019;	Complete	100%
b) implement procedures for authorisation and payment of payroll (employees) in consultation with the Shires' Auditor by 28 February 2019;	Complete	100%
c) consider ways to improve the Shires own source operating position;	As the Shire does not have a 'ratepayer' base, there is not much scope for improvement. However, Council will consider increases in Fees & Charges where possible in the 2019/20 Budget	100%
d) undertake a review of the Shire's employee files to ensure employment agreements are in place for all current employees;	In Progress, awaiting WALGA review pf PD's	50%
e) review the Shire's Isolation Leave entitlements.	Isolation Leave arrangements not in accordance with LGIAward. Staff to be advised of process going forward when 'd' above complete.	100%

Meeting Date	Meeting Type	Report Number	Report Title
27 February 2019	OCM	16.1	REVIEW OF SHIRE SERVICES

Resolution

Part:	Status Update	% Complete

<p>3. Consult with Environmental Health, Early Years Program and Youth & Recreation staff on changes to future service provision as outlined in this report and advise NG Council of the Shires change of service provision.</p>	<p>Ongoing, Youth & Recreation changes being implemented. Await response to extra funding request from DoH.</p>	<p>50%</p>
<p>6. Engage CORE's Principal Associate, Paul Rosair on a schedule of rates basis to navigate within the State Government and formalise introductions for the CEO and Shire President to engage directly with State Government Ministers to seek emergency funding for Youth / Recreation Services.</p>	<p>Ongoing, request letter to Ministers sent.</p>	<p>80%</p>

Attachment 10.2

Activity	Description	Legislation	Section	Notes	Responsible Officer	Due Date	Progress as at 20 April 2019
Disability Access and Inclusion Plan Review	Commence Review	Disability Services Act 1993	s29(7)	5-yearly, next due ?	DCS		
Audit Actions Report 2016/17	A local government is to — (a) prepare a report on any actions under subsection (3) in respect of an audit conducted in respect of a financial year; and (b) forward a copy of that report to the Minister, by the end of the next financial year, or 6 months after the last report prepared under section 7.9 is received by the local government, whichever is the latest in time.	Local Government Act 1995	s7.12A(4)	Annual	ACEO	Aug-19	Completed, report to Minister due August 2019
Councillor Training	Develop second round Training Plan for Councillors				CEO	Nov-19	Finalise with DLGSC for after 2019 Election
Organisation Structure	Update Org Structure			Council Report to May Council	ACEO	May-19	Update to Feb 19
Strategic Plan / Documents Recommendations	Progress implementation of recommendations from SCP, CBP, LTFF, AMP, AMIS, NAMA, WFP, RKP, DRP, RMP, LEMA, Reg17, Reg5, Audit Mgmt Letter			Consider for Budget 2019/20	DCEO / DCS	Jun-19	
Public Health Plan	Prepare new PHP as per new act.	Public Health Act 2016	s38	Annual	EHO/CEO	May-19	
Policy Manual	Policy Manual Review			Major Review Feb/Mar 2019	DCS	May-19	
CEO Procedures	Procedures Review			Major Review Feb/Mar 2019	DCS	May-19	
Code of Conduct	Review	Local Government Act 1995	s5,103	Review due 2019	CEO / DCS	Aug-19	
Customer Service Charter	Review			Biennial	DCS	Jun-19	
Authorised Officers	Authorised Officers - Purchasing & Requisitions - review listing - remove details of officers who are no longer relevant	Local Government (Financial Management) Regulations 1996	Reg.5	Annual	DCS	Jun-19	
Fringe Benefit Tax Return 2019	The FBT return is lodged electronically to the ATO each year in May	FBT		Annual	DCS	May-19	
Performance Review	Completion of CEO & Staff Performance Reviews.	Local Government Act 1995	s5.38	Annual (CEO Oct)	DCEO	Jun-19	
Compliance Audit Report	Compliance Audit Return - update of progress with implementation of remedial Action	Local Government Act 1995	s7.13(1)(i)	As required	CEO	Jul-19	
FOI Annual Statement	FOI Annual Statistical Data - forward to the Commissioner Due July	Freedom of Information Act 1992	s111(3)	Annual	CEO	Jul-19	
Related Party Transactions	New Accounting Standard	Australian Accounting Standards	AASB124	Annual August	CEO	Aug-19	
Financial Interests Register	Review and remove details of officers / elected members who are no longer relevant	Local Government Act 1995	s5.88(3)	Annual. Returns to be kept for further 5 years	DCEO	Aug-19	
Complaints Register	Complaints officer to maintain a register of complaints regarding breaches of the Act.	Local Government Act 1995	s5.121(1)	Update the document when a complaint is received.	DCEO	Aug-19	
Delegation Register - Committees / CEO & Employees / Authorised Officers	Delegation Register - Review - OCM Report	Local Government Act 1995	s5.18 s5.46 s9.10 s9.29	Annual	CEO/DCEO	Nov-19	
Business Continuity Disaster Recovery Plan	Review of Plan			Biennial	DCS	Aug-19	
Risk management, internal control and legislative compliance	Commence review	Local Government (Audit) Regulations 1996	Reg. 17	Biennial, due 2019	DCS/CEO	Sep-19	
Financial Management Procedures	CEO to undertake reviews of the appropriateness and effectiveness of the financial management systems and procedures	Local Government (Financial Management) Regulations 1996	Reg.5(2)(c)	4-yearly, due 2021	ACEO	Oct-21	



HOME (<https://www.nga19.com.au/index.html>)

SPONSORSHIP (<https://www.nga19.com.au/Sponsorship.html>)

EXHIBITION (<https://www.nga19.com.au/Exhibition.html>) PROGRAM ▾

MOTIONS (<https://www.nga19.com.au/Motions.html>) REGISTRATIONS ▾

2019 NGA PROGRAM

Download the Registration brochure here
 (https://www.nga19.com.au/NGA19_Registration_Brochure.pdf)

Sunday 16 June 2019

8.00am Registration Opens

5.00pm **Welcome Reception**

Monday 17 June 2019

8.00am Registration Opens

9.00am **Opening Ceremony**

9.20am ALGA President's Opening

9.30am **Prime Minister Address**

10.00am ALGA President's Address

10.30am MORNING TEA

11.00am » **Keynote Address: How did Local Government Fair Post Election**

Karen Middleton

11.45am » **Panel of Mayors: Opportunities for Local Government Post Election**

12.30pm LUNCH

1.30pm » **Keynote Address: Crowd Powered Communities**

Steve Sammartino

Tuesday 18 June 2019

8.00am Registration Opens

9.00am » **Panel Session: Housing, Infrastructure and Population**

Andrew Beer, Dean of Research and Innovation UniSA - *The Role of Local Government in Housing Australians in the 21st Century*

Romilly Madew: CEO Infrastructure Australia – *Australia's Future Infrastructure Demands*

Robert Pradolin and Gary Spivak: TBA – *Why and how local government and the private sector should work together*

10.30am » **Keynote Address: Engaging with your Community into the Future**

Kylie Cochrane, Global Leader in Community Engagement

11.00am MORNING TEA

11.30am Debate on Motions

12.30pm LUNCH

1.30pm **Concurrent Sessions**

2.30pm	Councils Using Technology to Excel	» Housing your Community
		TBC
3.00pm	AFTERNOON TEA	» Reducing Community Harm
3.30pm	Debate on Motions	Dr Jón Sigfússon - Working with local government in alcohol and drug misuse in youth - a preventative approach from Iceland
4.30pm	Federal Minister for Local Government	Dr Erin Lalor - Local Drug Action Teams - an Australian community led approach to alcohol and drug misuse
4.55pm	ALGA President Close	
5.00pm	Close Day 1	
7.00pm	NETWORKING DINNER, Australian War Memorial	» Built Environment In Your Community
		TBC
		» Your Community, Your Environment
		TBC
3.00pm	AFTERNOON TEA	
3.30pm	Leader of the Opposition Address	
4.00pm	Debate on Motions	
5.00pm	Close Day 2	
7.00pm	NGA DINNER, to be announced	

Wednesday 19 June 2019

9.00am	» The Great Debate: Revenue, Cost Shifting, Rate Capping
10.00am	David Pich, CEO, Institute of Managers and Leaders - Leadership Matters
10.30am	MORNING TEA
11.00am	» Keynote Address: Overcoming the Odds
	Kurt Fearnley
12.00pm	ALGA President's Close - ALGA National Lobbying Priorities
12.30pm	LUNCH

About ALGA

The Australian Local Government Association is the national voice of local government, representing 537 councils across the country. In structure, ALGA is a federation of state and territory local government associations.

Attachment 11.1

March Payments Summary			
Date	Code	Description	Credit
01/03/2019	15	WESTPAC BANK Transaction fees - February 2019	-26.50
04/03/2019	357	COMMONWEALTH BANK OF AUSTRALIA CBA Merchant & POS fees - February 2019	-36.50
05/03/2019	15	WESTPAC BANK Credit Card Tran - DCEO K Hannagan	-5529.90
06/03/2019		Payroll Direct Debit Of Net Pays Payroll Direct Debit Of Net Pays	-50344.31
06/03/2019	54	WA SUPER Payroll deductions	-3688.42
06/03/2019	2055	BT Super for Life Superannuation contributions	-306.22
06/03/2019	1034	AUSTRALIAN SUPER Superannuation contributions	-61.38
06/03/2019	740	HOST PLUS Payroll deductions	-654.22
06/03/2019	2065	VISION SUPER Superannuation contributions	-866.40
06/03/2019	1060	HESTA Superannuation contributions	-231.24
06/03/2019	825	SUNSUPER SOLUTIONS Superannuation contributions	-235.66
08/03/2019	40	NGAANYATJARRA SERVICES (ABORIGINAL CORPORATION) Tyre fitting and rotating	-154.00
08/03/2019	89100073	ATO MAIL PAYMENTS BAS for January 2019	-8175.18
08/03/2019	57	WARAKURNA ROADHOUSE Diesel for Works Supervisor 1EKC611	-227.00
08/03/2019	60	MILLY (WARBURTON) STORE Items for accoom maintenance, Early Years and Dog Program. Milk for Shire meeting room Oranges for Soccer Program	-933.29
08/03/2019	61	WARRUNYINNA STORE Diesel for Shire Rubbish Truck	-50.00
08/03/2019	217	KEY FACTORS PTY LTD (BREAKAWAY) Hire of Equip. Jamo-Wanarn Road	-157722.40
08/03/2019	538	PERFECT COMPUTER SOLUTIONS PTY LTD IT support	-1827.50
08/03/2019	696	CHARTAIR PTY LTD Fare for EHO Philip Swain	-361.45
08/03/2019	934	EAGLE PETROLEUM (WA) PTY LTD Diesel for 1EBO496 M Cooke	-121.34
08/03/2019	997	METEX NICKEL PTY LTD Accom for EHO P Swain	-165.00
12/03/2019	50	TELSTRA CORPORATION LTD Phone & data charges - February 2019	-1523.20
15/03/2019	10	Xcel Surveying Surveying services on GCR Upgrade	-12320.00
15/03/2019	785	ITVISION AUSTRALIA PTY LTD Financial services for Feb-19	-12144.72
15/03/2019	1105	Philip Swain Travel and Accom EHO P Swain	-702.96
15/03/2019	2005	MARKETFORCE PTY LTD Advert for tender for Accounting Services	-347.99
15/03/2019	2018	LAVERTON SUPPLIES WA Diesel for 1EBO496 EHO	-129.53
15/03/2019	2097	GREENFIELD TECHNICAL SERVICES Provision of engineering services	-1732.50
15/03/2019	37	NATS Freight and Tandem plant trailer	-3874.02
15/03/2019	40	NGAANYATJARRA SERVICES (ABORIGINAL CORPORATION) Service on 1GJT224	-557.66
15/03/2019	53	LANDGATE Mining tenement schedule M2019/1	-39.00
15/03/2019	59	WARBURTON ROADHOUSE Fuel for Shire plant and equipment Supplies for Shire meeting room Catering for Council Meeting Keys for Shire housing Batteries for Shire vehicles Set of spanners Battery terminals	-5055.95
15/03/2019	217	KEY FACTORS PTY LTD (BREAKAWAY) Hire of Equip. Jamo-Wanarn Road	-122928.30
15/03/2019	241	DESERT INN HOTEL Accom for EHO Phil Swain	-110.00
15/03/2019	430	PHONOGRAPHIC PERFORMANCE COMPANY OF AUSTRALIA LTD Annual licenses for Music at DIC's	-689.17
15/03/2019	696	CHARTAIR PTY LTD Flights for ACEO K Hannagan	-696.45
19/03/2019	2080	Geoff Handy Westpac Visa Flights Per - LA return EHO P Swain	-1782.07
20/03/2019		Payroll Direct Debit Of Net Pays Payroll Direct Debit Of Net Pays	-53063.68
20/03/2019	54	WA SUPER Payroll deductions	-4380.20
20/03/2019	2055	BT Super for Life Superannuation contributions	-348.59
20/03/2019	1034	AUSTRALIAN SUPER Superannuation contributions	-61.38
20/03/2019	740	HOST PLUS Payroll deductions	-651.60
20/03/2019	2065	VISION SUPER Superannuation contributions	-866.40
20/03/2019	1060	HESTA Superannuation contributions	-231.24

20/03/2019	825	SUNSUPER SOLUTIONS Superannuation contributions	-235.66
20/03/2019	8	AUSTRALIAN TAXATION OFFICE BAS payment for June 2018	-31620.00
22/03/2019	21	DR ROBERT M IRVING Dog control program in Ng Communities Mar-18	-5516.00
22/03/2019	334	STAPLES AUSTRALIA (WINC) Supplies for Shire Office	-695.68
22/03/2019	719	CITY OF LIGHTS VIDEO & MULTIMEDIA PRODUCTIONS Annual subscription Hika Shop	-118.80
22/03/2019	941	NGAANYATJARRA COUNCIL REGIONAL HOUSING PROGRAM - Repairs & Maintenance Repairs to Unit 8 CRC Warburton	-871.50
22/03/2019	1077	CORE BUSINESS AUSTRALIA J598 - Youth Services Manager - Claim 3	-41346.15
22/03/2019	37	NATS Tyres for 1GIQ350 and 1EJN112	-5555.09
22/03/2019	40	NGAANYATJARRA SERVICES (ABORIGINAL CORPORATION) Repair puncture on 1EBO496	-313.50
22/03/2019	57	WARAKURNA ROADHOUSE Diesel for 1EBO496	-155.59
22/03/2019	58	WARBURTON COMMUNITY INC Catalogues and banner for Gallery	-5593.75
22/03/2019	61	WARRUNYINNA STORE Diesel for Shire Youth Team	-582.19
22/03/2019	72	BLACKSTONE ENTERPRISES (STORE) Items for Youth Duplex @ Blackstone	-463.50
22/03/2019	217	KEY FACTORS PTY LTD (BREAKAWAY) Hire of Equip Jamo-Wanarn Road	-134842.40
22/03/2019	221	WESTERN AUSTRALIAN LOCAL GOVERNMENT ASSOCIATION Position description classifications	-440.00
27/03/2019	4	A BATES Ordinary Council Meeting 27 March 2019	-300.00
27/03/2019	26	DAMIAN MCLEAN Ordinary Council Meeting 27 March 2019	-500.00
27/03/2019	355	LALLA WEST Ordinary Council Meeting 27 March 2019	-300.00
27/03/2019	473	PRESTON THOMAS Ordinary Council Meeting 27 March 2019	-300.00
27/03/2019	1030	ANGLO AMERICAN EXPLORATION (AUSTRALIA) PTY LTD Refund of exploration tenement rates - Assessment A2781	-1576.25
27/03/2019	1064	ANDREW JONES Ordinary Council Meeting 27 March 2019	-300.00
27/03/2019	132509	FQM EXPLORATION (AUSTRALIA) PTY LTD Rates refund for assessment A2733 E69/03292 MINING TENEMENT	-10465.55
27/03/2019	2080	Geoff Handy Westpac Visa Flight Per - LA EHO P Swain	-2134.52
29/03/2019	37	NATS Freight on Isuzu Tip Truck Warb - Perth	-4894.96
29/03/2019	579	IBIS STYLES HOTEL KALGOORLIE Accom ACEO Kevin Hannagan	-649.00
29/03/2019	696	CHARTAIR PTY LTD Flight CEO K Hannagan Kal - Warb	-361.45
29/03/2019	830	ROWAN SHINKFIELD Tek screws for staff accommodation Postage on Tek Screws	-116.65
29/03/2019	941	NGAANYATJARRA COUNCIL REGIONAL HOUSING PROGRAM - Repairs & Maintenance Repairs at Lot 11 Warakurna LHS	-1516.58
29/03/2019	1023	NATIONAL SAFETY SOLUTIONS P/L PPE for Municipal Staff	-1283.04
29/03/2019	2018	LAVERTON SUPPLIES WA Parking for KBC591L EHO	-350.00
29/03/2019	2022	PAXON GROUP Bus. Services & Tax. Advice SON4900	-1815.00
29/03/2019	2068	KEVIN HANNAGAN Hire car Kalgoorlie Meetings Cake for LEMC Meeting	-358.37
29/03/2019	40	NGAANYATJARRA SERVICES (ABORIGINAL CORPORATION) Change tyre on 1EBO496	-165.00
29/03/2019	57	WARAKURNA ROADHOUSE Tyres for Rubbish Truck + Fitting	-1499.04
29/03/2019	61	WARRUNYINNA STORE Diesel for Rubbish Truck	-50.00
29/03/2019	155	NGAANYATJARRA Services (ELEC a/c) Electricity Nov+Dec 2018 - Office maint, staff housing, Playgroup, Kapi cafe, Warta Shop Gallery	-11376.78
29/03/2019	217	KEY FACTORS PTY LTD (BREAKAWAY) Hire of Equip. Jamo-Wanarn Road	-130225.70
29/03/2019	241	DESERT INN HOTEL Accom CEO K Hannagan	-110.00
29/03/2019	334	STAPLES AUSTRALIA (WINC) Supplies for the Playgroup	-377.22
29/03/2019	538	PERFECT COMPUTER SOLUTIONS PTY LTD 15 x E3 Licences	-5925.00
		Total	-\$861,254.44



SHIRE OF NGAANYATJARRAKU - Business banking ▾

Approval

Notifications ▾

Sign Out

Overview

Payments

Services & preferences

Administration

Business Hub

Products

Your accounts

Edit view ▾



Transfer funds

Make a payment



Is your business set up for success?

Learn more

<p>Westpac Business One Flexi ▾</p> <p>036-016 831911</p> <p>\$977,144.41</p>	<p>Westpac Business One ▾</p> <p>036-016 831946</p> <p>\$0.00</p>	<p>BusinessChoice Visa Everyday Credit Card ▾</p> <p>xxxx xxxx xx18 5736</p> <p>\$157.95 Available \$5,657.95</p>	<p>BusinessChoice Visa Everyday Credit Card ▾</p> <p>xxxx xxxx xx90 9334</p> <p>-\$1,732.62 Available \$767.38</p>
<p>Term Deposit ▾</p> <p>035-101 424873</p> <p>\$1,000,000.00</p>	<p>Term Deposit ▾</p> <p>035-101 480437</p> <p>\$500,000.00</p>	<p>Term Deposit ▾</p> <p>036-016 140221</p> <p>\$230,283.28</p>	<p>Term Deposit ▾</p> <p>036-016 167993</p> <p>\$6,858.40</p>
<p>Term Deposit ▾</p> <p>036-125 507918</p> <p>\$300,000.00</p>	<p>Upcoming payments ⚙</p> <p>There are no payments to display.</p>	<p>Safe Banking Tips</p> <p>Learn how to protect your business when banking online</p> <p>Learn more ></p>	<p>Open a new Westpac account</p> <p>Do more on your Overview</p>



Shire of Ngaanyatjaraku
ON A JOURNEY

Shire of Ngaanyatjaraku
Monthly Financial report
For the Period Ending 31 March 2019

Local Government Act 1995

Local Government (Financial Management) Regulations 1996

Table of Contents

1	Statement of Financial Activity by Program	3
2	Statement of Financial Activity by Nature or Type.....	4
	Note 1 Significant Accounting Policies	5
	Note 2 Net Current Funding Position	9
	Note 3 Capital – Acquisitions, Funding and Disposal	10
	Note 4 Capital and Investments.....	12
	Note 5 Receivables.....	13
	Note 6 Payables	14
	Note 7 Cash Backed Reserves	15
	Note 8 Rating Information	16
	Note 9 Information on Borrowings	17
	Note 10 Grants and Contributions	18
	Note 11 Trust Funds	19
	Note 12 Material Variances.....	20

1 Statement of Financial Activity by Program

Statutory Reporting Program							
For the Period Ended 31 March 2019							
	Note	Revised Budget	YTD Budget (a)	YTD Actual (b)	Variance \$ (b)-(a)	Variance % (b)-(a)/(a)	Variance
Operating Revenue							
		\$	\$	\$	\$	%	
Governance		3,000	2,250	1,371	(879)	-39%	▼
General Purpose Funding - Rates		255,759	191,819	254,813	62,994	33%	▲
General Purpose Funding - Other		1,621,337	1,216,003	1,202,115	(13,888)	-1%	
Law, Order, Public Safety		420	315	408	93	30%	▲
Health		105,200	78,900	89,864	10,964	14%	▲
Education and Welfare		283,000	212,250	233,736	21,486	10%	
Housing		20,000	15,000	18,913	3,913	26%	▲
Community Amenities		105,000	78,750	107,560	28,810	37%	▲
Recreation and Culture		236,307	177,230	205,129	27,898	16%	▲
Transport		1,344,049	1,008,037	1,247,766	239,729	24%	▲
Economic Services		10,000	7,500	14,275	6,775	90%	▲
Other Property and Services		0	0	127,542	127,542	100%	▲
Total Operating Revenue		3,984,072	2,988,054	3,503,491	515,437		
Operating Expense							
Governance		(175,060)	(131,295)	86,859	218,154	-166%	▼
General Purpose Funding - Rates		(32,016)	(24,012)	(27,581)	(3,569)	15%	▲
General Purpose Funding - Other		0	0	0	0		
Law, Order, Public Safety		(76,031)	(57,023)	(56,266)	757	-1%	
Health		(473,745)	(355,309)	(321,314)	33,995	-10%	
Education and Welfare		(958,917)	(719,188)	(588,032)	131,155	-18%	▼
Housing		(336,166)	(252,125)	(249,248)	2,876	-1%	
Community Amenities		(519,465)	(389,599)	(338,661)	50,938	-13%	▼
Recreation and Culture		(1,017,182)	(762,887)	(746,608)	16,279	-2%	
Transport		(3,236,962)	(2,427,722)	(2,223,848)	203,874	-8%	
Economic Services		(128,128)	(96,096)	(104,341)	(8,245)	9%	
Other Property and Services		62,004	46,503	(70,370)	(116,873)	-251%	▼
Total Operating Expenditure		(6,891,668)	(5,168,751)	(4,639,412)	529,339		
Funding Balance Adjustments							
Add back Depreciation		1,366,389	1,024,792	929,832	(94,960)	-9%	
Adjust (Profit)/Loss on Disposal		0	0	(11,820)	(11,820)		
Net Cash from Operations		(1,541,207)	(1,155,905)	(217,908)	937,997		
Capital Revenues							
Grants, Subsidies and Contributions		5,187,675	3,890,756	2,982,215	(908,541)	-23%	▼
Proceeds from Disposal of Assets	3	0	0	0	0		
Total Capital Revenues		5,187,675	3,890,756	2,982,215	(908,541)		
Capital Expenses							
Land & Buildings	3	(92,000)	(69,000)	(62,813)	6,187	-9%	
Furniture and Equipment	3	(5,000)	(3,750)	0	3,750	-100%	▼
Plant & Equipment	3	(36,209)	(27,157)	(63,791)	(36,634)	135%	▲
Infrastructure - Roads	3	(5,494,775)	(4,121,081)	(3,012,540)	1,108,541	-27%	▼
Total Capital Expenditure		(5,627,984)	(4,220,988)	(3,139,144)	1,081,844		
Net Cash from Capital Activities		(440,309)	(330,232)	(156,928)	173,304		
Financing							
Transfer from Reserves	7	625,253	625,253	625,253	0	0%	
Transfer to Reserves	7	(1,817,778)	(309,062)	(309,062)	0	0%	
Net Cash from Financing Activities		(1,192,525)	316,191	316,191	0		
Net Operations, Capital & Financing		(3,174,041)	(1,169,946)	(58,646)	1,111,300		
Opening Funding Surplus (Deficit)	2	3,174,041	3,174,041	3,063,927	(110,114)		
Closing Funding Surplus (Deficit)	2	0	2,004,095	3,005,281	1,001,186		

▲ ▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold of 10%.

Refer to the attached Explanation of Material Variances Statement for an explanation of the reasons for the variance.

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

2 Statement of Financial Activity by Nature or Type

By Nature or Type					
For the Period Ended 31 March 2019					
	Note	Revised Budget	YTD Budget (a)	YTD Actual (b)	Variance \$ (b)-(a)
Operating Revenue		\$	\$	\$	\$
Rates		255,759	191,819	254,813	62,994
Operating Grants, Subsidies and Contributions		3,298,891	2,474,168	2,633,261	159,093
Fees & Charges		332,840	249,630	305,122	55,492
Interest Earnings		31,497	23,623	10,674	(12,949)
Other Revenue		65,085	48,814	134,612	85,798
Profit on Disposal of Assets		0	0	165,009	165,009
Total Operating Revenue		3,984,072	2,988,054	3,503,491	515,437
Operating Expense					
Employee Costs		(2,674,143)	(2,005,607)	(1,738,054)	267,553
Material and Contracts		(2,520,505)	(1,890,379)	(1,763,140)	127,239
Utility Charges (Electricity, Gas, Water etc.)		(95,000)	(71,250)	(24,163)	47,087
Depreciation on Non-current Assets		(1,366,389)	(1,024,792)	(929,832)	94,960
Insurance Expense		(127,300)	(95,475)	(128,954)	(33,479)
Other Expenditure		(108,331)	(81,248)	(67,088)	14,160
Loss on Asset Disposal		0	0	11,820	11,820
Total Operating Expenditure		(6,891,668)	(5,168,751)	(4,639,412)	529,339
Funding Balance Adjustments					
Add back Depreciation		1,366,389	1,024,792	929,832	(94,960)
Adjust (Profit)/Loss on Disposal		0	0	(11,820)	(11,820)
Net Cash from Operations		(1,541,207)	(1,155,905)	(217,908)	937,997
Capital Revenues					
Grants, Subsidies and Contributions		5,187,675	3,890,756	2,982,215	(908,541)
Proceeds from Disposal of Assets	3	0	0	0	0
Total Capital Revenues		5,187,675	3,890,756	2,982,215	(908,541)
Capital Expenses					
Land & Buildings	3	(92,000)	(69,000)	(62,813)	6,187
Furniture and Equipment	3	(5,000)	(3,750)	0	3,750
Plant & Equipment	3	(36,209)	(27,157)	(63,791)	(36,634)
Infrastructure - Roads	3	(5,494,775)	(4,121,081)	(3,012,540)	1,108,541
Total Capital Expenditure		(5,627,984)	(4,220,988)	(3,139,144)	1,081,844
Net Cash from Capital Activities		(440,309)	(330,232)	(156,928)	173,304
Financing					
Transfer from Reserves	7	625,253	625,253	625,253	0
Transfer to Reserves	7	(1,817,778)	(309,062)	(309,062)	0
Net Cash from Financing Activities		(1,192,525)	316,191	316,191	0
Net Operations, Capital & Financing		(3,174,041)	(1,169,946)	(58,646)	1,111,300
Opening Funding Surplus (Deficit)	2	3,174,041	3,174,041	3,063,927	(110,114)
Closing Funding Surplus (Deficit)	2	0	2,004,095	3,005,281	1,001,186

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

Note 1 Significant Accounting Policies

(a) Basis of Accounting

This statement comprises a special purpose financial report which has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the Local Government Act 1995 and accompanying regulations. Material accounting policies which have been adopted in the preparation of this statement are presented below and have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the report has also been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected noncurrent assets, financial assets and liabilities.

Critical Accounting Estimates

The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors 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.

(b) The Local Government Reporting Entity

All Funds through which the Council controls resources to carry on its functions have been included in this statement. In the process of reporting on the local government as a single unit, all transactions and balances between those funds (for example, loans and transfers between Funds) have been eliminated. All monies held in the Trust Fund are excluded from the statement, but a separate statement of those monies appears at Note 11.

(c) Rounding Off Figures

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

(d) Rates, Grants, Donations and Other Contributions

Rates, grants, donations and other contributions are recognised as revenues when the local government obtains control over the assets comprising the contributions. Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates.

(e) Goods and Services Tax

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.

(f) Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments 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 reported as short term borrowings in current liabilities in the statement of financial position.

(g) 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 goods sold and services performed in the ordinary course of business.

Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets. Collectability of trade and other receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for doubtful debts is raised when there is objective evidence that they will not be collectible.

(h) 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.

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

(i) Fixed Assets

All assets are initially recognised at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the local government includes the cost of all materials used in the construction, direct labour on the project and an appropriate proportion of variable and fixed overhead. Certain asset classes may be revalued on a regular basis such that the carrying values are not materially

different from fair value. Assets carried at fair value are to be revalued with sufficient regularity to ensure the carrying amount does not differ materially from that determined using fair value at reporting date.

(j) Depreciation of Non-Current Assets

All non-current assets having a limited useful life (excluding freehold land) are systematically depreciated over their useful lives in a manner which reflects the consumption of the future economic benefits embodied in those assets. Assets are depreciated from the date of acquisition or, in respect of internally constructed assets, from the time the asset is completed and held ready for use.

Items are depreciated over their useful lived on a reducing balance basis as follows:

Asset	% per annum
Land & Building	2.00%
Furniture & Equipment	25.00%
Plant & Equipment	17.50%
Infrastructure, Formation	0%
Infrastructure, Pavement	4.32%
Infrastructure, Seal	4.30%
Infrastructure, Kerb	4.94%
Infrastructure, Drainage	3.16%
Infrastructure, Recreation	2.00%

(k) Trade and Other Payables

Trade and other payables represent liabilities for goods and services provided to the Council prior to the end of the financial year that are unpaid and arise when the Council 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.

(l) Employee Benefits

The provisions for employee benefits relates to amounts expected to be paid for long service leave, annual leave, isolation leave, wages and salaries and are calculated as follows:

(i) *Wages, Salaries, Annual Leave, Long Service Leave and Isolation Leave (Short-term Benefits)*

The provision for employees' benefits to wages, salaries, annual leave, long service leave and isolation leave expected to be settled within 12 months represents the amount the Shire has a present obligation to pay resulting from employees services provided to balance date. The provision has been calculated at nominal amounts based on remuneration rates the Shire expects to pay and includes related on-costs.

(ii) *Annual Leave and Long Service Leave (Long-term Benefits)*

The liability for long service leave is recognised in the provision for employee benefits and measured as the present value of expected future payments to be made in respect of

services provided by employees up to the reporting date using the project unit credit method. Consideration is given to expected future wage and salary levels, experience of employee departures and periods of service. Expected future payments are discounted using market yields at the reporting date on national government bonds with terms to maturity and currency that match as closely as possible, the estimated future cash outflows. Where the Shire does not have the unconditional right to defer settlement beyond 12 months, the liability is recognised as a current liability.

(m) Interest-bearing Loans and Borrowings

All loans and borrowings are initially recognised at the fair value of the consideration received less directly attributable transaction costs. After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the effective interest method. Fees paid on the establishment of loan facilities that are yield related are included as part of the carrying amount of the loans and borrowings.

Borrowings are classified as current liabilities unless the Council has an unconditional right to defer settlement of the liability for at least 12 months after the balance sheet date.

Borrowing Costs

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset.

(n) Provisions

Provisions are recognised when: The council has a present legal or constructive obligation as a result of past events; it is more likely than not that an outflow of resources will be required to settle the obligation; and the amount has been reliably estimated. Provisions are not recognised for future operating losses. Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one of item included in the same class of obligations may be small.

(o) Current and Non-Current Classification

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Council's operational cycle. In the case of liabilities where Council 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 even if not expected to be realised in the next 12 months except for land held for resale where it is held as non-current based on Council's intentions to release for sale.

(p) Nature or Type Classifications

Rates

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

Operating Grants, Subsidies and Contributions

Refer to all amounts received as grants, subsidies and contributions that are not non-operating grants.

Non-Operating Grants, Subsidies and Contributions

Amounts received specifically for the acquisition, construction of new or the upgrading of noncurrent assets paid to a local government, irrespective of whether these amounts are received as capital grants, subsidies, contributions or donations. **Profit on Asset Disposal**

Profit on the disposal of assets including gains on the disposal of long term investments.

Losses are disclosed under the expenditure classifications.

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, licenses, 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 that these are television and radio broadcasting, underground electricity and neighbourhood surveillance services. Exclude rubbish removal charges. 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.

Employee Costs

All costs associate 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.

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, 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, rental or lease expenditures.

Utilities (Gas, Electricity, Water, etc.)

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 expense raised on all classes of assets.

Interest expenses

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 WA Fire Brigade Levy and State taxes. Donations and subsidies made to community groups.

(q) Program Classifications (Function/Activity)

Governance

Objective:

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

Objective:

To collect revenue to allow for the provision of services.

Activities:

Rates, general purpose government grants and interest revenue.

Law, Order, Public Safety

Objective:

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

Activities:

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

Health

Objective:

To provide an operational framework for environmental and community health.

Activities:

Inspection of food outlets and their control, provision of meat inspection services, noise control and a waste pick-up service.

Education and Welfare

Objective:

To provide services to children and youth.

Activities:

Maintenance of playgroup centre (early years learning) and operation of youth services.

Housing

Objective:

To provide and maintain staff housing.

Activities:

Provision and maintenance of staff housing.

Community Amenities

Objective:

To provide services required by the community.

Activities:

Rubbish collection services, litter control, storm water maintenance and protection of the environment.

Recreation and Culture

Objective:

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

Activities:

Maintenance of public halls, civic centres, aquatic centre, recreation centres and various sporting facilities. Provision and maintenance of parks and playgrounds. Operation of other cultural facilities.

Transport

Objective:

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

Activities:

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

Economic Services

Objective:

To help promote the shire and its economic wellbeing.

Activities:

Tourism and area promotion, provision of rural services including weed and vermin control. Building control.

Other Property and Services

Objective:

To monitor and control council's overheads operating accounts.

Activities:

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

Note 2 Net Current Funding Position

For the Period Ended 31 March 2019

Net Current Assets	Note	30 Jun 2018	YTD 28 Mar 2019
		\$	\$
Current Assets			
Cash Municipal	4	2,317,255	2,957,520
Cash Reserves	4	853,334	537,142
Receivables - Rates	5	41,494	25,325
Receivables - Other	5	1,470,480	321,304
Investments		35,034	35,034
Inventories		72,199	72,199
		4,789,796	3,948,524
Less: Current Liabilities			
Payables	6	(501,768)	(113,244)
Provisions		(335,733)	(257,823)
Less: Investments		(35,034)	(35,034)
Less: Cash Reserves	7	(853,334)	(537,142)
Net Current Funding Position		3,063,927	3,005,281

Note 3 Capital – Acquisitions, Funding and Disposal

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY						
For the Period Ended 31 March 2019						
Summary Capital Acquisitions	YTD Actual New/Upgrade (a)	YTD Actual Renewal Expenditure (b)	Revised Budget	YTD Budget (d)	YTD Actual Total (c)=(a)+(b)	Variance (c)-(d)
	\$	\$	\$	\$	\$	\$
Land & Buildings	0	(62,813)	(92,000)	(69,000)	(62,813)	6,187
Furniture & Equipment	0	0	(5,000)	(3,750)	0	3,750
Plant & Equipment	0	(63,791)	(36,209)	(27,157)	(63,791)	(36,634)
Infrastructure - Roads	0	(3,012,540)	(5,494,775)	(4,121,081)	(3,012,540)	1,108,541
Capital Expenditure Totals	0	(3,139,144)	(5,627,984)	(4,220,988)	(3,139,144)	1,081,844
Capital Acquisitions Funded By						
Capital Grants and Contributions			5,187,675	3,890,756	2,982,215	
Other (Disposals & C/Fwd)			0	0	0	
Council Contribution - Operations			440,309	330,232	156,928	
Capital Funding Total			5,627,984	4,220,988	3,139,144	
Capital Acquisitions	YTD Actual New/Upgrade	YTD Actual Renewal Expenditure	Revised Budget	YTD Budget	YTD Actual Total	Variance (Over)/Under
Land & Building						
EYLC Fencing		0	26,000	19,500	0	19,500
Security upgrade staff housing		36,645	41,000	30,750	36,645	(5,895)
Early Years LC Fencing		26,168	0	0	26,168	(26,168)
Warbruton Oval Shade Structure		0	25,000	18,750	0	18,750
Land & Building Total	0	62,813	92,000	69,000	62,813	6,187
Furniture & Equipment						
Office Equipment		0	5,000	3,750	0	3,750
Furniture & Equipment Total	0	0	5,000	3,750	0	3,750
Plant & Equipment						
Purchase of Vehicle - Toyota PC		63,791	36,209	27,157	63,791	(36,634)
Plant & Equipment Purchases		9,827	0	0	9,827	(9,827)
Plant & Equipment Total	0	73,618	36,209	27,157	73,618	(46,461)
Infrastructure - Roads						
Great Central Road - MRWA Major		36,515	4,111,775	3,083,831	36,515	3,047,316
Giles Mulga Park RRG		482,846	915,000	686,250	482,846	203,404
Jameson Wanam		2,159,385	0	0	2,159,385	(2,159,385)
Warburton Blackstone Road RRG		323,968	468,000	351,000	323,968	27,032
Infrastructure Total	0	3,002,713	5,494,775	4,121,081	3,002,713	1,118,368
Grand Total	0	3,139,144	5,627,984	4,220,988	3,139,144	1,081,844

Note 3 Capital - Acquisitions, Funding and Disposal cont.

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY								
For the Period Ended 31 March 2019								
Assets Disposed								
Cost	Accum Depr	Proceeds	Profit (Loss)	Description Disposed Asset	Revised Budget Profit/(Loss)	Actual Profit/(Loss)	Variance	Comments
\$	\$	\$	\$	\$	\$	\$	\$	
Furniture and Equipment								
80,782	77,917	0	(2,865)	Obsolete items to write off	0	(2,865)	(2,865)	
80,782	77,917	0	(2,865)		0	(2,865)	(2,865)	
Plant & Equipment								
275,673	253,295	61,376	38,999	Sale of Sweeper	0	38,999	38,999	
61,286	47,890	27,954	14,558	Sale of MV 1DMW389	0	14,558	14,558	
56,958	9,493	73,409	25,944	Sale of MV 1GDF014	0	25,944	25,944	
313,784	248,969	0	(64,816)	Obsolete items to write off	0	(64,816)	(64,816)	
707,701	559,646	162,739	14,684		0	14,684	14,684	
788,483	637,564	162,739	11,820		0	11,820	11,820	

Note 4 Capital and Investments

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY For the Period Ended 31 March 2019

Bank Accounts	Municipal	Reserves	Trust	Investments	Total Amount	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$	\$	\$	\$	
(a) Cash Deposits								
Municipal Account	2,955,021				2,955,021	Westpac	Variable	Business
Cash Advance	2,500				2,500			
Trust								
(b) Term Deposit								
Reserves		537,142			537,142	Westpac		
Total	2,957,521	537,142	0	0	3,494,662			

*** Cash and Investments transactions have not been completed. Further information required for term deposit

Note 5 Receivables

For the Period Ended 31 March 2019										
Receivables - Rates and other Rates Receivable	YTD 31 Mar 2019	30 Jun 2018	Receivables - General	Credit	Current	30 Days	60 Days	90+ Days	Total	
	\$	\$		\$	\$	\$	\$	\$	\$	
Opening Arrears Previous Years	41,494	230,941	Receivables - General	0	42,319	0	9,721	195,897	247,937	
Levied This Year	254,813	237,825	Balances per Trial Balance							
Other Rate Charges	0		Sundry Debtors						73,367	
Less Collections to date	(270,982)	(230,407)	Receivables - Other							
Equal Current Outstanding	25,325	238,359	Accruals							
Net Rates Collectable	25,325	238,359	Total Receivables General Outstanding						321,304	
% Collected	91%	49%	Amounts shown above include GST (where applicable)							

Note 6 Payables

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY						
For the Period Ended 31 March 2019						
Payables	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - General		180	0	0	12,042	12,222
Balances per Trial Balance						
Sundry Payables						12,222
Payables - Other						
Payroll Payables						0
ATO Liability						94,099
Accrued Expenses						0
Other						6,924
Total Payables - Other						101,022
					Total Payables	113,244
Amounts shown above include GST (where applicable)						

Note 7 Cash Backed Reserves

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY										
For the Period Ended 31 March 2019										
Reserves	Opening Balance	Revised Budget Interest Earned	Actual Interest Earned	Revised Budget Transfers In (+)	Actual Transfers In (+)	Revised Budget Transfers Out (-)	Actual Transfers Out (-)	Transfer out Reference	Revised Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Asset Replacement/Acquisition Reserve	846,604	31,000	8,933	1,817,778	0	(625,253)	(625,253)	0	2,070,129	230,283
Cultural Centre Reserve	6,730	497	129	0	0	0	0	0	7,227	6,858
Employee Entitlement Reserve	0	0	0	0	300,000	0	0	0	0	300,000
	853,334	31,497	9,061	1,817,778	300,000	(625,253)	(625,253)	0	2,077,356	537,142

Note 8 Rating Information

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY											
For the Period Ended 31 March 2019											
Rate	Rate In	Number of Properties	Rateable Value	YTD Actual				Revised Budget			
				Rate Revenue	Interim Rates	Back Rates	Total Revenue	Rate Revenue	Interim Rate	Back Rate	Total Revenue
General Rate	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
UV General Rate	0.210000	34	908,944	254,813	0	0	254,813	190,877	0	0	190,877
Sub-Totals		34	908,944	254,813	0	0	254,813	190,877	0	0	190,877
Mininum Payments	Mininum \$										
UV General Rate	245	0	0	0	0	0	0	0	0	0	0
Sub-Totals		0	0	0	0	0	0	0	0	0	0
Total		34	908,944	254,813	0	0	254,813	190,877	0	0	190,877
Discounts on Rates							0				0
Amounts from General Rates							254,813				190,877
Ex-Gratia Rates							0				64,882
							254,813				255,759

Note 9 Information on Borrowings

(a) Debenture Repayments

The Shire does not have any borrowings.

(b) New Debentures

There were not new debentures as at reporting date.

(c) Unspent Debentures

The Shire had no unspent debenture funds as at reporting date.

(d) Overdraft

The shire does not currently have any overdraft facilities set-up.

Note 10 Grants and Contributions

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY								
For the Period Ended 31 March 2019								
Grants	Grant Provider	2018-19 Revised Budget	2018-19 Revised Budget		Variations Additions/(Deletions)		Recoup Status	
			Operating	Capital	Operating	Capital	Received	Not Received
	\$	\$	\$	\$	\$	\$	\$	\$
General Purpose Funding								
General Grants (Untied)	WALGGC	1,588,340	1,588,340				1,191,441	396,900
Governance								
Licensing Commission	DoT	2,500	2,500				1,371	1,129
Health								
Grant-Environmental Health Program WA Health Dept	DoH	105,000	105,000				89,864	15,136
Education and Welfare								
Grant - DCD		279,000	279,000				231,750	47,250
Grant - Youth Program		0	0				0	0
Community Amenities								
FAHCSIA - NJCP	FAHSCIA	0	0				0	0
Recreation and Culture								
Contributions Bus Hire		0	0				0	0
Contributions and Reimbursements Other	Various	0	0				550	0
Transport								
Grants - Direct	MRWA	141,205	141,205				141,205	0
Grant-Strategic Funds-Outback Way/GCR	MRWA	540,000	540,000				415,500	124,500
Fed, Roads Grant (untied)	MRWA	315,204	315,204				238,811	76,393
Govt Grant - Road to Recovery	Dept of Infrastructure	3,507,669		3,507,669			2,214,101	1,293,568
Govt Grants - Special Purpose	MRWA	986,000		986,000			731,600	254,400
Govt Grant - Outback Highway		694,006		694,006			36,515	657,491
Govt Grants - Special Purpose		327,641	327,641				287,241	40,400
Other Property and Services								
Reimbursements	Various	0	0				35,511	0
Advertising Rebates	Various	0	0				17	0
		8,486,565	3,298,890	5,187,675	0	0	5,615,476	2,907,167

Note 11 Trust Funds

There are no funds held at balance date over which the Shire has no control.

Note 12 Material Variances

In accordance with Regulation 34(5) of the Local Government (Financial Management) Regulation 1996, Council adopted the following materiality thresholds:

Condition

Actual variances to Budget up to 5% of Budget
Actual variances to Budget up to 10% of Budget
Variance exceeding 10% and a greater value than \$20,000

Action

Don't Report
Use Management Discretion
Must Report

Note 12 Material Variances

SHIRE OF NGAANYATJARRAKU NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY For the Period Ended 31 March 2019

Details and explanations of the material variances reflected on the Statement of Financial Activity are provided below as required by Local Government (Financial Management) Regulation 34(1) (d). pq Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold of 10%.

Reporting Program	Variance	Variance	Var.	Timing/ Permanent	Explanation of Variance
	\$	%			
Operating Revenues					
Governance	(879)	-39%			
General Purpose Funding - Rates	62,994	33%	▲	Timing	Ex-gratia raised earlier this year
General Purpose Funding - Other	(13,888)	-1%			
Law, Order, Public Safety	93	30%			
Health	10,964	14%			
Education and Welfare	21,486	10%			
Housing	3,913	26%			
Community amenities	28,810	37%	▲	Timing	DoH Grant ealier
Recreation and Culture	27,898	16%	▲	Timing	
Transport	239,729	24%	▲	Timing	
Economic Services	6,775	90%			
Other Property and Services	127,542	100%	▲	Permanent	Adjust MYBReview
Operating Expense					
Governance	218,154	-166%	▼	Permanent	Adjust MYBReview
General Purpose Funding - Rates	(3,569)	15%			
General Purpose Funding - Other	-	0%			
Law, Order, Public Safety	757	-1%			
Health	33,995	-10%			
Education and Welfare	131,155	-18%	▼	Permanent	Adjust MYBReview
Housing	2,876	-1%			
Community Amenities	50,938	-13%	▼	Permanent	Adjust MYBReview
Recreation and Culture	16,279	-2%			
Transport	203,874	-8%			
Economic Services	(8,245)	9%			
Other Property and Services	(116,873)	-251%	▼	Permanent	Adjust MYBReview
Funding Balance Adjustments					
Add back Depreciation	(94,960)	-9%			
Adjust (Profit)/Loss on Disposal	(11,820)	0%			
Capital Revenues					
Grants, Subsidies and Contributions	(908,541)	-23%	▼	Permanent	Adjust MYBReview
Proceeds from Disposal of Assets	-	0%			
Capital Expenses					
Land & Buildings	6,187	-9%			
Furniture & Equipment	3,750	-100%			
Plant & Equipment	(36,634)	135%	▲	Permanent	Adjust MYBReview
Infrastructure - Roads	1,108,541	-27%	▼	Permanent	Adjust MYBReview



Shire of **Ngaanyatjaraku**

ON A JOURNEY

SHIRE OF NGAANYATJARRAKU BUDGET REVIEW For the Period Ended 28 February 2019

LOCAL GOVERNMENT ACT 1995
LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

TABLE OF CONTENTS

Statement of Financial Activity by Program	2
Statement of Financial Activity By Nature or Type	3
Note 1 Significant Accounting Policies	4-7
Note 2 Net Current Funding Position	8
Note 3 Material Variances	9
Note 4 Budget Amendments	10-13

SHIRE OF NGAANYATJARRAKU
STATEMENT OF FINANCIAL ACTIVITY
Statutory Reporting Program
For the Period Ended 28 February 2019

Note	Budget V Actual		Predicted			Material Variance
	Adopted Annual Budget (a)	YTD Actual (b)	Variance Permanent (c)	Variance Timing (Carryover) (d)	Year End (a)+(c)+(d)	
	\$	\$		\$	\$	
Operating Revenue						
Governance	3,000	1,216	0	0	3,000	
General Purpose Funding - Rates	255,759	254,611	0	0	255,759	
General Purpose Funding - Other	1,503,337	1,202,012	118,000	0	1,621,337	
Law, Order, Public Safety	420	408	0	0	420	
Health	105,200	89,864	0	0	105,200	
Education and Welfare	318,000	233,482	(35,000)	0	283,000	▼
Housing	20,000	17,265	0	0	20,000	
Community Amenities	87,000	105,798	18,000	0	105,000	▲
Recreation and Culture	222,307	154,691	14,000	0	236,307	
Transport	1,274,049	1,245,496	70,000	0	1,344,049	
Economic Services	7,000	14,275	3,000	0	10,000	▲
Other Property and Services	0	127,492	0	0	0	
Total Operating Revenue	3,796,072	3,446,610	188,000	0	3,984,072	
Operating Expense						
Governance	(139,103)	94,047	(35,957)	0	(175,060)	▲
General Purpose Funding - Rates	(24,825)	(26,306)	(7,191)	0	(32,016)	▲
General Purpose Funding - Other	0	0	0	0	0	
Law, Order, Public Safety	(91,031)	(49,692)	15,000	0	(76,031)	▼
Health	(488,745)	(291,769)	15,000	0	(473,745)	
Education and Welfare	(1,093,417)	(542,114)	134,500	0	(958,917)	▼
Housing	(336,166)	(213,681)	0	0	(336,166)	
Community Amenities	(610,465)	(311,725)	91,000	0	(519,465)	▼
Recreation and Culture	(872,682)	(671,101)	(144,500)	0	(1,017,182)	▲
Transport	(2,983,962)	(1,977,163)	(253,000)	0	(3,236,962)	
Economic Services	(163,128)	(96,926)	35,000	0	(128,128)	▼
Other Property and Services	(12,996)	(74,536)	75,000	0	62,004	▼
Total Operating Expenditure	(6,816,520)	(4,160,966)	(75,148)	0	(6,891,668)	
Funding Balance Adjustments						
Add back Depreciation	1,366,389	828,269	0	0	1,366,389	
Adjust (Profit)/Loss on Disposal	0	(11,820)	0	0	0	
Net Cash from Operations	(1,654,059)	102,093	112,852	0	(1,541,207)	
Capital Revenues						
Grants, Subsidies and Contributions	8,687,675	1,951,924	(3,500,000)	0	5,187,675	▼
Proceeds from Disposal of Assets	0	0	0	0	0	
Total Capital Revenues	8,687,675	1,951,924	(3,500,000)	0	5,187,675	
Capital Expenses						
Land & Buildings	(90,000)	(62,813)	(2,000)	0	(92,000)	
Furniture and Equipment	(5,000)	0	0	0	(5,000)	
Plant & Equipment	(233,000)	(70,617)	196,791	0	(36,209)	▼
Infrastructure - Roads	(9,084,775)	(2,633,060)	3,590,000	0	(5,494,775)	▼
Total Capital Expenditure	(9,412,775)	(2,766,490)	3,784,791	0	(5,627,984)	
Net Cash from Capital Activities	(725,100)	(814,566)	284,791	0	(440,309)	
Financing						
Transfer from Reserves	625,253	625,253	0	0	625,253	
Transfer to Reserves	(1,619,332)	(309,062)	(198,446)	0	(1,817,778)	▲
Net Cash from Financing Activities	(994,079)	316,191	(198,446)	0	(1,192,525)	
Net Operations, Capital & Financing	(3,373,238)	(396,282)	199,197	0	(3,174,041)	
Opening Funding Surplus (Deficit)	3,373,238	3,174,041			3,174,041	
Closing Funding Surplus (Deficit)	0	2,777,759	199,197	0	0	

▲ ▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold of 10%. Refer to the attached Explanation of Material Variances Statement for an explanation of the reasons for the variance. This statement is to be read in conjunction with the accompanying financial statements and notes.

SHIRE OF NGAANYATJARRAKU
STATEMENT OF FINANCIAL ACTIVITY
By Nature or Type
For the Period Ended 28 February 2019

Note	Budget V Actual		Predicted			Material Variance
	Adopted Annual Budget (a)	YTD Actual (b)	Variance Permanent (c)	Variance Timing (Carryover) (d)	Year End (a)+(c)+(d)	
	\$	\$	\$	\$	\$	
Operating Revenue						
Rates	255,759	254,611	0	0	255,759	
Operating Grants, Subsidies and Contributions	3,185,891	2,633,056	113,000	0	3,298,891	
Fees & Charges	316,840	252,200	16,000	0	332,840	
Interest Earnings	6,497	10,572	25,000	0	31,497	▲
Other Revenue	31,085	133,432	34,000	0	65,085	▲
Profit on Disposal of Assets	0	162,739	0	0	0	
Total Operating Revenue	3,796,072	3,446,610	188,000	0	3,984,072	
Operating Expense						
Employee Costs	(2,709,286)	(1,637,260)	35,143	0	(2,674,143)	
Material and Contracts	(2,405,705)	(1,472,516)	(114,800)	0	(2,520,505)	
Utility Charges (Electricity, Gas, Water etc.)	(95,000)	(1,461)	0	0	(95,000)	
Depreciation on Non-current Assets	(1,366,389)	(828,269)	0	0	(1,366,389)	
Insurance Expense	(123,000)	(174,147)	(4,300)	0	(127,300)	
Other Expenditure	(117,140)	(59,133)	8,809	0	(108,331)	
Loss on Asset Disposal	0	11,820	0	0	0	
Total Operating Expenditure	(6,816,520)	(4,160,966)	(75,148)	0	(6,891,668)	
Funding Balance Adjustments						
Add back Depreciation	1,366,389	828,269	0	0	1,366,389	
Adjust (Profit)/Loss on Disposal	0	(11,820)	0	0	0	
Net Cash from Operations	(1,654,059)	102,093	112,852	0	(1,541,207)	
Capital Revenues						
Grants, Subsidies and Contributions	8,687,675	1,951,924	(3,500,000)	0	5,187,675	▼
Proceeds from Disposal of Assets	0	0	0	0	0	▲
Total Capital Revenues	8,687,675	1,951,924	(3,500,000)	0	5,187,675	
Capital Expenses						
Land & Buildings	(90,000)	(62,813)	(2,000)	0	(92,000)	
Furniture and Equipment	(5,000)	0	0	0	(5,000)	
Plant & Equipment	(233,000)	(70,617)	196,791	0	(36,209)	▼
Infrastructure - Roads	(9,084,775)	(2,633,060)	3,590,000	0	(5,494,775)	▼
Total Capital Expenditure	(9,412,775)	(2,766,490)	3,784,791	0	(5,627,984)	
Net Cash from Capital Activities	(725,100)	(814,566)	284,791	0	(440,309)	
Financing						
Transfer from Reserves	625,253	625,253	0	0	625,253	
Transfer to Reserves	(1,619,332)	(309,062)	(198,446)	0	(1,817,778)	▲
Net Cash from Financing Activities	(994,079)	316,191	(198,446)	0	(1,192,525)	
Net Operations, Capital & Financing	(3,373,238)	(396,282)	199,197	0	(3,174,041)	
Opening Funding Surplus (Deficit)	3,373,238	3,174,041			3,174,041	
Closing Funding Surplus (Deficit)	0	2,777,759	199,197	0	0	

▲ ▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold of 10%.
This statement is to be read in conjunction with the accompanying financial statements and notes.

SHIRE OF NGAANYATJARRAKU
NOTES TO BUDGET REVIEW
For the Period Ended 28 February 2019

1. SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of Accounting

This statement comprises a special purpose financial report which has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the Local Government Act 1995 and accompanying regulations. Material accounting policies which have been adopted in the preparation of this statement are presented below and have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the report has also been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected noncurrent assets, financial assets and liabilities.

Critical Accounting Estimates

The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors 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.

(b) The Local Government Reporting Entity

All Funds through which the Council controls resources to carry on its functions have been included in this statement. In the process of reporting on the local government as a single unit, all transactions and balances between those funds (for example, loans and transfers between Funds) have been eliminated. All monies held in the Trust Fund are excluded from the statement, but a separate statement of those monies appears at Note 11.

(c) Rounding Off Figures

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

(d) Rates, Grants, Donations and Other Contributions

Rates, grants, donations and other contributions are recognised as revenues when the local government obtains control over the assets comprising the contributions. Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates.

(e) Goods and Services Tax

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.

(f) Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments 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 reported as short term borrowings in current liabilities in the statement of financial position.

(g) 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 goods sold and services performed in the ordinary course of business.

Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets. Collectability of trade and other receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for doubtful debts is raised when there is objective evidence that they will not be collectible.

(h) 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.

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

(i) Fixed Assets

All assets are initially recognised at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current

SHIRE OF NGAANYATJARRAKU
NOTES TO BUDGET REVIEW
For the Period Ended 28 February 2019

assets constructed by the local government includes the cost of all materials used in the construction, direct labour on the project and an appropriate proportion of variable and fixed overhead. Certain asset classes may be revalued on a regular basis such that the carrying values are not materially different from fair value. Assets carried at fair value are to be revalued with sufficient regularity to ensure the carrying amount does not differ materially from that determined using fair value at reporting date.

(j) Depreciation of Non-Current Assets

All non-current assets having a limited useful life (excluding freehold land) are systematically depreciated over their useful lives in a manner which reflects the consumption of the future economic benefits embodied in those assets. Assets are depreciated from the date of acquisition or, in respect of internally constructed assets, from the time the asset is completed and held ready for use.

Items are depreciated over their useful lived on a reducing balance basis as follows:

Asset	% per annum
Land & Building	2.00%
Furniture & Equipment	25.00%
Plant & Equipment	17.50%
Infrastructure, Formation	0%
Infrastructure, Pavement	4.32%
Infrastructure, Seal	4.30%
Infrastructure, Kerb	4.94%
Infrastructure, Drainage	3.16%
Infrastructure, Recreation	2.00%

(k) Trade and Other Payables

Trade and other payables represent liabilities for goods and services provided to the Council prior to the end of the financial year that are unpaid and arise when the Council 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.

(l) Employee Benefits

The provisions for employee benefits relates to amounts expected to be paid for long service leave, annual leave, isolation leave, wages and salaries and are calculated as follows:

(i) Wages, Salaries, Annual Leave, Long Service Leave and Isolation Leave (Short-term Benefits)

The provision for employees' benefits to wages, salaries, annual leave, long service leave and isolation leave expected to be settled within 12 months represents the amount the Shire has a present obligation to pay resulting from employees services provided to balance date. The provision has been calculated at nominal amounts based on remuneration rates the Shire expects to pay and includes related on-costs.

(ii) Annual Leave and Long Service Leave (Long-term Benefits)

The liability for long service leave is recognised in the provision for employee benefits and measured as the present value of expected future payments to be made in respect of services provided by employees up to the reporting date using the project unit credit method. Consideration is given to expected future wage and salary levels, experience of employee departures and periods of service. Expected future payments are discounted using market yields at the reporting date on national government bonds with terms to maturity and currency that match as closely as possible, the estimated future cash outflows. Where the Shire does not have the unconditional right to defer settlement beyond 12 months, the liability is recognised as a current liability.

(m) Interest-bearing Loans and Borrowings

All loans and borrowings are initially recognised at the fair value of the consideration received less directly attributable transaction costs. After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the effective interest method. Fees paid on the establishment of loan facilities that are yield related are included as part of the carrying amount of the loans and borrowings.

Borrowings are classified as current liabilities unless the Council has an unconditional right to defer settlement of the liability for at least 12 months after the balance sheet date.

Borrowing Costs

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset.

(n) Provisions

Provisions are recognised when: The council has a present legal or constructive obligation as a result of past events; it is more likely than not that an outflow of resources will be required to settle the obligation; and the amount has been reliably estimated. Provisions are not recognised for future operating losses. Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one of item included in the same class of obligations may be small.

(o) Current and Non-Current Classification

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Council's operational cycle. In the case of liabilities where Council 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 even if not expected to be realised in the next 12

SHIRE OF NGAANYATJARRAKU
NOTES TO BUDGET REVIEW
For the Period Ended 28 February 2019

months except for land held for resale where it is held as non-current based on Council's intentions to release for sale.

(p) Nature or Type Classifications

Rates

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

Operating Grants, Subsidies and Contributions

Refer to all amounts received as grants, subsidies and contributions that are not non-operating grants.

Non-Operating Grants, Subsidies and Contributions

Amounts received specifically for the acquisition, construction of new or the upgrading of noncurrent assets paid to a local government, irrespective of whether these amounts are received as capital grants, subsidies, contributions or donations. **Profit on Asset Disposal**

Profit on the disposal of assets including gains on the disposal of long term investments.

Losses are disclosed under the expenditure classifications.

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, licenses, 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 that these are television and radio broadcasting, underground electricity and neighbourhood surveillance services. Exclude rubbish removal charges. 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.

Employee Costs

All costs associate 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.

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, 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, rental or lease expenditures.

Utilities (Gas, Electricity, Water, etc.)

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 expense raised on all classes of assets.

Interest expenses

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 WA Fire Brigade Levy and State taxes. Donations and subsidies made to community groups.

(q) Program Classifications (Function/Activity)

Governance

Objective:

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

Objective:

To collect revenue to allow for the provision of services.

Activities:

Rates, general purpose government grants and interest revenue.

Law, Order, Public Safety

Objective:

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

SHIRE OF NGAANYATJARRAKU
NOTES TO BUDGET REVIEW
For the Period Ended 28 February 2019

Activities:

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

Health

Objective:

To provide an operational framework for environmental and community health.

Activities:

Inspection of food outlets and their control, provision of meat inspection services, noise control and a waste pick-up service.

Education and Welfare

Objective:

To provide services to children and youth.

Activities:

Maintenance of playgroup centre (early years learning) and operation of youth services.

Housing

Objective:

To provide and maintain staff housing.

Activities:

Provision and maintenance of staff housing.

Community Amenities

Objective:

To provide services required by the community.

Activities:

Rubbish collection services, litter control, storm water maintenance and protection of the environment.

Recreation and Culture

Objective:

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

Activities:

Maintenance of public halls, civic centres, aquatic centre, recreation centres and various sporting facilities. Provision and maintenance of parks and playgrounds. Operation of other cultural facilities.

Transport

Objective:

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

Activities:

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

Economic Services

Objective:

To help promote the shire and its economic wellbeing.

Activities:

Tourism and area promotion, provision of rural services including weed and vermin control. Building control.

Other Property and Services

Objective:

To monitor and control council's overheads operating accounts.

Activities:

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

SHIRE OF NGAANYAT JARRAKU
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2019

NOTE 2. NET CURRENT ASSETS

Net Current Assets	Actual Opening Surplus 30 Jun 2018	Budgeted pending Surplus 1 Jul 2018	Variance	Actual Surplus as at 28 Feb 2019	Forecast Surplus as at 30 Jun 2019
	\$	\$	\$	\$	\$
Current Assets					
Cash Municipal	2,317,254	2,353,803	36,549	2,455,084	354,281
Cash Reserves	853,334	916,833	63,499	537,142	2,127,310
Receivables - Rates	41,494	41,494	0	41,694	41,694
Receivables - Other	1,536,534	2,375,340	838,806	546,340	146,340
Investment	30,934	0	(30,934)	30,934	30,934
Inventories	72,199	41,862	(30,337)	72,199	72,199
	4,851,749	5,729,332	877,583	3,683,393	2,772,758
Less: Current Liabilities					
Payables	(285,121)	(285,121)	0	(12,042)	(212,042)
Payables - Other	(203,520)	(795,211)	(591,691)	(98,627)	(175,583)
Provisions	(335,733)	(358,929)	(23,196)	(257,823)	(257,823)
Less: Cash Reserves	(853,334)	(916,833)	(63,499)	(537,142)	(2,127,310)
Net Current Funding Position	3,174,041	3,373,238	199,197	2,777,759	0

* Positive=Surplus (Negative=Deficit)

SHIRE OF NGAANYATJARRAKU
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2019

NOTE 3. PREDICTED MATERIAL VARIANCES

Details and explanations of the material variances reflected on the Statement of Financial Activity are provided below as required by Local Government (Financial Management) Regulation 34(1) (d). ▲ ▼ Indicates a variance between Original Budget and Proposed Budget as per the adopted materiality threshold of 10%.

Reporting Program	Variance	Variance	Var.	Timing/ Permanent	Explanation of Variance
	\$	%			
Operating Revenues					
Governance	-	0%			
General Purpose Funding - Rates	-	0%			
General Purpose Funding - Other	118,000	8%			
Law, Order, Public Safety	-	0%			
Health	-	0%			
Education and Welfare	(35,000)	-11%	▼	Permanent	Provision for lost income related to Cyber Crime Scam
Housing	-	0%			
Community amenities	18,000	21%	▲	Permanent	Additional charges and new housing
Recreation and Culture	14,000	6%			
Transport	70,000	5%			
Economic Services	3,000	43%	▲	Permanent	Additional charges on new housing
Other Property and Services	-	0%			
Operating Expense					
Governance	(35,957)	26%	▲	Permanent	FBT on M/V & Travel under budget
General Purpose Funding - Rates	(7,191)	29%	▲	Permanent	Approved Bad Debts Written Off
General Purpose Funding - Other	-				
Law, Order, Public Safety	15,000	-16%	▼	Permanent	Vet did not charge time last
Health	15,000	-3%			
Education and Welfare	134,500	-12%	▼	Permanent	Hip Hop Program cancelled and Vacancy EYP, Warakurna
Housing	-	0%			
Community Amenities	91,000	-15%	▼	Permanent	Vancies Rubbish staff Contract YSM & FBT 17/18
Recreation and Culture	(144,500)	17%	▲	Permanent	now paid
Transport	(253,000)	8%			
Economic Services	35,000	-21%	▼	Permanent	Tourism / Building Consultancy not proceeding Last Year W/Comp Claims
Other Property and Services	75,000	-577%	▼	Permanent	now rbt
Funding Balance Adjustments					
Add back Depreciation	-	0%			
Adjust (Profit)/Loss on Disposal	-				
Capital Revenues					
Grants, Subsidies and Contributions	(3,500,000)	-40%	▼	Permanent	GCR Sealing offset by reduced Exp
Proceeds from Disposal of Assets	-	0%			
Capital Expenses					
Land & Buildings	(2,000)	2%			
Furniture & Equipment	-	0%			
Plant & Equipment	196,791	-84%	▼	Permanent	Defer purchase of plant GCR Sealing offset by reduced
Infrastructure - Roads	3,590,000	-40%	▼	Permanent	Rev
Financing					
Transfer to Reserves	(198,446)	12%	▲	Permanent	Transfer defered plant to reserve

SHIRE OF NGAANYATJARRAKU
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2019

NOTE 4. PROPOSED BUDGET AMENDMENTS

COA	Description	Classification	Budgeted Surplus/(Deficit)	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance	Comments
			\$	\$	\$	\$	
Original Budget Closing Funding Surplus (Deficit)			0			0	
27011	Proceeds Insurance Claim	Other Revenue		\$32,143		32,143	Reimburse Workers Comp paid
30000	Bad Debts Write Off - Rates	Other Expenses			-\$6,519	25,624	Council approved write-offs
30001	Bad Debts Written Off	Other Expenses			-\$672	24,952	Council approved write-offs
30301	General Grants (Untied)	Operating Grants - Commonwealth		\$93,000		117,952	Higher grant received
41020	Members Travelling	Other Expenses		\$5,000		122,952	Under budget
41040	Election Expenses	Other Expenses		\$5,000		127,952	Election for vacancy now not required
41041	Returning Officer Election Expenses	Materials		\$1,000		128,952	Election for vacancy now not required
41091	Attendance Fees - Ordinary Meetings	Other Expenses		\$1,000		129,952	Under budget
41130	Public Meetings	Other Expenses		\$1,000		130,952	Under budget
41270	Donations Paid	Other Expenses		\$2,000		132,952	Under budget
41282	Legal Advice - Pecuniary Interest	Materials		\$1,000		133,952	Under budget
41289	Other Minor Expenditure	Other Expenses		\$1,000		134,952	Under budget
42010	Salaries	Salaries & Wages			-\$100,000	34,952	CEO Payout
42010	Salaries	Superannuation			-\$10,000	24,952	Under budgeted
42011	Long Service Leave	Salaries & Wages		\$10,000		34,952	Over budgeted
42012	Relief/Emergency Salaries	Other Employee Costs		\$10,000		44,952	Under budget
42039	Insurance - Staff Housing	Insurance Premiums			-\$5,000	39,952	Under budgeted
42041	Rental - Staff Housing	Other Employee Costs		\$20,000		59,952	Additional rentals
42042	Maintenance - Staff Housing	Other Employee Costs			-\$25,000	34,952	Breakins
42043	Relief Staff Accomodation	Other Employee Costs		\$2,000		36,952	Under budget
42044	Relief Staff Travelling	Other Employee Costs		\$2,000		38,952	Under budget
42046	Relocation Expenses (Staff)	Other Employee Costs		\$5,000		43,952	Under budget
42048	FBT Expenses	Other Employee Costs			-\$24,000	19,952	Allowance for CEO costs
42051	Office Maintenance	Materials			-\$5,000	14,952	Maintenance Plan unbudgeted
42097	Relocation Expenses (C.E.O.)	Other Employee Costs		\$4,000		18,952	Used Council vehicle
42163	Maintenance of Office Equipment	Materials			-\$3,000	15,952	Additional equipment now not capitalised
42164	Maintenance of Communications Equipm	Materials		\$3,000		18,952	Under budget
42180	Travelling and Accomodation	Other Employee Costs			-\$3,000	15,952	Over budget (extra trips re funding)
42210	Consultancy Fees	Service Contracts		\$20,000		35,952	Under budget

SHIRE OF NGAANYATJARRAKU
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2019

NOTE 4. PROPOSED BUDGET AMENDMENTS - CONT.

COA	Description	Classification	Budgeted Surplus/(Deficit)	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance	Comments
			\$	\$	\$	\$	
42222	Uniforms	Other Employee Costs			-\$1,000	34,952	Over budget
42230	Legal Expenses - Debt Collection	Materials		\$2,500		37,452	Not required
							Over budget due to opinions related financial sustainability issues
42232	Legal Expenses - Other	Materials			-\$15,000	22,452	Over budget due to opinions related financial sustainability issues
42232	Legal Expenses - Other	Service Contracts			-\$3,300	19,152	issues
42260	Insurance	Insurance Premiums			-\$4,300	14,852	Over budget
42392	Reimbursements	Reimbursements		\$35,000		49,852	Mainly Rbt Legal Fees NCAC
42600	Security upgrade staff houses	Capital Purchases (Budget Purposes Only)			-\$16,000	33,852	As per Council resolution
42603	Early Years LC Fencing	Capital Purchases (Budget Purposes Only)			-\$6,000	27,852	Over budget
42659	Playgroup/Early Years Learning Centre	Capital Purchases (Budget Purposes Only)		\$20,000		47,852	Under budget
51391	Dog Control Program	Materials		\$15,000		62,852	Dr Bob did not charge time
74010	Health Inspections	Salaries & Wages			-\$5,000	57,852	Over budget
74270	Environmental Health Program	Salaries & Wages		\$20,000		77,852	Under budget
74507	Light Tractor	Capital Purchases (Budget Purposes Only)		\$20,000		97,852	Plant not being purchased
74513	Vehicle 4x4 (Wagon)	Capital Purchases (Budget Purposes Only)		\$68,000		165,852	Plant not being purchased
74522	Rubbish Truck Warakurna	Capital Purchases (Budget Purposes Only)		\$90,000		255,852	Plant not being purchased
74550	Purchases Plant & Equipment Various	Capital Purchases (Budget Purposes Only)		\$45,000		300,852	Plant not being purchased
85291	Salaries-Social Justice Issues Project	Salaries & Wages		\$20,000		320,852	Offset 113294
85293	Relocation Expenses	Other Employee Costs		\$2,000		322,852	Under budget
85302	Insurance Workers Compensation	Other Employee Costs		\$2,000		324,852	Under budget
85304	Fringe Benefits Tax	Other Employee Costs			-\$5,500	319,352	Over budget
85306	Travel & Accommodation Expenses	Other Employee Costs		\$2,000		321,352	Under budget
85311	Holiday Program	Materials		\$3,000		324,352	Under budget
85312	Drop-in-Centre Equipment	Materials		\$1,000		325,352	Under budget
85313	Youth/DIC Misc. Equipment	Materials		\$1,000		326,352	Under budget
85314	Staff Training	Other Employee Costs		\$2,000		328,352	Under budget
85316	Youth Development - Small Programs	Materials		\$5,000		333,352	Under budget
85318	Uniforms & Safety Clothing	Other Employee Costs		\$2,000		335,352	Under budget
85319	Youth Festivals & Events	Materials		\$50,000		385,352	Under budget
85323	Purchase of Vehicle - Youth Development	Materials		\$63,791		449,143	Plant not being purchased

SHIRE OF NGAANYATJARRAKU
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2019

NOTE 4. PROPOSED BUDGET AMENDMENTS - CONT.

COA	Description	Classification	Budgeted Surplus/(Def icit)	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance	Comments
			\$	\$	\$	\$	
85405	Drop In Centre Sales	Other Fees & Charges			-\$5,000	444,143	Under budget
85612	Contribution Strengthening Families (Pla	Salaries & Wages			-\$20,000	424,143	Over budget
85612	Contribution Strengthening Families (Pla	Materials			-\$10,000	414,143	Over budget
85615	EYLC & Playgroups Staffing Costs	Salaries & Wages		\$80,000		494,143	Vacant position Warakurna
85650	Grant - DCD	Operating Grants - Other			-\$30,000	464,143	Reduction for Cyber Fraud loss
101021	Wages	Salaries & Wages		\$45,000		509,143	Under budget
101024	Staff Relocation Expenses	Other Employee Costs		\$4,000		513,143	Under budget
101030	Refuse Site Maintenance	Materials			-\$5,000	508,143	Over budget
101410	Charges - Rubbish Removals	Other Fees & Charges		\$18,000		526,143	Under budget
102061	Wages	Salaries & Wages		\$50,000		576,143	Under budget
102068	Bins & Bin Stands	Materials			-\$3,000	573,143	Over budget
113286	Motor Vehicle Running Expenses	Materials			-\$11,000	562,143	Over budget
113290	Telephone Charges (Satellite)	Materials		\$2,000		564,143	Under budget
113294	Contract Relief	Service Contracts			-\$80,000	484,143	Relief Youth / Rec mgr offset by Salary under
113299	Fringe Benefits Tax	Other Employee Costs			-\$5,500	478,643	Over budget
113301	Conferences & Staff Training	Other Employee Costs		\$2,000		480,643	Under budget
116287	Conferences & Seminars	Other Employee Costs		\$1,000		481,643	Under budget
116288	Travelling Expenses	Other Employee Costs		\$1,000		482,643	Under budget
116290	Accommodation	Other Employee Costs		\$1,000		483,643	Under budget
116291	FBT Expenses	Other Employee Costs			-\$50,000	433,643	Over budget due to CEO vehicle / travel
116315	Purchase of Goods for Resale-Retail	Materials			-\$5,000	428,643	Over budget
116319	Retail Sales	Other Revenue		\$14,000		442,643	Under budget
122003	Warburton Community Roads-Maint	Materials			-\$22,000	420,643	includes \$20k streetsweeping
122003	Warburton Community Roads-Maint	Service Contracts			-\$20,000	400,643	Over budget
122004	Other Minor Road Works	Materials			-\$40,000	360,643	Over budget
122004	Other Minor Road Works	Service Contracts			-\$20,000	340,643	includes \$15k streetsweeping
122005	Great Central Road - Access Special Grar	Service Contracts			-\$180,000	160,643	Over budget
122040	Warakurna Community Roads	Materials			-\$1,000	159,643	Over budget
122284	Wages-Verge Maintenance	Salaries & Wages		\$30,000		189,643	Under budget

SHIRE OF NGAANYATJARRAKU
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2019

NOTE 4. PROPOSED BUDGET AMENDMENTS - CONT.

COA	Description	Classification	Budgeted Surplus/(Deficit)	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance	Comments
			\$	\$	\$	\$	
122373	Fed, Roads Grant (untied)	Operating Grants - Commonwealth		\$50,000		239,643	Additional funds from RAMM updates
123001	Profit/(Loss) on Disposal of Asset - Plant	Profit On Asset Disposal		\$20,000		259,643	Profit after approved writeoffs
123103	Govt Grant-Outback Highway	Capital Grants - Commonwealth			-\$3,500,000	-3,240,357	Tfr to Laverton & will not spend
132200	Tourism Consultancy	Materials		\$20,000		-3,220,357	To next year
133011	Building Consultancy	Materials		\$15,000		-3,205,357	Under budget
133410	Charges Building Fees	Other Fees & Charges		\$3,000		-3,202,357	Under budget
144010	Fuel & Oil	Materials		\$10,000		-3,192,357	Under budget
144020	Tyres & Tubes	Materials		\$5,000		-3,187,357	Under budget
146501	Reimbursements - Workers Compensation	Reimbursements		\$60,000		-3,127,357	Workers comp claim reimb
147611	Jameson Wanarn	Service Contracts			-\$3,507,669	-6,635,026	Tfr from 147628
147624	Great Central Road (Outback Hiway)	Capital Purchases (Budget Purpos		\$3,500,000		-3,135,026	Tfr to Laverton & will not spend
147628	Warburton Blackstone Road (R2R)	Capital Purchases (Budget Purpos		\$3,507,669		372,643	Tfr to 147611
160212	Interest on Investments - Municipal Fund	Interest Earned		\$25,000		397,643	New term Deposits
55005	Transfer to Asset Reserve				-\$198,446	199,197	Transfer for future plant replacement

Program Classifications (Function/Activity)

<u>Current</u>	<u>Proposed Change</u>
<p>Governance</p> <p>Objective: To provide a decision-making process for the efficient allocation of scarce resources.</p> <p>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</p>	No change
<p>General Purpose Funding</p> <p>Objective: To collect revenue to allow for the provision of services.</p> <p>Activities: Rates, general purpose government grants and interest revenue.</p>	No change
<p>Law, Order, Public Safety</p> <p>Objective: To provide services to help ensure a safer and environmentally conscious community.</p> <p>Activities: Supervision and enforcement of various laws relating to fire prevention and other aspects of public safety including emergency services.</p>	<p>Activities: Supervision and enforcement of various laws relating to aspects of public safety including emergency services.</p> <p>Reason: The Shire is not the land manager for fire prevention.</p>
<p>Health</p> <p>Objective: To provide an operational framework for environmental and community health.</p> <p>Activities: Inspection of food outlets and their control, provision of meat inspection services, noise control and a waste pick-up service.</p>	<p>Objective: To provide an operational framework for statutory environmental and community health.</p> <p>Reason: Statutory Services in line with legislation only.</p>
<p>Education and Welfare</p> <p>Objective: To provide services to children and youth.</p> <p>Activities: Maintenance of playgroup centre (early years learning) and operation of youth services.</p>	<p>Activities: Operation of playgroup centres (early years learning) and operation of recreation services in Warburton.</p> <p>Reason: The Shire does not provide the full range of youth services but provides recreation services in Warburton only due to lack of funding.</p>
<p>Housing</p> <p>Objective: To provide and maintain staff housing.</p> <p>Activities: Provision and maintenance of staff housing.</p>	No change

<p>Community Amenities</p> <p>Objective: To provide services required by the community.</p> <p>Activities: Rubbish collection services, litter control, storm water maintenance and protection of the environment.</p>	<p>Activities: Rubbish collection services, litter control.</p> <p>Reason: NG Council is land manager, not the Shire.</p>
<p>Recreation and Culture</p> <p>Objective: To establish and effectively manage infrastructure and resources which will help the social well-being of the community.</p> <p>Activities: Maintenance of public halls, civic centres, aquatic centre, recreation centres and various sporting facilities. Provision and maintenance of parks and playgrounds. Operation of other cultural facilities.</p>	<p>Activities: Maintenance of public halls, civic centres, Warburton recreation centre and various sporting facilities. Provision and maintenance of parks and playgrounds. Operation of other cultural facilities.</p> <p>Reason: The Shire does not maintain community owned swimming pools.</p>
<p>Transport</p> <p>Objective: To provide safe, effective and efficient transport services to the community.</p> <p>Activities: Construction and maintenance of roads, streets, footpaths, depot, and traffic control. Cleaning of streets and maintenance of street trees.</p>	<p>No change</p>
<p>Economic Services</p> <p>Objective: To help promote the shire and its economic wellbeing.</p> <p>Activities: Tourism and area promotion, provision of rural services including weed and vermin control. Building control.</p>	<p>Activities: Tourism and area promotion, and building control.</p> <p>Reason: NG Council is land manager, not the Shire.</p>
<p>Other Property and Services</p> <p>Objective: To monitor and control council's overheads operating accounts.</p> <p>Activities: Private works operation, plant repairs, operation costs and administrative costs.</p>	<p>No change</p>

ACTION SHEET

Health & Building Officer – Philip Swain

Dates on Site: 8th – 15th March 2019

24-27th March 2019 (Warakurna)

Next site visit: 3rd – 10th April 2019

Date	Subject	Action Taken
6 March 2019	Improvement Notice – Blackstone Store	<p>I have issued a notice on Papulankutja Community Incorporated regarding the condition, maintenance and cleanliness of the Blackstone Store. I have since followed up with the new proprietors and the CSM and the store is selling only packaged product until the kitchen upgrading and cleaning can be conducted.</p> <p>Action: HBO to continue liaising with new proprietors to enable Notice closure in due course.</p>
13 March 2019	Container Deposit Scheme – for WA	<p>The WA Government has adopted an Act to implement the Container Deposit Scheme and the Department of Water and Environmental Regulation is currently working on establishing new CDS Regulations. The Waste Avoidance and Resource Recovery Amendment (Container Deposit) Bill (Bill Number 115) was passed by the WA Parliament (the Legislative Council) in March 2019. The Shire has previously provided advice on the appropriate collection sites and infrastructure for the “lands”. The HBO is also representing the Shire and NG Council at meetings of a working group involved in implementing the collection system.</p> <p>Action: PS to continue attending working group meetings. No other action pending introduction of the Regulations.</p>
19-31 March 2019	Building Maintenance Officer Appointment	<p>Interviews have been conducted and the Contract with the successful applicant, Matt Box, is being finalised. The BMO position will be a casual appointment and will enable, dependent on budget, the ongoing maintenance of the Shire’s properties.</p> <p>Action: HBO to liaise with BMO regarding various building maintenance items to be addressed prior to the end of the financial year.</p>
21 March 2019	ACEO & HBO meeting with Department of Health regarding the EH Worker Programme	<p>The ACEO and myself met with staff from the Department of Health regarding the funding of the EH Worker programme. The costings that the ACEO and I have done have highlighted that the programme is running at a substantial loss (\$266K or \$327K if the vet programme is included). At the meeting it was revealed that whilst the Shire receives \$108K in grant funds Ngaanyatjarra Health are receiving \$677K for the delivery of the</p>

		<p>same services to eastern communities within the Shire. The Department indicated that there was the possibility of more equitable funding in the future provided the service delivery was adequate.</p> <p>Action: ACEO preparing report on future funding or closure of the programme. HBO to continue to liaise with DoH regarding future funding</p>
24-27 March 2019	Trachoma Workshop - Warakurna	<p>Myself and the EHFSO attended a multi-agency forum on Trachoma in the “lands” at Warakurna. The workshop was well attended with representatives from department of Health, the University of Melbourne, the Fred hollows Foundation, Ngaanyatjarra Health Tackling Indigenous Smoking and others. The attendees developed a plan to reduce the incidence of trachoma by 2020. A key component of the strategy is the “Healthy Bathrooms Programme” an initiative of the Department of Health and which the Shire’s EH Workers had commenced late if 2018. The plan involves quarterly visits and inspections of indigenous housing and remedial works and reporting of any non-functioning or damaged bathroom hardware.</p> <p>Action: The ability of the Shire to continue the programme will be dependent on our capacity to fund the EH worker programme into the new financial year.</p>
March 2019	EH Worker Team Reporting – Department of Health	<p>I have submitted the 6 monthly activity report (July-Dec 2018) to the DoH for the EH Worker Programme Grant. The monthly activity report for the team for March is Attachment A to this report</p> <p>Action- No further action pending next report monthly and 6 monthly reports.</p>
March 2019	Defrosted and dusty food deliveries to Communities by NATS	<p>I have received a series of further complaints from store and Roadhouse Managers regarding the condition of food delivered to communities. I had previously written to NATS and requested that they ensure proper logistics are in place for the cold chain and that temperature records be made available. It is understood there have been some recent changes in the timing of deliveries and possibly drivers. I am in the process of following this issue up with the Manager at NATS.</p> <p>Action: PS to liaise with NATS to ensure food is being properly temperature controlled during transportation and that containers are sealed to prevent dirt and dust contamination.</p>
March 2019	Building Permit Application Wanarn Respite Facility	<p>The forward works Building Permit Application for the Wanarn Respite Centre from NCAMS has been approved. The septic installation for the Respite Centre was approved and the application for the proposed aged care and palliative care buildings,</p>

		<p>were referred to the Department of Health and have been approved.</p> <p>Action: PS to monitor construction progress</p>
March 2019	Contaminated Site Reports - Communities	<p>The Shire has continued to received advice from the Department of Water and Environmental Regulation various power station sites across the “lands” have been identified as potentially contaminated sites. Discussions with the Department have confirmed that they have identified approximately 60 similar sites across the state. I have discussed the potential development limiting aspect of such notifications for the communities as most reserves encompass very large areas across communities. The Department have advised that they have procedures in place to specifically identify the discrete areas around potentially contaminated sites, such that full investigation and decontamination won't be required in order to undertake development elsewhere on the same Reserve.</p> <p>Action: No further action pending future development restrictions if they occur.</p>
March 2019	Warburton Pool Operation	<p>The Manager is preparing to close the pool for the season next month. March samples were again compliant for the pool.</p> <p>Action: Pool to be closed early to mid-April depending upon weather conditions.</p>
March 2019	NATSIEH Conference 2019 Perth - Working Group	<p>The working group is meeting via teleconference approximately fortnightly and arrangements are progressing well. The registration fee is again to be kept very low to enable as many EHW's as possible to attend. The first call for papers has been received by the Shire.</p> <p>Action: No action pending further meetings.</p>
March 2019	Waste Collection Staffing	<p>The Shire continues to advertise a position at Jameson for a waste collection worker due to the lack of regular refuse collection in the community. A community staff Member is maintaining the service within the community in addition to his maintenance role, however there has been no one in the community come forward interested in the position. In Warburton the waste team is now relatively stable with two new workers on the books. The Wanarn waste collection vehicle has been partially repaired. The EHFSO is liaising with the Wanarn CSM to try and appoint a new refuse worker. The Warakurna waste vehicle requires many maintenance repairs including the air cleaner assembly. I am attempting to have the old Warburton vehicle repaired to bring the Warakurna vehicle back to Warburton for repairs.</p> <p>Action: Administration attempting to maintain staff and vehicles for waste collection.</p>

<p>March 2019</p>	<p>Dog Programme Discontinued</p>	<p>Dr Bob Irving visited the “lands” 10th – 16th March “at cost” to conduct a further treatment of the dog population. The ACEO & HBO met with the Department of Health in March to seek additional funding for the EH Worker Programme, including the Dog Health Programme. The Department has advised that it does not fund veterinary programmes but the Shire can obtain Covinan (female birth control hormone) and Pentobarbitone (euthanasia) for application by EH Workers in the Shire’s western communities of Warburton Tjirrkarli and Patjarr. The responsibility for the treatment of dogs in eastern communities will lie with Ngaanyatjarra Health EH Workers. The Acting CEO has repeatedly approached Ng Council for assistance to fund the dog programme, however, no funds have been made available and the Shire programme is now effectively discontinued.</p> <p>Action: Shire programme discontinued, HBO attempting to get a supply of Covinan to enable treatment of females in Tjirrkarli, Warburton and Patjarr and Pentobarbitone for euthanasia of dogs, where necessary.</p>
<p>March 2019</p>	<p>Blackstone and Warakurna Community Swimming Pools</p>	<p>In January, the CSM at Blackstone made arrangements for a worker to commence the pool operation in that community. As a result, the pool has been able to open through until the Easter School holidays. Sampling results for March were good. The Warakurna pool will not open this season. Discussions with Ng Council regarding this matter are continuing and it is hoped a funding agreement can be reached to open all pools, during the season, next year.</p> <p>Action: Blackstone pool operational until April</p>
<p>March 2019</p>	<p>Waste Oil Transportation</p>	<p>I have for a year now had specific concerns regarding the amount of waste oil (200 litre drums) stored in communities and am exploring options to get the product back to Perth for recycling. Most waste oil is from the power stations and there are currently thousands of litres in most communities. The Shire of Leonora have a regular collection of their waste oil and have offered to accept the product and crush and dispose of drums for minimal costs. Despite repeated attempts with Ng Services and Housing (approached by NG Services) for assistance with the waste oil removal no funding for the same has not been forthcoming. I have discussed with the ACEO with a view to establishing disposal fees for the same and then compelling the removal by Notice or alternatively seeking the assistance of the Department of Water and Environmental Regulation to compel removal utilising the Environmental Protection Act. I will include new fees (approx. \$1 per litre) in the coming</p>

		<p>budget and utilise the WARR Act provisions to order the removal and cost recovery of the waste once the fees have been adopted.</p> <p>Action: PS to initiate fees and charges report and action to compel removal within 2019-20 budget adoption.</p>
March 2019	Issue of Occupancy Certifications for Buildings approved under the 2011 Building Act and the 2012 Regulations	<p>A temporary Occupancy Certificate for the Warburton NG Council Store expires next month. The Store was constructed without compliant toilet facilities and has since had the addition of office space within the stores. Whilst the offices are not of sufficient size to require dual classification (Class 7 & 5) of the building, they still require the construction of a Universal Access Toilet facility. NCAMS have determined to install a new facility adjacent to the warehouse and are currently seeking plumbing advice to make provision for a UAT. I am liaising with NCAMS regarding the application and extension of the temporary permit.</p> <p>Action: PS to liaise with NCAMS and arrange the issue of necessary permits to enable the issue of the OC at the Warburton Stores.</p>
March 2019	Uninstalled Shade Structure - Warburton	<p>The structure is to be installed near the softball field and children's playground adjacent to the main oval, if funds can be made available in the 2018-19 budget. The structure is quite substantial and my intention at this stage is to have contractors put up the main structure and have EH worker staff and possibly work camp inmates and CDEP customers assist in filling the "gabion" wall (stoned filled metal caged wall) to complete the shade structure as a community project. A budget allocation has been made in the adopted budget. I am seeking a Certificate of Design Compliance for the structure. I had referred the existing drawings to another contract Building Surveyor and requested his advice regarding the engineering. This matter has been resolved and I need to submit a site plan to finalise the approval.</p> <p>Action: PS to arrange for issue of approvals and footing installation.</p>
Pending	Wild Dog Issues – Cassini Minesite and Warakurna Community	<p>Whilst predominantly a Land Management issue the Shire has been trying to assist with the control of wild dogs at these two locations. In recent months the problems have become substantially worse. It is hoped that Land Management can take the lead on this issue as part of the WA Wild Dog Action Plan and I have forwarded relevant information to Alex Knight. The ACEO has also sought independent legal advice on this matter which confirms that the Shire does not have any real jurisdiction in relation to wild dog control as distinct from Dog Act matters which the Shire could choose to enforce via its own local laws.</p>

		Action: PS to continue liaison with Land Management and agencies to establish a better wild dog control regime within the Shire
Pending	Blackstone Waste Site relocation	The temporary trench and the previous trench area have been pushed over and cleaned up. Temporary Signage has been installed and final signage is being ordered for the new site. Action: EHFSO to arrange signage for permanent installation now the trench is constructed.
Pending	Community Service Summary – Public Health Plan	The consultant is preparing a final draft document which will present the statistical information in a diagrammatic format to assist readers of the document in understanding the Shire’s priority setting, based on the same. Action: Public Health Plan development to be included in the Corporate Business Plan and baseline report to be finalised for submission to Council.
Pending	Swimming Pool Sampling and Procedures	I have reviewed the previous documentation on the pools and located procedure manuals for the Blackstone and Warakurna pools. I will provide updated manuals in conjunction with the Youth Services review and the staffing of community pools being resolved. Action: PS to provide updated manuals to pool managers if appointed by communities.
Pending	Car Body Removal – Communities	There are approximately 1800 vehicle bodies in stockpiles at Warburton, Jameson, Blackstone Wingellina, Warakurna and Wanarn. It is hoped that Simsmetal can remove vehicles if transport can be obtained at a viable price. As the vehicles will be removed on behalf of communities any income generated for waste metal will go back to the communities themselves. Any funds generated are likely to be low due to the transport distances involved in removal. I have sought costing from NATS to assist with transportation and am waiting for costings. Action: Awaiting transportation quotation from NATS and other transport companies.
Pending	Tjukurla Community – Waste Issues – Bin Infrastructure	The EHFSO has confirmed that there are enough bin lids and brackets in stock and is making arrangements to get these to Tjukurla for NG Health staff to install. As before, there is limited ability to get the waste site modified as there is no machinery available in Tjukurla, so I will continue to liaise with the Works Supervisor to make some alterations to the site when equipment allows. It is noted that Tjukurla does not pay the shire any waste fees and charges.

		Action: EHFSO to arrange 20-30 bin lids for installation in Tjukurla. PS to pursue machinery time/budget for waste site improvements.
Pending	Warburton Roadhouse – Proposed Caravan Park Extensions	The Permit was issued in late July 2018 and all reporting and financial aspects of the application have been addressed. Action: PS to liaise with Builder and NCAMS during construction of new facilities.
Pending	Waste Services Warakurna	I have discussed the shortcomings of the Warakurna Landfill with the Works Supervisor and he will endeavour to have machinery divert to modify the trench by lifting the floor by 500mm when the contractors are next in the area. Action: PS to liaise with CSM and Elves Brites for machinery time to modify the trench.
Pending	New Arts Centre Warakurna	I have provided advice to the community and services regarding a suitable location for the proposed new arts centre. The lots being investigated are Lot 39 and Lot 109 on the Community Layout Plan. Lot 39 is Zoned Community Purposes under the CLP and the proposed use is compatible. Lot 109 is zoned Recreation and the definitions in the CLP suggest such areas should be allocated to active and passive recreation. Given the unusual shape of the lot, the intention was for it to be a vegetation link running through the community areas. The CLP can be amended relatively easily but if Lot 39 is workable it would seem to be the most compatible location without having to resort to amendment. Action: Nil pending further progress of the proposal by community.
Pending	Multi-Purpose Police Facility Refurbishments	The Shire has received advice regarding refurbishment and the installation of some temporary buildings at the Multi Functional Police Facilities at Blackstone, Warakurna , Warburton, Warburton. The temporary facilities will be utilised for approximately 14 weeks at each site and will require building permits but not issued by the Shire. I have advised the Police Service that the Shire does not have building permit jurisdiction in relation to the proposed building works. Action: No further action pending receipt of state government approvals for any relevant works.

Attachment 1 – EH Worker Team Activity Report

Date	Activities	Comment	Staff present on day
1/3/19			Michael Isolation Leave
2/3/19			
3/3/19			
4/3/19			Public holiday
5/3/19			Michael Isolation Leave
6/3/19	Michael informal meeting with EH directorate in East Perth		
7/3/19			
8/3/19		Michael WALGA training 9:00am - 4:30pm	
9/3/19			
10/3/19			
11/3/19	Michael travel Perth - Laverton - Warburton		
12/3/19	Assisting Dr. Bob, 11 x euthanasia	Blackstone and Jameson	Phil and Michael
13/3/19	Assisting Dr. Bob, 1 x euthanasia + 8 x euthanasia request	Warburton	Michael, Conway, Ronnie
14/3/19	Treated 8 dogs Patjarr, treated 30 dogs Wanarn. 1 x euthanasia	Patjarr, Wanarn	Michael
15/3/19	Treated 50 dogs Warakurna, treated 25 dogs Tjukurla	Warakurna, Tjukurla	Michael
16/3/19			
17/3/19			
18/3/19	Check in with Mechanic. Meet with staff after long absence. Attempted to get Oliver Grant in for fitness to work assessment	Assess status of vehicles in with Mechanics. Checked with Clinic, Dr not in until 20th March	Ronnie, Conway, Michael
19/3/19	Clinic appointment, dog statistics compiled and completed, reports sent to Dr. Bob, Phil, Rob and John	Conway Clinic, preliminary assessment. Work injury incident report lodged for Conway	Ronnie, Conway, Michael
20/3/19	Planning with Joe to get trees down at Kevin and Geoff's yards	Conway at clinic: 2.5 hour wait time + 0.75 hour consult time	Ronnie, Conway, Michael
21/3/19	Claim lodged with LGIS for Conway's work injury.	Injury management plan put in place for Conway, all other staff notified of Conway's injury	Ronnie, Conway, Michael
22/3/19	Community bins emptied	Conway on restricted duties	Ronnie, Conway, Michael
23/3/19			
24/3/19			
25/3/19	Travel to Warakurna	Met Phil in Warakurna	Trachoma Conference
26/3/19		Trachoma Conference	
27/3/19	Conference conclusion	Travel Warakurna - Warburton	Trachoma Conference

28/3/19	Conway attended follow up appointment with Dr	Commenced recruitment process for Bruce Parker	Ronnie, Conway, Michael
29/3/19	Begin organising work injury travel for Conway	Continued recruitment process for Bruce Parker	Ronnie, Conway, Michael
30/3/19			
31/3/19			