



Shire of Ngaanyatjaraku
ON A JOURNEY

ORDINARY MEETING OF COUNCIL

ATTACHMENTS

**30 August 2023
at
1.00pm**

Climate Change Declaration

The Shire of [] acknowledges that:

- Evidence shows that climate change is occurring;
- Climate change will continue to have significant effects on the Western Australian environment, society and economy, and the Local Government sector.
- Human behaviours, pollution and consumption patterns have both immediate and future impacts on the climate and environment.
- As a Local Government, it is part of our role to mitigate and manage the impacts of climate change on our community to the best of our abilities.

The Shire of [] supports the:

- Environmental, social and economic benefits of addressing climate change now and into the future.
- Opportunity for Local Government to demonstrate leadership in climate change management at a community level.
- Development of equitable and implementable State and Commonwealth strategies for climate change management.

The Shire of [] commits from the date of signing to:

- Continue to implement and report against the GVROC Regional Climate Alliance Plan 2023 – 2030.
- Encourage, empower and assist where possible the local community and local businesses to reduce their greenhouse gas emissions and to adapt to the impacts of climate change.
- Support WALGA to work with State and Federal Government to ensure achievement of greenhouse gas emissions reduction targets as set out in key National and International agreements.
- Support WALGA to work with State and Federal Government to implement key actions and activities for climate change management at a local level.
- Work with key stakeholders within the Goldfields Esperance region to ensure achievement of the actions set out in the 2023 – 2030 Climate Plan, and which may be set out in future Local Action Plans on Climate Change.
- Assess the locally specific risks associated with climate change and implications for our services, and identify areas where appropriate mitigation and/or adaptation strategies should be developed and implemented.

- Ensure that, at appropriate review intervals, the GVROC RCA Climate Plan will be reviewed and amended to incorporate the latest climate science, and to reflect the climate change management priorities and progress achieved to date.
- Monitor the progress of our adaptation and/or mitigation actions and communicate our achievements to the Council and Community.

Signed:

Shire President -

Shire of [REDACTED]

Date:

Signed:

President – Cr Karen Chappel

Western Australian Local Government Association

Date:

8 August 2023

Our Ref: 560335\NS:BB

Via email: david.mosel@ngaanyatjarraku.wa.gov.au

Mr David Mosel
Chief Executive Officer
Shire of Ngaanyatjarraku
PMB 87
VIA KALGOORLIE WA 6431

Dear Mr Mosel

I am pleased to invite the Shire of Ngaanyatjarraku to become a RoadWise Council. This new initiative has been developed to encourage, motivate and support Local Governments to incorporate best practice road safety principles and policy across their business services to reduce the number of people killed and seriously injured on local roads.

By becoming a RoadWise Council you will:

- Demonstrate a commitment to improve road safety outcomes within your community using the resources available to you.
- Have access to the RoadWise Council logo for use on Shire of Ngaanyatjarraku promotional communications or infrastructure.
- Gain priority access to WALGA's road safety services and products.
- Be eligible for formal recognition for road safety management and actions, including support in benchmarking and monitoring progress of road safety outcomes through the RoadWise Recognised initiative.

To register as a RoadWise Council please complete the following steps:

1. Obtain a Council resolution in support of becoming a RoadWise Council OR provide a declaration signed by the Chief Executive Officer and the Mayor/Shire President.
2. Nominate at least two personnel (Officers and/or Elected Members) to be the primary point of contact for road safety matters.

We welcome your registration by submitting the attached form, together with supporting documentation, to roadwise@walga.asn.au.

If you require further information or assistance, including sample resolution or declaration wording, please contact your assigned Road Safety Advisor, Michelle Blackhurst, phone 0437 783 744, or email mblackhurst@walga.asn.au.

Yours sincerely



Nick Sloan
Chief Executive Officer

Enclosure

ROADWISE COUNCILS

Registration Form

<Local Government name>

Date:

Supporting documents: (please supply at least one)

- ☐ Resolution of Council: attach copy of minutes.
- ☐ Declaration of Commitment to Road Safety signed by the CEO and Mayor/President
- ☐ Other documented evidence of whole of Council agreement to commit to road safety.

Nominated contacts (minimum of two)

Local Government Officers

Name	Position	Preferred contact: phone/email

Elected Members

Name	Position	Preferred contact: phone/email

Please return all documents to: roadwise@walga.asn.au



RoadWise is funded by the State Government and supported by Local Governments
www.roadwise.asn.au

SHIRE OF NGAANYATJARRAKU			
REGISTER OF FEES AND CHARGES 2023/2024			
Description	GST Y/N	Pricing Auth	23/24 Fees Inclusive of GST
GENERAL			
Photocopying - per A4 sheet (Shire supplied paper)	Y	Shire	\$0.20
Photocopying - per A4 sheet (customer supplied paper)	Y	Shire	\$0.10
Photocopying - per A3 sheet (Shire supplied paper)	Y	Shire	\$0.30
Photocopying - per A3 sheet (customer supplied paper)	Y	Shire	\$0.15
Laminating - per A4 sheet	Y	Shire	\$1.00
Laminating - per A3 sheet	Y	Shire	\$2.00
Facsimile transmission - per page - Outgoing	Y	Shire	\$1.00
Facsimile transmission - per page - Incoming	Y	Shire	\$0.50
MEETING ROOM HIRE			
Meeting Room Hire - per hour (<i>up to 3 hours</i>)	Y	Shire	\$68.00
Meeting Room Hire - per day	Y	Shire	\$283.50
Cleaning charges - per hour (<i>min 1 hour</i>)	Y	Shire	\$85.00
Meeting room hire - 2 days or more hire		(<i>Number of days hire x daily rate</i>)	
RATES			
General Minimum rate	N	Shire	\$252.50
General Rate - Unimproved Value	N	Shire	\$0.22
RUBBISH CHARGES - ALL APPLICABLE COMMUNITIES			
Rubbish removal/site maintenance - Household	N	Shire	\$358.50
Rubbish removal/site maintenance - Commercial	N	Shire	\$1,360.00
SPORT AND RECREATION			
Sport and Recreation Officer – per hour	Y	Shire	\$62.50
Mileage – per game	Y	As per ATO rate 23/24	\$0.85
SALE OF LOCAL INDIGENOUS ARTWORK / ARTEFACTS			
Mark-up on purchase price - local	Y	Shire	48.00%
Mark-up on purchase price – other galleries	Y	Shire	10%
Commission on artwork / artefacts	Y	Shire	10%
RENTAL - OFFICE / HOUSING			
Warburton Community Resource Centre - as per rental agreement			
Small	Y	Shire	\$290.50
Medium	Y	Shire	\$429.00
Large	Y	Shire	\$833.00
Duplex Unit (or as per existing contract)	Y	Shire	\$491.50
House (or as per existing contract)	Y	Shire	\$661.00

	GST	Pricing	23/24 Fees
Description	Y/N	Auth	Inclusive
BUILDING & REGULATORY SERVICES			
Application to inspect and obtain a copy of building records (each)	N	Shire	\$103.00
General inspections - per hour	N	Shire	\$123.50
Fees for construction or installation of an apparatus for the treatment of sewerage:			
Local Government Septic Tank Application fee	N	Dept Health - search for Septic-Application.pdf (health.wa.gov.au)	\$118.00
Department of Health Fee - DoH Application referral Only	N	Dept Health - search for Septic-Application.pdf (health.wa.gov.au)	\$118.00
Local Government Report	N	Dept Health - search for Septic-Application.pdf (health.wa.gov.au)	\$118.00
Food Act Fees (Section 140) – pro rata on proclamation			
Notification fee (per instance)	N	Shire	\$60.00
Registration fee (per instance)	N	Shire	\$150.00
BUILDING ACT 2011 - FEES & LEVIES			
Please note that the Fees fixed under the Building Regulations 2011 are not within the Councils control and are subject to change. Prices are current as at Fees & Charges adoption date of 30th August 2023			
BUILDING FEES			
Current charges are available at https://www.commerce.wa.gov.au/building-and-energy/building-act-fees			
Applications for occupancy permits and building approval certificates			
Occupancy Permit for a completed building	N	Building Act	\$110.00
Temporary Occupancy Permit for an incomplete building	N	Building Act	\$110.00
Replacement of an Occupancy Permit for permanent change of the building's use or classification	N	Building Act	\$110.00
Occupancy Permit for unauthorised work – 0.18% of estimated value of construction	N	Building Act	\$110.00
Building Approval Certificate for unauthorised work – 0.38% of estimated value of construction	N	Building Act	\$110.00
Occupancy Permit for an existing building	N	Building Act	\$110.00
Building Approval Certificate for an existing building where unauthorised work has not been done	N	Building Act	\$110.00
Application to extend the time during which a building or demolition permit has effect	N	Building Act	\$110.00
Applications for building permits and demolition permits			
Certified Residential - 0.19% of estimated value of construction (incl. GST)	N	Building Act	\$110.00
Commercial / Industrial - 0.09% of estimated value of construction (incl. GST)	N	Building Act	\$110.00
Uncertified Residential - 0.32% of estimated value of construction (incl. GST)	N	Building Act	\$110.00
Demolition Permit (for a Class 1 or Class 10 building or incidental structure)	N	Building Act	\$110.00
Application to extend the time during which a building or demolition permit has effect	N	Building Act	\$110.00
Application to install battery smoke detectors, per dwelling (from 1 October 2018)	N	Building Act	\$179.40
Caravan Park annual licence/registration fee \$6 per bay, \$200 minimum	N	Building Act	\$200.00

	GST	Pricing	23/24 Fees
Description	Y/N	Auth	Inclusive
BUILDING SERVICES LEVY (BSL)			
BSL can be viewed at https://www.commerce.wa.gov.au/building-and-energy/building-services-levy			
Building Services Levy for works values below \$45,000 (building or demolition)	N	BSL	\$65.00
Building Services Levy for works values above \$45,000 (building or demolition)		Value of work x 0.137%	
CONSTRUCTION TRAINING FUND (CTF) - (Former BCITF Levy)			
CTF can be viewed at https://ctf.wa.gov.au/about-us/levy-collection/ctf-levy-disbursements-guide			
BCITF Levy *only applies to estimated values over \$20,000 (incl. GST)	N	CTF	\$200.00
		Value of work x 0.2%	

SHIRE OF NGAANYATJARRAKU
ANNUAL BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

LOCAL GOVERNMENT ACT 1995

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SHIRE'S VISION

Our Land - Looking after our Land

Our People - Looking after our People

Our Leadership - Showing the way for our Community

SHIRE OF NGAANYATJARRAKU
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2024

	NOTE	2023/24 Budget	2022/23 Actual	2022/23 Budget
Revenue				
Rates	2(a)	\$ 469,845	\$ 406,777	\$ 238,093
Grants, subsidies and contributions	10	1,205,138	8,441,764	3,853,545
Fees and charges	13	585,518	979,004	515,490
Interest revenue	11(a)	370,250	351,589	218,745
Other revenue	11(b)	12,770	52,907	940
		2,643,521	10,232,041	4,826,813
Expenses				
Employee costs		(2,670,650)	(2,201,789)	(2,824,415)
Materials and contracts		(2,314,309)	(1,714,229)	(2,689,888)
Utility charges		(34,100)	(22,506)	(74,400)
Depreciation	6	(2,183,055)	(2,216,304)	(1,844,685)
Insurance		(141,605)	(160,866)	(138,282)
Other expenditure		(118,572)	(97,085)	(60,150)
		(7,462,291)	(6,412,779)	(7,631,820)
		(4,818,770)	3,819,262	(2,805,007)
Capital grants, subsidies and contributions	10	3,585,181	3,569,602	3,684,173
Profit on asset disposals	5	42,373	39,619	5,000
		3,627,554	3,609,221	3,689,173
Net result for the period		(1,191,216)	7,428,483	884,166
Other comprehensive income				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Total other comprehensive income for the period		0	0	0
Total comprehensive income for the period		(1,191,216)	7,428,483	884,166

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

SHIRE OF NGAANYATJARRAKU
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2024

CASH FLOWS FROM OPERATING ACTIVITIES

Receipts

	NOTE	2023/24 Budget	2022/23 Actual	2022/23 Budget
		\$	\$	\$
Rates		469,845	422,365	253,093
Grants, subsidies and contributions		734,487	8,684,794	3,181,169
Fees and charges		585,518	979,004	515,490
Interest revenue		370,250	351,589	218,745
Goods and services tax received		260,859	345,780	315,693
Other revenue		12,770	52,907	940
		2,433,729	10,836,439	4,485,130

Payments

Employee costs		(2,670,650)	(2,201,789)	(2,824,415)
Materials and contracts		(2,314,309)	(1,901,860)	(2,671,388)
Utility charges		(34,100)	(22,506)	(74,400)
Insurance		(141,605)	(160,866)	(138,282)
Goods and services tax paid		(260,859)	(381,677)	(315,693)
Other expenditure		(118,572)	(97,085)	(60,150)
		(5,540,095)	(4,765,783)	(6,084,328)

Net cash provided by (used in) operating activities	4	(3,106,366)	6,070,656	(1,599,198)
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CASH FLOWS FROM INVESTING ACTIVITIES

Payments for purchase of property, plant & equipment	5(a)	(270,000)	(178,640)	(1,223,000)
Payments for construction of infrastructure	5(b)	(6,422,126)	(5,648,128)	(5,081,569)
Capital grants, subsidies and contributions		3,585,181	3,392,493	3,684,173
Proceeds from sale of property, plant and equipment	5(a)	125,000	41,591	35,000
Net cash provided by (used in) investing activities		(2,981,945)	(2,392,684)	(2,585,396)

CASH FLOWS FROM FINANCING ACTIVITIES

Proceeds on disposal of financial assets at amortised cost - term deposits		0	9,077,576	0
Net cash provided by (used in) financing activities		0	9,077,576	0

Net increase (decrease) in cash held

Cash at beginning of year		14,965,648	2,210,100	11,287,677
Cash and cash equivalents at the end of the year	4	8,877,337	14,965,648	7,103,083

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

SHIRE OF NGAANYATJARRAKU
STATEMENT OF FINANCIAL ACTIVITY
FOR THE YEAR ENDED 30 JUNE 2024

OPERATING ACTIVITIES

Revenue from operating activities

General rates
Rates excluding general rates
Grants, subsidies and contributions
Fees and charges
Interest revenue
Other revenue
Profit on asset disposals

Expenditure from operating activities

Employee costs
Materials and contracts
Utility charges
Depreciation
Insurance
Other expenditure

Non-cash amounts excluded from operating activities

Amount attributable to operating activities

INVESTING ACTIVITIES

Inflows from investing activities

Capital grants, subsidies and contributions
Proceeds from disposal of assets

Outflows from investing activities

Payments for property, plant and equipment
Payments for construction of infrastructure

Amount attributable to investing activities

FINANCING ACTIVITIES

Outflows from financing activities

Transfers to reserve accounts

Amount attributable to financing activities

MOVEMENT IN SURPLUS OR DEFICIT

Surplus or deficit at the start of the financial year

Amount attributable to operating activities
Amount attributable to investing activities
Amount attributable to financing activities

Surplus or deficit at the end of the financial year

		2023/24	2022/23	2022/23
	NOTE	Budget	Actual	Budget
		\$	\$	\$
2(a)		468,583	405,797	237,113
2(a)		1,262	980	980
10		1,205,138	8,441,764	3,853,545
13		585,518	979,004	515,490
11(a)		370,250	351,589	218,745
11(b)		12,770	52,907	940
5		42,373	39,619	5,000
		2,685,894	10,271,660	4,831,813
		(2,670,650)	(2,201,789)	(2,824,415)
		(2,314,309)	(1,714,229)	(2,689,888)
		(34,100)	(22,506)	(74,400)
6		(2,183,055)	(2,216,304)	(1,844,685)
		(141,605)	(160,866)	(138,282)
		(118,572)	(97,085)	(60,150)
		(7,462,291)	(6,412,779)	(7,631,820)
3(b)		2,140,682	2,176,685	1,839,685
		(2,635,715)	6,035,566	(960,322)
10		3,585,181	3,569,602	3,684,173
5		125,000	41,591	35,000
		3,710,181	3,611,193	3,719,173
		(270,000)	(178,640)	(1,223,000)
5(b)		(6,422,126)	(5,648,128)	(5,081,569)
		(6,692,126)	(5,826,768)	(6,304,569)
		(2,981,945)	(2,215,575)	(2,585,396)
8(a)		(411,335)	(2,502,031)	(1,309,360)
		(411,335)	(2,502,031)	(1,309,360)
3		6,028,995	4,711,035	4,855,078
		(2,635,715)	6,035,566	(960,322)
		(2,981,945)	(2,215,575)	(2,585,396)
		(411,335)	(2,502,031)	(1,309,360)
3		0	6,028,995	0

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

**SHIRE OF NGAANYATJARRAKU
FOR THE YEAR ENDED 30 JUNE 2024
INDEX OF NOTES TO THE BUDGET**

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1(a) BASIS OF PREPARATION

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

Local Government Act 1995 requirements

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

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

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

The local government reporting entity

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

2022/23 actual balances

Balances shown in this budget as 2022/23 Actual are estimates as forecast at the time of preparation of the annual budget and are subject to final adjustments.

Budget comparative figures

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

Comparative figures

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

Rounding off figures

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

Initial application of accounting standards

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

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

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

New accounting standards for application in future years

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

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

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

Judgements, estimates and assumptions

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

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

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

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

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

REVENUES

RATES

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

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

GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

REVENUE FROM CONTRACTS WITH CUSTOMERS

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

FEES AND CHARGES

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

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

SERVICE CHARGES

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

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

INTEREST EARNINGS

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

OTHER REVENUE / INCOME

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

PROFIT ON ASSET DISPOSAL

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

EXPENSES

EMPLOYEE COSTS

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

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

MATERIALS AND CONTRACTS

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

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

UTILITIES (GAS, ELECTRICITY, WATER)

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

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

INSURANCE

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

LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation and amortisation expenses raised on all classes of assets.

FINANCE COSTS

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

OTHER EXPENDITURE

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

2. RATES AND SERVICE CHARGES

(a) Rating Information

Rate Description	Basis of valuation	Rate in	Number of properties	Rateable value	2023/24 Budgeted rate revenue	2023/24 Budgeted interim rates	2023/24 Budgeted back rates	2023/24 Budgeted total revenue	2022/23 Actual total revenue	2022/23 Budget total revenue
		\$		\$	\$	\$	\$	\$	\$	\$
(i) General rates										
Unimproved valuations	Unimproved valuation	0.220000	32	2,129,925	468,583	0	0	468,583	405,797	237,113
Total general rates			32	2,129,925	468,583	0	0	468,583	405,797	237,113
		Minimum								
(ii) Minimum payment		\$								
Unimproved valuations	Unimproved valuation	252.50	5	5,113	1,262			1,262	980	980
Total minimum payments			5	5,113	1,262	0	0	1,262	980	980
Total general rates and minimum payments			37	2,135,038	469,845	0	0	469,845	406,777	238,093
Total rates					469,845	0	0	469,845	406,777	238,093

The Shire did not raise specified area rates for the year ended 30th June 2024.

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

The general rates detailed for the 2023/24 financial year have been determined by Council on the basis of raising the revenue required to meet the estimated deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than general rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

(b) Interest Charges and Instalments - Rates and Service Charges

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
Option one				
Single full payment	10/10/2023	0	0.00%	7.00%
Option two				
First instalment	10/10/2023	0	0.00%	7.00%
Second instalment	12/12/2023	0	0.00%	7.00%
Option three				
First instalment	10/10/2023	0	0.00%	7.00%
Second instalment	12/12/2023	0	0.00%	7.00%
Third instalment	13/02/2024	0	0.00%	7.00%
Fourth instalment	17/04/2024	0	0.00%	7.00%
		2023/24 Budget revenue	2022/23 Actual revenue	2022/23 Budget revenue
		\$	\$	\$
Unpaid rates and service charge interest earned		250	242	150
		250	242	150

(c) Service Charges

The Shire did not raise service charges for the year ended 30th June 2024.

(d) Waivers or concessions

The Shire does not anticipate any waivers or concessions for the year ended 30th June 2024.

SHIRE OF NGAANYATJARRAKU
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

3. NET CURRENT ASSETS

(a) Composition of estimated net current assets

Current assets

Cash and cash equivalents
Receivables
Inventories

Less: current liabilities

Trade and other payables
Contract liabilities
Employee provisions
Other provisions

Net current assets

Less: Total adjustments to net current assets

Net current assets used in the Statement of Financial Activity

(b) Non-cash amounts excluded from operating activities

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

Adjustments to operating activities

Less: Profit on asset disposals
Add: Depreciation

Non cash amounts excluded from operating activities

(c) Current assets and liabilities excluded from budgeted deficiency

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

Adjustments to net current assets

Less: Cash - reserve accounts

Total adjustments to net current assets

Note	2023/24 Budget 30 June 2024	2022/23 Actual 30 June 2023	2022/23 Budget 30 June 2023
	\$	\$	\$
4	8,877,337	14,965,648	7,103,083
	91,963	91,963	319,112
	46,299	46,299	57,029
	9,015,599	15,103,910	7,479,224
	(252,816)	(252,816)	(389,112)
	0	(470,651)	0
	(266,618)	(266,618)	(197,897)
	(5,583)	(5,583)	(5,639)
	(525,017)	(995,668)	(592,648)
	8,490,582	14,108,242	6,886,576
3(c)	(8,490,582)	(8,079,247)	(6,886,576)
	0	6,028,995	0
5	(42,373)	(39,619)	(5,000)
6	2,183,055	2,216,304	1,844,685
	2,140,682	2,176,685	1,839,685
8	(8,490,582)	(8,079,247)	(6,886,576)
	(8,490,582)	(8,079,247)	(6,886,576)

3(d) NET CURRENT ASSETS (CONTINUED)

MATERIAL ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

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

TRADE AND OTHER PAYABLES

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

PREPAID RATES

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

INVENTORIES

General

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

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

Superannuation

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

LAND HELD FOR RESALE

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

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

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

GOODS AND SERVICES TAX (GST)

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

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

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

CONTRACT LIABILITIES

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

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

TRADE AND OTHER RECEIVABLES

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

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

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

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

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

PROVISIONS

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

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

EMPLOYEE BENEFITS

Short-term employee benefits

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

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

Other long-term employee benefits

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

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

SHIRE OF NGAANYATJARRAKU
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

4. RECONCILIATION OF CASH

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

	Note	2023/24 Budget	2022/23 Actual	2022/23 Budget
		\$	\$	\$
Cash at bank and on hand		386,755	14,965,648	1,032,433
Term deposits		8,490,582	0	6,070,650
Total cash and cash equivalents		8,877,337	14,965,648	7,103,083
Held as				
- Unrestricted cash and cash equivalents	3(a)	386,755	6,886,401	216,507
- Restricted cash and cash equivalents	3(a)	8,490,582	8,079,247	6,886,576
		8,877,337	14,965,648	7,103,083
Restrictions				
The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:				
- Cash and cash equivalents		8,490,582	8,079,247	6,886,576
		8,490,582	8,079,247	6,886,576
The assets are restricted as a result of the specified purposes associated with the liabilities below:				
Financially backed reserve accounts	8	8,490,582	8,079,247	6,886,576
		8,490,582	8,079,247	6,886,576
Reconciliation of net cash provided by operating activities to net result				
Net result		(1,191,216)	7,428,483	884,166
Depreciation	6	2,183,055	2,216,304	1,844,685
(Profit)/loss on sale of asset	5	(42,373)	(39,619)	(5,000)
(Increase)/decrease in receivables		0	527,337	295,000
Increase/(decrease) in payables		0	(187,631)	18,500
Increase/(decrease) in contract liabilities		(470,651)	(304,616)	(952,376)
Capital grants, subsidies and contributions		(3,585,181)	(3,392,493)	(3,684,173)
Net cash from operating activities		(3,106,366)	6,070,656	(1,599,198)

MATERIAL ACCOUNTING POLICES

CASH AND CASH EQUIVALENTS

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

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

FINANCIAL ASSETS AT AMORTISED COST

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

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

5. FIXED ASSETS

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

	2023/24 Budget Additions	2023/24 Budget Disposals - Net Book Value	2023/24 Budget Disposals - Sale Proceeds	2023/24 Budget Disposals - Profit or Loss		2022/23 Actual Additions	2022/23 Disposals - Net Book Value	2022/23 Actual Disposals - Sale Proceeds	2022/23 Actual Disposals - Profit or Loss		2022/23 Budget Additions	2022/23 Budget Disposals - Net Book Value	2022/23 Budget Disposals - Sale Proceeds	2022/23 Budget Disposals - Profit or Loss
	\$	\$	\$	\$		\$	\$	\$	\$		\$	\$	\$	\$
(a) Property, Plant and Equipment														
Buildings - non-specialised	0	0	0	0		0	0	0	0		950,000	0	0	0
Furniture and equipment	15,000	0	0	0		0	0	0	0		25,000	0	0	0
Plant and equipment	255,000	82,627	125,000	42,373		178,640	1,972	41,591	39,619		248,000	30,000	35,000	5,000
Total	270,000	82,627	125,000	42,373		178,640	1,972	41,591	39,619		1,223,000	30,000	35,000	5,000
(b) Infrastructure														
Infrastructure - roads	6,352,126	0	0	0		5,533,646	0	0	0		4,781,569	0	0	0
Infrastructure - other	70,000	0	0	0		114,482	0	0	0		300,000	0	0	0
Total	6,422,126	0	0	0		5,648,128	0	0	0		5,081,569	0	0	0
Total	6,692,126	82,627	125,000	42,373		5,826,768	1,972	41,591	39,619		6,304,569	30,000	35,000	5,000

MATERIAL ACCOUNTING POLICIES

RECOGNITION OF ASSETS

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

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

GAINS AND LOSSES ON DISPOSAL

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

6. DEPRECIATION

By Class

Buildings - non-specialised
Furniture and equipment
Plant and equipment
Infrastructure - roads
Infrastructure - recreation
Infrastructure - other

By Program

Governance
Law, order, public safety
Health
Education and welfare
Housing
Community amenities
Recreation and culture
Transport

2023/24 Budget	2022/23 Actual	2022/23 Budget
\$	\$	\$
248,100	251,833	153,275
14,280	14,525	7,258
107,220	111,190	115,179
1,800,540	1,825,615	1,555,935
2,715	2,757	2,773
10,200	10,384	10,265
2,183,055	2,216,304	1,844,685
45,480	43,321	40,115
0	1,301	1,831
20,820	21,140	16,396
30,600	31,049	25,629
132,000	134,052	92,109
15,636	23,890	32,457
98,379	99,319	49,596
1,840,140	1,862,232	1,586,552
2,183,055	2,216,304	1,844,685

MATERIAL ACCOUNTING POLICIES

DEPRECIATION

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

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

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

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

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

7. BORROWINGS

(a) New borrowings - 2023/24

The Shire does not intend to take up any new borrowings for the year ended 30th June 2024

(b) Unspent borrowings

The Shire had no unspent borrowing funds as at 30th June 2023 nor is it expected to have unspent borrowing funds as at 30th June 2024.

MATERIAL ACCOUNTING POLICIES

BORROWING COSTS

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

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

SHIRE OF NGAANYATJARRAKU
 NOTES TO AND FORMING PART OF THE BUDGET
 FOR THE YEAR ENDED 30 JUNE 2024

8. RESERVE ACCOUNTS

(a) Reserve Accounts - Movement

	2023/24 Budget Opening Balance	2023/24 Budget Transfer to	2023/24 Budget Transfer (from)	2023/24 Budget Closing Balance	2022/23 Actual Opening Balance	2022/23 Actual Transfer to	2022/23 Actual Transfer (from)	2022/23 Actual Closing Balance	2022/23 Budget Opening Balance	2022/23 Budget Transfer to	2022/23 Budget Transfer (from)	2022/23 Budget Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by council												
(a) Leave reserve	324,523	0	0	324,523	312,479	12,044	0	324,523	312,479	0	0	312,479
(b) Asset replacement, acquisition and development reserve	6,808,565	411,335	0	7,219,900	4,546,270	2,262,295	0	6,808,565	4,546,270	1,309,360	0	5,855,630
(c) Cultural centre reserve	289,480	0	0	289,480	182,448	107,032	0	289,480	182,448	0	0	182,448
(d) Strategic reserve	656,679	0	0	656,679	536,019	120,660	0	656,679	536,019	0	0	536,019
	8,079,247	411,335	0	8,490,582	5,577,216	2,502,031	0	8,079,247	5,577,216	1,309,360	0	6,886,576

(b) Reserve Accounts - Purposes

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

Reserve name	Anticipated date of use	Purpose of the reserve
(a) Leave reserve	Ongoing	To provide for the payment of employee entitlements.
(b) Asset replacement, acquisition and development reserve	Ongoing	To provide and replace the necessary equipment, furniture, plant, buildings and infrastructure comprising of roads, drains, footpaths and recreational reserves.
(c) Cultural centre reserve	Ongoing	To provide for the successful operation of the Cultural Centre as provided in clause 8.21 of the management deed between the Shire of Ngaanyatjarraku, Warburton Community Incorporated and the Ngaanyatjarra Council (Aboriginal Corporation), transfers to the reserve representing surplus funds from the day to day operations of the Cultural Centre after deducting costs incurred by the Shire.
(d) Strategic reserve	Ongoing	To provide for the reduction of financial risk of unanticipated events in the occurrence of a natural disaster. To provide for strategic actions in support of identified activities that cannot be funded in the one budget period. To provide for the capacity to take-up unanticipated strategic opportunities.

9. REVENUE RECOGNITION

MATERIAL ACCOUNTING POLICIES

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

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

SHIRE OF NGAANYATJARRAKU
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

10. PROGRAM INFORMATION

(a) Key Terms and Definitions - Reporting Programs

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

OBJECTIVE

ACTIVITIES

Governance

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

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

General purpose funding

To collect revenue to allow for the provision of services.

Rates, general purpose government grants and interest revenue.

Law, order, public safety

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

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

Health

To provide an operational framework for environmental and community health.

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

Education and welfare

To provide services to children and youth.

Nil.

Housing

To provide and maintain staff housing.

Provision and maintenance of staff housing.

Community amenities

To provide services required by the community.

Rubbish collection services, litter control; Warburton.

Recreation and culture

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

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

Transport

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

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

Economic services

To help promote the Shire and its economic well being.

Tourism and area promotion and building control.

Other property and services

To monitor and control council's overheads operating accounts.

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

SHIRE OF NGAANYATJARRAKU
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

10 PROGRAM INFORMATION (Continued)

(b) Income and expenses

Income excluding grants, subsidies and contributions

	2023/24 Budget	2022/23 Actual	2022/23 Budget
	\$	\$	\$
Governance	18,053	45,721	750
General purpose funding	840,095	758,366	456,838
Law, order, public safety	10,500	465	440
Health	270	100	270
Education and welfare	140,920	140,232	102,000
Housing	150,000	151,471	150,000
Community amenities	32,659	31,728	31,520
Recreation and culture	236,770	270,928	228,000
Transport	0	39,619	5,000
Economic services	51,489	391,266	3,450
	1,480,756	1,829,896	978,268

Grants, subsidies and contributions

Governance	0	0	2,000
General purpose funding	0	5,181,324	1,343,932
Recreation and culture	55,000	64,052	59,957
Transport	1,150,138	3,196,388	2,447,656
	1,205,138	8,441,764	3,853,545

Capital grants, subsidies and contributions

Transport	3,585,181	3,569,602	3,684,173
	3,585,181	3,569,602	3,684,173

Total Income

6,271,075 13,841,262 8,515,986

Expenses

Governance	(155,748)	(192,324)	(136,719)
General purpose funding	(150)	(9)	(150)
Law, order, public safety	(48,601)	(12,208)	(29,311)
Health	(187,770)	(188,356)	(153,842)
Education and welfare	(77,070)	(65,653)	(66,307)
Housing	(423,039)	(497,262)	(511,136)
Community amenities	(465,147)	(224,282)	(442,625)
Recreation and culture	(738,095)	(587,914)	(762,712)
Transport	(5,173,128)	(4,545,710)	(5,363,147)
Economic services	(193,543)	(99,061)	(165,871)
Total expenses	(7,462,291)	(6,412,779)	(7,631,820)

Net result for the period

(1,191,216) 7,428,483 884,166

SHIRE OF NGAANYATJARRAKU
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

11. OTHER INFORMATION

The net result includes as revenues

(a) Interest earnings

Investments			
- Reserve accounts	230,000	214,966	158,405
- Other funds	140,000	136,381	60,190
Other interest revenue	250	242	150
	370,250	351,589	218,745

* The Shire has resolved to charge interest under section 6.13 for the late payment of any amount of money at 5%.

(b) Other revenue

Reimbursements and recoveries	12,770	52,907	940
	12,770	52,907	940

The net result includes as expenses

(c) Auditors remuneration

Audit services	24,100	24,100	24,100
Other services	7,900	1,500	7,900
	32,000	25,600	32,000

SHIRE OF NGAANYATJARRAKU
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

12. ELECTED MEMBERS REMUNERATION

	2023/24 Budget	2022/23 Actual	2022/23 Budget
	\$	\$	\$
Elected member 1			
President's allowance	6,000	6,000	6,000
Meeting attendance fees	6,110	5,240	7,120
Travel and accommodation expenses	1,500	0	1,000
	13,610	11,240	14,120
Elected member 2			
Deputy President's allowance	1,500	1,500	1,500
Meeting attendance fees	3,250	2,260	3,480
Travel and accommodation expenses	750	2,893	500
	5,500	6,653	5,480
Elected member 3			
Meeting attendance fees	3,250	2,620	3,480
Travel and accommodation expenses	750	0	500
	4,000	2,620	3,980
Elected member 4			
Meeting attendance fees	3,250	2,620	3,480
Travel and accommodation expenses	750	0	500
	4,000	2,620	3,980
Elected member 5			
Meeting attendance fees	3,250	2,620	3,480
Travel and accommodation expenses	750	0	500
	4,000	2,620	3,980
Elected member 6			
Meeting attendance fees	0	1,900	3,480
Travel and accommodation expenses	0	0	500
	0	1,900	3,980
Elected member 7			
Meeting attendance fees	0	2,860	3,480
Travel and accommodation expenses	0	0	500
	0	2,860	3,980
Total Elected Member Remuneration	31,110	30,513	39,500
President's allowance	6,000	6,000	6,000
Deputy President's allowance	1,500	1,500	1,500
Meeting attendance fees	19,110	20,120	28,000
Travel and accommodation expenses	4,500	2,893	4,000
	31,110	30,513	39,500

SHIRE OF NGAANYATJARRAKU
 NOTES TO AND FORMING PART OF THE BUDGET
 FOR THE YEAR ENDED 30 JUNE 2024

13. FEES AND CHARGES

	2023/24 Budget	2022/23 Actual	2022/23 Budget
	\$	\$	\$
By Program:			
Governance	250	120	250
Health	270	100	270
Education and welfare	140,920	140,232	102,000
Housing	150,000	151,120	150,000
Community amenities	32,659	31,728	31,520
Recreation and culture	210,000	264,538	228,000
Transport	51,419	391,166	3,450
	585,518	979,004	515,490

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


Operations Report – July/August 2023

Status	Subject	Action Taken
Ongoing	Compliance	<p>Electrical testing and tagging of Shire supplied appliances:</p> <p>Completed</p> <ul style="list-style-type: none"> • 158 Ninth Street, Warburton • 367 Ninth Street, Warburton • Kapi Café • 97 Fifth Street, Warburton • 255B Motel Street, Warburton <p>Action: Operations Team to continue progressively testing Shire supplied electrical appliances in all Shire owned/managed properties.</p>
Ongoing	Fleet and Vehicle Management	<p>Vehicles Serviced Nil</p> <p>Vehicles Repaired Combination Trailer Rego: 1TYX 247 Replace break-away control unit and wiring repairs.</p> <p>Ford Ranger Rego: 1HTZ 233 (Operations Vehicle) Reversing camera installed</p> <p>New Fleet/Vehicles Landcruiser GX300 Rego: 1HXJ 715 (CEO/Warburton pool vehicle) Taken delivery in August 2023. Aftermarket items specific to Shire requirements being installed by Goldfields Off Road in Kalgoorlie. Vehicle to replace current CEO/Warburton pool vehicle.</p> <p>Skid Steer Plant Trailer Rego: 1TZA 980 Taken delivery in July 2023.</p> <p>Action: Fleet utilisation to be monitored to ensure all vehicles are serviced within manufacturers recommended service intervals. Ad-hoc repairs to be undertaken as necessary.</p>
Ongoing	Property Maintenance	<p>Warburton Playgroup Clear toilet blockage.</p> <p>167 Fourth Street, Warburton Office #1: Internal cleaning.</p> <p>Office #12: Internal walls & ceiling – preparation and painting. Renew silicone in kitchen. Clean up and removal of rubbish.</p> <p>158 Ninth Street, Warburton Mowing and rubbish removal</p> <p>367 Ninth Street, Warburton Mowing and rubbish removal.</p> <p>Action: Operations Team to continue to undertake yard & building maintenance as required</p>
Ongoing	Roads	<p>Construction Works Papulankutja Road</p> <ul style="list-style-type: none"> • SLK 25.93 – 31.19 Completed upgrade work on 3/8/2023. 10.00 metres pavement. Approximately 200mm lift (compacted crushed rock mix). • SLK31.56 – 31.76 Completed on 3/8/2023. Floodway required additional works.

		<p>Mantamaru Road</p> <ul style="list-style-type: none"> SLK 09.78 – 10.64 Pavement failure repairs. Commenced 7/8/2023, anticipated completion 21/8/2023. 11.00 metres pavement. Approximately 200mm lift (compacted crushed rock mix). <p>Maintenance Works Road preservation works carried out by Breakaway:</p> <p>Irrunytju Road</p> <ul style="list-style-type: none"> SLK 65.00 – Completed on 2/8/2023. clearing over-growth on drains and batters. Shift changeover 3/8/2023. <p>Great Central Road</p> <ul style="list-style-type: none"> Mobilise to Great Central Road (GCR) – 4/8/2023. SLK 104.00 – 113.00 and 00 – 77.46. Commenced 5/8/2023 and completed 10/8/2023. Mobilise to GCR 7Km Camp Warburton SLK 121.45 to resume maintenance works eastbound. <p>Tjirrkarli Access Road</p> <ul style="list-style-type: none"> Mobilise to Tjirrkarli Access Road 11/8/2023. SLK 00 – 93. Works commenced 12/8/2023 and completed 18/8/2023.
Ongoing	Warburton Sport & Recreation	<p>Activities undertaken during reporting period:</p> <ul style="list-style-type: none"> 28/7/2023: Sand sledding 29/7/2023: Sand sledding and curried sausages evening meal 30/7/2023: Netball exercises at basketball courts and icy poles for kids 2/8/2023: Sand sledding 5/8/2023: Noodle lunch for kids 6/8/2023: Help set up for Hip Hop concert with IHHP, played bullfrog and kickball. Assist with sausage sizzle (organised by School), icy poles for kids, transporting kids. Multiple occasions doing home drop off – to encourage kids to go home and not participate in anti-social behaviour.
Ongoing	Warburton Waste Management	<p>Collection and disposal of general waste from all commercial, communal, and residential rubbish bins completed.</p> <p>Damaged waste bins swapped out at multiple residential properties with 'new' recycled 44-gallon drum waste bins.</p> <p>Non-commercial waste collection scheduled every Wednesday.</p> <p>Action: Operations Team to continue waste collection and disposal</p>

EHOBS Report August 2023

Date	Subject	Action Taken
Ongoing	General Food Premises Inspections	<p>All food premises must be able to provide evidence that their nominated Food Safety Supervisor (FSS) has completed the relevant training through a Registered Training Organisation (RTO) by the end of the year.</p> <p>Action - No advice received yet re training opportunities for remote establishments. EHO will contact each premises once the advice is received.</p>
Ongoing	Kanpa Community - Water Quality	<p>Drinking water source from town's bore sampled for chemical analyses safety as Kanpa not on NCAC's drinking water sampling program.</p> <p>Action: EHO to continue to monitor drinking water safety in Kanpa.</p>
Ongoing	Covid-19 Pandemic	<p>Restrictions remain removed except for particular locations (e.g. hospitals, special care facilities etc).</p> <p>Action: EHO to continue to monitor Covid-19 requirements.</p>
Ongoing	Community Water Sampling Results	<p>Ongoing sampling. Communities advised of various repeated Nitrate issues, circulated with the standard community consumption warnings.</p> <p>Recent testing has confirmed that fluoride concentration in the Tjukurla drinking water supply is again above the health guideline value. This means that the water supply is non-potable, and residents should not drink the tap water or use tap water for food preparation or infant formula.</p> <p>Action: EHO will discuss the intended upgrade of the water supply scheme to the Tjukurla community with the ACWS Water Quality Team. Action: The EHO will continue to monitor the quality and safety of the Shire's communities drinking water.</p>
Ongoing	Mosquito-Borne Diseases (MBDs)	<p>The Health Department continues to monitor incidences of MBD in the State and report on them. The EHO is also exploring the possibility of being included in the NT notification systems to monitor any movement of MBDs westerly towards the Lands. Any such movement would trigger <i>Fight the Bite</i> type education announcements in the communities.</p> <p>In the interim, the EHOBS continues to monitor the Territory's Health Bulletins and liaise with the entomologists at WA Health.</p> <p>Action: The EHO to continue to monitor incidents of MBD reported in proximity to the Shire.</p>
Ongoing	Building applications	<p>Various Oz Minerals applications have been received during the period. The Living Hub (Part A) applications include 8 applications currently being considered for approval. These include Kitchen, Dining Hall and Café, Admin Building, Rec Room and Entertainment Building and various sundry associated buildings.</p> <p>The Part B applications which are yet to be received will include a Sports Dome and Family facility.</p> <p>The remaining construction programme for West Musgrave is available upon request.</p>
Ongoing	Japanese Encephalitis Virus	<p>The Australian government Department of Health and Aged Care is continuing to monitor the unfolding situation in Australia concerning the Japanese encephalitis virus (JEV), to ensure a rapid and coordinated response to JEV.</p> <p>No coordinated action with WA Health is planned at the moment as surveillance and reporting continues to be monitored.</p> <p>Action: EHO continues to liaise with Health WA on the State Response and will report on any local actions.</p>

Information	Wastewater Overflow - Warburton	<p>WA Health reported an overflow from the Warburton Sewage pump station (part of the Aboriginal Communities Water Services (ACWS) program) on 10 August. Subsequently, Water Corporation (WC) advised that technicians and a wastewater dump truck had been mobilised to the community and once they attended, they were to have provided additional information to WC including confirmation of the wastewater overflow and actions taken to remedy it and render the affected area safe.</p> <p>.The EHO has been monitoring the spill and liaising with WC staff – the latest advice is that they were pursuing the RSP (NgS) for the above-mentioned incident information, which will be relayed to the EHOBs once received.</p> <p>The WC also confirmed that the cleanup was conducted in accordance with the WA Health Wastewater Overflow Notification and Reporting Procedure.</p> 
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Payment Listing July (2023-2024)					
Chq/EFT	Date	Name	Description	Invoice / Debit	Payment
EFT4923	07/07/2023	WARBURTON ROADHOUSE	Warburton Roadhouse payment for June 2023		5,465.81
JUNE 2023	01/06/2023	WARBURTON ROADHOUSE	Tyre repair for Shire Landcruiser 1HED882, Diesel for FAC Prado 1HFB600, Diesel for Shire Landcruiser 1HED882, Diesel for Shire rubbish truck 1GDT303, Opal Fuel for Linetrimmer, Supplies for Shire meeting room, Diesel for Shire Isuzu 1HMJ403, Diesel for Shire Landcruiser 1HRU759, Diesel for Shire Landcruiser 1HED881, Fortification of the fence at the rear unit Lot 255 Warburton, Diesel for Shire Ford Ranger 1HTZ233	5,465.81	
EFT4924	07/07/2023	MCLEODS	Professional legal advice		12,782.90
130573	29/06/2023	MCLEODS	Advice on employee part-time arrangements	6,490.00	
130469	29/06/2023	MCLEODS	Rating advice on leases	1,387.85	
130483	29/06/2023	MCLEODS	Draft response to DFES regarding comments on Shire BFB LL	520.45	
130548	29/06/2023	MCLEODS	Legal Advice on ability to Rate Miscellaneous Mine Licences	2,048.20	
130572	29/06/2023	MCLEODS	Minor advice staff matters & amend template contracts	2,336.40	
EFT4925	07/07/2023	Focus Networks	Agreement for monthly MPS devices June 2023		1,954.70
MPSD-13345	03/07/2023	Focus Networks	Agreement for monthly MPS devices June 2023	1,954.70	
EFT4926	07/07/2023	AUSTRALIA POST	Postage charges for June 2023		278.77
1012540706	03/07/2023	AUSTRALIA POST	Postage charges for June 2023	278.77	
EFT4927	07/07/2023	Market Creations Agency	PR and media services for June 2023		572.00
IS54-13	30/06/2023	Market Creations Agency	PR and media services for June 2023	572.00	
EFT4928	07/07/2023	NGAANYATJARRA Services (ELEC a/c)	Electricity account for May - June 2023		3,330.89
202307/12159	05/07/2023	NGAANYATJARRA Services (ELEC a/c)	Electricity account for May - June 2023	3,330.89	
EFT4929	07/07/2023	Bob Waddell & Associates Pty Ltd	Ad-hoc Rates support, Annual Valuation Roll Upload		660.00
3402	26/06/2023	Bob Waddell & Associates Pty Ltd	Ad-hoc Rates support, Annual Valuation Roll Upload	660.00	
EFT4930	07/07/2023	Ingot Hotel	Accommodation only for O/C 2 June 2023		150.00
28039	02/06/2023	Ingot Hotel	Accommodation only for O/C 2 June 2023	150.00	
EFT4931	07/07/2023	The Trustee for Integrated Human Resourcing Trust	HR support and 2 x seek ads June 2023		4,375.80
INV-2073	06/07/2023	The Trustee for Integrated Human Resourcing Trust	HR support and 2 x seek ads June 2023	4,375.80	
EFT4932	07/07/2023	BREAKAWAY C-/ KEY FACTORS	Hire of plant and equipment		59,412.27
2440	30/06/2023	BREAKAWAY C-/ KEY FACTORS	Hire of graders for the formation and improvement of the Irrunytju Road	8,378.70	
2441	30/06/2023	BREAKAWAY C-/ KEY FACTORS	Hire of plant and equipment for construction work on the Papulankutja Road	51,033.57	
EFT4933	07/07/2023	DESERT INN HOTEL	Accommodation for GMO 21 June 2023		120.00
6268	28/06/2023	DESERT INN HOTEL	Accommodation for GMO 21 June 2023	120.00	
EFT4934	07/07/2023	DEPT FOR PLANNING & INFRASTRUCTURE (DPI)	DoT agency payments 188645 - 188648		1,335.35
188645-188648	30/06/2023	DEPT FOR PLANNING & INFRASTRUCTURE (DPI)	DoT agency payments 188645 - 188648	1,335.35	
EFT4935	11/07/2023	MILY (WARBURTON) STORE	Supplies		250.40
01-061845	13/06/2023	MILY (WARBURTON) STORE	Supplies as selected for Lot 255 (Front)	12.00	
01-061847	13/06/2023	MILY (WARBURTON) STORE	Supplies for Shire meeting room	80.00	
01-062139	14/06/2023	MILY (WARBURTON) STORE	Items for vehicle maintenance	17.90	
02-030206	20/06/2023	MILY (WARBURTON) STORE	Supplies for Shire meeting room	85.50	
01-063901	26/06/2023	MILY (WARBURTON) STORE	1 box of Almond milk	55.00	
EFT4936	11/07/2023	BUILDING AND CONSTRUCTION INDUSTRY TRAINING BOARD	Remittance of BCITF levies collected in 2022/23		1,317.66
INV-187558-L4J8Q5	07/07/2023	BUILDING AND CONSTRUCTION INDUSTRY TRAINING BOARD	Remittance of BCITF levies collected in 2022/23	1,317.66	
EFT4937	11/07/2023	Department of Mines, Industry Regulation and Safety	Building Services Levy remittance for 2022/23		52,649.74
2022/23	30/06/2023	Department of Mines, Industry Regulation and Safety	Building Services Levy remittance for 2022/23	52,649.74	
EFT4938	11/07/2023	KEVIN HANNAGAN	Taxi fare for CEO Perth airport to Ingot Hotel		24.74
KH250623	25/06/2023	KEVIN HANNAGAN	Taxi fare for CEO Perth airport to Ingot Hotel	24.74	
EFT4939	12/07/2023	JCE TRAILERS	SW3500E Aluminium Loader Series Plant Trailer		18,567.95
00004865	22/06/2023	JCE TRAILERS	SW3500E Aluminium Loader Series Plant Trailer	18,567.95	
EFT4940	14/07/2023	IT Vision User Group Inc	Subscription to user group 23/24		770.00
00000919	10/07/2023	IT Vision User Group Inc	Subscription to user group 23/24	770.00	
EFT4941	14/07/2023	WARAKURNA ROADHOUSE	Diesel and tyre repair items 1HRU759		161.92
01-274550	04/07/2023	WARAKURNA ROADHOUSE	Diesel and tyre repair items 1HRU759	161.92	
EFT4942	14/07/2023	MILY (WARBURTON) STORE	Supplies		238.00
01-065509	07/07/2023	MILY (WARBURTON) STORE	Tarpaulins for the storage compound	238.00	
EFT4943	14/07/2023	Focus Networks	Agreement monthly SaaS for July 2023		2,784.36
SAAS-13370	12/07/2023	Focus Networks	Agreement monthly SaaS for July 2023	2,784.36	
EFT4944	14/07/2023	LASSETERS - THE TRUSTEE FOR ALICE SPRINGS CASINO OPERATIONS TRUST	Accommodation for O/C in Alice Springs 3 July 2023		239.20
145308	03/07/2023	LASSETERS - THE TRUSTEE FOR ALICE SPRINGS CASINO OPERATIONS TRUST	Accommodation for O/C in Alice Springs 3 July 2023	239.20	
EFT4945	14/07/2023	Stephen Latham	Taxi fare for O/M Alice Springs Hotel to airport		41.06
SLO40723	04/07/2023	Stephen Latham	Taxi fare for O/M Alice Springs Hotel to airport	41.06	
EFT4946	14/07/2023	BREAKAWAY C-/ KEY FACTORS	Hire of plant and equipment		100,088.78
2444	06/07/2023	BREAKAWAY C-/ KEY FACTORS	Hire of plant and equipment for the construction work on the Papulankutja Road	74,527.77	
2443	06/07/2023	BREAKAWAY C-/ KEY FACTORS	Hire of graders for the formation and improvement of the Irrunytju Road	25,561.01	
EFT4947	14/07/2023	AUSTRALIAN COMMUNICATIONS AUTHORITY	Radio re-broadcast fee for Warburton and Blackstone		450.00
503387885	25/05/2023	AUSTRALIAN COMMUNICATIONS AUTHORITY	Radio re-broadcast fee for Warburton and Blackstone	450.00	
EFT4948	14/07/2023	IT VISION AUSTRALIA PTY LTD	SynergySoft annual renewal and 8 licenses		31,428.40
38650	01/07/2023	IT VISION AUSTRALIA PTY LTD	SynergySoft annual renewal and 8 licenses	31,428.40	
EFT4949	14/07/2023	AUSTRALIA'S GOLDEN OUTBACK	Silver subscription for 2023/24		185.00
SUB00000010	09/06/2023	AUSTRALIA'S GOLDEN OUTBACK	Silver subscription for 2023/24	185.00	
EFT4950	14/07/2023	Marketforce	Advertisements in The West Australian June 2023		335.88
41586	01/06/2023	Marketforce	Early settlement discount for invoice 47555		156.51
48317	26/06/2023	Marketforce	Tender West Australian 17 June 2023	516.25	
41769	03/07/2023	Marketforce	Early settlement discount on invoice 47928		23.86

EFT4951	14/07/2023	MOORE AUSTRALIA (WA) Pty Ltd	Compilation of the statement of financial activity and report to CEO as at 31 May 2023		2,530.00
430668	30/06/2023	MOORE AUSTRALIA (WA) Pty Ltd	Compilation of the statement of financial activity and report to CEO as at 31 May 2023	2,530.00	
EFT4952	19/07/2023	NATS	Freight		138.50
P53551SN	14/07/2023	NATS	Freight from Metrocount - NATS to Warburton	38.50	
P53610SN	14/07/2023	NATS	Freight for Shire stationery order from NATS to Warburton	100.00	
EFT4953	19/07/2023	WARAKURNA ROADHOUSE	Diesel		414.30
01-275482	14/07/2023	WARAKURNA ROADHOUSE	Diesel for Shire Isuzu 1HMJ403	131.90	
02-194662	15/07/2023	WARAKURNA ROADHOUSE	Diesel for Shire Landcruiser 1HRU759	122.02	
02-194855	17/07/2023	WARAKURNA ROADHOUSE	Diesel for Shire Landcruiser 1HED882	160.38	
EFT4954	19/07/2023	OneMusic Australia	Music for Councils Subscription 1 July 2023 - 30 June 2024		364.00
369406	04/07/2023	OneMusic Australia	Music for Councils Subscription 1 July 2023 - 30 June 2024	364.00	
EFT4955	19/07/2023	BREAKAWAY C-/ KEY FACTORS	Hire of plant and equipment		118,892.78
2447	14/07/2023	BREAKAWAY C-/ KEY FACTORS	Hire of plant and equipment for construction work on the Papulankutja Road	83,746.39	
2446	14/07/2023	BREAKAWAY C-/ KEY FACTORS	Hire of graders for the formation and improvement of the Tjukurla Road	35,146.39	
EFT4956	19/07/2023	LGIS	LGIS 2023/24 Insurance premium payment Instalment 1		107,849.31
100-155155-01	04/07/2023	LGIS	LGIS 2023/24 Insurance premium payment Instalment 1	107,849.31	
EFT4957	19/07/2023	LGIS BROKING	Marine Cargo insurance renewal for 2023/24		597.72
062-214398	04/07/2023	LGIS BROKING	Marine Cargo insurance renewal for 2023/24	597.72	
EFT4958	21/07/2023	WARAKURNA ROADHOUSE	Diesel for Shire Landcruiser 1HRU759		96.38
02-194963	18/07/2023	WARAKURNA ROADHOUSE	Diesel for Shire Landcruiser 1HRU759	96.38	
EFT4959	21/07/2023	MILY (WARBURTON) STORE	Plastic storage container for 1HRU759		12.00
01-066501	14/07/2023	MILY (WARBURTON) STORE	Plastic storage container for 1HRU759	12.00	
EFT4960	21/07/2023	Focus Networks	Postage on Computer from Focus to K Hannagan		76.39
INV-8470	19/07/2023	Focus Networks	Postage on Computer from Focus to K Hannagan	76.39	
EFT4961	21/07/2023	Samantha Richardson	Reimbursement for private travel A/C 2023/23 as per TRP		780.54
SR150623	15/06/2023	Samantha Richardson	Reimbursement for private travel A/C 2023/23 as per TRP	780.54	
EFT4962	21/07/2023	BREAKAWAY C-/ KEY FACTORS	Hire of plant and equipment		152,753.76
2451	20/07/2023	BREAKAWAY C-/ KEY FACTORS	Hire of plant and equipment for construction work on the Papulankutja Road	108,022.00	
2450	20/07/2023	BREAKAWAY C-/ KEY FACTORS	Hire of graders for the formation and improvement of the Tjukurla Access Road	44,731.76	
EFT4963	21/07/2023	MICROCOM PTY LTD T/A MetroCount	MetroCount traffic monitoring equipment		22,621.50
INV031967	29/06/2023	MICROCOM PTY LTD T/A MetroCount	MetroCount traffic monitoring equipment	22,621.50	
EFT4964	21/07/2023	STAPLES AUSTRALIA (WINC)	Stationery order for Shire office		491.15
9042893263	11/07/2023	STAPLES AUSTRALIA (WINC)	Stationery order for Shire office	491.15	
EFT4965	21/07/2023	CHARTAIR PTY LTD	Flight for O/M Alice Springs to Warburton 4 July 2023		355.50
T616450	16/07/2023	CHARTAIR PTY LTD	Flight for O/M Alice Springs to Warburton 4 July 2023	355.50	
EFT4966	21/07/2023	NGAANYATJARRA COUNCIL REGIONAL HOUSING PROGRAM - Repairs & Maintenance	Replace security screen at Lot 255 (rear unit) Warburton		2,064.35
33770	19/07/2023	NGAANYATJARRA COUNCIL REGIONAL HOUSING PROGRAM - Repairs & Maintenance	Replace security screen at Lot 255 (rear unit) Warburton	2,064.35	
EFT4967	26/07/2023	DAMIAN MCLEAN	OCM fee for July 2023		480.00
DM260723	26/07/2023	DAMIAN MCLEAN	OCM fee for July 2023	480.00	
EFT4968	26/07/2023	Julie Porter	OCM fee for July 2023		240.00
JP260723	26/07/2023	Julie Porter	OCM fee for July 2023	240.00	
EFT4969	26/07/2023	PRESTON THOMAS	OCM fee for July 2023		240.00
PT260723	26/07/2023	PRESTON THOMAS	OCM fee for July 2023	240.00	
EFT4970	26/07/2023	JOYLENE FRAZER	OCM fee for July 2023		240.00
JF260723	26/07/2023	JOYLENE FRAZER	OCM fee for July 2023	240.00	
EFT4971	26/07/2023	ANDREW JONES	OCM fee for July 2023		240.00
AJ260723	26/07/2023	ANDREW JONES	OCM fee for July 2023	240.00	
EFT4972	26/07/2023	DEBRA FRAZER	OCM fee for July 2023		240.00
DF260723	26/07/2023	DEBRA FRAZER	OCM fee for July 2023	240.00	
EFT4973	28/07/2023	IRRUNYTJU STORE	Diesel for Shire Landcruiser 1HRU759		140.25
01-350026	25/07/2023	IRRUNYTJU STORE	Diesel for Shire Landcruiser 1HRU759	140.25	
EFT4974	28/07/2023	LOCAL HEALTH AUTHORITIES ANALYTICAL COMMITTEE	Analytical services 2022/23		509.30
MA2023 094	14/07/2023	LOCAL HEALTH AUTHORITIES ANALYTICAL COMMITTEE	Analytical services 2022/23	509.30	
EFT4975	28/07/2023	T&S Mobile Mechanical Services Pty Ltd	Repairs to Emergency response trailer 1TIB208		5,420.11
00011744	14/07/2023	T&S Mobile Mechanical Services Pty Ltd	Repairs to Emergency response trailer 1TIB208	5,420.11	
EFT4976	28/07/2023	Ingot Hotel	Accommodation only for CEO and F/M 23 July 2023		300.00
30506	23/07/2023	Ingot Hotel	Accommodation only for CEO Perth 23 July 2023	150.00	
30507	23/07/2023	Ingot Hotel	Accommodation only for F/M Perth 23 July 2023	150.00	
EFT4977	28/07/2023	BREAKAWAY C-/ KEY FACTORS	Hire of plant and equipment		161,010.09
2454	28/07/2023	BREAKAWAY C-/ KEY FACTORS	Hire of graders for the formation and improvement of the Tjukurla Access Road	41,536.64	
2455	28/07/2023	BREAKAWAY C-/ KEY FACTORS	Hire of plant and equipment for construction work on the Papulankutja Road	119,473.45	
EFT4978	28/07/2023	WESTERN AUSTRALIAN LOCAL GOVERNMENT ASSOCIATION	2023/24 Subscription Services		23,761.13
SI-006055	25/07/2023	WESTERN AUSTRALIAN LOCAL GOVERNMENT ASSOCIATION	2023/24 Subscription Services	23,761.13	
EFT4979	28/07/2023	CHARTAIR PTY LTD	Flights for M/O ASP to Warburton return 18 - 28 July 2023		711.00
T616524	18/07/2023	CHARTAIR PTY LTD	Flights for M/O ASP to Warburton return 18 - 28 July 2023	711.00	
EFT4980	28/07/2023	NGAANYATJARRA COUNCIL REGIONAL HOUSING PROGRAM - Repairs & Maintenance	Repairs and Maintenance		384.87
33813	26/07/2023	NGAANYATJARRA COUNCIL REGIONAL HOUSING PROGRAM - Repairs & Maintenance	Drawer handles for unit 12 CRC	44.55	

33814	26/07/2023	NGAANYATJARRA COUNCIL REGIONAL HOUSING PROGRAM - Repairs & Maintenance	2 x flourescent tubes for server room	10.32	
33817	26/07/2023	NGAANYATJARRA COUNCIL REGIONAL HOUSING PROGRAM - Repairs & Maintenance	Emergency plumbing repairs to Lot 255 (front unit)	330.00	
EFT4981	28/07/2023	thinkproject Australia Pty Ltd	Rental of pocket RAMM software for the period 1/7/2023 - 30/6/2024		10,461.62
RSL-19812	01/07/2023	thinkproject Australia Pty Ltd	Rental of pocket RAMM software for the period 1/7/2023 - 30/6/2024	10,461.62	
DD2716.1	03/07/2023	WESTPAC BANK	Transaction and Bank fees for June 2023		83.00
BF030723	03/07/2023	WESTPAC BANK	Bank fee for June 2023	77.00	
TF030723	03/07/2023	WESTPAC BANK	Transaction fee for June 2023	6.00	
DD2716.2	03/07/2023	COMMONWEALTH BANK OF AUSTRALIA	CBA eftpos merchant fee June 2023		36.71
CBA030723	03/07/2023	COMMONWEALTH BANK OF AUSTRALIA	CBA eftpos merchant fee June 2023	36.71	
DD2717.1	03/07/2023	PIVOTEL SATELLITE PTY LTD	Satellite phone and tracker charges for June 2023		469.00
3616871	15/06/2023	PIVOTEL SATELLITE PTY LTD	Satellite phone and tracker charges for June 2023	469.00	
PAY	05/07/2023	Payroll Direct Debit Of Net Pays	Payroll Direct Debit Of Net Pays	140,843.83	140,843.83
DD2719.1	05/07/2023	Aware Super	Payroll deductions		7,149.81
SUPER	05/07/2023	Aware Super	Superannuation contributions	7,041.03	
DEDUCTION	05/07/2023	Aware Super	Superannuation contributions	108.78	
DD2719.2	05/07/2023	VISION SUPER	Superannuation contributions		960.82
SUPER	05/07/2023	VISION SUPER	Superannuation contributions	960.82	
DD2719.3	05/07/2023	MLC Superannuation	Superannuation contributions		329.52
SUPER	05/07/2023	MLC Superannuation	Superannuation contributions	329.52	
DD2719.4	05/07/2023	THE TRUSTEE FOR IOOF PORTFOLIO SERVICE SUPERANNUATION FUND	Superannuation contributions		747.49
SUPER	05/07/2023	THE TRUSTEE FOR IOOF PORTFOLIO SERVICE SUPERANNUATION FUND	Superannuation contributions	747.49	
DD2719.5	05/07/2023	HOST PLUS	Superannuation contributions		781.06
SUPER	05/07/2023	HOST PLUS	Superannuation contributions	781.06	
DD2719.6	05/07/2023	CBUS SUPERANNUATION	Superannuation contributions		627.00
SUPER	05/07/2023	CBUS SUPERANNUATION	Superannuation contributions	627.00	
DD2719.7	05/07/2023	Brighter Super	Superannuation contributions		144.84
SUPER	05/07/2023	Brighter Super	Superannuation contributions	144.84	
DD2728.1	12/07/2023	Telstra Limited	Telstra landline account payment June 2023		892.00
K742456511-5	27/06/2023	Telstra Limited	Telstra landline account payment June 2023	892.00	
DD2728.2	18/07/2023	Telstra Limited	Telstra mobile payment June 2023		331.94
9900000035117	18/06/2023	Telstra Limited	Telstra mobile payment June 2023	331.94	
DD2732.1	13/07/2023	CEO Westpac Credit Card	CEO Westpac Mastercard payment June 2023		799.34
CEO130723	13/07/2023	CEO Westpac Credit Card	WA News month subscription, Membership renewal AICD until 31 July 2024, Meal for CEO Perth 25 June 2023, Supplies for CEO Laverton 26 June 2023, Bank fees	799.34	
DD2732.2	13/07/2023	DCEO Westpac Credit Card	DCEO Westpac Mastercard payment June 2023		10.00
DCEO130723	13/07/2023	DCEO Westpac Credit Card	Bank fees	10.00	
DD2732.3	13/07/2023	DGC Westpac Credit Card	DGC Westpac Mastercard payment June 2023		10.00
DGC130723	13/07/2023	DGC Westpac Credit Card	Bank fees	10.00	
DD2732.4	13/07/2023	OC Westpac Mastercard	OC Westpac Mastercard payment June 2023		804.20
OC130723	13/07/2023	OC Westpac Mastercard	Taxi fare for O/C Skippers to Hotel Perth 2 June 2023, Test and tag equipment for Shire office, Flight for O/C Adelaide to ASP 03 July 2023, Flight for O/C Perth to Adelaide 14 July 2023, Bank fees	804.20	
DD2732.5	13/07/2023	FAC Westpac Credit Card	FAC Westpac Mastercard payment June 2023		523.00
FAC130723	13/07/2023	FAC Westpac Credit Card	Internet charge for CEO/GMO residence June 2023, Internet charge for Shire office June 2023, Bank fees	523.00	
DD2732.6	13/07/2023	GMO Westpac Credit Card	GMO Westpac Mastercard payment June 2023		1,798.46
GMO130723	13/07/2023	GMO Westpac Credit Card	Accommodation for Shire Deputy President ALGA conference Canberra 10 - 16 June 2023, Flight for GMO Perth to Adelaide 1 July 2023, Uber fare for GMO home to Adelaide airport 19 June 2023, Diesel for Shire Ford Ranger 1HTZ233, Manchester for CEO residence, Accommodation for GMO Kalgoorlie 20 June 2023, Accessories for Ford Ranger 1HTZ233, Flights for CEO and FM Perth to Laverton return 24 - 28 July 2023 (partial credit from previous unused flights), Credit card fee, Final component of GMO credit card top-up of \$5000 on May 2 2023, Fire extinguishers for Shire rubbish truck 1GDT303	1,798.46	
DD2733.1	31/07/2023	SHIRE OF NGAANYATJARRAKU	Shire fleet registration renewal for 2023/24		5,313.65
B9564-23/24	17/07/2023	SHIRE OF NGAANYATJARRAKU	Shire fleet registration renewal for 2023/24	5,313.65	
PAY	19/07/2023	Payroll Direct Debit Of Net Pays	Payroll Direct Debit Of Net Pays	37,985.36	37,985.36
DD2737.1	19/07/2023	Aware Super	Superannuation contributions		2,436.31
SUPER	19/07/2023	Aware Super	Superannuation contributions	2,327.53	
DEDUCTION	19/07/2023	Aware Super	Superannuation contributions	108.78	
DD2737.2	19/07/2023	MLC Superannuation	Superannuation contributions		329.52
SUPER	19/07/2023	MLC Superannuation	Superannuation contributions	329.52	
DD2737.3	19/07/2023	THE TRUSTEE FOR IOOF PORTFOLIO SERVICE SUPERANNUATION FUND	Superannuation contributions		526.49
SUPER	19/07/2023	THE TRUSTEE FOR IOOF PORTFOLIO SERVICE SUPERANNUATION FUND	Superannuation contributions	526.49	
DD2737.4	19/07/2023	HOST PLUS	Superannuation contributions		913.54
SUPER	19/07/2023	HOST PLUS	Superannuation contributions	913.54	
DD2737.5	19/07/2023	CBUS SUPERANNUATION	Superannuation contributions		627.00
SUPER	19/07/2023	CBUS SUPERANNUATION	Superannuation contributions	627.00	
DD2737.6	19/07/2023	Brighter Super	Superannuation contributions		724.19
SUPER	19/07/2023	Brighter Super	Superannuation contributions	724.19	
TOTALS				1,120,766.58	1,120,766.58

SHIRE OF NGAANYATJARRAKU
CASH POSITION AS AT 31 JULY 2023

INVESTMENTS							
Amount	Term	Credit Rating S&P	Institution	Interest Rate	Maturity Date	Interest	Total Cash on Maturity
\$ 515,012.96	5 months 21 days	AA-	Westpac Bank	5.33%	19-Dec-23	\$ 13,085.84	\$ 528,098.80
\$ 1,000,000.00	5 months	AA-	Westpac Bank	5.33%	21-Dec-23	\$ 22,342.19	\$ 1,022,342.19
\$ 1,000,000.00	6 months	AA-	Commonwealth Bank	5.07%	25-Jan-24	\$ 25,280.55	\$ 1,025,280.55
\$ 1,000,000.00	7 months	AA-	Westpac Bank	5.44%	21-Feb-24	\$ 32,043.84	\$ 1,032,043.84
\$ 1,000,000.00	8 months	AA-	Commonwealth Bank	5.15%	27-Mar-24	\$ 34,427.40	\$ 1,034,427.40
\$ 1,000,000.00	9 months	AA-	Westpac Bank	5.52%	21-Apr-24	\$41,589.04	\$ 1,041,589.04
\$ 1,000,000.00	11 months	AA-	Westpac Bank	5.57%	21-Jun-24	\$ 51,274.52	\$ 1,051,274.52
\$ 6,515,012.96						\$ 220,043.38	\$ 6,735,056.34

CASH AT BANK		
Account Name	Amount	Interest
WESTPAC BUSINESS ONE ACCOUNT	\$ 6,104,315.83	0% interest
WESTPAC 31 DAY NOTICE ACCOUNT	\$ 1,267,503.50	4.35 - funds on hold and 2.35% on notice
Total Cash at Bank	\$ 7,371,819.33	

TOTAL CASH & INVESTMENTS **\$ 13,886,832.29**

