



Shire of **Ngaanyatjaraku**
ON A JOURNEY

ATTACHMENTS

**Ordinary Council Meeting
27 November 2024**

Attachments

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Attachment 10.1 Payment by Employees via Purchasing Cards – 27 September to 27 October 2024

Date	Description	Value	Card Id
27-Sep-24	Taxi	\$142.42	OM20241112-01
30-Sep-24	Starlink fittings and mounts for 3x vehicles	\$2,386.72	CEO20241012-01
2-Oct-24	Parking	\$30.38	CEO20241012-02
2-Oct-24	Qantas	\$641.01	CEO20241012-03
3-Oct-24	Qantas	\$444.86	CEO20241012-04
3-Oct-24	Qantas	\$396.17	CEO20241012-05
8-Oct-24	Qantas	\$1,320.07	CEO20241012-06
9-Oct-24	Accommodation	\$310.00	CEO20241012-07
10-Oct-24	Taxi	\$30.66	CEO20241012-08
10-Oct-24	Uber	\$48.34	CEO20241012-09
10-Oct-24	Uber	\$53.45	CEO20241012-10
14-Oct-24	Taxi	\$53.75	OM20241112-02
14-Oct-24	Taxi	\$142.42	OM20241112-03
15-Oct-24	Taxi	\$52.50	OM20241112-04
16-Oct-24	Starlink powerbanks for 2x vehicles	\$613.00	CEO20241012-11
17-Oct-24	Starlink monthly subscription	\$374.00	CEO20241012-12
21-Oct-24	Qantas	\$838.11	CEO20241012-13
21-Oct-24	Qantas	\$776.46	CEO20241012-14
21-Oct-24	Qantas	\$838.11	CEO20241012-15
21-Oct-24	Qantas	\$542.30	CEO20241012-16
21-Oct-24	Qantas	\$602.40	CEO20241012-17
21-Oct-24	Qantas	\$602.40	CEO20241012-18
22-Oct-24	Starlink monthly subscription	\$334.00	CEO20241012-19
22-Oct-24	Qantas	\$569.24	CEO20241012-20
23-Oct-24	Qantas	\$422.87	CEO20241012-21
23-Oct-24	Qantas	\$482.06	CEO20241012-22
23-Oct-24	Qantas	\$542.30	CEO20241012-23
24-Oct-24	Qantas	\$828.22	CEO20241012-24
25-Oct-24	Adobe	\$299.85	CEO20241012-25
27-Oct-24	Westpac card fee	\$10.00	OM20241112-05
27-Oct-24	Westpac card fee	\$10.00	CEO20241012-26
	Total	\$14,738.07	

Summary Check	OM expenses	\$3,645.39
	CEO expenses	\$11,092.68

\$14,738.07

Attachment 10.4 – Shire of Ngaanyatjarraku Council Meeting Dates 2025

Date	Location	Time
Wednesday, 26 February 2025	Council Chambers Tjulyuru Cultural and Civic Centre, Warburton Communit	1.00pm
Wednesday, 26 March 2025	Council Chambers Tjulyuru Cultural and Civic Centre, Warburton Community	1.00pm
Wednesday, 30 April 2025	Council Chambers Tjulyuru Cultural and Civic Centre, Warburton Community	1.00pm
Wednesday, 28 May 2025	Council Chambers Tjulyuru Cultural and Civic Centre, Warburton Community	1.00pm
Wednesday, 25 June 2025	Council Chambers Tjulyuru Cultural and Civic Centre, Warburton Community	1.00pm
Wednesday, 30 July 2025	Council Chambers Tjulyuru Cultural and Civic Centre, Warburton Community	1.00pm
Wednesday, 27 August 2025	Council Chambers Tjulyuru Cultural and Civic Centre, Warburton Community	1.00pm
Wednesday, 24 September 2025	Council Chambers Tjulyuru Cultural and Civic Centre, Warburton Community	1.00pm
Wednesday, 29 October 2025	Council Chambers Tjulyuru Cultural and Civic Centre, Warburton Community	1.00pm
Wednesday, 26 November 2025	Council Chambers Tjulyuru Cultural and Civic Centre, Warburton Community	1.00pm
Wednesday, 17 December 2025	Council Chambers Tjulyuru Cultural and Civic Centre, Warburton Community	1.00pm

Attachment 10.5 – Shire of Ngaanyatjarraku Review of Register of Delegations 2024/25

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Shire of **Ngaanyatjarraku**
ON A JOURNEY

Register of Delegations

2024/2025



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Delegation of Authority

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

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

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

Limitations

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

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

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

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

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

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

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

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

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

Example Delegation

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

1 Local Government Act 1995 Delegations

1.1 Delegations to CEO

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

1.1.2 Payment to Employees in Addition to Contract or Award

Function Performed	The Chief Executive Officer is delegated authority to make a payment to an employee, whose employment with the local government is finishing, an amount in addition to any amount to which the employee is entitled under a contract of employment or award relating to the employee.
Legislative Power	Local Government Act 1995: Section 5.50 (1a) - Power to make payment to an employee whose employment with the local government is finishing an amount in addition to any amount to which the employee is entitled under a contract of employment or award.
Power Originally Assigned to	Local Government
Power to Delegate	Local Government Act 1995: Section 5.42 - Delegation of some powers or duties to the Chief Executive Officer. Section 5.43 - Limitations on delegations to the Chief Executive Officer.
Power Delegated to	Chief Executive Officer
Conditions of Delegation	Payment may only be made where policy has been adopted by Local Government under section 5.50(1)(a) and in a manner consistent with such policy.
Power to Sub-Delegate	Local Government Act 1995: Section 5.44 – The Chief Executive Officer may delegate some powers and duties to other employees.
Power Sub-delegated to	The Chief Executive Officer has elected not to sub-delegate this role.
Conditions of Sub-delegation	Not applicable.

DELEGATION ADMINISTRATION

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

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

1.1.4 Power to Invest and Manage Investments

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

DELEGATION ADMINISTRATION

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

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

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

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

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

1.1.7 Disposing of Confiscated or Uncollected Goods

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

1.1.8 Close Thoroughfare to Vehicles

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

DELEGATION ADMINISTRATION

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

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

1.1.10 Obstructions on Thoroughfare

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

Power to Sub-Delegate	Local Government Act 1995: Section 5.44 – The Chief Executive Officer may delegate some powers and duties to other employees.
Power Sub-delegated to	Operations Manager / Works Manager
Conditions of Sub-delegation	Not applicable.
DELEGATION ADMINISTRATION	
1. Adopted 25 October 2017	4. Reviewed 29 June 2022
2. Reviewed 24 June 2020	5. Reviewed 25 October 2023
3. Reviewed 28 April 2021	6. Reviewed 30 November 2024

1.1.11 Gates Across Public Thoroughfare

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

DELEGATION ADMINISTRATION

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

1.1.12 Dangerous Excavations in or Near Public Thoroughfare

Function Performed	The Chief Executive Officer is delegated authority to: <ol style="list-style-type: none"> 1. Fill in or fence an excavation considered to be dangerous, or request the owner or occupier to fill in or fence the excavation, on land that adjoins a thoroughfare. 2. Grant permission, and impose conditions as thought fit, to make or make and leave an excavation of specified dimensions and in a specified way in a specified part of a public thoroughfare or on a specified part of land adjoining a public thoroughfare. 3. Renew permission and vary any condition imposed effective upon written notice to the person to whom permission was granted (reg. 11(8), ULP Reg]
Legislative Power	Local Government (Uniform Local Provisions) Regulations 1996: Regulation 11 - Dangerous excavation in or near public thoroughfare.
Power Originally Assigned to	Local Government
Power to Delegate	Local Government Act 1995: Section 5.42 - Delegation of some powers or duties to the Chief Executive Officer. Section 5.43 - Limitations on delegations to the Chief Executive Officer.
Power Delegated to	Chief Executive Officer
Conditions of Delegation	Permission must comply with regulation 11, Local Government (Uniform Local Provisions) Regulations 1996.
Power to Sub-Delegate	Local Government Act 1995: Section 5.44 – The Chief Executive Officer may delegate some powers and duties to other employees.
Power Sub-delegated to	Operations Manager / Works Manager
Conditions of Sub-delegation	Not applicable.
DELEGATION ADMINISTRATION	
1. Adopted 25 October 2017	4. Reviewed 29 June 2022
2. Reviewed 24 June 2020	5. Reviewed 25 October 2023
3. Reviewed 28 April 2021	6. Reviewed 30 November 2024

1.1.13 Crossing from Public Thoroughfare to Private Land or Private Thoroughfare

Function Performed	<p>The Chief Executive Officer is delegated authority to:</p> <ol style="list-style-type: none"> 1. Approve or refuse to approve, applications for the construction of a crossing giving access from a public thoroughfare to land or private thoroughfare serving land [reg. 12(1), ULP Reg]. 2. Give notice to an owner or occupier of land requiring the person to construct or repair a crossing [ULP reg. 13(1), ULP Reg]. 3. Construct or repair a crossing where the person fails to comply with a notice under reg. 13(1) and recover 50% of the cost of doing so as a debt due from the person [reg. 13(2), ULP Reg].
Legislative Power	<p>Local Government (Uniform Local Provisions) Regulations 1996:</p> <p>Regulation 12(1) - Authority to approve or refuse to approve applications for the construction of a crossing giving access from a public thoroughfare to land or private thoroughfare serving land.</p> <p>Regulation 13(1) - Authority to give notice to an owner or occupier of land requiring the person to construct or repair a crossing.</p> <p>Regulation 13(2) - Authority to construct or repair a crossing where the person fails to comply with a notice requiring them to construct or repair the crossing and recover 50% of the cost of doing so as a debt due from the person.</p>
Power Originally Assigned to	<p>Local Government</p>
Power to Delegate	<p>Local Government Act 1995:</p> <p>Section 5.42 - Delegation of some powers or duties to the Chief Executive Officer.</p> <p>Section 5.43 - Limitations on delegations to the Chief Executive Officer.</p>
Power Delegated to	<p>Chief Executive Officer</p>
Conditions of Delegation	<p>Actions under this Delegation must comply with procedural requirements detailed in the Local Government (Uniform Local Provisions) Regulations 1996.</p>
Power to Sub-Delegate	<p>Local Government Act 1995:</p> <p>Section 5.44 – The Chief Executive Officer may delegate some powers and duties to other employees.</p>
Power Sub-delegated to	<p>Operations Manager / Works Manager</p>

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

1.1.14 Private Works On, Over or Under Public Places

Function Performed	The Chief Executive Officer is delegated authority to: <ol style="list-style-type: none"> Grant permission or refuse permission to construct a specified thing on, over, or under a specified public thoroughfare or public place that is local government property [reg. 17(3), ULP Reg]. Impose conditions on permission [reg. 17(5), ULP Reg].
Legislative Power	Local Government (Uniform Local Provisions) Regulations 1996: Regulation 17 - Private works on, over, or under public places.
Power Originally Assigned to	Local Government
Power to Delegate	Local Government Act 1995: Section 5.42 - Delegation of some powers or duties to the Chief Executive Officer. Section 5.43 - Limitations on delegations to the Chief Executive Officer.
Power Delegated to	Chief Executive Officer
Conditions of Delegation	Permission must comply with regulation 17(4), Local Government (Uniform Local Provisions) Regulations 1996.
Power to Sub-Delegate	Local Government Act 1995: Section 5.44 – The Chief Executive Officer may delegate some powers and duties to other employees.
Power Sub-delegated to	Operations Manager / Works Manager
Conditions of Sub-delegation	Not applicable.

DELEGATION ADMINISTRATION

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

1.1.15 Power to Write Off Debts

Function Performed	The Chief Executive Officer is delegated authority to write off any amount of money, which is owed to the local government.
Legislative Power	Local Government Act 1995: Section 6.12(1) – Power to defer, grant discounts, waive or write off debts.
Power Originally Assigned to	Local Government
Power to Delegate	Local Government Act 1995: Section 5.42 - Delegation of some powers or duties to the Chief Executive Officer. Section 5.43 - Limitations on delegations to the Chief Executive Officer.
Power Delegated to	Chief Executive Officer
Conditions of Delegation	<ul style="list-style-type: none"> • Maximum amount that can be written off for any one debtor account is \$20.00. • Compliance with any Council policy, including but not limited to Financial Hardship (Rates Relief) policy.
Power to Sub-Delegate	Local Government Act 1995: Section 5.44 – The Chief Executive Officer may delegate some powers and duties to other employees.
Power Sub-delegated to	The Chief Executive Officer has elected not to sub-delegate this role.
Conditions of Sub-delegation	Not applicable.

DELEGATION ADMINISTRATION

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

1.1.16 Legal Representation Costs for an Elected Member or Employee

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

1.1.17 Determine Application for Rates Exemption

Function Performed	The Chief Executive Officer is delegated authority to consider applications for rates exemption.
Legislative Power	Local Government Act 1995: Section 6.26(2)(g) - Ratable land for charitable purposes.
Power Originally Assigned to	Local Government
Power to Delegate	Local Government Act 1995: Section 5.42 - Delegation of some powers or duties to the Chief Executive Officer. Section 5.43 - Limitations on delegations to the Chief Executive Officer.
Power Delegated to	Chief Executive Officer
Conditions of Delegation	Compliance with any Council policy, including but not limited to Rating Exemption policy.
Power to Sub-Delegate	Local Government Act 1995: Section 5.44 – The Chief Executive Officer may delegate some powers and duties to other employees.
Power Sub-delegated to	The Chief Executive Officer has elected not to sub-delegate this role.
Conditions of Sub-delegation	Not applicable.

DELEGATION ADMINISTRATION

1. Adopted 25 October 2017	4. Reviewed 29 June 2022
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3. Reviewed 28 April 2021	6. Reviewed 30 November 2024

1.1.18 Authorise Persons to Receive Complaints and Withdrawals of Complaints

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

1.1.19 Appointment of Acting CEO

Function Performed	The Chief Executive Officer is delegated authority to appoint an employee as Acting Chief Executive Officer.
Legislative Power	Local Government Act 1995: Section 5.36(1)(a) & (b) – A local government is to employ a person to be the Chief Executive Officer of local government and such other persons as the council believes are necessary to enable the functions of the local government and the functions of the council to be performed.
Power Originally Assigned to	Local Government
Power to Delegate	Local Government Act 1995: Section 5.42 - Delegation of some powers or duties to the Chief Executive Officer. Section 5.43 - Limitations on delegations to the Chief Executive Officer.
Power Delegated to	Chief Executive Officer
Conditions of Delegation	The exercise of delegated power must comply with Policy 3.2 Appointment of Acting CEO. (a)
Power to Sub-Delegate	Local Government Act 1995: Section 5.44 – The Chief Executive Officer may delegate some powers and duties to other employees.
Power Sub-delegated to	The Chief Executive Officer has elected not to sub-delegate this role.
Conditions of Sub-delegation	Not applicable.

DELEGATION ADMINISTRATION

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

2 Building Act 2011 Delegations

2.1 Delegations to CEO

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

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

2.1.2 Grant or Refuse a Demolition Permit

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

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

2.1.3 Grant of Occupancy Permit or Building Approval Certificate

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

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

2.1.4 Building Orders

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

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

2.1.5 Grant or Refuse Approval of Battery Powered Smoke Alarms

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

3 Food Act 2008 Delegations

3.1 Delegations to CEO

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

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

3.1.2 Registration of Food Businesses

Function Performed	The Chief Executive Officer is delegated authority to: 1. Consider applications and determine registration of a food business and grant the application with or without conditions or refuse the registration [s.110(1) and (5)]. 2. Vary the conditions of registration or cancel the registration of a food business [s.112].
Legislative Power	Food Act 2008: Section 110(1) and (5) - Registration of food business. Section 112 - Variation of conditions or cancellation of registration of food businesses.
Power Originally Assigned to	Enforcement Agency (Local Government)
Power to Delegate	Food Act 2008: Section 118(2)(b) - Local government (enforcement agency) may delegate a function conferred on it. Section 118 (3) - Delegation subject to conditions [s119] and guidelines adopted [s120].
Power Delegated to	Chief Executive Officer
Conditions of Delegation	Not applicable.
Power to Sub-Delegate	Food Act 2008: Section 118(4) Sub-delegation only permissible if expressly provided in regulations. Food Regulations 2009 do not provide for sub-delegation.
Power Sub-delegated to	Not applicable.
Conditions of Sub-delegation	Not applicable.
DELEGATION ADMINISTRATION	
1. Adopted 25 October 2017	4. Reviewed 29 June 2022
2. Reviewed 24 June 2020	5. Reviewed 25 October 2023
3. Reviewed 28 April 2021	6. Reviewed 30 November 2024

3.1.3 Appoint Authorised Officers and Designated Officers

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

DELEGATION ADMINISTRATION

1. Adopted 25 October 2017	4. Reviewed 29 June 2022
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Attachment 11.1 – Operations Report October/November 2024

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"> • 154 Motel Street, Warburton • 255A Motel Street, Warburton • 86 Twelfth Street, Wanarn • 167 Thirteenth 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 Isuzu Truck Rego: 1GDT303. Damaged mudguards replaced.</p> <p>New Fleet/Vehicles Rubbish Truck (Warburton Community) – Collection on Monday 11/11/2024.</p> <p>Rubbish Trailers (Blackstone & Warakurna Communities) - Quotes received from John Papas Trailers and Jakoma Custom Trailers. Liaison with relevant community members to occur to determine suitability for their requirements, prior to order placement with preferred supplier.</p> <p>Other Mechanical services provision in Warburton Community – Western Desert Mechanical have advised that they will be ceasing operations in Warburton soon. Discussions held with Major Motors regarding whether they have any remote servicing capability. Awaiting further advice from Major Motors.</p> <p>Action: Fleet utilisation being monitored to ensure all vehicles are serviced within manufacturers recommended service intervals. Ad-hoc repairs to be undertaken as necessary.</p>
Motel	Property Maintenance	<p>Warburton Playgroup</p> <ul style="list-style-type: none"> • Removal and disposal of food items and rubbish. • Gardening and yard maintenance. <p>Warburton Community Resource Centre Offices</p> <ul style="list-style-type: none"> • Preparation works for internal painting. <p>152 Motel Street, Warburton</p> <ul style="list-style-type: none"> • Gardening and yard maintenance. <p>154 Motel Street, Warburton</p> <ul style="list-style-type: none"> • Gardening and yard maintenance. • Rubbish removal. • Internal cleaning. • Bathroom upgrade completed. • Internal plumbing repairs. <p>255A Motel Street, Warburton</p> <ul style="list-style-type: none"> • Gardening and yard maintenance. • Heat pump hot water unit replaced.

		<p>153 Cultural Centre Street, Warburton</p> <ul style="list-style-type: none"> • Gardening and yard maintenance. • Plumbing repairs (underground pipework repaired) • Electrical repairs (emergency exit light replaced) <p>86 Twelfth Street, Wanarn</p> <ul style="list-style-type: none"> • Internal building maintenance <p>117A Amy Giles Street, Blackstone</p> <ul style="list-style-type: none"> • Internal building maintenance <p>Action: Operations Team to continue to undertake yard & building maintenance as required</p>
Ongoing	Roads	<p>Maintenance Works - Breakaway Earthmoving BHP Maintenance Crew</p> <ul style="list-style-type: none"> • Great Central Road - Maintenance grading of 560km on the GCR over the last month • Mantamaru - Maintenance grading of 52km on the Mantamaru Road over the last month. • 3 Days Inclement Weather <p>Shire Maintenance Crew</p> <ul style="list-style-type: none"> • Maintenance Grading this Month <ul style="list-style-type: none"> • Irrunytja Road – 90km • Papulankutja Road – 128.68km • Tjirrkarli Road – 59km • Wanarn Access Road - 3km • Tjukurla Road – 117km • Warakurna Access Road – 3km • GCR – 75km • Other Community Roads around 43 hours of grading within the last month.
Ongoing	Warburton Sport & Recreation	<p>Activities undertaken during reporting period:</p> <ul style="list-style-type: none"> • No information available for reporting period.
Ongoing	Warburton Waste Management	<p>Collection and disposal of general waste from all commercial, communal, and residential rubbish bins completed.</p> <p>Damaged waste bins swapped out at multiple residential properties with 'new' recycled 44-gallon drum waste bins.</p> <p>Non-commercial waste collection scheduled every Saturday.</p> <p>Quotes requested and received for purchase of new 240Litre Mobile Garbage Bins (MGB's) for Blackstone, Warakurna and Warburton communities. Order placed with recommended supplier.</p> <p>Action: Operations Team to continue waste collection and disposal</p>

Attachment 12.1 – Monthly Payments Listing - October 2024

Monthly Payment Listing October 2024				
Chq/EFT	Date	Name	Description	Payment
DD3130.1	01/10/2024	WESTPAC BANK	Westpac Merchant fee for September 2024	50.92
EFT5615	02/10/2024	BLACKSTONE ENTERPRISES (STORE)	Diesel for Shire Landcruiser 1HFB604	101.88
EFT5616	02/10/2024	Marsel Toska	Reimbursement to BMO for taxis August - September 2024	195.87
EFT5617	02/10/2024	BREAKAWAY C-/ KEY FACTORS	Hire of plant and equipment	299,025.33
EFT5618	02/10/2024	CHARTAIR PTY LTD	Flight for RC Warburton to Alice Springs 05/09/2024	368.00
EFT5619	03/10/2024	Ingot Hotel	Accommodation in Perth for OM 20/09/2024	157.00
EFT5620	03/10/2024	WESTERN DESERT MECHANICAL	service and repairs to PE045 Toyota skid steer loader	5,392.10
EFT5621	03/10/2024	QUEST PERTH ASCOT	Accommodation in Perth for OM 20/08/2024	193.00
EFT5622	03/10/2024	BREAKAWAY C-/ KEY FACTORS	Hire of plant and equipment	287,783.61
EFT5623	03/10/2024	Mercure Alice Springs Resort (Iris Stott Terrace Operations Pty Ltd Trading as)	Accommodation for BMO in Alice Springs 19/09/2024	190.00
EFT5624	03/10/2024	DESERT INN HOTEL	Accommodation for OM in Laverton 21/09/2024	160.00
DD3130.4	03/10/2024	COMMONWEALTH BANK OF AUSTRALIA	CBA Merchant fee for September 2024	16.50
DD3130.5	03/10/2024	Westpac Credit Card OM	Westpac - OM credit card topup by direct transfer 03/10/2024	2,000.00
PAY	09/10/2024	Payroll Direct Debit Of Net Pays	Payroll Direct Debit Of Net Pays	30,756.84
DD3114.1	09/10/2024	Aware Super	Superannuation contributions	1,260.94
DD3114.2	09/10/2024	HOST PLUS	Superannuation contributions	1,933.49
DD3114.3	09/10/2024	PANORAMA SUPER	Superannuation contributions	1,097.26
DD3114.4	09/10/2024	CBUS SUPERANNUATION	Superannuation contributions	842.74
DD3114.5	09/10/2024	Brighter Super	Superannuation contributions	703.57
DD3130.7	09/10/2024	Westpac Credit Card CEO	Westpac -CEO credit card top up by direct transfer 09/10/2024	4,000.00
EFT5625	10/10/2024	BREAKAWAY C-/ KEY FACTORS	Hire of plant and equipment	259,527.80
DD3130.6	10/10/2024	Telstra Limited	Telstra landline and mobile accounts	1,252.87
DD3117.3	14/10/2024	Westpac Credit Card CEO	Credit cards automatic direct debit	6,287.46
EFT5626	17/10/2024	BREAKAWAY C-/ KEY FACTORS	Hire of plant and equipment	298,680.62
EFT5627	18/10/2024	AUSTRALIAN TAXATION OFFICE	BAS return for September 2024	65,036.00
EFT5628	18/10/2024	NATS	Annual hire fee Kleenheat gas cylinders 04/10/2024 - 03/10/2025	363.79
EFT5629	18/10/2024	MILY (WARBURTON) STORE	Office supplies (water, milk, etc).	115.90

EFT5630	18/10/2024	JANET TURNER	Costs incurred for multi-media art exhibition "Who talks for my Country now?" held in Bydgosk	2,000.00
EFT5631	18/10/2024	QUEST INNALOO	Accommodation in Perth for OM 15/09/2024 - 19/09/2024	830.00
EFT5632	18/10/2024	Focus Networks	IT Services	9,616.25
EFT5633	18/10/2024	AUSTRALIA POST	Postage September 2024	25.90
EFT5634	18/10/2024	Eftsure Pty Ltd	Eftsure Software as a Service fee 01/10/2024 - 30/09/2025	6,029.96
EFT5635	18/10/2024	Ingot Hotel	Accommodation in Perth for RC 29/09/2024	157.00
EFT5636	18/10/2024	Vocus Pty Ltd	Shire Office internet 01/10/2024 - 31/10/2024	935.00
EFT5637	18/10/2024	WESTERN DESERT MECHANICAL	Service and repairs to 1HFB604 and 1GDT303	5,314.60
EFT5638	18/10/2024	BREAKAWAY C-/ KEY FACTORS	Hire of plant and equipment	42,844.34
EFT5639	18/10/2024	Mercure Alice Springs Resort (Iris Stott Terrace Operations Pty Ltd Trading as)	Accommodation for 4x staff during October 2024	624.80
EFT5640	18/10/2024	C.L BURSEY & T.R SARGENT (TERRY SARGENT AND ASSOCIATES)	Environmental Health external contractor September 2024	6,600.00
EFT5641	18/10/2024	UHY HAINES NORTON	Daily operational finance support September 2024	14,399.00
EFT5642	18/10/2024	MCLEODS LAWYERS PTY LTD	Legal fees	5,368.00
EFT5643	18/10/2024	KENNEDYS (AUSTRALASIA) PARTNERSHIP	Legal fees	2,959.35
EFT5644	18/10/2024	LGIS	LGIS 2024/2025 Insurance Premium - Instalment 2	92,267.55
EFT5645	18/10/2024	PIVOTEL SATELLITE PTY LTD	3x Inmarsat Isatphone handsets	3,128.00
EFT5646	18/10/2024	DEPARTMENT OF FIRE & EMERGENCY SERVICES	ESL Income Local Government 2024/25	1,442.00
EFT5647	18/10/2024	CHARTAIR PTY LTD	Flights for 4x employees Warburton to Alice Springs between 19/09/2024 - 27/09/2024	1,459.00
EFT5648	18/10/2024	AUSTRALIA'S GOLDEN OUTBACK	Silver subscription for 2024/2025	185.00
EFT5649	18/10/2024	CORE BUSINESS AUSTRALIA	Road Co-ordinator administrative assistance July to September 2024	4,262.50
EFT5651	23/10/2024	BREAKAWAY C-/ KEY FACTORS	Hire of plant and equipment	297,588.18
PAY	23/10/2024	Payroll Direct Debit Of Net Pays	Payroll Direct Debit Of Net Pays	29,249.84
DD3127.1	23/10/2024	Aware Super	Superannuation contributions	1,260.94
DD3127.2	23/10/2024	HOST PLUS	Superannuation contributions	1,905.73
DD3127.3	23/10/2024	PANORAMA SUPER	Superannuation contributions	1,097.26
DD3127.4	23/10/2024	CBUS SUPERANNUATION	Superannuation contributions	842.74
DD3127.5	23/10/2024	Brighter Super	Superannuation contributions	703.57
EFT5652	25/10/2024	BREAKAWAY C-/ KEY FACTORS	Hire of plant and equipment	4,284.43

DD3130.3	28/10/2024	COMMONWEALTH BANK OF AUSTRALIA	Commonwealth Bank Audit Fee	60.00
DD3130.8	28/10/2024	Navman Wireless Australia Pty Ltd	Satellite tracker and Sat Comm service fees 05/09/2024 - 04/10/2024	771.54
EFT5653	30/10/2024	DAMIAN MCLEAN	OCM FEE FOR 30/10/24	530.00
EFT5654	30/10/2024	Julie Porter	OCM FEE FOR 30/10/24	260.00
EFT5655	30/10/2024	JOYLENE FRAZER	OCM fee for 30/10/24	260.00
EFT5656	30/10/2024	DEBRA FRAZER	OCM fee for 30/10/24	260.00
DD3130.2	30/10/2024	Westpac Credit Card CEO	Westpac - CEO credit card top up by direct transfer	5,000.00
TOTAL				1,812,015.97

Attachment 12.2 - Monthly Financial Report October 2024

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Shire of Ngaanyatjarraku

FINANCIAL REPORT

for the period from 01/07/24 to 31/10/24

Financial Report

for the period from 01/07/24 to 31/10/24

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Content Overview

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

The Shire of Ngaanyatjarraku - On a journey

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

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

Statement of Comprehensive Income

for the period from 01/07/24 to 31/10/24

	Note	01/07/24 to 31/10/24 YTD Actual \$	01/07/24 to 31/10/24 YTD Budget \$	YTD Actual vs. YTD Budget Variance \$	YTD Actual vs. YTD Budget Variance %
Revenue					
Rates	13	485,477	488,640	(3,163)	(1)%
Grants, subsidies and contributions		3,361,676	1,384,093	1,977,583	143%
Fees and charges		128,483	195,183	(66,700)	(34)%
Interest revenue		150,902	120,250	30,652	25%
Other revenue		221,657	50,069	171,588	343%
Non-Operating Grants, Subsidies and Contributions		–	134,390	(134,390)	(100)%
Proceeds On Asset Disposal		–	45,000	(45,000)	(100)%
		<u>4,348,195</u>	<u>2,417,624</u>	<u>1,930,571</u>	<u>80%</u>
Expenses					
Employee costs		476,590	837,113	360,523	43%
Materials and contracts		1,526,222	2,901,651	1,375,429	47%
Utility charges		2,690	10,067	7,377	73%
Depreciation	7	–	2,593,567	2,593,567	100%
Insurance		139,893	138,284	(1,609)	(1)%
Other expenditure		35,158	77,157	41,999	54%
		<u>2,180,553</u>	<u>6,557,838</u>	<u>4,377,285</u>	<u>67%</u>
Operating result from continuing operations		<u>2,167,642</u>	<u>(4,140,214)</u>	<u>6,307,856</u>	<u>(152)%</u>
Capital grants, subsidies and contributions		629,405	–	629,405	∞
Profit on asset disposals		–	–	–	∞
		<u>629,405</u>	<u>–</u>	<u>629,405</u>	<u>∞</u>
Net result for the period		<u>2,797,047</u>	<u>(4,140,214)</u>	<u>6,937,261</u>	<u>(168)%</u>
Other comprehensive income for the period					
<i>Items that will not be reclassified subsequently to profit or loss</i>					
Total comprehensive income for the period		<u>2,797,047</u>	<u>(4,140,214)</u>	<u>6,937,261</u>	<u>(168)%</u>

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

Statement of Financial Position

for the period from 01/07/24 to 31/10/24

	Note	01/07/24 to 31/10/24 YTD Actual \$	01/07/24 to 31/10/24 YTD Budget \$	YTD Actual vs. YTD Budget Variance \$	YTD Actual vs. YTD Budget Variance %
Assets					
Current assets					
Cash and cash equivalents	2	12,820,148	14,258,306	1,438,158	10%
Trade and other receivables	3	237,955	918,738	680,783	74%
Other financial assets		–	–	–	∞
Inventories	4	13,659	13,659	–	0%
Total current assets		13,071,762	15,190,703	(2,118,941)	(14)%
Non-current assets					
Other financial assets		41,585	40,745	(840)	(2)%
Property, plant and equipment	5	14,498,673	12,695,259	(1,803,414)	(14)%
Infrastructure	6	178,060,607	176,442,825	(1,617,782)	(1)%
Other assets		–	–	–	100%
Total non-current assets		192,600,865	189,178,829	3,422,036	2%
Total assets		205,672,627	204,369,532	1,303,095	1%
Liabilities					
Current liabilities					
Trade and other payables	8	672,991	1,317,783	644,792	49%
Other liabilities	9	–	–	–	∞
Employee related provisions		107,544	107,544	–	0%
Total current liabilities		780,535	1,425,327	(644,792)	(45)%
Non-current liabilities					
Other liabilities	9	–	–	–	100%
Employee related provisions		16,693	16,693	–	0%
Total non-current liabilities		16,693	16,693	–	0%
Total liabilities		797,228	1,442,020	644,792	45%
Net assets		204,875,399	202,927,512	1,947,887	1%
Equity					
Retained surplus		75,591,329	73,643,438	(1,947,891)	(3)%
Reserve accounts	14	8,293,678	8,293,678	–	0%
Revaluation surplus	10	120,990,392	120,990,396	4	0%
Total equity		204,875,399	202,927,512	1,947,887	1%

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

Statement of Changes in Equity

for the period from 01/07/24 to 31/10/24

	Note	Retained Surplus \$	Reserve Accounts \$	Revaluation Surplus \$	Total Equity \$
Balance as at 1 July 2023		73,691,780	8,079,247	120,990,392	202,761,419
Comprehensive income for the period					
Net result for the period		(683,067)	–	–	(683,067)
Total comprehensive income for the period		(683,067)	–	–	(683,067)
Transfers from reserve accounts	14	(214,431)	–	–	(214,431)
Transfers to reserve accounts	14	–	214,431	–	214,431
Balance as at 30 June 2024		72,794,282	8,293,678	120,990,392	202,078,352
Balance as at 1 July 2024		72,794,282	8,293,678	120,990,392	202,078,352
Comprehensive income for the period					
Net result for the period		2,797,047	–	–	2,797,047
Total comprehensive income for the period		2,797,047	–	–	2,797,047
Transfers to reserve accounts	14	–	–	–	–
Balance as at 30 June 2025		75,591,329	8,293,678	120,990,392	204,875,399

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

Statement of Cash Flows

for the period from 01/07/24 to 31/10/24

	01/07/24 to 31/10/24 YTD Actual YTD Actual \$	01/07/24 to 31/10/24 YTD Budget YTD Budget \$	YTD Actual vs. YTD Budget \$ Variance \$	YTD Actual vs. YTD Budget % Variance %
Note				
Cash flows from operating activities				
Receipts				
Rates	428,462	488,635	(60,173)	(14)%
Grants, subsidies and contributions	3,380,723	251,704	3,129,019	93%
Fees and charges	128,483	3,409	125,074	97%
Interest revenue	150,902	30,021	120,881	80%
Goods and services tax received	(32,908)	–	(32,908)	100%
Other revenue	221,657	8,384	213,273	96%
Total receipts	4,277,319	782,153	3,495,166	82%
Payments				
Employee costs	(508,214)	(2,079,881)	1,571,667	(309)%
Materials and contracts	(2,181,316)	(1,356,366)	(824,950)	38%
Utility charges	(2,690)	(5,034)	2,344	(87)%
Insurance paid	(139,893)	(140,000)	107	0%
Goods and services tax paid	–	–	–	∞
Other expenditure	(91,574)	(6,000)	(85,574)	93%
Total payments	(2,923,687)	(3,587,281)	663,594	(23)%
Net cash provided by operating activities	1,353,632	(2,805,128)	4,158,760	307%
Cash flows from investing activities				
Payments				
Payments for financial assets at amortised cost	446,838	–	446,838	100%
Payments for purchase of property, plant & equipment	(1,889,453)	–	(1,889,453)	100%
Payments for construction of infrastructure	(4,795,499)	967,761	(5,763,260)	120%
Receipts				
Capital grants, subsidies and contributions	629,405	–	629,405	100%
Proceeds from sale of property, plant & equipment	3,263,757	–	3,263,757	100%
Net cash (used in) investing activities	(2,344,952)	967,761	(3,312,713)	141%
Net increase /(decrease) in cash held	(991,320)	(1,837,367)	846,047	(85)%
Cash at beginning of year	13,811,468	–	13,811,468	100%
Cash and cash equivalents at the end of the year	12,820,148	(1,837,367)	14,657,515	114%

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

Statement of Financial Activity

for the period from 01/07/24 to 31/10/24

	Note	01/07/24 to 31/10/24 YTD Actual \$	01/07/24 to 31/10/24 YTD Budget \$	YTD Actual vs. YTD Budget Variance \$	YTD Actual vs. YTD Budget Variance %
OPERATING ACTIVITIES					
Revenue from operating activities					
General rates	13	485,477	—	(485,477)	∞
Rates excluding general rates	13	—	488,640	488,640	100%
Grants, subsidies and contributions		3,361,676	1,384,093	(1,977,583)	(143)%
Fees and charges		128,483	195,183	66,700	34%
Interest revenue		150,902	120,250	(30,652)	(25)%
Other revenue		221,657	50,069	(171,588)	(343)%
Profit on asset disposals		—	—	—	∞
		4,348,195	2,238,235	2,109,961	94%
Expenditure from operating activities					
Employee costs		476,590	837,113	360,523	43%
Materials and contracts		1,526,222	2,901,651	1,375,429	47%
Utility charges		2,690	10,067	7,377	73%
Depreciation		—	2,593,567	2,593,567	100%
Insurance		139,893	138,284	(1,609)	(1)%
Other expenditure		35,158	77,157	41,999	54%
		2,180,553	6,557,838	4,377,285	67%
Non-cash amounts excluded from operating activities		—	—	—	∞
Amount attributable to operating activities		2,167,642	(4,319,603)	(6,487,245)	150%
INVESTING ACTIVITIES					
Inflows from investing activities					
Capital grants, subsidies and contributions		629,405	134,390	(495,015)	(368)%
Proceeds from disposal of assets		3,263,757	45,000	(3,218,757)	(7,153)%
		3,893,162	179,390	3,713,772	2,070%
Outflows from investing activities					
Purchase of property, plant and equipment	5a	(1,889,453)	378,333	2,267,786	599%
Purchase and construction of infrastructure	6a	(4,795,499)	431,530	5,227,029	1,211%
		(6,684,952)	809,864	(7,494,816)	(925)%
Amount attributable to investing activities		(2,791,790)	989,253	3,781,043	382%
FINANCING ACTIVITIES					
Outflows from financing activities					
Transfers to reserve accounts	14	—	—	—	∞
		—	—	—	∞
Amount attributable to financing activities		—	—	—	∞
MOVEMENT IN SURPLUS OR DEFICIT					
Surplus or deficit at the start of the financial year		4,621,697	33,027,877	28,406,180	86%
Amount attributable to operating activities		2,167,642	4,319,603	2,151,961	50%
Amount attributable to investing activities		(2,791,790)	(630,474)	2,161,316	(343)%
Amount attributable to financing activities		—	—	—	∞
Surplus/(deficit) after imposition of general rates		3,997,549	36,717,007	32,719,458	89%

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

Notes to and forming part of the financial report

for the period from 01/07/24 to 31/10/24

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Notes to and forming part of the financial report

for the period from 01/07/24 to 31/10/24

Note 1. Basis of preparation

The financial report of the Shire which is a Class 3/4 local government comprises general purpose financial statements which have been prepared in accordance with the *Local Government Act 1995* and accompanying regulations

Local Government Act 1995 requirements

Section 6.4(2) of the *Local Government Act 1995* read with the *Local Government (Financial Management) Regulations 1996* prescribe that the financial report be prepared in accordance with the *Local Government Act 1995* and, to the extent that they are not inconsistent with the *Local Government Act 1995*, the Australian Accounting Standards. The Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board except for disclosure requirements of:

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

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

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

Critical accounting estimates and judgements

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

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

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

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

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

The local government reporting entity

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

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

Initial application of accounting standards

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

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

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

New accounting standards for application in future years

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

- AASB 2014-10 *Amendments to Australian Accounting Standards-Sale or Contribution of Assets between an Investor and its Associate or Joint Venture*
- AASB 2020-1 *Amendments to Australian Accounting Standards -Classification of Liabilities as Current or Non-current*
- AASB 2021-7c *Amendments to Australian Accounting Standards - Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections [deferred*

Notes to and forming part of the financial report for the period from 01/07/24 to 31/10/24

Note 1. Basis of preparation (continued)

AASB 10 and AASB 128 amendments in AASB 2014-10 apply

- *AASB 2022-5 Amendments to Australian Accounting Standards - Lease Liability in a Sale and Leaseback*
- *AASB 2022-6 Amendments to Australian Accounting Standards - Non-current Liabilities with Covenants*

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

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

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

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

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

Shire of Ngaanyatjaraku

Notes to and forming part of the financial report

for the period from 01/07/24 to 31/10/24

Note 2. Cash and cash equivalents

	Note	01/07/24 to 31/10/24 \$	2024 \$
Cash at bank and on hand		54	13,811,468
		12,820,094	–
Total cash and cash equivalents	11a	12,820,148	13,811,468

Investment Cash Position at reporting period

INVESTMENTS						
Amount	AC	Type	Term	Credit Rating S&P	Institution	Interest Rate
\$ 537,234.91	035102-8100	Mixed	5 months 21 days	AA-	Westpac Bank	3.65%
\$ 537,234.91						
CASH AT BANK						
Account Name						Amount
WESTPAC BUSINESS ONE ACCOUNT (MUNICIPAL FUNDS)						\$1,098,037.56
WESTPAC BUSINESS PREMIUM CASH ACCOUNT (MUNICIPAL FUNDS)						\$6,089,071.46
WESTPAC COMMUNITY SOLUTIONS (RESERVE FUNDS)						\$5,095,749.46
Total Cash at Bank						\$ 12,282,858.48
TOTAL CASH & INVESTMENTS						\$ 12,820,093.39

Held as

- Unrestricted cash and cash equivalents		4,526,470	5,964,628
- Restricted cash and cash equivalents	11a	8,293,678	7,846,840
Total		12,820,148	13,811,468

MATERIAL ACCOUNTING POLICIES

Cash and cash equivalents

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

Bank overdrafts are reported as short term borrowings in current liabilities in the statement of financial position.

Restricted financial assets

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

Restrictions are specified in an agreement, contract or legislation.

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

Notes to and forming part of the financial report

for the period from 01/07/24 to 31/10/24

Note 3. Trade and other receivables

	01/07/24 to 31/10/24	2024
	\$	\$
Current		
Rates and statutory receivables	68,572	11,557
Trade receivables	95,318	964,365
GST receivable	74,065	41,157
Receivables for employee related provisions	—	—
	237,955	1,017,079

MATERIAL ACCOUNTING POLICIES**Rates and statutory receivables**

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

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

Trade and other receivables

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

Other Receivables

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

Measurement

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

Classification and subsequent measurement

Receivables which are generally due for settlement within 30 days except rates receivables which are expected to be collected within 12 months are classified as current assets. All other receivables such as, deferred pensioner rates receivable after the end of the reporting period are classified as non-current assets.

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

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

Notes to and forming part of the financial report
for the period from 01/07/24 to 31/10/24

Note 4. Inventories

	01/07/24 to 31/10/24	2024
	\$	\$
Current		
Fuel and materials	13,659	13,659
Total current inventories	13,659	13,659

MATERIAL ACCOUNTING POLICIES

General

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

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

Notes to and forming part of the financial report
for the period from 01/07/24 to 31/10/24

Note 5. Property, plant and equipment

(a) Movements in balances

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

	Note	Assets not subject to operating lease - Buildings non-specialised \$	Total Property \$	Plant and equipment Furniture and equipment \$	Plant and equipment \$	Total property, plant and equipment \$
Balance at 1 July 2023		12,339,865	12,339,865	45,067	603,410	12,988,342
Additions		–	–	–	154,434	154,434
Disposals		–	–	–	(64,210)	(64,210)
Depreciation	7	(251,833)	(251,833)	(14,525)	(116,949)	(383,307)
Transfers		–	–	–	–	–
Balance at 30 June 2024		12,088,032	12,088,032	30,542	576,685	12,695,259
Comprises:						
Gross balance amount at 30 June 2024		12,591,698	12,591,698	110,351	987,050	13,689,099
Accumulated depreciation at 30 June 2024		(503,666)	(503,666)	(79,809)	(410,365)	(993,840)
Balance at 30 June 2024		12,088,032	12,088,032	30,542	576,685	12,695,259
Balance at 1 July 2024		12,088,032	12,088,032	30,542	576,685	12,695,259
Additions		–	–	–	–	–
Disposals		–	–	–	–	–
Depreciation	7	–	–	–	–	–
Transfers		–	–	–	–	–
Balance at 30 June 2025		12,088,032	12,088,032	30,542	576,685	12,695,259
Comprises:						
Gross balance amount at 30 June 2025		12,591,698	12,591,698	110,350	2,790,465	15,492,513
Accumulated depreciation at 30 June 2025		(503,666)	(503,666)	(79,809)	(410,365)	(993,840)
Balance at 30 June 2025		12,088,032	12,088,032	30,541	2,380,100	14,498,673

Notes to and forming part of the financial report
for the period from 01/07/24 to 31/10/24

Note 5. Property, plant and equipment (continued)

(b) Carrying Amount Measurements

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

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

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

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

Notes to and forming part of the financial report
for the period from 01/07/24 to 31/10/24

Note 6. Infrastructure

(a) Movements in balances

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

	Note	Infrastructure roads \$	Other infrastructure - recreation \$	Other Infrastructure \$	Work in progress \$	Total infrastructure \$
Balance as at 1 July 2023		175,105,674	443,813	323,636	–	175,873,123
Additions *		–	–	–	–	–
Revaluation increments transferred to revaluation surplus		–	–	–	–	–
Revaluation decrements transferred to revaluation surplus		–	–	–	–	–
Depreciation	7	(7,361,574)	(12,651)	(13,728)	–	(7,387,953)
Transfers		–	–	–	–	–
Balance at 30 June 2024		167,744,100	431,162	309,908	–	168,485,170
Comprises:						
Gross balance amount at 30 June 2024		235,387,277	621,676	372,964	7,957,656	244,339,573
Accumulated depreciation at 30 June 2024		(67,643,177)	(190,514)	(63,056)	–	(67,896,747)
Balance at 30 June 2024		167,744,100	431,162	309,908	7,957,656	176,442,826
Balance as at 1 July 2024		167,744,100	431,162	309,908	–	168,485,170
Additions *		–	–	–	–	–
Revaluation increments transferred to revaluation surplus		–	–	–	–	–
Revaluation decrements transferred to revaluation surplus		–	–	–	–	–
Depreciation	7	–	–	–	–	–
Transfers		–	–	–	–	–
Balance at 30 June 2025		167,744,100	431,162	309,908	–	168,485,170
Comprises:						
Gross balance amount at 30 June 2025		243,344,933	621,676	372,964	1,617,781	245,957,354
Accumulated depreciation at 30 June 2025		(67,643,177)	(190,514)	(63,056)	–	(67,896,747)
Balance at 30 June 2025		175,701,756	431,162	309,908	1,617,781	178,060,607

Notes to and forming part of the financial report

for the period from 01/07/24 to 31/10/24

Note 6. Infrastructure (continued)

(b) Carrying Amount Measurements

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

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

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

Notes to and forming part of the financial report for the period from 01/07/24 to 31/10/24

Note 7. Fixed assets

Depreciation

Depreciation rates

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

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

Notes to and forming part of the financial report

for the period from 01/07/24 to 31/10/24

Note 7. Fixed assets (continued)

MATERIAL ACCOUNTING POLICIES

Initial recognition

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

Upon initial recognition, cost is determined as the amount paid (or other consideration given) to acquire the assets, plus costs incidental to the acquisition. The cost of non-current assets constructed by the Shire includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads. For assets acquired at zero cost or otherwise significantly less than fair value, cost is determined as fair value at the date of acquisition.

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

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

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

Measurement after recognition

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

Reportable Value

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

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

Revaluation

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

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

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

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

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

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

Depreciation

The depreciable amount of all property, plant and equipment and infrastructure, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful life of the improvements.

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

Depreciation on revaluation

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

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

Impairment

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

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

Notes to and forming part of the financial report
for the period from 01/07/24 to 31/10/24

Note 7. Fixed assets (continued)

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

Gains or losses on disposal

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

Notes to and forming part of the financial report

for the period from 01/07/24 to 31/10/24

Note 8. Trade and other payables

	01/07/24 to 31/10/24	2024
	\$	\$
Current		
Sundry creditors	514,297	1,169,391
Prepaid rates	2,827	2,827
Accrued payroll liabilities	(2,387)	29,237
ATO liabilities	1	–
Other payables	158,253	158,253
Accrued Expenses	–	56,417
Total current trade and other payables	672,991	1,416,125

MATERIAL ACCOUNTING POLICIES**Financial liabilities**

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

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

Trade and other payables

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the financial year that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services.

The amounts are unsecured, are recognised as a current liability and are usually paid within 30 days of recognition. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.

Notes to and forming part of the financial report

for the period from 01/07/24 to 31/10/24

Note 9. Other liabilities

	01/07/24 to 31/10/24	2024
	\$	\$
(a) Other liabilities		
Current		
Contract liabilities	–	850,000
	–	850,000
Reconciliation of changes in contract liabilities		
Opening balance	–	496,792
Additions	–	(496,792)
	–	–

The aggregate amount of the performance obligations unsatisfied (or partially unsatisfied) in relation to these contract liabilities was \$0,000,000 (2023: \$496,792)

The Shire expects to satisfy the performance obligations, from contracts with customers unsatisfied at the end of the reporting period, within the next 12 months.

MATERIAL ACCOUNTING POLICIES**Contract Liabilities**

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

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

Capital grant/contribution liabilities

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

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

Notes to and forming part of the financial report
for the period from 01/07/24 to 31/10/24

Note 10. Revaluation surplus

	01/07/24 to 31/10/24	01/07/24 to 31/10/24	01/07/24 to 31/10/24		01/07/24 to 31/10/24	2024	2024	2024		2024
	Opening Balance \$	Revaluation Increment \$	Revaluation (Decrement) \$	Total Movement on Revaluation \$	Closing Balance \$	Opening Balance \$	Revaluation Increment \$	Revaluation (Decrement) \$	Total Movement on Revaluation \$	Closing Balance \$
Revaluation surplus - Buildings - specialised	9,954,056	-	-	-	9,954,056	9,954,056	-	-	-	9,954,056
Revaluation surplus - Plant and equipment	190,407	-	-	-	190,407	190,407	-	-	-	190,407
Revaluation surplus - Infrastructure - roads	110,845,929	-	-	-	110,845,929	110,845,929	-	-	-	110,845,929
	120,990,392	-	-	-	120,990,392	120,990,392	-	-	-	120,990,392
	120,990,392	-	-	-	120,990,392	120,990,392	-	-	-	120,990,392

Notes to and forming part of the financial report

for the period from 01/07/24 to 31/10/24

Note 11. Restrictions over financial assets

		01/07/24 to 31/10/24 Actual \$	01/07/24 to 31/10/24 YTD Budget \$	2024 Actual \$
	Note			
Restrictions				
The following classes of financial assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:				
- Cash and cash equivalents	2	8,293,678	–	7,846,840
- Financial assets at amortised cost		–	–	446,838
		<u>8,293,678</u>	<u>–</u>	<u>8,293,678</u>
The restricted financial assets are a result of the following specific purposes to which the assets may be used:				
Restricted reserve accounts	14	8,293,678	–	7,443,678
Contract liabilities	9	–	–	850,000
Total restricted financial assets		<u>8,293,678</u>	<u>–</u>	<u>8,293,678</u>

Shire of Ngaanyatjaraku

Notes to and forming part of the financial report

for the period from 01/07/24 to 31/10/24

Note 12. Other Material Accounting Policies

a) Goods and services tax (GST)

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

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

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

b) Current and non-current classification

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

c) Rounding off figures

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

d) Comparative figures

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

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

e) Budget comparative figures

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

f) Superannuation

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

g) Fair value of assets and liabilities

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

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

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

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

h) Interest revenue

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

i) Fair value hierarchy

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

Level 1

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

Level 2

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

Level 3

Measurements based on unobservable inputs for the asset or liability.

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

Shire of Ngaanyatjaraku

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Note 12. Other Material Accounting Policies (continued)

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

Valuation techniques

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

Market approach

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

Income approach

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

Cost approach

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

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

j) Impairment of assets

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

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

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

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

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

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Note 13. Rating information

Rate type	Basis of valuation	Rate in \$	Number of properties	01/07/24	01/07/24	01/07/24	01/07/24	01/07/24	01/07/24	01/07/24	01/07/24	01/07/24	2022/24
				to 31/10/24	to 31/10/24	to 31/10/24	to 31/10/24	to 31/10/24	to 31/10/24	to 31/10/24	to 31/10/24	to 31/10/24	to 31/10/24
				Actual Rateable value	Actual Rate revenue	Actual Interim rates	Actual Back rates	Actual Total revenue	Budget rate revenue	Budget interim rate	Budget back rate	Budget total revenue	
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
General Rates													
Rate Description													
Mining Tenaments	Unimproved valuation	-	-	-	488,640	(3,163)	-	485,477	-	-	-	-	464,086
Total general rates		-	-	-	488,640	(3,163)	-	485,477	-	-	-	-	464,086
Minimum payment													
Mining Tenaments	Unimproved valuation	-	-	-	-	-	-	-	-	-	-	-	(605)
Total minimum payments		-	-	-	-	-	-	-	-	-	-	-	(605)
Total general rates and minimum payments				-	-	488,640	(3,163)	-	485,477	-	-	-	463,481
Total rates								485,477				-	463,481

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

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

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Note 14. Reserve accounts

	01/07/24 to 31/10/24	01/07/24 to 31/10/24	01/07/24 to 31/10/24	01/07/24 to 31/10/24	01/07/24 to 31/10/24	01/07/24 to 31/10/24	01/07/24 to 31/10/24	01/07/24 to 31/10/24	2024	2024	2024	2024
	Opening Balance Actual	Transfer to Actual	Transfer (from) Actual	Closing Balance Actual	Opening Balance Budget	Transfer to Budget	Transfer (from) Budget	Closing Balance Budget	Opening Balance Actual	Transfer to Actual	Transfer (from) Actual	Closing Balance Actual
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by council												
(a) Employee Entitlement Reserve	333,206	-	-	333,206	-	-	-	-	324,523	8,683	-	333,206
(b) Asset Replacement, Acquisition and Development Reserve	6,990,740	-	-	6,990,740	-	-	-	-	6,808,565	182,175	-	6,990,740
(c) Cultural Centre Reserve	297,225	-	-	297,225	-	-	-	-	289,480	7,745	-	297,225
(d) Strategic Reserve	672,507	-	-	672,507	-	-	-	-	656,679	15,828	-	672,507
	8,293,678	-	-	8,293,678	-	-	-	-	8,079,247	214,431	-	8,293,678

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

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

Name of Reserve	Purpose of the reserve
(a) Employee Entitlement Reserve	Established to fund a portion of future commitments for employee entitlements incurred as a result of employing staff and workers in relation to leave entitlements.
(b) Asset Replacement, Acquisition and Development Reserve	To provide and replace the necessary equipment, furniture, plant, buildings and infrastructure comprising of roads, drains, footpaths and recreational reserves.
(c) Cultural Centre Reserve	To provide for the successful operation of the Cultural Centre as provided for in clause 8.2 of the management deed between the Shire of Ngaanyatjarraku, Warburton Community Incorporated and the Ngaanyatjarra Council (Aboriginal Corporation), transfers to the reserve represent surplus funds from the day to day operations of the Cultural Centre after deducting costs incurred by the Shire.
(d) Strategic Reserve	To provide for the reduction of financial risk of unanticipated events in the occurrence of a natural disaster. To provide for strategic actions in support of identified activities that cannot be funded in the one budget period. To provide for the capacity to take-up unanticipated strategic opportunities.