

SHIRE OF MERREDIN
MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the period ending 31 August 2020

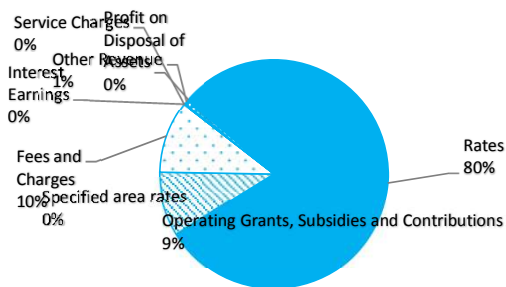
LOCAL GOVERNMENT ACT 1995
LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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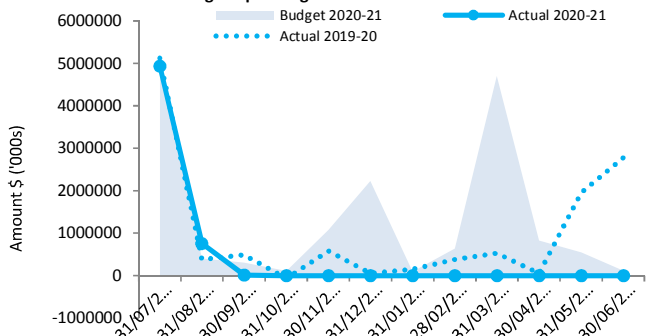
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OPERATING ACTIVITIES

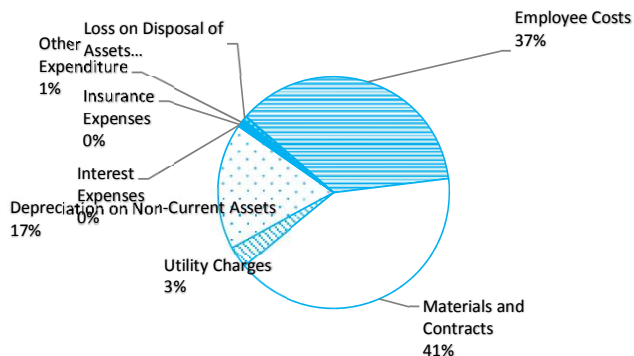
OPERATING REVENUE



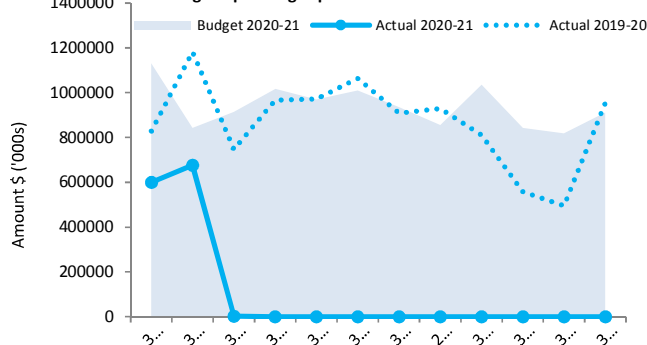
Budget Operating Revenues -v- Actual



OPERATING EXPENSES



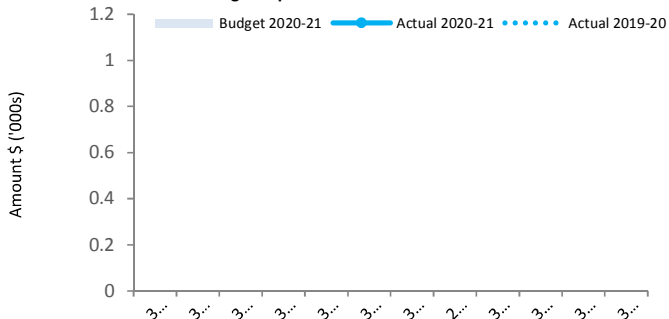
Budget Operating Expenses -v- YTD Actual



INVESTING ACTIVITIES

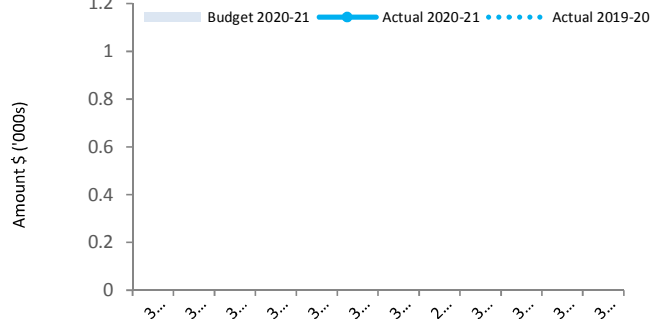
CAPITAL REVENUE

Budget Capital Revenue -v- Actual



CAPITAL EXPENSES

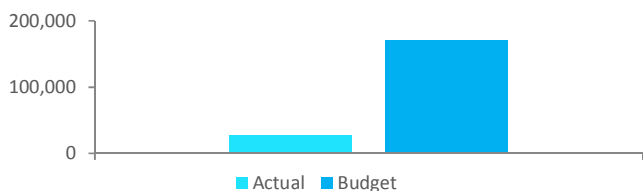
Budget Capital Expenses -v- Actual



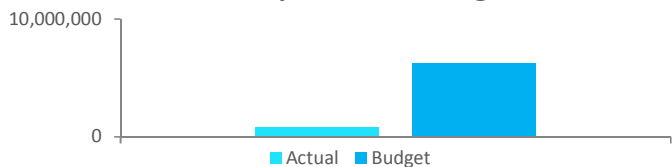
FINANCING ACTIVITIES

BORROWINGS

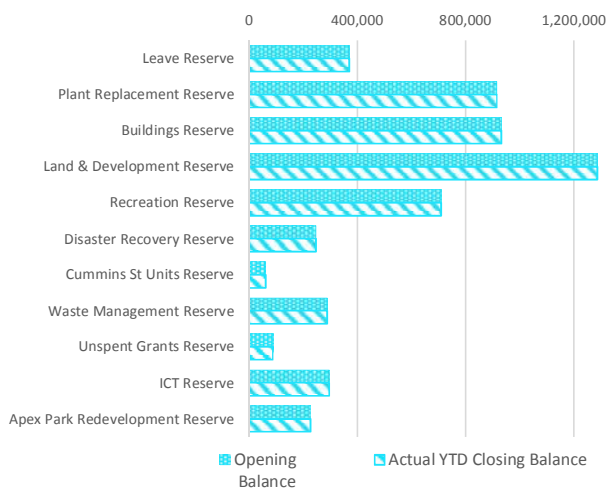
Principal Repayments



Principal Outstanding



RESERVES



Funding surplus / (deficit) Components

Funding surplus / (deficit)

	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$3.39 M	\$3.39 M	\$3.25 M	(\$0.13 M)
Closing	\$0.00 M	\$6.28 M	\$7.88 M	\$1.60 M

Refer to Statement of Financial Activity

Cash and cash equivalents

	\$9.57 M	% of total
Unrestricted Cash	\$4.14 M	43.3%
Restricted Cash	\$5.43 M	56.7%

Refer to Note 2 - Cash and Financial Assets

Payables

	\$0.58 M	% Outstanding
Trade Payables	\$0.28 M	
Over 30 Days		4.5%
Over 90 Days		0%

Refer to Note 5 - Payables

Receivables

	\$0.88 M	% Collected
Rates Receivable	\$4.10 M	16.8%
Trade Receivable	\$0.88 M	
Over 30 Days		98.0%
Over 90 Days		91.8%

Refer to Note 3 - Receivables

Key Operating Activities

Amount attributable to operating activities

Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.10 M)	\$4.12 M	\$4.51 M	\$0.39 M

Refer to Statement of Financial Activity

Rates Revenue

YTD Actual	\$4.43 M	% Variance
YTD Budget	\$4.30 M	3.1%

Refer to Note 6 - Rate Revenue

Operating Grants and Contributions

YTD Actual	\$0.51 M	% Variance
YTD Budget	\$0.56 M	(8.9%)

Refer to Note 12 - Operating Grants and Contributions

Fees and Charges

YTD Actual	\$0.57 M	% Variance
YTD Budget	\$0.58 M	(1.6%)

Refer to Statement of Financial Activity

Key Investing Activities

Amount attributable to investing activities

Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$8.92 M)	(\$1.19 M)	\$0.15 M	\$1.35 M

Refer to Statement of Financial Activity

Proceeds on sale

YTD Actual	\$0.12 M	%
Adopted Budget	\$0.44 M	(72.0%)

Refer to Note 7 - Disposal of Assets

Asset Acquisition

YTD Actual	\$0.12 M	% Spent
Adopted Budget	\$17.87 M	(99.4%)

Refer to Note 8 - Capital Acquisition

Capital Grants

YTD Actual	\$0.14 M	% Received
Adopted Budget	\$8.48 M	(98.3%)

Refer to Note 8 - Capital Acquisition

Key Financing Activities

Amount attributable to financing activities

Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$5.63 M	(\$0.03 M)	(\$0.03 M)	\$0.00 M

Refer to Statement of Financial Activity

Borrowings

Principal repayments	\$0.03 M
Interest expense	(\$0.00 M)
Principal due	\$0.82 M

Refer to Note 9 - Borrowings

Reserves

Reserves balance	\$5.43 M
Interest earned	\$0.00 M

Refer to Note 10 - Cash Reserves

This information is to be read in conjunction with the accompanying Financial Statements and notes.

Shire operations as disclosed in these financial statements encompass the following service orientated activities/programs.

PROGRAM NAME AND OBJECTIVES	ACTIVITIES
GOVERNANCE	
To provide a decision making process for the efficient allocation of scarce resources.	Includes the activities of members of council and the administrative support available to the council for the provision of governance of the district. Other costs relate to the task of assisting elected members and ratepayers on matters which do not concern specific council services.
GENERAL PURPOSE FUNDING	
To collect revenue to allow for the provision of services.	Rates, general purpose government grants and interest revenue.
LAW, ORDER, PUBLIC SAFETY	
To provide services to help ensure a safer and environmentally conscious community.	Supervision and enforcement of various local laws relating to fire prevention, animal control and other aspects of public safety including emergency services.
HEALTH	
To provide an operational framework for environmental and community health.	Inspection of food outlets and their control, provision of meat inspection services, noise control and waste disposal compliance.
EDUCATION AND WELFARE	
To provide services to disadvantaged persons, the elderly, children and youth.	Maintenance of child minding centre, playgroup centre, senior citizen centre and aged care centre. Provision and maintenance of home and community care programs and youth services.
HOUSING	
To provide and maintain elderly residents housing.	Provision and maintenance of elderly residents housing.
COMMUNITY AMENITIES	
To provide services required by the community.	Rubbish collection services, operation of rubbish disposal sites, litter control, construction and maintenance of urban storm water drains, protection of the environment and administration of town planning schemes, cemetery and public conveniences.
RECREATION AND CULTURE	
To establish and effectively manage infrastructure and resource which will help the social well being of the community.	Maintenance of public halls, civic centres, aquatic centre, beaches, recreation centres and various sporting facilities. Provision and maintenance of parks, gardens and playgrounds. Operation of library, museum and other cultural facilities.
TRANSPORT	
To provide safe, effective and efficient transport To help promote the Shire and its economic wellbeing.	Construction and maintenance of roads, streets, footpaths, depots, cycle ways, parking facilities and traffic Tourism and area promotion including the maintenance and operation of a caravan park. Provision of rural services including weed control, vermin control and standpipes. Building Control.
ECONOMIC SERVICES	
To help promote the Shire and its economic wellbeing.	Tourism and area promotion Provision of rural services including weed control, vermin control and standpipes. Building Control.
OTHER PROPERTY AND SERVICES	
To monitor and control Shire overheads operating accounts.	Private works operation, plant repair and operation costs and engineering operation costs.

**STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 AUGUST 2020**

STATUTORY REPORTING PROGRAMS

	Ref Note	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
Opening funding surplus / (deficit)	1(c)	3,386,248	3,386,248	3,253,871	(132,377)	(3.91%)	
Revenue from operating activities							
Governance		0	0	13,067	13,067	0.00%	▲
General purpose funding - general rates	6	4,392,497	4,295,955	4,427,888	131,933	3.07%	
General purpose funding - other		1,437,448	367,760	290,001	(77,759)	(21.14%)	▼
Law, order and public safety		144,200	3,635	3,382	(253)	(6.96%)	
Health		27,908	7,166	9,907	2,741	38.25%	
Education and welfare		58,469	7,116	0	(7,116)	(100.00%)	▼
Housing		118,890	19,814	19,766	(48)	(0.24%)	
Community amenities		651,502	520,918	518,922	(1,996)	(0.38%)	
Recreation and culture		292,117	22,200	14,884	(7,316)	(32.95%)	▼
Transport		335,350	220,779	221,239	460	0.21%	
Economic services		169,112	25,054	17,302	(7,752)	(30.94%)	▼
Other property and services		66,650	9,974	14,908	4,934	49.47%	
		7,694,143	5,500,371	5,551,266	50,895		
Expenditure from operating activities							
Governance		(723,853)	(155,873)	(124,160)	31,713	20.35%	▲
General purpose funding		(84,405)	(13,322)	(8,822)	4,500	33.78%	
Law, order and public safety		(586,471)	(108,294)	(77,135)	31,159	28.77%	▲
Health		(238,065)	(40,871)	(49,648)	(8,777)	(21.47%)	▼
Education and welfare		(198,173)	(25,502)	(17,328)	8,174	32.05%	▲
Housing		(433,087)	(78,684)	(39,466)	39,218	49.84%	▲
Community amenities		(1,232,512)	(196,079)	(166,917)	29,162	14.87%	▲
Recreation and culture		(2,872,829)	(474,568)	(427,637)	46,931	9.89%	▲
Transport		(3,788,627)	(618,418)	(246,975)	371,443	60.06%	▲
Economic services		(1,062,672)	(139,095)	(109,353)	29,742	21.38%	▲
Other property and services		(66,500)	(127,866)	(8,733)	119,133	93.17%	▲
		(11,287,194)	(1,978,572)	(1,276,174)	702,398		
Non-cash amounts excluded from operating activities	1(a)	3,493,367	595,260	231,509	(363,751)	(61.11%)	▼
Amount attributable to operating activities		(99,684)	4,117,059	4,506,601	389,542		
Investing Activities							
Proceeds from non-operating grants, subsidies and contributions	13	8,484,144	0	144,223	144,223	0.00%	▲
Proceeds from disposal of assets	7	439,000	85,000	122,866	37,866	44.55%	▲
Proceeds from financial assets at amortised cost - self supporting loans	9	31,818	0	0	0	0.00%	
Payments for property, plant and equipment and infrastructure	8	(17,871,695)	(1,279,860)	(115,836)	1,164,024	90.95%	▲
Amount attributable to investing activities		(8,916,733)	(1,194,860)	151,253	1,346,113		
Financing Activities							
Proceeds from new debentures	9	5,550,000	0	0	0	0.00%	
Transfer from reserves	10	947,500	0	0	0	0.00%	
Repayment of debentures	9	(171,366)	(28,288)	(28,288)	0	0.00%	
Transfer to reserves	10	(695,965)	0	0	0	0.00%	
Amount attributable to financing activities		5,630,169	(28,288)	(28,288)	0		
Closing funding surplus / (deficit)	1(c)	0	6,280,159	7,883,437			

KEY INFORMATION

▲ ▼ Indicates a variance between Year to Date (YTD) Actual and YTD Actual data as per the adopted materiality threshold. Refer to threshold. Refer to Note 15 for an explanation of the reasons for the variance.

The material variance adopted by Council for the 2020-21 year is \$5,000 or 5.00% whichever is the greater.

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

KEY TERMS AND DESCRIPTIONS

FOR THE PERIOD ENDED 31 AUGUST 2020

NATURE OR TYPE DESCRIPTIONS

REVENUE

RATES

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

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

REVENUE FROM CONTRACTS WITH CUSTOMERS

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

FEES AND CHARGES

Revenues (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees. Local governments may wish to disclose more detail such as rubbish collection fees, rental of property, fines and penalties, other fees and charges.

SERVICE CHARGES

Service charges imposed under *Division 6 of Part 6 of the Local Government Act 1995*. *Regulation 54 of the Local Government (Financial Management) Regulations 1996* identifies these as television and radio broadcasting, underground electricity and neighbourhood surveillance services. Exclude rubbish removal charges. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

INTEREST EARNINGS

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

OTHER REVENUE / INCOME

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

PROFIT ON ASSET DISPOSAL

Excess of assets received over the net book value for assets on their disposal.

EXPENSES

EMPLOYEE COSTS

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

MATERIALS AND CONTRACTS

All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance agreements, communication expenses, advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc. Local governments may wish to disclose more detail such as contract services, consultancy, information technology, rental or lease expenditures.

UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

Expenditures made to the respective agencies for the provision of power, gas or water. Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

INSURANCE

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

LOSS ON ASSET DISPOSAL

Shortfall between the value of assets received over the net book value for assets on their disposal.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation expense raised on all classes of assets.

INTEREST EXPENSES

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

OTHER EXPENDITURE

Statutory fees, taxes, allowance for impairment of assets, member's fees or State taxes. Donations and subsidies made to community groups.

**STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 AUGUST 2020**

BY NATURE OR TYPE

	Ref Note	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
Opening funding surplus / (deficit)	1(c)	3,386,248	3,386,248	3,253,871	(132,377)	(3.91%)	
Revenue from operating activities							
Rates	6	4,392,498	4,295,955	4,427,888	131,933	3.07%	
Operating grants, subsidies and contributions	12	2,027,897	555,276	506,078	(49,198)	(8.86%)	▼
Fees and charges		873,683	576,962	567,953	(9,009)	(1.56%)	
Interest earnings		128,010	33,525	6,535	(26,990)	(80.51%)	▼
Other revenue		238,112	38,653	40,865	2,212	5.72%	
Profit on disposal of assets	7	33,943	0	1,946	1,946	0.00%	
		7,694,143	5,500,371	5,551,265	50,894		
Expenditure from operating activities							
Employee costs		(3,361,537)	(559,933)	(470,656)	89,277	15.94%	▲
Materials and contracts		(3,800,438)	(693,976)	(526,084)	167,892	24.19%	▲
Utility charges		(232,379)	(39,160)	(39,341)	(181)	(0.46%)	
Depreciation on non-current assets		(3,456,205)	(587,084)	(225,623)	361,461	61.57%	▲
Interest expenses		(30,069)	4,222	3,403	(819)	19.40%	
Insurance expenses		(124,690)	(62,201)	0	62,201	100.00%	▲
Other expenditure		(210,771)	(28,310)	(10,037)	18,273	64.55%	▲
Loss on disposal of assets	7	(71,105)	(8,176)	(7,832)	344	4.21%	
		(11,287,194)	(1,974,618)	(1,276,170)	698,448		
Non-cash amounts excluded from operating activities	1(a)	3,493,367	595,260	231,509	(363,751)	(61.11%)	▼
Amount attributable to operating activities		(99,684)	4,121,013	4,506,604	385,591		
Investing activities							
Proceeds from non-operating grants, subsidies and contributions	13	8,484,144	0	144,223	144,223	0.00%	▲
Proceeds from disposal of assets	7	439,000	85,000	122,866	37,866	44.55%	▲
Proceeds from financial assets at amortised cost - self supporting loans	9	31,818	0	0	0	0.00%	
Payments for property, plant equipment, and Infrastructure	8	(17,871,695)	(1,279,860)	(115,836)	1,164,024	90.95%	▲
Amount attributable to investing activities		(8,916,733)	(1,194,860)	151,253	1,346,113		
Financing Activities							
Proceeds from new debentures	9	5,550,000	0	0	0	0.00%	
Transfer from reserves	10	947,500	0	0	0	0.00%	
Payments for principal portion of lease liabilities		0	0	0	0	0.00%	
Repayment of debentures	9	(171,366)	(28,288)	(28,288)	0	0.00%	
Transfer to reserves	10	(695,965)	0	0	0	0.00%	
Amount attributable to financing activities		5,630,169	(28,288)	(28,288)	0		
Closing funding surplus / (deficit)	1(c)	0	6,284,113	7,883,440	1,599,327		

KEY INFORMATION

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

Refer to Note 15 for an explanation of the reasons for the variance.

This statement is to be read in conjunction with the accompanying Financial Statements and Notes.

BASIS OF PREPARATION

REPORT PURPOSE

This report is prepared to meet the requirements of *Local Government (Financial Management) Regulations 1996 , Regulation 34* . Note: The statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary due to transactions being processed for the reporting period after the date of preparation.

BASIS OF ACCOUNTING

This statement comprises a special purpose financial report which has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board, and the *Local Government Act 1995* and accompanying regulations.

The *Local Government (Financial Management) Regulations 1996* take precedence over Australian Accounting Standards. Regulation 16 prohibits a local government from recognising as assets Crown land that is a public thoroughfare, such as land under roads, and land not owned by but under the control or management of the local government, unless it is a golf course, showground, racecourse or recreational facility of State or regional significance. Consequently, some assets, including land under roads acquired on or after 1 July 2008, have not been recognised in this financial report. This is not in accordance with the requirements of *AASB 1051 Land Under Roads paragraph 15* and *AASB 116 Property, Plant and Equipment paragraph 7*.

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 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.

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 31 July 2020

SIGNIFICANT ACCOUNTING POLICES

CRITICAL ACCOUNTING ESTIMATES

The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

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.

In the process of reporting on the local government as a single unit, all transactions and balances between those funds (for example, loans and transfers between funds) have been eliminated.

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 14 to these financial statements.

GOODS AND SERVICES TAX

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO). Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position. Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

ROUNDING OFF FIGURES

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

(a) Non-cash items excluded from operating activities

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

	Notes	Adopted Budget	YTD Budget (a)	YTD Actual (b)
Non-cash items excluded from operating activities				
		\$	\$	\$
Adjustments to operating activities				
Less: Profit on asset disposals	7	(33,943)	0	(1,946)
Add: Loss on asset disposals	7	71,105	8,176	7,832
Add: Depreciation on assets		3,456,205	587,084	225,623
Total non-cash items excluded from operating activities		3,493,367	595,260	231,509

(b) Adjustments to net current assets in the Statement of Financial Activity

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

		Last Year Closing 30 June 2020	This Time Last Year 31 August 2019	Year to Date 31 August 2020
Adjustments to net current assets				
Less: Reserves - restricted cash	10	(5,425,715)		(5,425,715)
Less: - Financial assets at amortised cost - self supporting loans	4	(31,818)		(31,818)
Add: Borrowings	9	171,364		143,076
Add: Provisions - employee	11	505,056		505,056
Total adjustments to net current assets		(4,781,113)	0	(4,809,401)

(c) Net current assets used in the Statement of Financial Activity

Current assets				
Cash and cash equivalents	2	9,120,456		9,569,306
Rates receivables	3	500,660		4,099,438
Receivables	3	226,347		880,108
Other current assets	4	72,549		69,089
Less: Current liabilities				
Payables	5	(511,794)		(580,154)
Borrowings	9	(171,364)		(143,076)
Contract liabilities	11	(696,814)		(696,814)
Provisions	11	(505,056)		(505,056)
Less: Total adjustments to net current assets	1(b)	(4,781,113)	0	(4,809,401)
Closing funding surplus / (deficit)		3,253,871	0	7,883,440

CURRENT AND NON-CURRENT CLASSIFICATION

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. Unless otherwise stated assets or liabilities are classified as current if expected to be settled within the next 12 months, being the Council's operational cycle.

Description	Classification	Unrestricted \$	Restricted \$	Total Cash \$	Trust \$	Institution	Interest Rate	Maturity Date
Cash on hand								
Municipal Bank Account		2,738,576		\$2,738,576.39				
Petty Cash - Admin		2,890		\$2,890.00				
Municipal Investment Account		92,103		\$92,102.62				
Municipal Investment Account		1,310,024		\$1,310,024.28				
Reserve Bank Account		0	5,425,713	\$5,425,712.87				
Trust Cash at Bank		0			\$23,949.57			
Total		4,143,593	5,425,713	9,569,306	23,950			
Comprising								
Cash and cash equivalents		4,143,593	5,425,713	9,569,306	23,950			
		4,143,593	5,425,713	9,569,306	23,950			

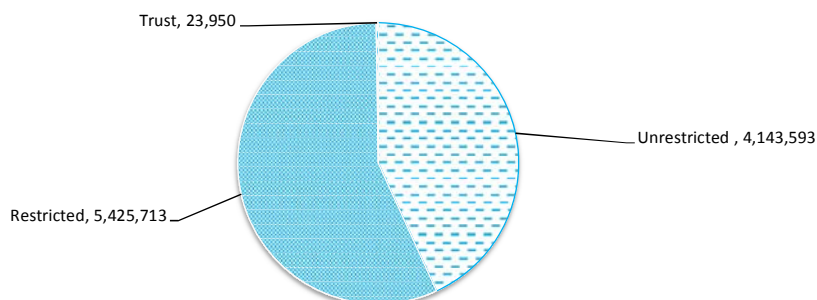
KEY INFORMATION

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

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

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

Financial assets at amortised cost held with registered financial institutions are listed in this note other financial assets at amortised cost are provided in Note 4 - Other assets.



**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 AUGUST 2020**

**OPERATING ACTIVITIES
NOTE 3
RECEIVABLES**

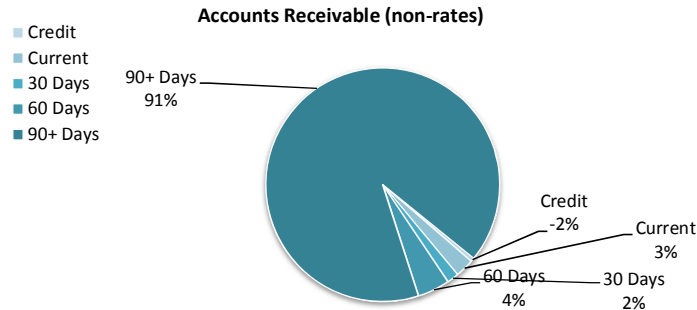
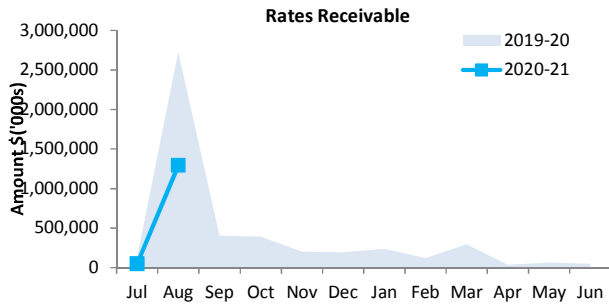
Rates receivable	30 Jun 2020	31 Aug 2020
	\$	\$
Opening arrears previous years	406,831	500,660
Levied this year	4,277,851	4,427,897
Less - collections to date	(4,184,022)	(829,119)
Equals current outstanding	500,660	4,099,438
Net rates collectable	500,660	4,099,438
% Collected	89.3%	16.8%

Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(2,930)	14,091	8,911	24,183	494,982	539,237
Percentage	(0.5%)	2.6%	1.7%	4.5%	91.8%	
Balance per trial balance						
Sundry receivable						539,237
GST receivable						35,513
Other receivables						305,358
Total receivables general outstanding						880,108

Amounts shown above include GST (where applicable)

KEY INFORMATION

Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets. Collectability of trade and other receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for impairment of receivables is raised when there is objective evidence that they will not be collectible.



Other current assets	Opening Balance 1 July 2020	Asset Increase	Asset Reduction	Closing Balance 31 August 2020
	\$	\$	\$	\$
Other financial assets at amortised cost				
Financial assets at amortised cost - self supporting loans	31,818	0	0	31,818
Inventory				
Inventories [describe]	40,731	0	(3,460)	37,271
Total other current assets	72,549	0	(3,460)	69,089
Amounts shown above include GST (where applicable)				

KEY INFORMATION

Other financial assets at amortised cost

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

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

Inventory

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

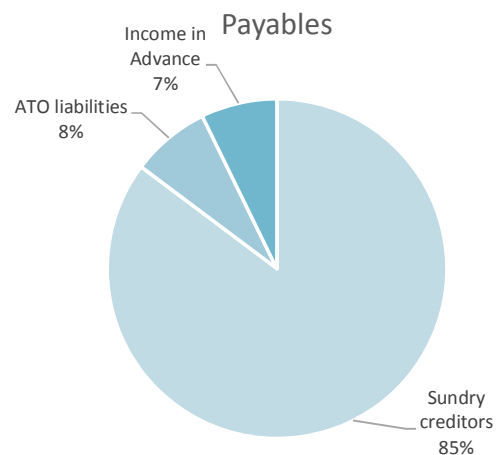
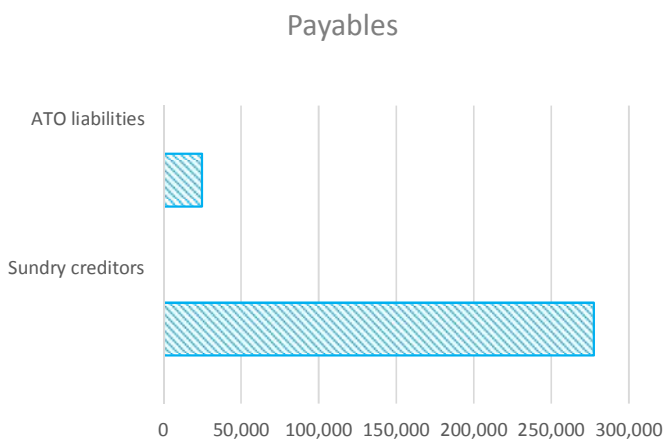
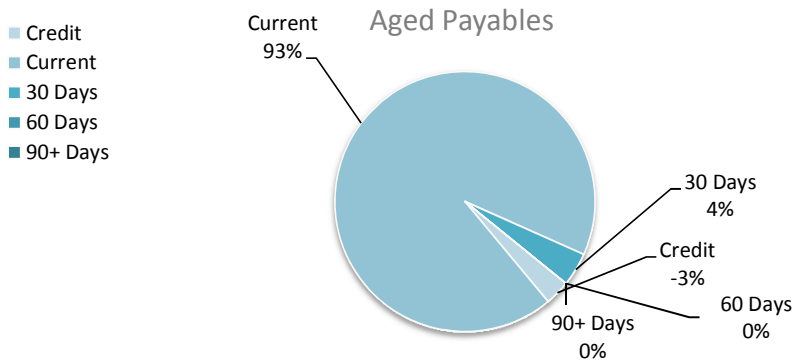
Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	(9,060)	267,761	12,055	0	0	270,756
Percentage	0%	98.9%	4.5%	0%	0%	
Balance per trial balance						
Sundry creditors						277,416
ATO liabilities						24,584
Income in Advance						23,518
PAYG						103,881
Other Expenses						150,755
Total payables general outstanding						580,154

Amounts shown above include GST (where applicable)

KEY INFORMATION

Trade and other payables represent liabilities for goods and services provided to the Shire that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition.



NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 AUGUST 2020

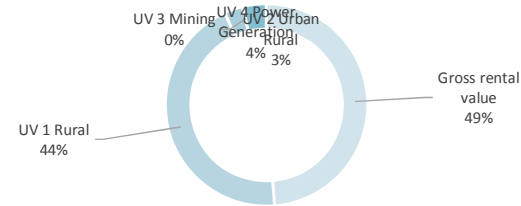
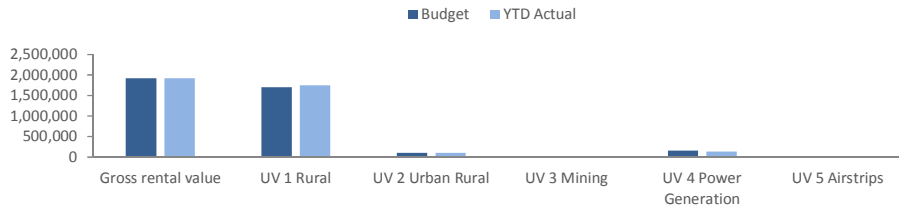
OPERATING ACTIVITIES
NOTE 6
RATE REVENUE

General rate revenue

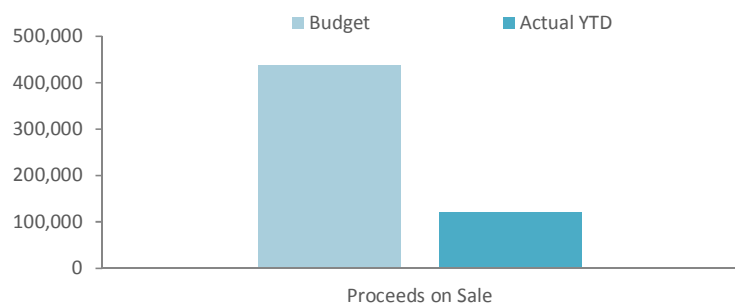
RATE TYPE	Budget							YTD Actual			
	Rate in \$ (cents)	Number of Properties	Rateable Value	Rate Revenue	Interim Rate	Back Rate	Total Revenue	Rate Revenue	Interim Rates	Back Rates	Total Revenue
				\$	\$	\$	\$	\$	\$	\$	\$
Gross rental value											
Gross rental value	0.1062	1,237	18,167,847	1,928,553			1,928,553	1,928,553			1,928,553
Unimproved value											
UV 1 Rural	0.0193	316	88,732,000	1,712,528			1,712,528	1,721,521	(6,703)	44,721	1,759,540
UV 2 Urban Rural	0.031100	43	3,748,000	116,563			116,563	116,563			116,563
UV 3 Mining	0.036680	4	45,934	1,690			1,690	1,690			1,690
UV 4 Power Generation	0.036680	15	4,521,500	166,391			166,391	149,242			149,242
UV 5 Airstrips	0.036680	1	168,000	6,182			6,182	6,182			6,182
Sub-Total		1,616	115,383,281	3,931,907	0	0	3,931,907	3,923,753	(6,703)	44,721	3,961,770
Minimum payment	Minimum \$										
Gross rental value											
Gross rental value	890	245		218,050			218,050	218,050			218,050
Unimproved value											
UV 1 Rural	1,110	129		143,190			143,190	142,080			142,080
UV 2 Urban Rural	1,110	38		42,180			42,180	42,180			42,180
UV 3 Mining	200	9		1,800			1,800	1,800			1,800
UV 4 Power Generation	1,110	2		2,220			2,220	3,330			3,330
UV 5 Airstrips	1,110	0		0			0				0
Sub-total		423	0	407,440	0	0	407,440	407,440	0	0	407,440
Amount from general rates							4,339,347				4,369,210
Ex-gratia rates							53,150				58,687
Total general rates							4,392,497				4,427,897

KEY INFORMATION

Prepaid rates are, until the taxable event for the rates has occurred, refundable at the request of the ratepayer. Rates received in advance give rise to a financial liability. On 1 July 2020 the prepaid rates were recognised as a financial asset and a related amount was recognised as a financial liability and no income was recognised. When the taxable event occurs the financial liability is extinguished and income recognised for the prepaid rates that have not been refunded.



Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	Plant and equipment								
	Governance								
	2018 KIA Stinger	40,800	35,000	0	(5,800)			0	0
	Law, order, public safety								
	2018 Nissan Utility	17,200	18,000	800	0			0	0
	Health								
	2018 Mitsubishi ASX LS	17,600	18,000	400	0			0	0
	Recreation and culture								
	Kubota RTV X900W	12,162	15,000	2,838	0			0	0
	2019 Nissan Utility (Retic)	18,800	15,000	0	(3,800)			0	0
	Transport								
	2016 Hino 700 Tip Truck	120,729	90,000	0	(30,729)			0	0
	2019 Nissan Utility (Const)	14,000	15,000	1,000	0			0	0
	Fuso FN62FKFAJ Truck	97,600	75,000	0	(22,600)			0	0
	Utility Const Supervisor	23,356	18,000	0	(5,356)			0	0
	2013 Fuso Truck	71,914	85,000	13,086	0	95,082	97,029	1,946	0
	2014 Fuso Truck	15,221	25,000	9,779	0			0	0
	Skid Steer Loader	23,960	30,000	6,040	0			0	0
	Ford Ranger Dual Cab(emes)			0	0	33,670	25,838	0	(7,832)
		473,342	439,000	33,943	(68,285)	128,752	122,866	1,946	(7,832)



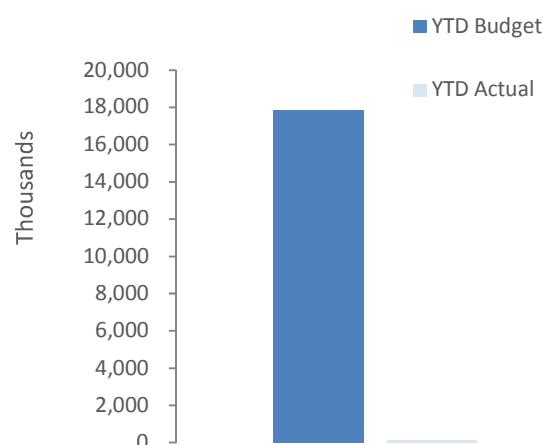
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 AUGUST 2020**

**INVESTING ACTIVITIES
NOTE 8
CAPITAL ACQUISITIONS**

Capital acquisitions	Adopted		YTD Actual	YTD Actual Variance	
	Budget	YTD Budget			
	\$	\$	\$	\$	
Buildings - specialised	512	2,506,571	505,224	5,912	(499,312)
Furniture and equipment	520	40,000	0	1,250	1,250
Plant and equipment	530	1,218,300	47,000	3,218	(43,782)
Infrastructure - roads	540	12,761,720	727,636	104,914	(622,722)
Infrastructure - footpaths	560	375,104	0	0	0
Infrastructure - parks & gardens	570	940,000	0	542	542
Infrastructure - user defined 6	590	30,000	0	0	0
Payments for Capital Acquisitions		17,871,695	1,279,860	115,836	(1,164,024)
Total Capital Acquisitions		17,871,695	1,279,860	115,836	(1,164,024)
Capital Acquisitions Funded By:					
	\$	\$	\$	\$	
Capital grants and contributions	8,484,144	0	144,223		144,223
Borrowings	5,550,000	0	0		0
Other (disposals & C/Fwd)	439,000	85,000	122,866		37,866
Cash backed reserves					
Plant Replacement Reserve	635,500		0		0
ICT Reserve	12,000		0		0
Apex Park Redevelopment Reserve	300,000		0		0
Contribution - operations	2,451,051	1,194,860	(151,253)		(1,346,113)
Capital funding total		17,871,695	1,279,860	115,836	(1,164,024)

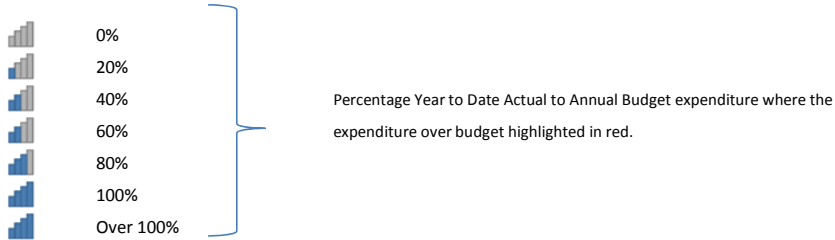
SIGNIFICANT ACCOUNTING POLICIES

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



Capital expenditure total

Level of completion indicators



Level of completion indicator, please see table at the end of this note for further detail.

		Adopted		YTD	Variance
Account Description		Budget	YTD Budget	Actual	(Under)/Over
BC001	Administration Building - Building (Capital)	\$540,000	\$40,000	\$0	(40,000)
W9999	Community Infrastructure Program	\$573,735	\$0	\$0	0
BC047	Future Housing (1)	\$300,000	\$0	\$0	0
BC048	Future Housing (2)	\$300,000	\$0	\$0	0
BC079	Nmps Redevelopment - Building (Capital)	\$70,000	\$46,666	\$1,072	(45,594)
PC001	Apex Park	\$300,000	\$0	\$0	0
PC002	Roy Little Park	\$600,000	\$0	\$0	0
PC030	Independent Water Supply	\$40,000	\$0	\$542	542
RC000	Expenditure To Be Allocated	\$450,000	\$0	\$0	0
RC102	Gabo Road (Capital)	\$1,500,000	\$0	\$0	0
RC135	Barrack Street (Capital)	\$7,051,500	\$0	\$0	0
RC277	South Avenue (Capital)	\$150,000	\$0	\$0	0
RC239	Merredin-Naremben Road (Capital)	\$1,582,000	\$527,334	\$19,258	(508,076)
RC106	Bennett Road (Capital)	\$87,117	\$58,078	\$0	(58,078)
RC019	Goomarin-Nukarni Road (Capital)	\$113,680	\$0	\$0	0
RC025	Goodier Road (Capital)	\$72,402	\$0	\$0	0
RC027	Spring Well Valley Road (Capital)	\$138,560	\$92,374	\$73,455	(18,919)
RC030	Pustkuchen Road (Capital)	\$141,867	\$0	\$0	0
RC067	Ogden Road (Capital)	\$69,772	\$46,516	\$220	(46,296)
RC081	Burke Road (Capital)	\$133,097	\$0	\$0	0
RC082	Woodward Road (Capital)	\$117,133	\$0	\$0	0
RC123	Clarke Road (Capital)	\$90,322	\$0	\$0	0
RC211	Clement Road (Capital)	\$45,914	\$0	\$0	0
R2R140	Coronation Street (R2R)	\$99,549	\$0	\$0	0
R2R141	Duff Street (R2R)	\$55,301	\$0	\$0	0
R2R145	King Street (R2R)	\$47,655	\$0	\$0	0
R2R151	Growden Street (R2R)	\$36,052	\$0	\$0	0
R2R156	Hart Street (R2R)	\$61,020	\$0	\$0	0
R2R161	Jellicoe Road (R2R)	\$44,550	\$0	\$0	0
R2R171	Hay Street (R2R)	\$37,152	\$0	\$0	0
R2R172	Colin Street (R2R)	\$45,709	\$0	\$0	0
R2R228	Nolan Place (R2R)	\$4,725	\$0	\$0	0
R2R013	Nukarni East Road (R2R)	\$52,603	\$0	\$0	0
R2R014	Nukarni West Road (R2R)	\$52,603	\$0	\$0	0
RRG015	Burracoppin South Road (Rrg)	\$287,782	\$0	\$0	0
RRG090	Goldfields Road (Rrg)	\$188,655	\$0	\$0	0
FC140	Coronation Street - Footpath Capital	\$200,000	\$0	\$0	0
FC171	Hay Street - Footpath Capital	\$9,120	\$0	\$0	0
FC193	Cohn Street - Footpath Capital	\$72,504	\$0	\$0	0
FC277	South Avenue - Footpath Capital	\$93,480	\$0	\$0	0
BC100	Depot Refurbishment	\$30,000	\$0	\$0	0
W0175	Silo Viewing Parking Bay	\$5,000	\$3,334	\$0	(3,334)
W0241	Stage 2 Ceaca	\$627,836	\$418,558	\$4,840	(413,718)
		17,954,221	1,279,860	103,854	(1,176,006)

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 AUGUST 2020

FINANCING ACTIVITIES
NOTE 9
BORROWINGS

Repayments - borrowings

Information on borrowings		1 July 2020	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
Particulars	Loan No.		Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	
Governance										
Loan 214	214	82,524			\$0.00	\$82,526.00	82,524	2,218	\$530.80	\$2,220.00
Proposed Loan	219			4,950,000			0	4,950,000		
Education and welfare										
Loan 217 CEACA	217	439,248			\$28,288.21	\$57,022.00	410,960	394,698	\$94.77	\$12,472.00
Housing										
Proposed Loan	218			600,000			0	600,000		
B/Fwd Balance		521,772	0	5,550,000	28,288	139,548	493,484	5,946,916	626	14,692

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 AUGUST 2020

FINANCING ACTIVITIES
NOTE 9
BORROWINGS

Repayments - borrowings

Information on borrowings Particulars	Loan No.	1 July 2020	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	
C/Fwd Balance		521,772	0	5,550,000	28,288	139,548	493,484	5,946,916	626	14,692
Self supporting loans										
Education and welfare										
Loan 215 Merritville	215	327,063	0		0	31,818	327,063	310,622	(4,028)	15,377
		327,063	0	0	0	31,818	327,063	310,622	(4,028)	15,377
Total		848,835	0	5,550,000	28,288	171,366	820,547	6,257,538	(3,402)	30,069
Current borrowings		171,366					143,076			
Non-current borrowings		677,469					677,471			
		848,835					820,547			

All debenture repayments were financed by general purpose revenue.

Self supporting loans are financed by repayments from third parties.

KEY INFORMATION

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

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 AUGUST 2020**

**OPERATING ACTIVITIES
NOTE 10
CASH RESERVES**

Cash backed reserve

Reserve name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Leave Reserve	370,301	3,702		0	0	0	0	374,003	370,301
Plant Replacement Reserve	915,953	8,074		250,000	0	(635,500)	0	538,527	915,953
Buildings Reserve	933,456	9,335		0	0	0	0	942,791	933,456
Land & Development Reserve	1,287,312	12,873		0	0	0	0	1,300,185	1,287,312
Recreation Reserve	710,039	7,101		200,000	0	0	0	917,140	710,039
Disaster Recovery Reserve	247,006	2,470		0	0	0	0	249,476	247,006
Cummins St Units Reserve	61,186	612		0	0	0	0	61,798	61,186
Waste Management Reserve	288,658	2,831		88,985	0	0	0	380,474	288,658
Unspent Grants Reserve	88,475	9,422		0	0	0	0	97,897	88,475
ICT Reserve	296,276	3,289		20,000	0	(12,000)	0	307,565	296,276
Apex Park Redevelopment Reserve	227,053	271		77,000	0	(300,000)	0	4,324	227,053
	5,425,715	59,980	0	635,985	0	(947,500)	0	5,174,180	5,425,715

KEY INFORMATION

Other current liabilities	Note	Opening Balance 1 July 2020	Liability Increase	Liability Reduction	Closing Balance 31 August 2020
		\$	\$	\$	\$
Contract liabilities					
Unspent grants, contributions and reimbursements					
- operating	12	696,814	0	0	696,814
Total unspent grants, contributions and reimbursements		696,814	0	0	696,814
Provisions					
Annual leave		258,888			258,888
Long service leave		246,168			246,168
Total Provisions		505,056	0	0	505,056
Total other current assets		1,201,870	0	0	1,201,870
Amounts shown above include GST (where applicable)					

A breakdown of contract liabilities and associated movements is provided on the following pages at Note 12

KEY INFORMATION

Provisions

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

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

Employee benefits

Short-term employee benefits

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

The Shire's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the calculation of net current assets.

Other long-term employee benefits

The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the statement of financial position.

Long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur. The Shire's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Shire does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

Contract liabilities

An entity's obligation to transfer goods or services to a customer for which the entity has received consideration (or the amount is due) from the customer. Grants to acquire or construct recognisable non-financial assets to identified specifications be constructed to be controlled by the Shire are recognised as a liability until such time as the Shire satisfies its obligations under the agreement.

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 AUGUST 2020

NOTE 12

OPERATING GRANTS AND CONTRIBUTIONS

Provider	Unspent operating grant, subsidies and contributions liability					Operating grants, subsidies and contributions revenue		
	Liability 1 July 2020	Increase in Liability	Liability Reduction (As revenue)	Liability 31 Aug 2020	Current Liability 31 Aug 2020	Adopted Budget Revenue	YTD Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Operating grants and subsidies								
General purpose funding				0		780,311	195,078	183,609
				0		484,626	121,157	95,528
Law, order, public safety				0		100,000	0	0
				0		12,600	0	0
Education and welfare				0		15,769	0	0
				0		42,700	7,116	0
Housing				0		96,390	16,064	11,894
Community amenities				0		63,044	0	0
				0		3,500	584	0
Recreation and culture				0		36,000	0	0
				0		8,000	0	0
				0		93,722	0	0
Transport				0		18,000	0	0
				0		207,445	207,445	207,445
Economic services				0		40,000	6,666	763
				0		18,790	0	0
				0		7,000	1,166	
Other property and services				0		0	0	6,839
				0		2,027,897	555,276	506,078
	0	0	0	0	0			

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 AUGUST 2020

NOTE 13

NON-OPERATING GRANTS AND CONTRIBUTIONS

Provider	Unspent non operating grants, subsidies and contributions liability					Non operating grants, subsidies and contributions revenue		
	Liability 1 July 2020	Increase in Liability	Liability Reduction (As revenue)	Liability 31 Aug 2020	Current Liability 31 Aug 2020	Adopted Budget Revenue	YTD Budget	YTD Revenue Actual (b)
	\$	\$	\$	\$	\$	\$	\$	\$
Non-operating grants and subsidies								
Governance				0		823,735	0	0
Housing				0		25,000	0	0
Recreation and culture				0		300,000	0	0
Transport				0		317,625	0	127,062
				0		536,918	0	361
				0		1,503,030	0	16,800
				0		4,250,000	0	0
				0		100,000	0	0
Other property and services				0		627,836	0	
				0		8,484,144	0	144,223
	0	0	0	0	0			

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 AUGUST 2020**

**NOTE 14
TRUST FUND**

Funds held at balance date over which the Shire has no control and which are not included in this statement are as follows:

Description	Opening Balance	Amount	Amount	Closing Balance
	1 July 2020	Received	Paid	31 Aug 2020
	\$	\$	\$	\$
BCTIF Levy	\$845.83	\$3,740.00	(\$170)	4,416
BRB Levy	\$567.65	\$2,746.85	(\$1,000)	2,315
Community Bus Fund	\$1,311.89	\$0.00	\$0	1,312
SBS Transmitter	\$2,220.39	\$0.00	\$0	2,220
Youth Advisory	\$153.51	\$0.00	\$0	154
Retention Funds	\$8,974.14	\$0.00	\$0	8,974
CEACA	\$4,558.97	\$0.00	\$0	4,559
	18,632	6,487	(1,170)	23,950

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date Actual materially.

The material variance adopted by Council for the 2020-21 year is \$5,000 or 5.00% whichever is the greater.

Reporting Program	Var. \$	Var. %	Timing/ Permanent	Explanation of Variance
	\$	%		
Revenue from operating activities				
Governance	13,067	0.00%	▲	
General purpose funding - other	(77,759)	(21.14%)	▼	
Education and welfare	(7,116)	(100.00%)	▼	
Recreation and culture	(7,316)	(32.95%)	▼	
Economic services	(7,752)	(30.94%)	▼	
Expenditure from operating activities				
Governance	31,713	20.35%	▲	
Law, order and public safety	31,159	28.77%	▲	
Health	(8,777)	(21.47%)	▼	
Education and welfare	8,174	32.05%	▲	
Housing	39,218	49.84%	▲	
Community amenities	29,162	14.87%	▲	
Recreation and culture	46,931	9.89%	▲	
Transport	371,443	60.06%	▲	
Economic services	29,742	21.38%	▲	
Other property and services	119,133	93.17%	▲	
Investing activities				
Proceeds from non-operating grants, subsidies and contributions	144,223	0.00%	▲	
Proceeds from disposal of assets	37,866	44.55%	▲	
Payments for property, plant and equipment and infrastructure	1,164,024	90.95%	▲	