

## SHIRE OF NORTHAM RELATED PARTY TRANSACTIONS

### (a) Elected Member Remuneration

Fees, expenses and allowances to be paid or reimbursed to elected council members.

Note	2023 Actual \$	2023 Budget \$	2022 Actual \$
President's annual allowance	45,000	45,000	45,000
President's meeting attendance fees	23,600	23,600	23,600
President's ICT expenses	381	381	381
President's annual allowance for ICT expenses	3,119	3,119	3,119
President's travel expenses	6,987	7,500	7,810
President's annual allowance for travel and accommodation expenses		360	
	79,087	79,960	79,910
Deputy President's annual allowance	11,250	11,250	11,250
Deputy President's meeting attendance fees	19,750	19,750	19,750
Deputy President's ICT expenses	381	381	381
Deputy President's annual allowance for ICT expenses	3,119	3,119	3,119
Deputy President's travel and accommodation expenses		360	
Deputy President's annual allowance for travel and accommodation expenses		360	
	34,500	34,860	34,500
All other council member's meeting attendance fees	151,992	158,000	158,000
All other council member's ICT expenses	2,953	3,048	3,048
All other council member's annual allowance for ICT expenses	24,003	24,952	24,952
All other council member's travel expenses	4,601		4,177
All other council member's annual allowance for travel and accommodation expenses		3,600	
	183,548	189,600	190,177
0(b)	297,135	304,420	304,587

### (b) Key Management Personnel (KMP) Compensation

The total of compensation paid to KMP of the Shire during the year are as follows:

Note	2023 Actual \$	2022 Actual \$
Short-term employee benefits	808,798	826,594
Post-employment benefits	94,318	89,176
Employee - other long-term benefits	123,518	92,482
Council member costs	297,135	304,587
	1,323,769	1,312,839

#### Short-term employee benefits

These amounts include all salary and fringe benefits awarded to KMP except for details in respect to fees and benefits paid to council members which may be separately found in the table above.

#### Post-employment benefits

These amounts are the current-year's cost of the Shire's superannuation contributions made during the year.

#### Other long-term benefits

These amounts represent annual leave and long service leave entitlements accruing during the year.

#### Termination benefits

These amounts represent termination benefits paid to KMP (Note: may or may not be applicable in any given year).

#### Council member costs

These amounts represent payments of member fees, expenses, allowances and reimbursements during the year.

## SHIRE OF NORTHAM RELATED PARTY TRANSACTIONS

### Transactions with related parties

Transactions between related parties and the Shire are on normal commercial terms and conditions, no more favourable than those available to other parties, unless otherwise stated.

No outstanding balances or provisions for doubtful debts or guarantees exist in relation to related parties at year end.

In addition to KMP compensation above the following transactions occurred with related parties:

	<b>2023</b> <b>Actual</b> \$	<b>2022</b> <b>Actual</b> \$
Sale of goods and services	49,418	57,797
Purchase of goods and services	5,241	18,073

### Related Parties

#### The Shire's main related parties are as follows:

##### *i. Key management personnel*

Any person(s) having authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly, including any council member, are considered key management personnel and are detailed in Notes 0(a) and 0(b)

##### *ii. Other Related Parties*

An associate person of KMP was employed by the Shire under normal employment terms and conditions.

Any entity that is controlled by or over which KMP, or close family members of KMP, have authority and responsibility for planning, directing and controlling the activity of the entity, directly or indirectly, are considered related parties in relation to the Shire.

Short-term employee benefits related to an associate person of the CEO who was employed by the Shire under normal employment terms and conditions.

Outside of normal citizen type transactions with the Shire, there were no other related party transactions involving key management personnel and/or their close family members and/or their controlled (or jointly controlled) entities.

##### *iii. Entities subject to significant influence by the Shire*

There were no such entities requiring disclosure during the current or previous year.