

**CENTRAL LAND COUNCIL - Native Title Representative Body**  
**Notes to and Forming Part of the Financial Statements**

	2006	2005
	\$	\$
<b>Note 6: NON FINANCIAL ASSETS</b>		
<b>Note 6(a) - Infrastructure, Plant and Equipment</b>		
Motor vehicles - at fair value	358,394	343,965
Accumulated depreciation	<u>(152,203)</u>	<u>(240,788)</u>
	<u>206,191</u>	<u>103,177</u>
Plant, furniture and equipment - at fair value	163,312	122,296
	<u>(69,845)</u>	<u>(27,338)</u>
	<u>93,467</u>	<u>94,958</u>
<b>Total Infrastructure, plant and equipment</b>	<u><b>299,658</b></u>	<u><b>198,135</b></u>

(1) At 30 June 2004 an independent valuation on plant, furniture and equipment was completed by Michael Pankhurst, Senior Valuer, Rodney Hyman Asset Services.

**Note 6(b) – Analysis of Property, Plant and Equipment**

Item	Motor Vehicles \$	Plant & Equipment \$	TOTAL \$
As at 1 July 2005			
Gross book value	149,849	122,296	272,145
Accumulated depreciation/amortisation	(51,113)	(27,338)	(78,451)
Opening net book value	98,736	94,958	193,694
Additions			
By purchase	204,103	41,016	245,119
Adjustments	4,441	564	5,005
Net revaluation increment	-	-	-
Depreciation/amortisation expense	(101,090)	(42,507)	(143,597)
Recoverable Amount write-downs	-	-	-
Disposals			
Other disposals	-	(564)	(564)
As at 30 June 2006			
Gross book value	358,394	163,312	521,706
Accumulated depreciation	(152,203)	(69,845)	(222,048)
Net book value	<u>206,191</u>	<u>93,467</u>	<u>299,658</u>

**Note 7: PROVISIONS**

**Note 7(a): EMPLOYEE PROVISIONS**

Salaries and wages	32,999	22,243
Leave	88,016	132,859
Superannuation	<u>2,969</u>	<u>2,002</u>
<b>Aggregate employee entitlement liability</b>	<u><b>123,984</b></u>	<u><b>157,104</b></u>
Employee provisions are categorised as follows:		
Current	62,572	69,701
Non-current	<u>61,412</u>	<u>87,403</u>
	<u><b>123,984</b></u>	<u><b>157,104</b></u>