



AGENDA

FINANCE COMMITTEE

WEDNESDAY 27 NOVEMBER 2019

Notice is given that the next Finance Committee Meeting of the Roper Gulf Regional Council will be held on:

- Wednesday 27 November 2019 at
- The Council Chambers
- Roper Gulf Regional Council Support Centre
- 2 Crawford Street, Katherine
- Commencing at 10:30 AM

Your attendance at the meeting will be appreciated.

Phillip LUCK
CHIEF EXECUTIVE OFFICER

PLEDGE

“We pledge to work as one towards a better future through effective use of all resources.

We have identified these key values and principles of Honesty, Equality, Accountability, Respect and Trust as being integral in the achievement of our vision, that the Roper Gulf Regional Council is Sustainable, Viable and Vibrant”.

PRAMIS BLA WI

“Mela pramis bla wek gudbalawei bla meigim futja bla wi wanwei, en bla yusim ola gudwan ting bla helpum wi luk lida.

Mela bin luk ol dijlod rul, ebrobodi gada tok trubalawei, wi gada meik so wi gibit firgo en lisiin misalp, abum rispek en trastim misalp bla jinggabat bla luk lida, Roper Galf Rijinul Kaunsul deya maindim en kipbum bla wi pramis , dum wek brabli gudbalawei, en im laibliwan”

TABLE OF CONTENTS

ITEM	SUBJECT	PAGE NO
1	PRESENT/STAFF/GUESTS	
2	MEETING OPENED	
3	WELCOME TO COUNTRY	
4	APOLOGIES AND LEAVE OF ABSENCE	
5	CALL FOR ITEMS OF GENERAL BUSINESS	
6	QUESTIONS FROM THE PUBLIC	
7	DISCLOSURE OF INTEREST	
8	CONFIRMATION OF PREVIOUS FINANCE COMMITTEE MEETING MINUTES	
	8.1 Confirmation of Previous Minutes.....	5
9	BUSINESS ARISING FROM PREVIOUS MINUTES	
	9.1 Action List	11
10	INCOMING CORRESPONDENCE	
	<i>Nil</i>	
11	OUTGOING CORRESPONDENCE	
	<i>Nil</i>	
12	EXECUTIVE DIRECTORATE REPORTS	
	12.1 Discounted Venue Hire rate for Barunga Festival	13
	12.2 Lot 88 Mataranka - Approval in Principle to Acquire	18
13	CORPORATE GOVERNANCE DIRECTORATE REPORTS	
	13.1 Council Financial Report as at 31 October 2019.....	26
	13.2 Finance - 2018-19 Audited Financial Statements	75
	13.3 Local Authority Project Register Update	106
14	COUNCIL & COMMUNITY SERVICES DIRECTORATE REPORT	
	<i>Nil</i>	
15	COMMUNITY SERVICES DIRECTORATE REPORTS	
	<i>Nil</i>	
16	COMMERCIAL SERVICES DIRECTORATE REPORTS	
	16.1 Disposal of Assets - Auction.....	107
17	CLOSED SESSION	
	17.1 Confirmation of Previous Minutes - Confidential	
	<i>The report will be conducted in accordance with the Local Government Act 2008 Section 65 (2) and Local Government (Administration) Regulations 2008 regulation 8 (c) (iv).</i>	

- 17.2 Borroloola Show Day
The report will be conducted in accordance with the Local Government Act 2008 Section 65 (2) and Local Government (Administration) Regulations 2008 regulation 8 (c) (iv).
- 17.3 FINANCE - Outstanding Debt Write Off Request
The report will be conducted in accordance with the Local Government Act 2008 Section 65 (2) and Local Government (Administration) Regulations 2008 regulation 8 (b).
- 17.4 Approval to purchase ablutions block
The report will be conducted in accordance with the Local Government Act 2008 Section 65 (2) and Local Government (Administration) Regulations 2008 regulation 8 (c) (i).
- 17.5 Weemol Internal Roads Reseal Project
The report will be conducted in accordance with the Local Government Act 2008 Section 65 (2) and Local Government (Administration) Regulations 2008 regulation 8 (c) (i).
- 17.6 Finance - Auditor's Management Letter 2018-19
The report will conducted in accordance with the Local Government Act 2008 Section 65 (2) and Local Government (Administration) Regulations 2008 regulation 8 (e).

18 CLOSED SESSION**19 CLOSE OF MEETING**

CONFIRMATION OF PREVIOUS FCM MINUTES



ITEM NUMBER 8.1
TITLE Confirmation of Previous Minutes
REFERENCE 866195
AUTHOR Prerna RAMAWAT, Governance Officer

RECOMMENDATION

That the Finance Committee confirms the draft minutes taken at the 28 August 2019 Finance Committee Meeting to be a correct record of its decisions and proceedings.

BACKGROUND

The Finance Committee met on Wednesday 28 August 2019 at 10:30 am at the Roper Gulf Regional Council, Council Chambers at 2 Crawford Street, Katherine.

Attached are the draft recorded minutes of that meeting.

ISSUES/OPTIONS/SWOT

Nil

FINANCIAL CONSIDERATIONS

Nil

ATTACHMENTS:

1 [↓](#) Finance Committee Meeting 2019-08-28 [846528].DOCX



MINUTES OF THE ROPER GULF REGIONAL COUNCIL FINANCE COMMITTEE
MEETING HELD AT THE COUNCIL CHAMBERS,
ROPER GULF REGIONAL COUNCIL HEADQUARTERS
2 CRAWFORD STREET, KATHERINE ON WEDNESDAY, 28 AUGUST 2019 AT
10:30HRS

PRESENT/STAFF/GUESTS

1.1 Elected Members

- Mayor Judy MacFARLANE;
- Deputy Mayor Helen LEE;
- Councillor Owen TURNER;
- Councillor Samuel EVANS;
- Awais UR REHMAN, Independent Member.

1.2 Staff

- Phillip LUCK, Chief Executive Officer;
- Marc GARDNER, General Manager Corporate Services and Sustainability;
- Sharon HILLEN, General Manager Infrastructure Services and Planning;
- Cristian COMAN, Manager Governance and Corporate Planning (minute taker).

1.3 Guests

- Councillor Edwin NUNGGUMAJBARR.

2. MEETING OPENED

Meeting opened at 1050hrs.

3. WELCOME TO COUNTRY

Mayor led Committee Members and Staff in reciting Pledge.

4. APOLOGIES AND LEAVE OF ABSENCE

4.1 APOLOGIES AND LEAVE OF ABSENCE

70/2019 RESOLVED (Owen TURNER/Samuel EVANS)

Carried

- (a) That the Finance Committee does not accept the apology of Cr. Ossie DAYLIGHT, noting that none was received.

5. CALL FOR ITEMS OF GENERAL BUSINESS

NIL

6. QUESTIONS FROM PUBLIC

NIL

7. DISCLOSURES OF INTEREST

There were no declarations of interest at this Finance Committee.

8. CONFIRMATION OF PREVIOUS FINANCE COMMITTEE MEETING MINUTES**8.1 CONFIRMATION OF PREVIOUS MINUTES**

71/2019 RESOLVED (Owen TURNER/Helen LEE)

Carried

- (a) That the Finance Committee confirms the draft minutes taken at the 29 May 2019 Finance Committee Meeting to be a correct record of its decisions and proceedings.

9. BUSINESS ARISING FROM PREVIOUS MINUTES**9.1 ACTION LIST**

72/2019 RESOLVED (Helen LEE/Awais Ur REHMAN)

Carried

- (a) That the Finance Committee receives and notes the Action List; noting that Mulgga Camp does not have an completed playground;
- (b) That the Finance Committee approves removal of completed items from Action List;
- (c) That the Finance Committee requests updates pertaining to toilet block projects to be provided to Local Authorities.

10. INCOMING CORRESPONDENCE

NIL

11. OUTGOING CORRESPONDENCE

NIL

12. EXECUTIVE DIRECTORATE REPORTS

NIL

13. CORPORATE GOVERNANCE DIRECTORATE REPORTS**13.1 FINANCE - COUNCIL FINANCIAL REPORT AS AT 31 JULY 2019**

73/2019 RESOLVED (Awais Ur REHMAN/Owen TURNER)

Carried

- (a) That the Finance Committee receives and note the financial reports as at 31 July 2019.

13.2 FINANCE - RGRC FINANCIAL SUSTAINABILITY RATIOS COMPARISONS

74/2019 RESOLVED (Awais Ur REHMAN/Samuel EVANS) *Carried*

- (a) That the Finance Committee receives the report on Council's financial sustainability ratios, and defers detailed discussion until its next Meeting (27/11/2019).

MEETING ADJOURNED 1225HRS – 1525HRS**13.3 CERTIFICATION OF 2018-19 LOCAL AUTHORITY PROJECT FUNDING**

75/2019 RESOLVED (Samuel EVANS/Owen TURNER) *Carried*

- (a) That the Finance Committee receives and notes the 2018-19 Local Authority Project Funding Certification Reports.

13.4 2019-20 LOCAL AUTHORITY PROJECT FUNDING

76/2019 RESOLVED (Awais Ur REHMAN/Helen LEE) *Carried*

- (a) That the Finance Committee receives and notes the funding levels for 2019-2020 Local Authority Projects from the Department of Local Government, Housing and Community Development.

13.5 CIVIC EVENTS UNDER THE COMMUNITY GRANTS PROGRAM

77/2019 RESOLVED (Helen LEE/Samuel EVANS) *Carried*

- (a) That the Finance Committee does not allocate \$22,800 of the 2019-20 Community Grants Program Budget to civic events;
(b) That the Finance Committee does not abolish the Minor Grant category under the Community Grants Program;
(c) That the Finance Committee does not reduce the maximum grant available under the Community Grants Program, from \$3,000 to \$2,500; and,
(d) That the matter gets reviewed at the Budget Review (November).

13.6 LOCAL AUTHORITY PROJECT UPDATE

78/2019 RESOLVED (Owen TURNER/Samuel EVANS) *Carried*

- (a) That Council receives and notes the Local Authority Project updates.

13.7 CERTIFICATE OF OCCUPANCY - 2 CRAWFORD STREET

79/2019 RESOLVED (Awais Ur REHMAN/Samuel EVANS) *Carried*

- (a) That the Finance Committee notes the report in relation to the Certificate of Occupancy for 2 Crawford Street.

13.8 GRANT: NORTHERN TERRITORY JOBS PACKAGE

80/2019 RESOLVED (Judy MacFARLANE/Awais Ur REHMAN) *Carried*

- (a) That the Finance Committee defers the matter to Council at its next Ordinary Meeting on 25 September 2019.

14. COUNCIL & COMMUNITY SERVICES DORECTORATE REPORT

NIL

15. COMMUNITY SERVICES DIRECTORATE REPORTS

NIL

16. COMMERCIAL SERVICES DIRECTORATE REPORTS

NIL

17. CLOSED SESSION

81/2019 RESOLVED (Awais Ur REHMAN/Owen TURNER) *Carried*

17 MOVE INTO CONFIDENTIAL

- (a) That the Finance Committee moves into confidential session and that members of public and media be excluded from Meeting.

RESUMPTION OF MEETING

82/2019 RESOLVED (Samuel EVANS/Owen TURNER) *Carried*

- (a) That the Finance Committee moves out of Confidential Session and that the decisions made in that session be made publicly available:

CLOSED SESSION

N.B. THE RESOLUTION NUMBERS ARE THOSE OF THE CONFIDENTIAL RESOLUTIONS OF MATTERS DECIDED IN THE CONFIDENTIAL SESSION

17.1 CONFIRMATION OF PREVIOUS MINUTES - CONFIDENTIAL

75/2019 RESOLVED (Samuel EVANS/Owen TURNER) *Carried*

- (a) That the Finance Committee confirms the draft confidential minutes taken at the 29 May 2019 Finance Committee Meeting (Confidential Session) to be a correct record of its decisions and proceedings.

17.2 BORROLOOLA BUSINESS HUB PROJECT - TENDER ASSESSMENT

76/2019 RESOLVED (Samuel EVANS/Awais Ur REHMAN) *Carried*

That the Finance Committee:

- (a) receives the report in relation to the Borroloola Business Hub Project Tender

- Assessment;
- (b) rectifies the decision of the Delegation to not accept any tender submissions for the Borroloola Business Hub Project – Tender No: 0854384001; and
 - (c) approves the redesign and scoping of a staged development project to include a new building for Council’s Borroloola Offices.

17.3 BORROLOOLA SPORTS COURTS

REPORT DEFERRED TO NEXT ORDINARY MEETING OF COUNCIL (25/09/2019)

17.4 ANALYSIS OF NUMBULWAR FUEL PRICES

77/2019 RESOLVED (Awais Ur REHMAN/Owen TURNER) *Carried*

- (a) That the Finance Committee notes the reports in relation to the Numbulwar Fuel costs.

17.5 UPDATE ON JILKMINGGAN COMMUNITY ABORIGINAL CORPORATION LEASES

REPORT DEFERRED TO NEXT ORDINARY MEETING OF COUNCIL (25/09/2019)

CLOSE OF MEETING

The meeting terminated at 1609hrs.

This page and the preceding pages are the Minutes of the Finance Committee Meeting held on Wednesday 28 August 2019 and confirmed on Wednesday 27 November 2019.

Mayor Judy MacFARLANE

BUSINESS ARISING FROM PREVIOUS MINUTES

ITEM NUMBER	9.1
TITLE	Action List
REFERENCE	866252
AUTHOR	Perna RAMAWAT, Governance Officer

RECOMMENDATION

That the Finance Committee receives and notes Action List.

BACKGROUNDOngoing Items

Date	Meeting	Item	Description	Comment	Status	Update
29-8-18	FCM	17.4	Borroloola Sports Courts (Lot 644)	Borroloola Sports Courts – Project Update	In Progress	Update provided at OMC in October, report was received and noted. Project procurement to occur from January to March 2020.
28-11-18	FCM	9.1	Playgrounds	The Council to construct funded playgrounds at Jilkminggan, Ngukurr, Robinson River and Mulgan Camp.	In Progress	<p>13.05.19 Jilkminggan – on hold with clarification regarding the location of the playground.</p> <p>12.11.19 – No progress, subdivision has to be completed prior progressing (SH & VB)</p> <p>Ngukurr – COMPLETED</p> <p>Robinson River – Discussing with Mungoorbada A/C regarding location and implementation.</p> <p>12.11.19 – No progress until SPG funder approves change of purpose (JC-B)</p> <p>Mulgan Camp – COMPLETED.</p>
30-1-19	FCM	17.3	Toilet Blocks – Mataranka Sports and Recreation	Project Update	Ongoing	12.11.19 – Specification changed. RFQ complete, recommendation and approval being requested at next LA and funding at current Finance Committee Meeting.

27-4-19			Borrooloola Office			Reassessment of the entire project in progress.
27-4-19			Records Management Obligations			Project is now in planning stage with the appointment of an Information Systems Manager in early November.
29-05-2019	FCM	17.3	New properties that were never rated.	CEO to draft letter to Northern Land Council (NLC). CEO to meet with Territory Housing to discuss properties identified in valuation roll.		Completed. Letter sent to NLC, no response received, however all businesses on Aboriginal Land are being rated correctly. In Progress.

ISSUES/OPTIONS/SWOT

NIL

FINANCIAL CONSIDERATIONS

NIL

ATTACHMENTS:

EXECUTIVE DIRECTORATE REPORT

ITEM NUMBER	12.1
TITLE	Discounted Venue Hire rate for Barunga Festival
REFERENCE	868927
AUTHOR	Phillip LUCK, Chief Executive Officer

RECOMMENDATION

That the Finance Committee:

- (a) Approves the issue of a credit note in favour of Skinny Fish Music to the value of \$3580 (GST incl); and**
- (b) Set the venue hire rate for Barunga Festival 2020 at \$4670.00 (GST Incl).**

BACKGROUND

Barunga Festival is a renowned indigenous music, sporting and cultural festival that increasingly gains prominence both within Australia and more recently overseas.

The festival was run through the NLC, however due to the complexity of the arrangements for the festival, NLC has approached Skinny Fish Music to run the festival for a period of 5 years.

Despite the popularity of the festival, all stakeholders have agreed to keep the entrance fee to an affordable level to ensure locals are not economically excluded. Current weekend pass price is \$55.00.

In 2018, Roper Gulf Regional Council charged Skinny Fish Music \$4670.00 (GST Incl) for the three venues and camping for 200 stays. This was a negotiated rate (refer Invoice Ref No: 35243 attached).

ISSUES/OPTIONS/SWOT

In 2019, Staff have invoiced Skinny Fish Music based on the scheduled rates as set out in the Annual Regional Plan. The value increased markedly to \$8250 (GST Incl).

Skinny Fish Music has paid the invoice (refer invoice no. 037577) but has requested a credit to the same rate as 2018. Their request is based on, Barunga Festival is:

1. A Roper Gulf Regional Festival for RGRC Constituents.
2. Delivered on sponsorships and very tight budgets to keep prices down.
3. Only possible with the in-kind support received from RGRC and others.
4. Provides promotional opportunity to artists, musicians, sports people.

Skinny Fish Music have asked if the Venue Hire rate can be kept at the same rate into the future (at least for the duration of their management).

FINANCIAL CONSIDERATIONS

This request represents a write back of Debtors of \$3580.00 (GST Incl) in 2018/19 and an opportunity cost in 2019/20 of an equivalent amount.

Because Skinny Fish Music has already paid the Invoice no. 037577, they would be happy with the funds to remain with RGRC in the form of a credit against the 2020 charges. No monies would be handed back.

RGRC is not obligated to approve this request but may wish to do so to contribute to the continued success and to negotiate more advertising/ marketing of the RGRC involvement.

ATTACHMENTS:

1 [↓](#) Venue hire rate for Barunga festival.pdf



TAX INVOICE

Registered Office:

2 Crawford Street KATHERINE NT 0850

Postal Address:

PO Box 1321 KATHERINE NT 0851

ABN: 94746956090

Account Enquiries:

Accounts Receivable – RGRC Finance Department

Phone: 08 8972 9000

Fax: 08 8971 2429

Email: RGRC.AccountsReceivable@ropergulf.nt.gov.au

SKINNY FISH MUSIC
PO BOX 36873
WINNELLIE NT 0821

Invoice No: 037577
Date: 14/06/2019
Debtor Id: 01429
Due Date: 14/07/2019
Page : 1 of 1

Reference No: ATTN - BRAD

Description	Exclusive GST	GST	Amount
Barunga Community Hire of Facility During Festival			
Basic Facility Hire @\$210/Day(Culture & Heritage Park, Oval)	572.73	57.27	630.00
Whole Facility Hire @\$250 per 4 Hours (Half Day for 6 Days)	1,363.64	136.36	1,500.00
Oval for organised competitions - Football oval, Softball Oval @\$1,060	1,927.27	192.73	2,120.00
Camping Fees @\$20 Per Day Approx 200 Vehicles	3,636.36	363.64	4,000.00
Total Amount Due: (AUD)	7,500.00	750.00	8,250.00

**Total Amount due no later than 14/07/2019 : \$8,250.00****Payment Methods:**

By Phone - Phone 08 8972 9000 during business hours (8.30am - 4.00pm)
to pay by Mastercard or VISA

By Cheque - Made payable to Roper Gulf Regional Council, send this remittance
with cheque to the address at the top of this invoice

By EFT - Commonwealth Bank Account
BSB: 065-902 Account: 10313294
Roper Gulf Regional Council

Invoice No: 037577
Date: 14/06/2019
Exclusive GST: \$7,500.00
GST: \$750.00
Amount: (AUD) \$8,250.00

Total Payment

To: Skinnyfish Music
 PO Box 36873
 WINNELLIE NT 0821
 AUSTRALIA

Invoice Date
 29 Jun 2018
 Reference Number
 35243

Roper Gulf Regional Council
 PO Box 1321
 KATHERINE NT 0851
 ABN: 94 746 956 090

Description	Quantity	Unit Price	GST	Amount AUD
hire of venue - barunga	1.00	4,245.45	10%	4,245.45
			Subtotal	4,245.45
			TOTAL 10%	424.55
			TOTAL AUD	4,670.00
			Less Amount Paid	4,670.00
			AMOUNT DUE	0.00
			DUE DATE	29 Jul 2018

This is not a tax invoice

Charges in 2018

Inclusive	Narrative	Narrative (line 2)
1,230.00	BASIC FACILITY HIRE @ \$205 PER DAY	CULTURE PARK, HERITAGE PARK, FOOTBALL OV
640.00	BASIC FACILITY HIRE @ \$160 (HALF DAY	2 FACILITIES X 2 DAYS
2,800.00	CAMPING FEES @ \$16 PER DAY	175 VEHICLES
4,670.00		

Charges in 2019

Inclusive	Narrative	Narrative (line 2)
0.00	Barunga Community Hire of Facility	During Festival
630.00	Basic Facility Hire @ \$210/Day (Culture &	Heritage Park, Oval) By the looks of this skinny fish have been charged for 3 x whole days at \$210 a day, last year it was charged at a half day rate of \$160 over 2 days leading to skinny fish being charged \$640.
1,500.00	Whole Facility Hire @ \$250 per 4 Hours	(Half Day for 6 Days) skinny fish have been charged for 3 x whole days at \$500 a day, last year it was \$410 per day; increased fees and charges
2,120.00	Oval for organised competitions -	Football oval, Softball Oval Last year this charge did not occur, as it is usually offered as in-kind
4,000.00	Camping Fees @ \$20 Per Day	Approx 200 Vehicles Last year they were charged 175 x \$20 for camping fee's – This year it is 200 x \$20
8,250.00		

EXECUTIVE DIRECTORATE REPORT

ITEM NUMBER	12.2
TITLE	Lot 88 Mataranka - Approval in Principle to Acquire
REFERENCE	869091
AUTHOR	Phillip LUCK, Chief Executive Officer

RECOMMENDATION

That the Finance Committee approves in principle to acquire lot 88 Mataranka for the purpose of an Aged Care Services development

BACKGROUND

Roper Gulf Regional Council (RGRC) has been successful in obtaining \$500,000 for the development of an Aged Care Respite facility in Mataranka.

To date the preliminary designs have been developed to 70%.

The facility is modest and will be a vast improvement for the preparation and delivery of Aged Care services in Mataranka.

The contentious matter to date is where to construct the facility. So far, there has been consideration to build on Lot 122 (current Council and Community centre). Whilst the foot print for the centre can fit within Lot 122, this lot is too small and too many sacrifices will need to be made (eg: take out existing playground, share community centre carpark).

Further, should any future Capital funds become available to expand the facility to allow residential care or simply grow the size of the centre, it would not be possible on Lot 122.

Folklore suggests that Lot 88 has always been identified as an Aged Care Centre. It is currently held by the Guyanggan Aboriginal Corporation (ICN 7779) which has its membership frozen, hasn't traded in two years and could be in breach of ORIC as a viable registered organisation.

ISSUES/OPTIONS/SWOT

1. Negotiate a long term sub lease with Guyanggan Aboriginal Corporation and develop the property as an aged care facility – This is high risk as the corporation is dysfunctional and may not last as a registered organization, putting RGRC investment at risk.
2. Negotiate with Guyanggan Aboriginal Corporation to transfer the SPL to RGRC or Relinquish the SPL in favour of a Development Lease – This could be very time consuming.
3. Negotiate a short-term lease to allow development to commence and for Option 2 to be completed – High risk for any development of assets.

Because of the number of variables and uncertainties, it is recommended that at this stage FCM only approve in principle that Council acquire the land through lease or purchase.

RGRC needs to secure tenure before commencing construction.

FINANCIAL CONSIDERATIONS

Acquisition of land will bring security but will also give rise to:

- Purchase price or annual lease commitments
- Rates (land, water, power)

- Development obligations

These values are yet to be determined.

ATTACHMENTS:

1 [↓](#) Lot 88 Mataranka.pdf

Date Registered: 16/11/1993

Volume 335 Folio 030

Duplicate Certificate as to Title issued? Yes

SEARCH CERTIFICATE**SPECIAL PURPOSES LEASE 00574**

Lot 88 Town of Mataranka from plan(s) S 82/243
Area under title is 2 hectares 5000 square metres

Owner:

Guyanggan Aboriginal Corporation
of C/- Katherine Legal Aid Service, P.O. Box 1944, Katherine N.T. 0851 -

Registered Date	Dealing Number	Description
-----------------	----------------	-------------

		Previous title is Register BookCUCL Volume 193 Folio 080
--	--	---

End of Dealings

IMPORTANT MESSAGE: This title information is compiled from the paper register and may be incomplete. Please refer to the scanned image of the paper title for further details. Contact Land Titles Office staff for assistance.

Commencement Date: 11th November, 1982**Expiring Date: In Perpetuity****Reservations:**

1. A right of entry in favour of the Minister, or an officer authorised in writing by the Minister, at all reasonable times and in any reasonable manner, to enter upon the leased land or any part of it and to inspect the leased land or any part of it and any improvements on it.
2. All minerals and mineral substances in or on the leased land including gold, silver, copper, tin, other metals, ores and substances containing metals, gems, precious stones, coal, shale, mineral oils and valuable earths or substances, together with the right to authorise any persons to enter upon the land to mine, work for, win, recover and remove them or any of them and to do all things necessary or convenient for those purposes.
3. A reservation of a power of resumption.
4. A right of entry and inspection for the purposes of providing and maintaining water, sewer, electricity and other services on the leased land or on other lands.

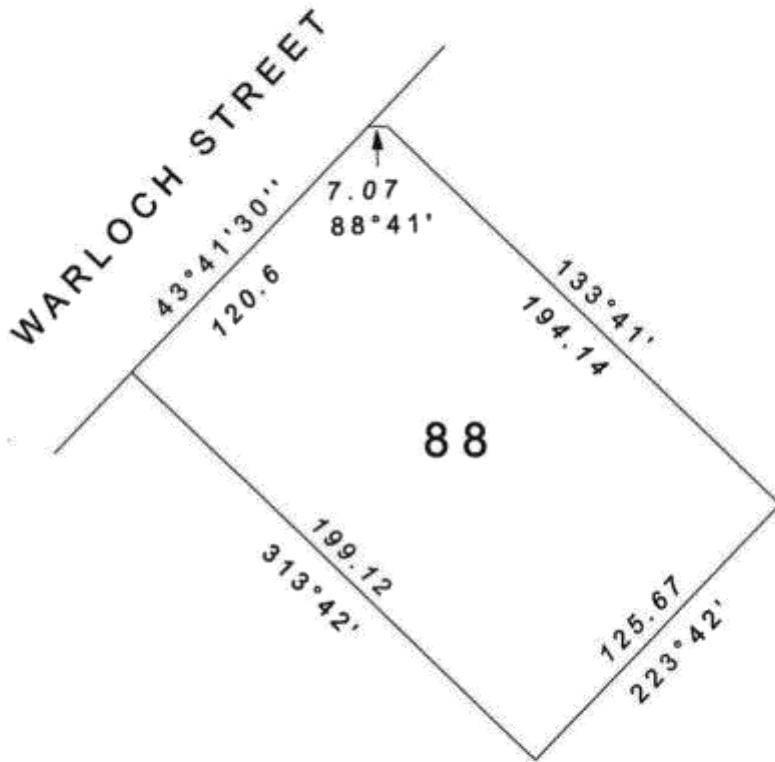
Provisions:

1. The Lessee, having paid all rent due under this lease, may at any time surrender this lease in accordance with the provisions of the Special Purposes Leases Act and the Regulations thereunder.
2. If the rent (other than the rent for the first year) is not paid on or before the expiry of three months from the date on which it becomes payable by the Lessee, an additional amount (which will be deemed to be recoverable as rent) at the rate of five per centum per annum from the expiry of that period will become payable by the Lessee in respect of the rent overdue, if demanded by the Minister.
3. This lease is granted under and subject to the Special Purposes Leases Act and the Regulations for the time being in force thereunder and is conditional upon compliance by the Lessee with the covenants and conditions to be complied with by the Lessee and may, subject to the Special Purposes Leases Act and the Regulations, be forfeited for non-compliance with any such covenant or condition.

Conditions and Covenants:

Date Registered: 16/11/1993
Duplicate Certificate as to Title issued? Yes

Volume 335 Folio 030



Transfers

16/11/1993 for \$8,000

Tenure Comments

(none found)

Historic Titles

CUCL 193 080 (order 1)

Visit the website http://www.nt.gov.au/justice/bdm/land_title_office/**Custodian - Surveyor General (+61 8 8995 5319)****Address**

17 WARLOCH ST, MATARANKA

Survey Plan

S 82/243

Survey Status

Approved

Parcel Status

CURRENT

Parcel Area

2 hectares, 5000 square metres

Map Reference

Code 490 Scale 2500 Sheet 28.40

Parent Parcels

(none found)

Parcel Comments

DECLARED A RESTRICTED AREA UNDER THE LIQUOR ACT NTG G34 21/8/1996.

Survey Comments

(none found)

Proposed Easements

(none found)

Local Government Area

ROPER GULF SHIRE

Region

KATHERINE

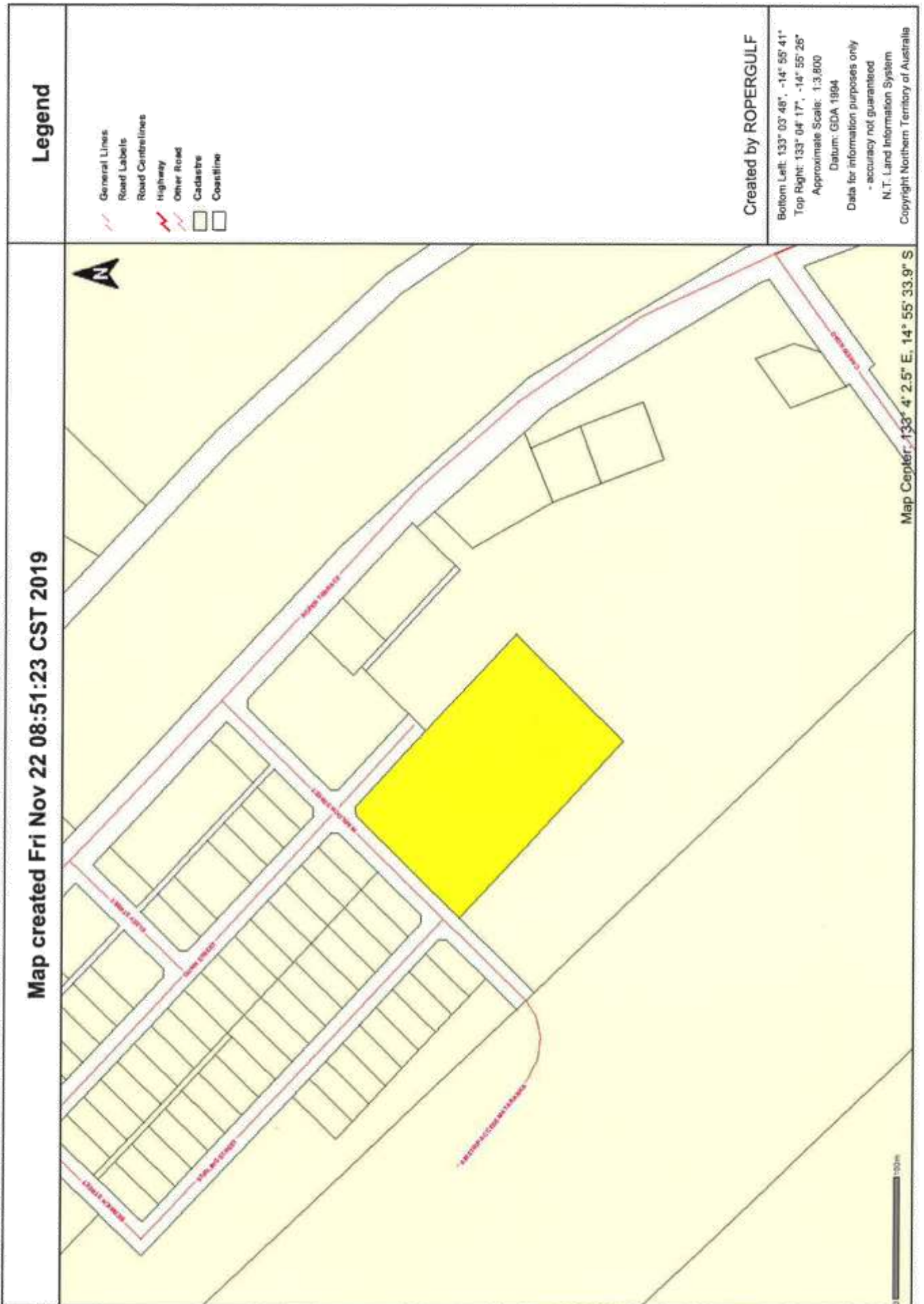
Custodian - Valuer General (+61 8 8995 5375)**Owner's Last Known Address**

Guyanggan Aboriginal Corporation, ADDRESS UNKNOWN, AUSTRALIA

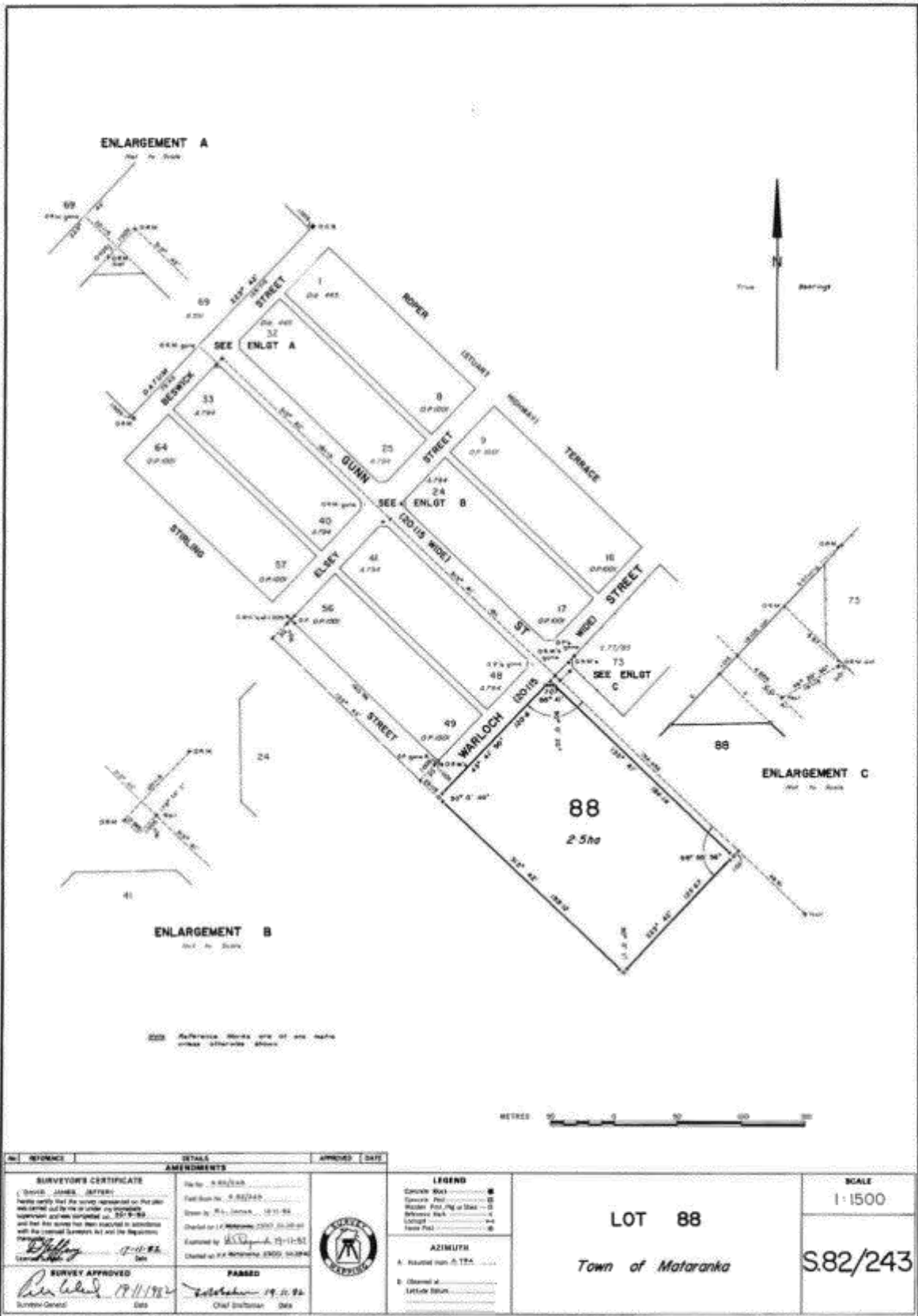
Parcels in Valuation

Lot 00088 Town of Mataranka





Viewed at 08:53:47 on 22/11/2019 by ROPERGULF.



COPY TO L.T.G. 27-11-82

CORPORATE GOVERNANCE DIRECTORATE REPORT

ITEM NUMBER	13.1
TITLE	Council Financial Report as at 31 October 2019
REFERENCE	866936
AUTHOR	Lokesh ANAND, Chief Financial Officer

RECOMMENDATION

That the Finance Committee receives and notes the financial reports as at 31 October 2019.

BACKGROUND

Attached are the Council's financial reports as at 31 October 2019, including:

- Balance Sheet;
- Income and expenditure report by service group;
- Income and expenditure report by account category;
- Cash-at-bank Statement and 12-month graph on cash balances; and
- Expenditure reports for all communities.

The balance sheet has been prepared as per prevailing accounting standards, practice and in compliance with the applicable *Local Government Act 2008*. Revenue and Expenditure statement as at the end of October shows an underspent of \$16.05M.

Our bank balance as at 31 October is \$ 37.01 M. Out of this total bank balance, \$13 M is invested in various interest earning term deposits. \$10 M are committed tied funds and cannot be used on general expenditure.

The first budget revision 2019-20 is in progress and the process is estimated to be completed by mid-December. The budget amendment reports will be presented to the Council in December meeting.

ISSUES/OPTIONS/SWOT**Interpretation of Income & Expenditure Report****Operational Income:****Increase in Corporate Governance by \$3,540,275:**

The increase is mainly due to timing issue. Rates run for the whole 2019-20 financial year is performed, resulting in \$994,618 income increase as compared to budgeted income till end of October month. NT OPS funding for 2019-20 FY is also received in advance.

Decrease in Commercial Operations by \$415,956:

Major area identified for this decrease is the timing issue with CDP income. Projected income for October month \$690K will be received in November. The funds received under activity 431 Vitalisation of Ritarangu \$200K and Activity 324 Outstations Capital Infrastructure \$136K was not budgeted and will budget in next revision.

Increase in Council & Community Services by \$3,802,720:

The Increase is due to year-end adjustments for advance income received in June 2019 for Borroloola Multi-purpose court and Ngukurr Sports Court. These are capital grants and increase is mainly due to time line issue.

Increase in Other Services by \$1,443,330:

The increase is due to year-end adjustments for advance income received in June 2019 for Mulggan Camp Town Upgrade, Ngukurr Oval lights project. 2018-19 financial year audit is completed and advanced received funds balance are brought forward in this year. Increase is mainly due to timeline issue.

Operational Expenditure:

Overspend in Corporate Governance by \$1,086,525:

Major Overspend is under Activity 106 General Council Operation due to Insurance payments are not charged to related activities and some internal department costs are not allocated yet.

Underspend in Commercial Operation by \$1,198,144:

Major underspend is in CDP program due to staff absences and contract and material expenses (\$774K). Also, there is less CDP Employer outcome payments received for 2019-20 financial year leaving a deficit of \$91K.

Underspend in Council & Community Services by \$1,710,521:

Major underspends are in Council Services General (376K), Municipal Services (\$57K), Night Patrol (\$282K), Roads (\$180K), Creche (1\$79K), Aged Care Employment (\$30K), Pools (\$100K), Waste Management (\$78K), Youth Reconnect (\$93K), NDIS (\$87K), Aged Care Packages (\$28K) program. \$900K of the total underspend is attributed to wages due to staff absences and vacant positions. A roads committee has been formed to allocate and make decision on spending underspends in roads budget.

Underspend in Other Services by \$27,581:

The underspend is due to non- receipt of invoices from department for unspent grant \$19,083 for Ngukurr, Numbulwar and Borroloola Feasibility study project. Also, there is some underspend \$14,600 identified in Ngukurr Sports & Rec Precinct Masterplan project.

Underspend in Capital Expenditure by \$4,516,167:

Due to the start of new financial year and budget got approved at the end of July month, Projects such as Borroloola Rocky Creek, Borroloola Multi-Purpose Court, Mulggan Town Camp Upgrade etc. are progressing. The expenditure will be booked once the invoices are received from contractors.

INTERPRETATION OF DEBTORS AND CREDITORS

Debtors

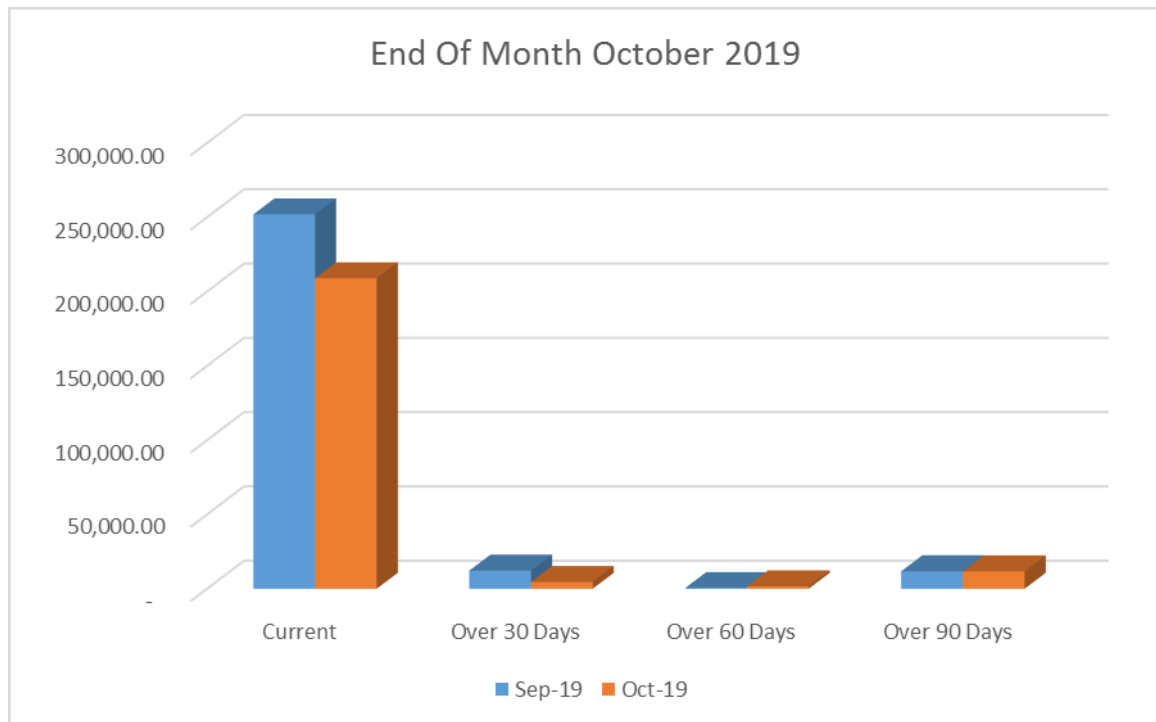
The summary below shows the amount of debtors outstanding for the current and the prior month.

See attached: Aged Analysis – Detailed Report – Accounts Receivable October 2019.

As at 31 October 2019, an amount of **\$ 226,731.35** is outstanding. Comparatively, at 30 September 2019, the total debt outstanding was **\$ 276,350.55**. During this month, debtors have shown an overall decrease by **\$ 49,619.20**.

AR Age Analysis

Debtors	Sept-19		Oct-19	
Current	251,957.81	91.16%	208,938.13	92.16%
Over 30 days	12,172.29	4.41%	4,543.53	2.01%
Over 60 days	460.41	0.17%	1,573.00	0.70%
Over 90 days	11,760.04	4.26%	11,676.69	5.13%
	276,350.55	100.00%	226,731.35	100.00%
Less: Unapplied Credits			7,579.80	
Total Actual Outstanding	276,350.55		219,151.55	



Account	Description	Account Balance	Status	Reason
00328	Power and Water	170,036.49	Current	ESO Duties
00568	Nighthawk Transport	12,737.50	Current & >60 Days	Forklift Hire - Follow up in progress
00121	DIPL – General	8,109.76	Current	Litter Collection & Aerodrome Maintenance
01451	Bio Gen Solutions	5,600.00	>90 Days	Accommodation Service - Entity went into liquidation
01134	Downer EDI Works Pty Ltd	4,800.00	Current	Accommodation
01443	Woodhill & Sons	4,520.00	>90 Days	Commercial Dumping-Company lost project with DIPL and is unable to pay any suppliers until they recover the money. Entity went into liquidation.
01546	Anindilyakwa Royalties Aboriginal Corporation	3,573.53	Current & > 30 Days	Purchase of Fuel
00975	AOT Hotels	2,958.00	Current & > 60 Days	Accommodation – Follow up in Progress
01059	WTD Constructions	2,242.50	Current	Forklift Hire
00185	Jawoyn Association	1,760.00	Current	Property Lease
	Total	216,337.78		

Top 10 AR Debtors – October – 2019

Rates & Refuse Outstanding – October 2019

Year	Financial Year Total Balance	Percentage of Total owing
08/09 Balance	25,191.96	6.29%
09/10 Balance	3,118.16	0.78%
10/11 Balance	3,827.21	0.96%
11/12 Balance	3,519.08	0.88%
12/13 Balance	4,324.03	1.08%
13/14 Balance	11,356.82	2.83%
14/15 Balance	57,606.21	14.38%
15/16 Balance	13,013.67	3.25%
16/17 Balance	14,001.80	3.49%
17/18 Balance	18,511.25	4.62%
18/19 Balance	42,587.38	10.63%
19/20 Balance	203,658.88	50.82%
Total	400,716.45	100.00%

The rates department is working in recovering the outstanding rates and charges. Last month the outstanding for rates & charges were \$ 591,237.62

Creditors

The summary below shows the amount of creditors outstanding for the current month.

See attached: Aged Analysis Report – Detailed Report – Accounts Payable 31 October 2019.

As at 31 October 2019, \$1,500,013.62 in creditors is outstanding.

The Accounts Payable age analysis report depicts the following:

Creditors		
Current	\$330,120.62	21.7%
Over 30 days	\$1,017,390.46	66.7%
Over 60 days	\$2,019.00	0.1%
Over 90 days	\$175,538.29	11.5%
Total outstanding amount (Including Overdue)	\$1,525,068.37	
Less: Unapplied Credits	-\$25,054.75	
TOTAL ACTUAL OUTSTANDING	\$1,500,013.62	

Unapplied items appearing as a result of time difference and have no effect in the financial statement.

Following are the details of suppliers from whom invoices over \$10,000 were received and entered during the month of October 2019:

Acc. #	Description	Amount	Transaction
10042	Allstyle Sheetmetal	\$ 60,190.63	Bulman Community Infrastructure upgrade
10188	Katherine Town Council	\$ 11,000.00	Contribution Big Rivers waste & recycling consultant
10054	Puma Energy	\$ 34,472.07	Ngukurr Bulk fuel order
10106	Dept of Planning & Infrastructure	\$ 600,000.00	Payment for construction of Rocky Creek
10280	Telstra	\$ 66,048.26	Consolidated Account & services and equipment
10791	Deloitte Touche	\$ 28,875.00	Audit Fees
11731	GHD Pty Ltd	\$ 38,153.27	Numbulwar Roads & Drainage Design
12781	Wright Express	\$ 35,395.45	Fuel cards September 2019
11775	Downes Graderways	\$ 283,500.00	Various Road upgrades at Minyerri
13329	Jacobs Group	\$ 40,335.64	Rocky Creek Proposal
11800	MODE Design	\$ 21,466.50	Mataranka Aged care centre & Borroloola Community Hub Proposals
13372	Northern Building	\$ 12,360.00	Ngukurr Lot 226 Windows & doors bars supply & installation
13484	AIM Industries	\$ 15,400.00	Borroloola Sports Centre Design Documentation
13689	Kendel Building	\$ 291,314.98	Mulggan Town camp house renovation
13732	Heath Motor Group	\$ 181,854.61	Fleet for Bulman Housing, Outstation and Creche
13818	Katherine Solar NT	\$ 13,085.00	Solar Panel installation at Barunga
13812	All Regions	\$ 266,958.50	Ngukurr Sports Oval Lighting
13819	Palmer's Wire fencing supplies	\$ 13,565.39	Barunga Oval fencing project
13849	Boytell & Associates	\$ 17,316.07	Eva Valley survey & Traffic control
		\$ 2,031,291.37	

All entered amount has already been paid and settled.

FINANCIAL CONSIDERATIONS

Nil

ATTACHMENTS:

1 [↓](#) Financial Report 31.10.2019.pdf

Roper Gulf Regional Council

Balance Sheet as at 31.10.2019



ASSETS

Current Assets

Cash	24,036,043
Accounts receivable (less doubtful accounts)	219,152
Rates & Waste Charges Receivable	-75,054
Inventory	400,716
Investments	177,517
Other current assets	13,000,000
Total Current Assets	293,905
Less: Unexpended Tied Grants	38,052,280
Available United Current Assets	9,974,478
Non-current Assets	28,077,802

LIABILITIES

Current Liabilities

Accounts payable	1,500,014
Taxes payable	128,366
Accrued Expenses	73,988
Provisions	1,309,286
Other Current Liabilities	352,734
Suspense accounts	0
Total Current Liabilities	3,364,388
Total Current Liabilities	3,364,388
Long-term Liabilities	3,364,388
Other long-term liabilities	491,615
Total Liabilities	3,856,003

Land	4,223,000
Buildings (less accumulated depreciation)	47,338,494
Fleet, Plant, Infrastructure and Equip (less accumulated depreciation)	-2,472,552
Furniture and fixtures (less accumulated depreciation)	34,795,188
Work in Progress assets	-15,592,462
Other non-current assets	350,759
Total Non-current Assets	4,857,750
TOTAL ASSETS	73,358,146

EQUITY	
Retained earnings	107,554,422
Total Shareholders' Equity	107,554,422

TOTAL LIABILITIES & EQUITY	111,410,425
---------------------------------------	--------------------

TOTAL ASSETS	111,410,425
---------------------	--------------------

Balance Sheet Check

OK

RATIOS

Current Ratio	11.31
Quick Ratio	11.26
Cash Ratio	11.01

Effective 8.35

Working Capital \$34,687,891

\$24,713,413

G:\Finance Department - admin files\Lokesh\Council Reports\FY 2019-20\5. November - 2019-20\Income Statement by Nat Acc

Roper Gulf Regional Council

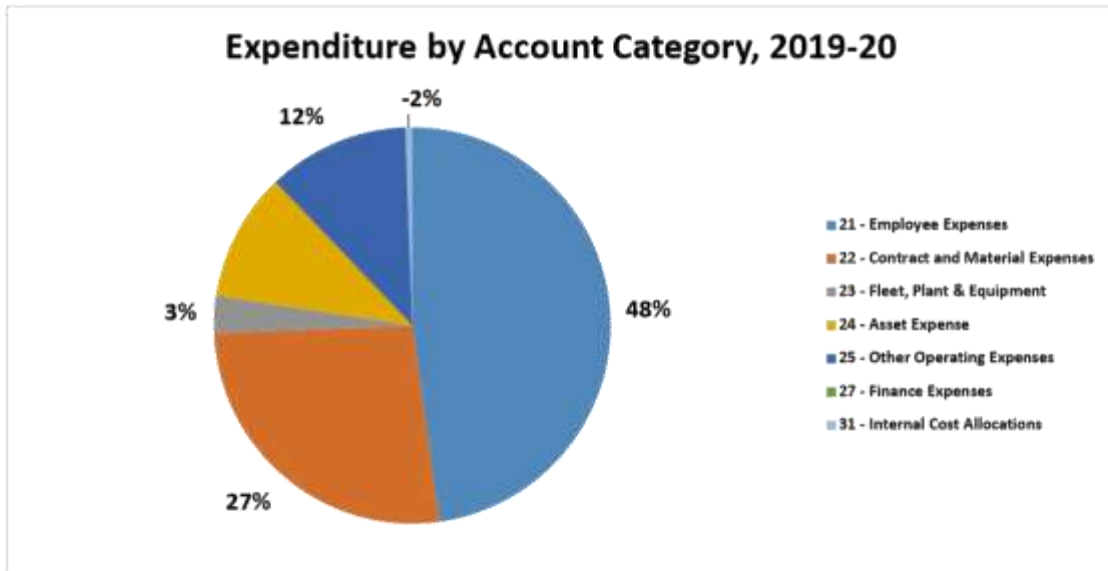
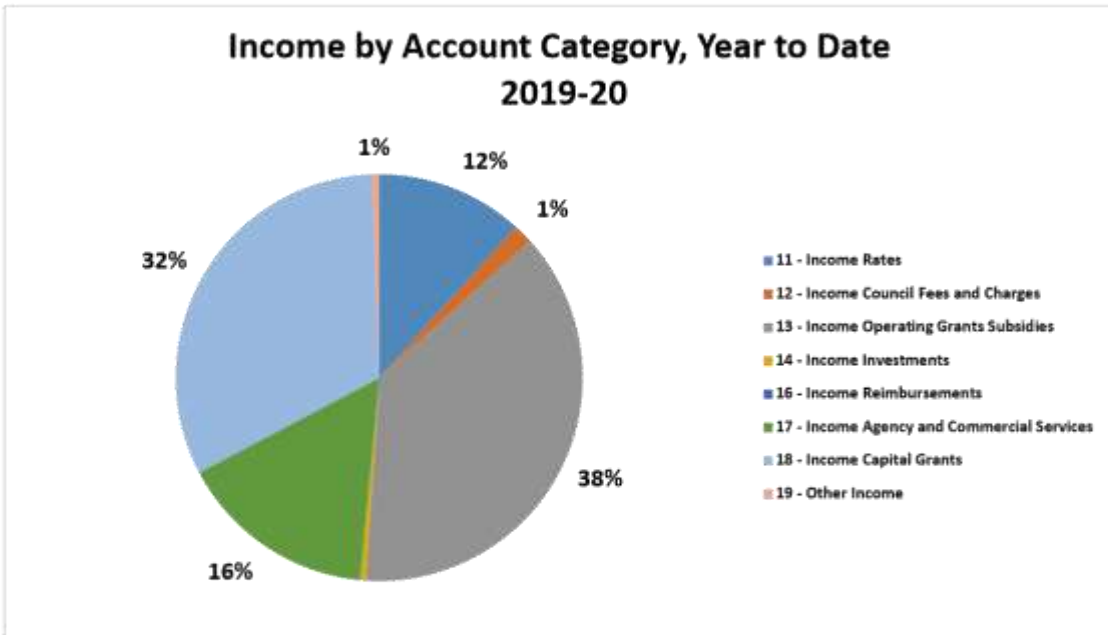
Income & Expenditure Report as at
31-October-2019

For the year 2019-20



	20GLACT	20GLBUD		20GLBUD
	Year to Date	Year to Date		Full Year Budget
	Actual (\$)	Budget (\$)	Variance (\$)	(\$)
Income				
11 - Income Rates	2,748,756	866,157	1,882,600	2,598,471
12 - Income Council Fees and Charges	361,344	329,286	32,058	987,858
13 - Income Operating Grants Subsidies	8,852,885	5,839,445	3,013,440	17,518,336
14 - Income Investments	103,691	106,667	-2,975	320,000
16 - Income Reimbursements	8,250	0	8,250	0
17 - Income Agency and Commercial Ser	3,681,917	4,486,146	-804,229	13,458,438
18 - Income Capital Grants	7,541,904	3,326,112	4,215,792	9,978,337
19 - Other Income	131,434	106,000	25,434	318,000
Total Income	23,430,182	15,059,813	8,370,369	45,179,440
Carried Forwards				
81 - Accumulated Surplus Deficit	4,192,023	4,192,023	0	12,576,068
Total Carried Forwards	4,192,023	4,192,023	0	12,576,068
Total Available Funds	27,622,205	19,251,836	8,370,369	57,755,508
Expenditure				
21 - Employee Expenses	5,588,569	6,487,817	-899,248	19,463,451
22 - Contract and Material Expenses	3,110,200	3,784,597	-674,397	11,353,790
23 - Fleet, Plant & Equipment	354,803	342,954	11,849	1,028,863
24 - Asset Expense	1,223,846	1,304,000	-80,154	5,216,000
25 - Other Operating Expenses	1,351,049	1,494,859	-143,810	4,484,573
27 - Finance Expenses	2,723	4,060	-1,337	12,180
31 - Internal Cost Allocations	-62,624	-1	-62,623	0
Total Expenditure	11,568,565	13,418,286	-1,849,721	41,558,857
Surplus/(Deficit)	16,053,640	5,833,550	10,220,090	16,196,651
Capital Expenditure				
53 - WIP Assets	2,621,383	7,137,550	-4,516,167	21,412,651
Total Capital Expenditure	2,621,383	7,137,550	-4,516,167	21,412,651

G:\Finance Department - admin files\Lokesh\Council Reports\FY 2019-20\5. November - 2019-20\Income Statement by Nat Acc



G:\Finance Department - admin files\Lokesh\Council Reports\FY 2019-20\5. November - 2019-20\Income by Service Group

Roper Gulf Regional Council

Income & Expenditure Report as at

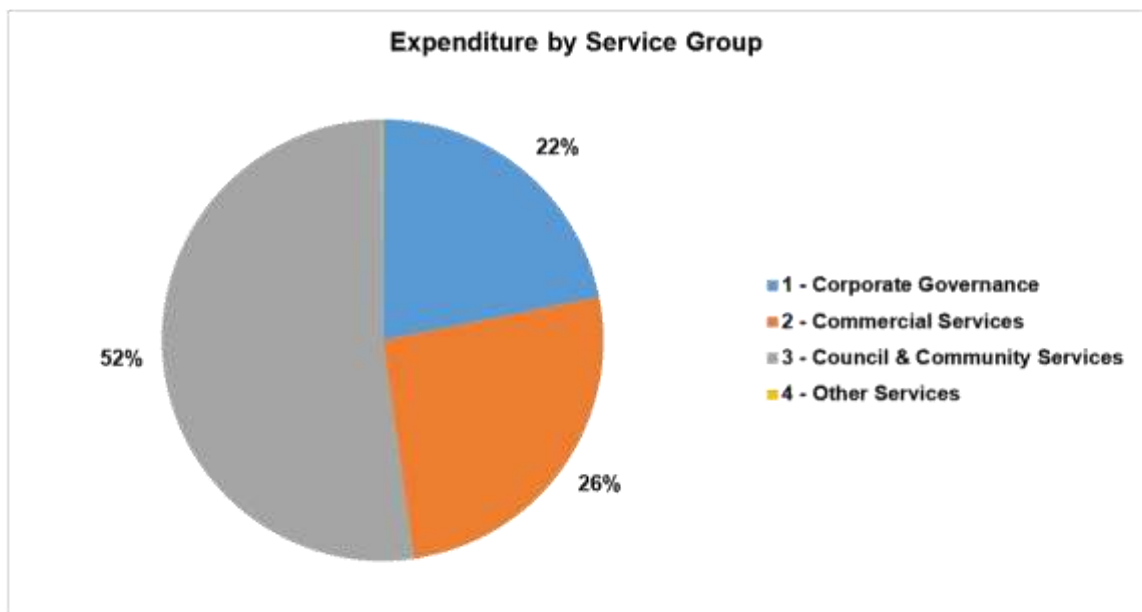
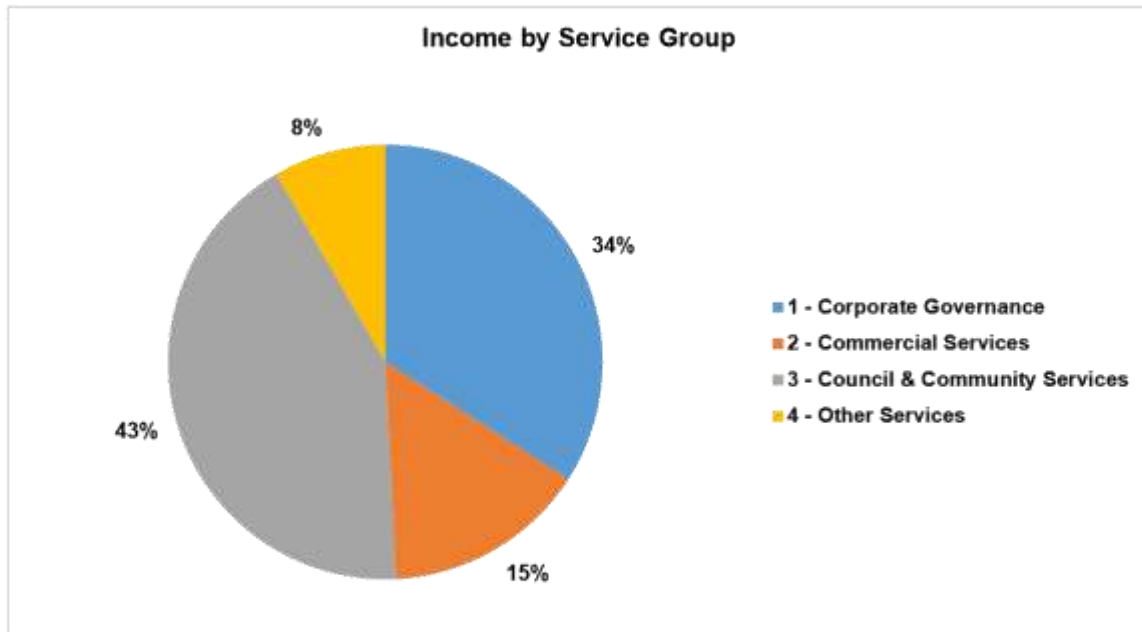
31-October-2019

For the year 2019-20



	20GLACT Year to Date Actual (\$)	20GLBUD Year to Date Budget (\$)	Variance (\$)	20GLBUD Full Year Budget (\$)
Income				
1 - Corporate Governance	7,991,560	4,451,285	3,540,275	13,353,856
2 - Commercial Services	3,541,649	3,957,604	-415,956	11,872,813
3 - Council & Community Services	9,934,643	6,131,924	3,802,720	18,395,771
4 - Other Services	1,962,330	519,000	1,443,330	1,557,000
Total Income	23,430,182	15,059,813	8,370,369	45,179,440
Carried Forwards				
81 - Accumulated Surplus Deficit	4,192,023	4,192,023	0	12,576,068
Total Carried Forwards	4,192,023	4,192,023	0	12,576,068
Total Available Funds	27,622,205	19,251,836	8,370,369	57,755,508
Expenditure				
1 - Corporate Governance	2,531,174	1,444,649	1,086,525	5,637,947
2 - Commercial Services	2,990,549	4,188,693	-1,198,144	12,566,080
3 - Council & Community Services	6,034,879	7,745,400	-1,710,521	23,236,199
4 - Other Services	11,962	39,543	-27,581	118,630
Total Expenditure	11,568,565	13,418,286	-1,849,721	41,558,857
Surplus/(Deficit)	16,053,640	5,833,550	10,220,090	16,196,651
Capital Expenditure				
1 - Corporate Governance	859,530	3,215,355	-2,355,824	9,646,064
2 - Commercial Services	46,085	86,667	-40,582	260,000
3 - Council & Community Services	563,693	2,916,762	-2,353,069	8,750,287
4 - Other Services	1,152,075	918,767	233,308	2,756,300
Total Capital Expenditure	2,621,383	7,137,550	-4,516,167	21,412,651

G:\Finance Department - admin files\Lokesh\Council Reports\FY 2019-20\5. November - 2019-20\Income by Service Group



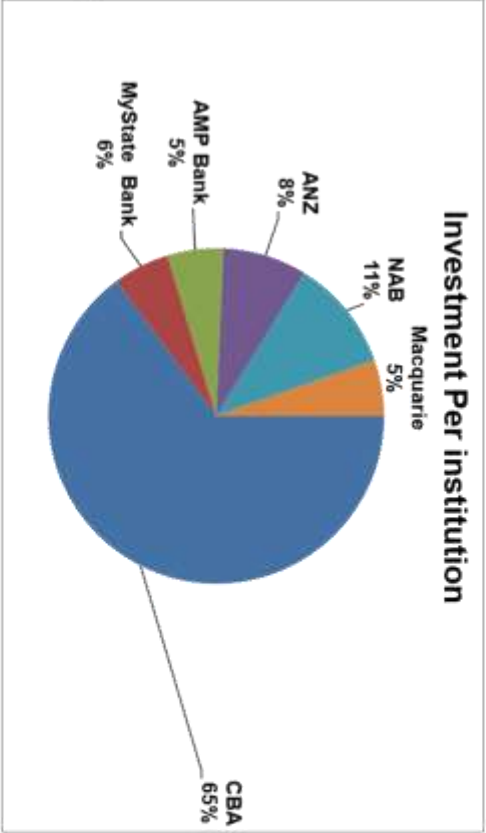
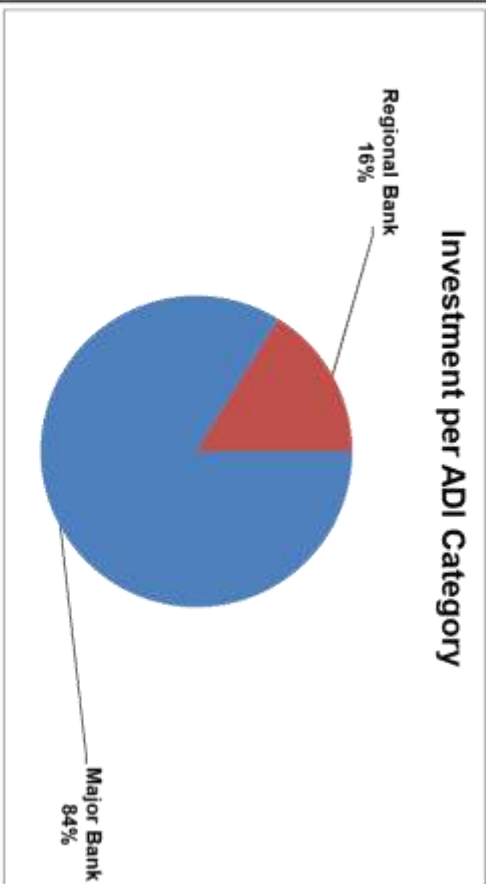
Roper Gulf Regional Council
Investment Report
as at 31st October 2019



Classification of ADI's Under policy	Authorised Deposit-taking Institution	Amount	% of Exposure	Rating	Lodgement Date	Maturity Date	Interest on Maturity	Interest rate	Within Diversification Limits
--------------------------------------	---------------------------------------	--------	---------------	--------	----------------	---------------	----------------------	---------------	-------------------------------

Major Bank	Commonwealth Bank - Working capital	\$24,014,695	64.88%	A1+/A-					
Investments (Deposits)									
Major Bank	National Bank of Australia (NAB)	\$4,000,000	10.81%	AA2/A-	12/08/2019	11/11/2019	\$ 18,050.41	1.81%	
Major Bank	ANZ Bank	\$3,000,000	8.10%	AA2/A-	12/08/2019	13/01/2020	\$ 24,049.32	1.90%	
Regional Bank	My State Bank	\$2,000,000	5.40%	A2/BBB+	8/10/2019	11/02/2020	\$ 11,736.99	1.70%	
Regional Bank	AMP Bank	\$2,000,000	5.40%	A2/BBB+	3/07/2019	1/04/2020	\$ 32,909.59	2.20%	
Regional Bank	Macquarie Bank	\$2,000,000	5.40%	A1/A	30/08/2019	28/02/2020	\$ 17,950.68	1.80%	

Total cash and investments held **\$37,014,695** **100.00%** **\$ 104,696.99**



Roper Gulf Regional Council

Actual cash at bank as at 31 October 2019



Bank:

Commonwealth - Business 10313307
Monthly interest earned

Commonwealth - Operating 10313294
Monthly interest earned

Commonwealth - Trust 103133315
Monthly interest earned

Commonwealth - Business online - 10381211
Monthly interest earned

NAB - Term Deposit
Monthly interest earned

ANZ - Term Deposit
Monthly interest earned

AMP - Term Deposit
Monthly interest earned

VIC - Term Deposit
Monthly interest earned

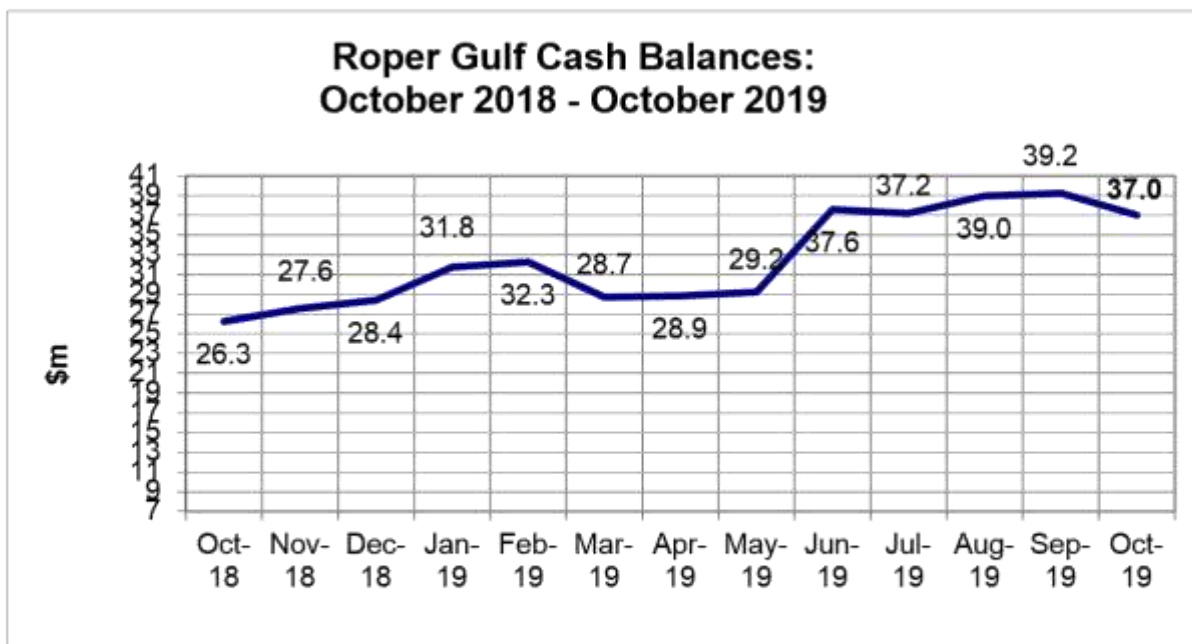
Macquarie - Term Deposit
Monthly interest earned

Total Cash at Bank

Closing balance as at 31st October 2019	
	\$21,740,259.67
	\$21,626.21
	\$66,913.77
	\$32.24
	\$1,224.21
	\$0.85
	\$2,206,297.59
	\$186.06
	\$4,000,000.00
	\$0.00
	\$3,000,000.00
	\$0.00
	\$2,000,000.00
	\$0.00
	\$2,000,000.00
	\$0.00
	\$2,000,000.00
	\$0.00
	\$37,014,695.24

Total Interest Earned for 2019-20 financial year

\$103,691.25



Note: The "Total Cash at Bank" is the actual Money in the Bank at 31 October 2019. It varies from Book Balance due to Unpresented Cheques and Outstanding Deposits

Roper Gulf Regional Council



Income & Expenditure Report as at

31-October-2019

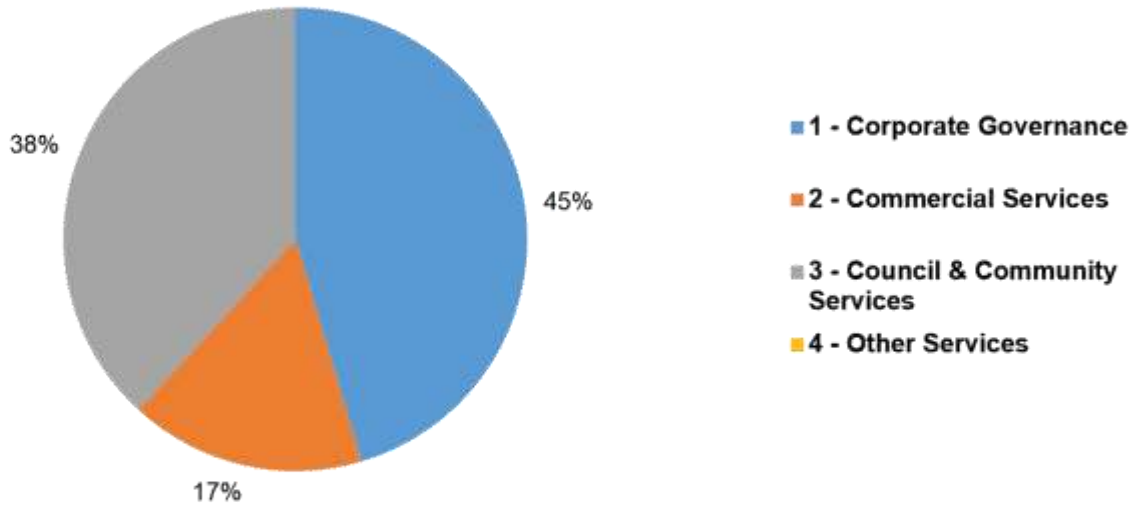
HQ

	20GLACT Year to Date Actual (\$)	20GLBUD Year to Date Budget (\$)	Variance (\$)	20GLBUD Annual Budget (\$)
Expenditure by Service				
1 - Corporate Governance	1,065,670	-130,118	-1,195,788	913,646
2 - Commercial Services	385,400	738,598	353,199	2,215,794
3 - Council & Community Services	896,310	1,051,072	154,763	3,153,217
4 - Other Services	0	3,260	3,260	9,780
Total Expenditure	2,347,380	1,662,813	-684,567	6,292,437
Expenditure by Account Category				
21 - Employee Expenses	2,296,959	2,339,131	42,172	7,017,392
22 - Contract and Material Expenses	653,128	594,078	-59,049	1,782,235
23 - Fleet, Plant & Equipment	178,747	82,468	-96,278	247,405
24 - Asset Expense	1,223,846	1,304,000	80,154	5,216,000
25 - Other Operating Expenses	1,061,609	795,255	-266,354	2,385,764
27 - Finance Expenses	2,723	3,927	1,204	11,780
31 - Internal Cost Allocations	-3,069,632	-3,456,047	-386,415	-10,368,139
Total Expenditure	2,347,380	1,662,813	-684,567	6,292,437
Expenditure by Activity				
101 - Chief Executive	147,076	128,456	-18,619	385,369
102 - Corporate Sustainability Directorate	68,236	107,586	39,349	322,757
103 - Infrastructure and Technical Services Directo	150,231	116,320	-33,911	348,962
104 - Community Engagement Directorate	2,280	99,356	97,075	298,067
105 - Financial Management	327,825	319,704	-8,121	959,112
106 - General Council Operations	273,139	-1,401,941	-1,675,080	-4,205,823
107 - Human Resources	340,678	368,707	28,029	1,106,121
108 - IT services	116,683	30,876	-85,807	92,627
109 - Asset Department	254	61,437	61,183	184,311
110 - Assets Management - Fixed Assets	129,913	-126,665	-256,577	476,006
113 - Project Management	92,055	110,244	18,189	330,732
114 - Work Health and Safety	74,601	72,695	-1,906	218,085
115 - Asset Management - Mobile Fleet & Equipme	-881,555	-428,492	453,063	-837,476
118 - Corporate Information Department	5,630	130,327	124,697	390,980
130 - Executive Management	177,730	222,910	45,180	668,731
131 - Council and Elected Members	174,398	248,736	74,338	746,207
132 - Local Authority	19,007	1,969	-17,038	5,908
134 - Community Grants	0	23,333	23,333	70,000
161 - Waste management	10,000	4,109	-5,891	12,328
169 - Civic Events	1,681	0	-1,681	0
200 - Local roads maintenance	116,791	116,667	-124	350,000
220 - Territory Housing Repairs and Maintenance C	204,370	198,567	-5,803	595,701
221 - Territory Housing Tenancy Management Con	44,444	43,774	-670	131,321
240 - Commercial Operations admin	-1,179	17,167	18,346	51,500

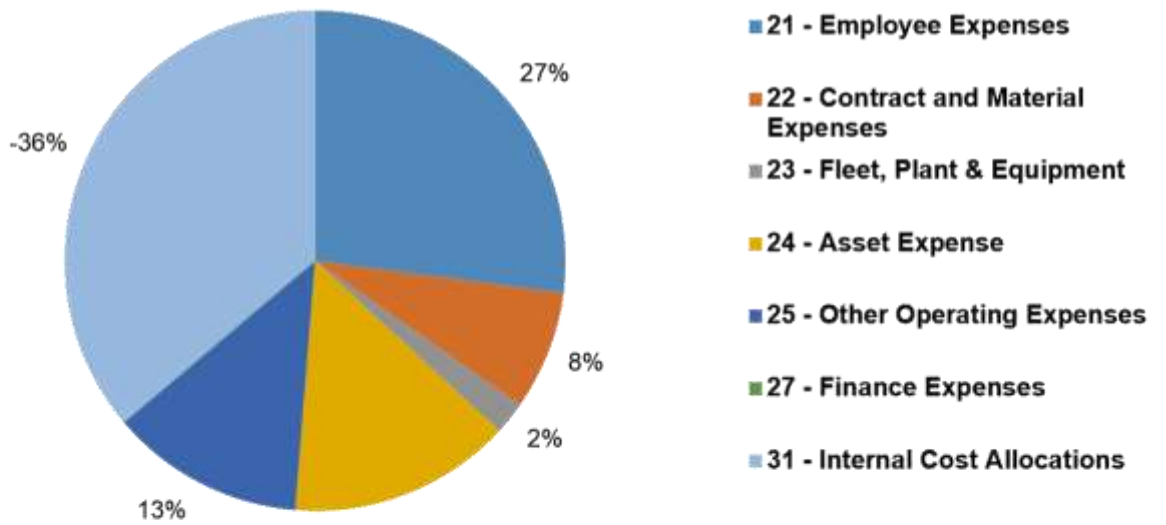
241 - Airstrip maintenance Contracts	509	700	191	2,100
244 - Power Water contract	4,281	99,598	95,317	298,795
246 - Commercial Australia Post	1,486	1,494	8	4,483
275 - Mechanical Workshop	-3,873	14,716	18,589	44,148
313 - CDP Central Administration	65,040	28,333	-36,706	85,000
314 - Service Fee - CDP	7,012	148,351	141,339	445,053
320 - Outstation Services Admin	15,803	31,283	15,480	93,850
322 - Outstations Housing Maintenance	2,478	0	-2,478	0
323 - Outstations municipal services	42,748	55,259	12,510	165,776
340 - Community Services admin	-42,541	-833	41,707	-2,500
341 - Commonwealth Aged Care Package	16,079	-17,178	-33,257	-51,533
342 - Indigenous Aged Care Employment	7,226	-596	-7,822	-1,789
344 - Commonwealth Home Support Program	14,220	-4,148	-18,369	-12,445
346 - Indigenous Broadcasting	9,964	10,147	183	30,442
347 - Creche	-25,441	2,620	28,061	7,860
348 - Library	5,469	5,653	184	16,959
350 - Centrelink	37,082	37,682	600	113,045
355 - National Disability Insurance Scheme	86,469	159,677	73,208	479,030
356 - NDIS – Information, Linkages and Capacity B	4,755	6,656	1,901	19,967
381 - Animal Control	120,373	126,168	5,795	378,504
401 - Night Patrol	164,813	192,750	27,937	578,250
403 - Outside School Hours Care	-14,801	-14,801	0	-44,402
404 - Indigenous Sports and Rec Program	82,760	84,051	1,291	252,152
407 - Remote Sports and Recreation	66,985	77,164	10,179	231,493
410 - National Youth Week	0	2,667	2,667	8,000
414 - Drug and Volatile Substances	10,920	11,508	587	34,523
415 - Indigenous Youth Reconnect	73,273	134,790	61,517	404,371
488 - NTEPA Environment Grant	0	3,260	3,260	9,780
Total Expenditure	2,347,380	1,662,813	-684,567	6,292,437
Capital Expenditure				
5321 - Capital Purchase/Construct Buildings	0	100,048	100,048	300,143
5331 - Capital Construct Infrastructure	78,247	0	-78,247	0
5341 - Capital Purchases Plant & Equipment	74,797	65,455	-9,342	196,364
5371 - Capital Purchase Vehicles	165,470	70,000	-95,470	210,000
5381 - Capital Purchases Roads	0	721,667	721,667	2,165,000
Total Capital Expenditure	318,513	957,169	638,656	2,871,507

HQ

Expenditure by Service Group



Expenditure by Account Category



Roper Gulf Regional Council



Income & Expenditure Report as at

31-October-2019

Barunga (Bamyili)

Expenditure by Service

	20GLACT Year to Date Actual (\$)	20GLBUD Year to Date Budget (\$)	Variance (\$)	20GLBUD Annual Budget (\$)
1 - Corporate Governance	62,581	83,493	20,912	250,479
2 - Commercial Services	67,185	58,598	-8,588	175,793
3 - Council & Community Services	337,910	483,302	145,392	1,449,905
Total Expenditure	467,677	625,392	157,716	1,876,177

Expenditure by Account Category

21 - Employee Expenses	205,152	260,288	55,136	780,865
22 - Contract and Material Expenses	68,476	124,714	56,238	374,141
23 - Fleet, Plant & Equipment	11,822	20,828	9,006	62,485
25 - Other Operating Expenses	11,360	35,520	24,160	106,559
31 - Internal Cost Allocations	170,867	184,042	13,175	552,126
Total Expenditure	467,677	625,392	157,716	1,876,177

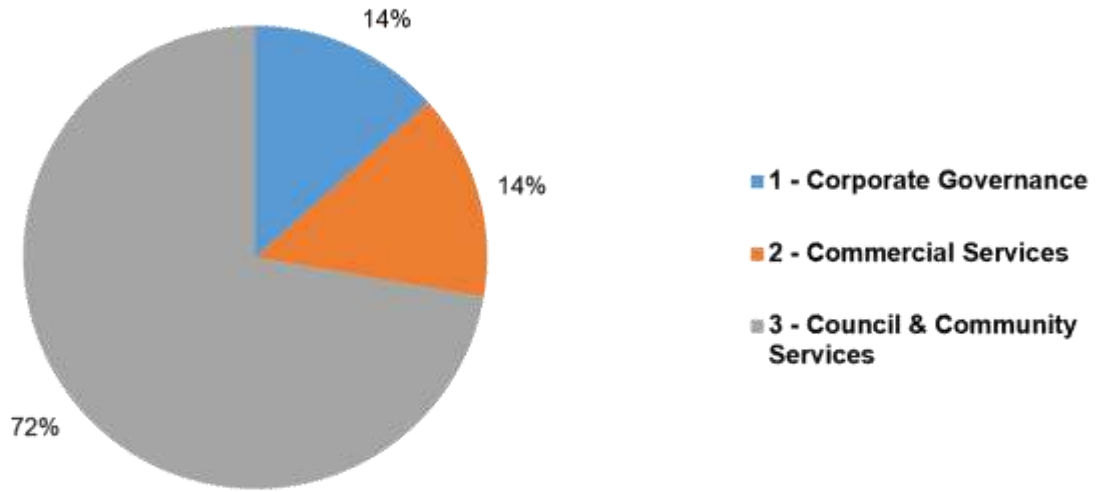
Expenditure by Activity

110 - Assets Management - Fixed Assets	67	12,314	12,247	36,943
111 - Council Services General	72,802	115,420	42,618	346,259
132 - Local Authority	1,161	1,969	808	5,908
138 - Local Authority Project	36,347	49,653	13,307	148,960
160 - Municipal Services	131,814	171,372	39,558	514,117
161 - Waste management	18,790	34,280	15,490	102,840
162 - Cemeteries Management	0	3,333	3,333	10,000
164 - Local Emergency Management	258	919	660	2,756
170 - Australia Day	0	100	100	300
171 - Naidoc Week	976	133	-842	400
200 - Local roads maintenance	248	3,500	3,253	10,500
201 - Street lighting	1,308	4,293	2,985	12,880
202 - Staff Housing	25,006	19,556	-5,450	58,668
220 - Territory Housing Repairs and Maintenance C	191	0	-191	0
221 - Territory Housing Tenancy Management Con	40,641	44,174	3,533	132,522
241 - Airstrip maintenance Contracts	1,597	1,667	70	5,000
242 - Litter Collection and Slashing External Contra	9,057	9,090	33	27,271
246 - Commercial Australia Post	3,646	3,667	21	11,000
314 - Service Fee - CDP	12,054	0	-12,054	0
341 - Commonwealth Aged Care Package	3,222	4,132	910	12,396
344 - Commonwealth Home Support Program	145	1,820	1,675	5,460
346 - Indigenous Broadcasting	9,423	15,537	6,114	46,612
348 - Library	7,897	15,143	7,246	45,429
350 - Centrelink	25,507	25,416	-90	76,249
401 - Night Patrol	56,141	63,882	7,741	191,645
404 - Indigenous Sports and Rec Program	9,380	21,811	12,431	65,433
407 - Remote Sports and Recreation	0	1,209	1,209	3,627

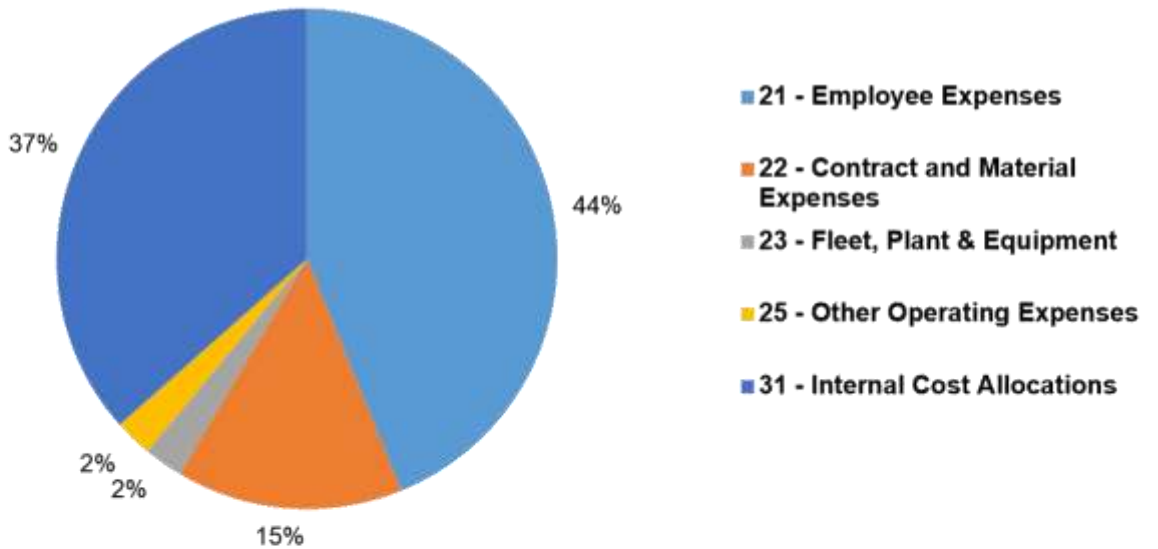
416 - Youth Vibe Grant	0	833	833	2,500
423 - SPG - Diversion Evenings	0	167	167	500
Total Expenditure	467,677	625,392	157,716	1,876,177
Capital Expenditure				
5321 - Capital Purchase/Construct Buildings	2,654	25,000	22,346	75,000
5331 - Capital Construct Infrastructure	133,290	38,333	-94,957	115,000
5341 - Capital Purchases Plant & Equipment	0	16,667	16,667	50,000
Total Capital Expenditure	135,944	80,000	-55,944	240,000

Barunga (Bamyili)

Expenditure by Service Group



Expenditure by Account Category



Roper Gulf Regional Council



Income & Expenditure Report as at

31-October-2019

Beswick (Wugularr)

Expenditure by Service

	20GLACT Year to Date Actual (\$)	20GLBUD Year to Date Budget (\$)	Variance (\$)	20GLBUD Annual Budget (\$)
1 - Corporate Governance	108,014	158,385	50,371	475,153
2 - Commercial Services	48,316	50,885	2,568	152,654
3 - Council & Community Services	521,258	751,039	229,781	2,253,114
Total Expenditure	677,587	960,308	282,720	2,880,922

Expenditure by Account Category

21 - Employee Expenses	306,896	434,413	127,517	1,303,239
22 - Contract and Material Expenses	85,458	188,968	103,510	566,903
23 - Fleet, Plant & Equipment	15,084	27,077	11,992	81,230
25 - Other Operating Expenses	23,451	50,094	26,643	150,280
31 - Internal Cost Allocations	246,698	259,757	13,058	779,269
Total Expenditure	677,587	960,308	282,720	2,880,922

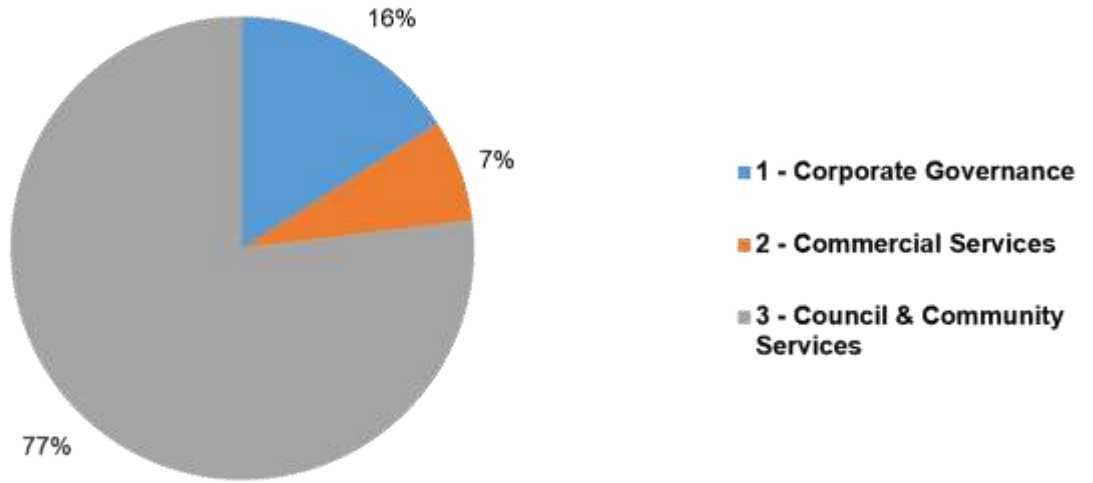
Expenditure by Activity

110 - Assets Management - Fixed Assets	0	13,531	13,531	40,593
111 - Council Services General	67,554	124,655	57,101	373,965
115 - Asset Management - Mobile Fleet & Equipme	412	0	-412	0
132 - Local Authority	180	1,969	1,789	5,908
138 - Local Authority Project	44,596	81,987	37,391	245,960
160 - Municipal Services	144,971	155,769	10,798	467,305
161 - Waste management	16,067	31,441	15,375	94,324
162 - Cemeteries Management	0	1,667	1,667	5,000
164 - Local Emergency Management	258	1,484	1,226	4,452
169 - Civic Events	540	0	-540	0
170 - Australia Day	0	100	100	300
171 - Naidoc Week	230	100	-130	300
200 - Local roads maintenance	0	5,167	5,167	15,500
201 - Street lighting	782	3,533	2,751	10,600
202 - Staff Housing	25,429	11,532	-13,897	34,595
220 - Territory Housing Repairs and Maintenance C	34,872	47,201	12,330	141,604
245 - Visitor Accommodation and External Facility I	37,397	49,366	11,969	148,097
246 - Commercial Australia Post	3,662	3,683	21	11,050
314 - Service Fee - CDP	9,782	0	-9,782	0
341 - Commonwealth Aged Care Package	7,036	14,552	7,515	43,655
342 - Indigenous Aged Care Employment	33,341	65,095	31,754	195,285
344 - Commonwealth Home Support Program	18,567	28,167	9,600	84,500
346 - Indigenous Broadcasting	10,750	14,904	4,155	44,713
347 - Creche	64,679	77,343	12,665	232,029
350 - Centrelink	38,685	34,838	-3,847	104,514
355 - National Disability Insurance Scheme	3,741	3,640	-101	10,920
381 - Animal Control	0	176	176	528

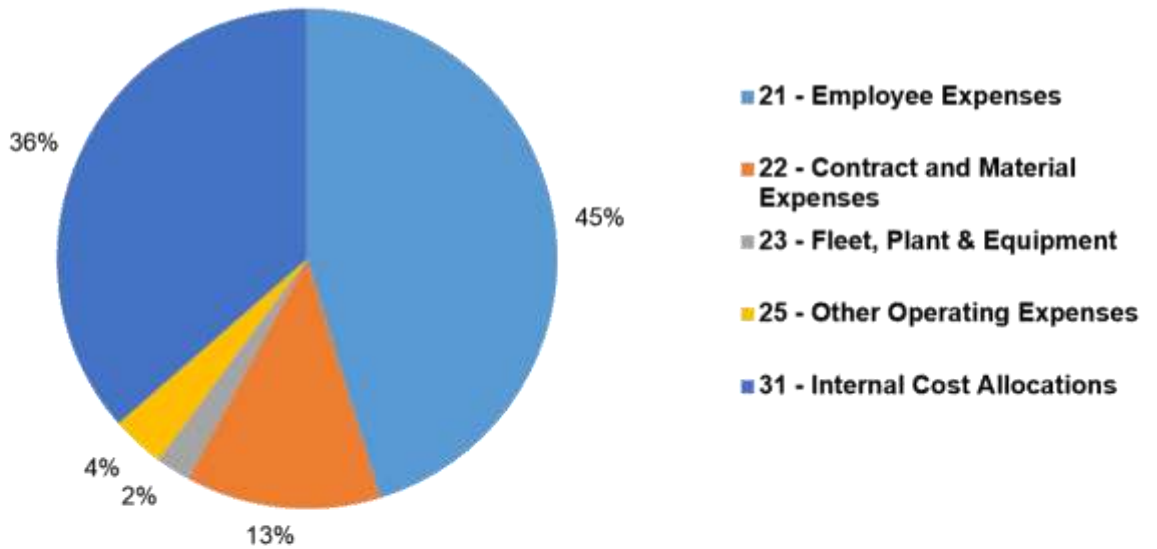
401 - Night Patrol	71,692	118,320	46,627	354,959
403 - Outside School Hours Care	31,831	50,167	18,336	150,501
404 - Indigenous Sports and Rec Program	9,367	17,254	7,887	51,762
407 - Remote Sports and Recreation	0	1,200	1,200	3,600
410 - National Youth Week	199	0	-199	0
414 - Drug and Volatile Substances	0	467	467	1,400
416 - Youth Vibe Grant	792	833	42	2,500
423 - SPG - Diversion Evenings	175	167	-8	500
Total Expenditure	677,587	960,308	282,720	2,880,922
Capital Expenditure				
5321 - Capital Purchase/Construct Buildings	1,832	40,000	38,168	120,000
5331 - Capital Construct Infrastructure	40,099	0	-40,099	0
Total Capital Expenditure	41,930	40,000	-1,930	120,000

Beswick (Wugularr)

Expenditure by Service Group



Expenditure by Account Category



Roper Gulf Regional Council



Income & Expenditure Report as at

31-October-2019

Borrooloola

Expenditure by Service

	20GLACT Year to Date Actual (\$)	20GLBUD Year to Date Budget (\$)	Variance (\$)	20GLBUD Annual Budget (\$)
1 - Corporate Governance	651,894	141,304	-510,590	423,912
2 - Commercial Services	404,094	599,832	195,738	1,799,497
3 - Council & Community Services	712,289	853,229	140,940	2,559,688
Total Expenditure	1,768,277	1,594,366	-173,911	4,783,098

Expenditure by Account Category

21 - Employee Expenses	426,965	573,522	146,558	1,720,567
22 - Contract and Material Expenses	777,547	356,240	-421,307	1,068,720
23 - Fleet, Plant & Equipment	26,549	38,574	12,025	115,722
25 - Other Operating Expenses	69,134	109,793	40,659	329,380
31 - Internal Cost Allocations	468,083	516,236	48,153	1,548,708
Total Expenditure	1,768,277	1,594,366	-173,911	4,783,098

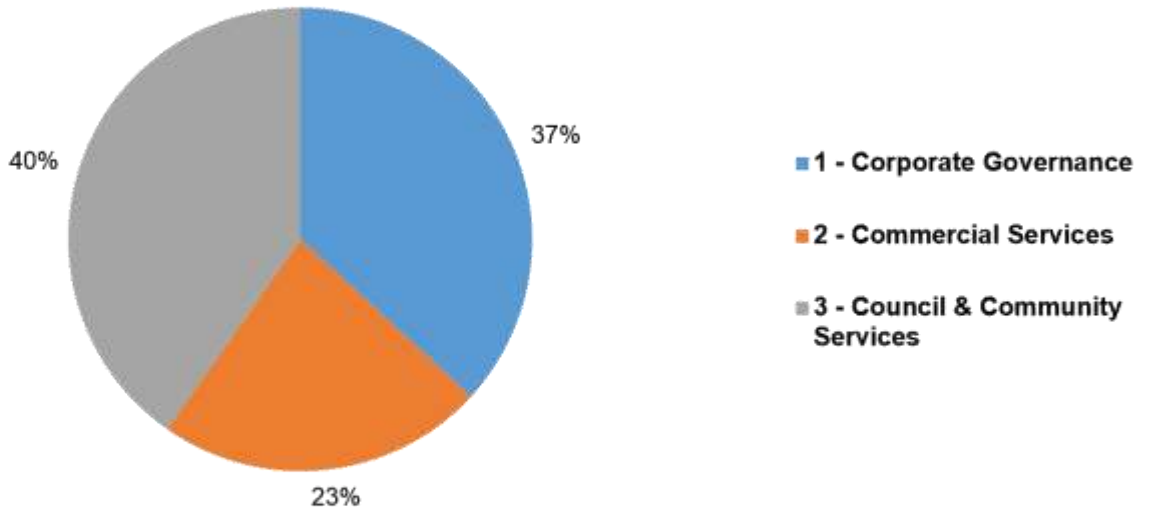
Expenditure by Activity

110 - Assets Management - Fixed Assets	120	1,000	880	3,000
111 - Council Services General	146,810	181,886	35,076	545,659
131 - Council and Elected Members	0	2,000	2,000	6,000
132 - Local Authority	831	9,319	8,487	27,956
138 - Local Authority Project	8,208	116,860	108,652	350,580
160 - Municipal Services	140,150	145,523	5,373	436,568
161 - Waste management	99,636	68,356	-31,280	205,068
162 - Cemeteries Management	918	3,333	2,416	10,000
170 - Australia Day	0	133	133	400
171 - Naidoc Week	357	200	-157	600
200 - Local roads maintenance	8,166	82,000	73,834	246,000
201 - Street lighting	11,585	8,667	-2,918	26,000
202 - Staff Housing	9,598	-1,891	-11,489	-5,674
241 - Airstrip maintenance Contracts	34,277	36,433	2,156	109,300
245 - Visitor Accommodation and External Facility I	25,650	14,017	-11,633	42,050
314 - Service Fee - CDP	369,817	510,066	140,249	1,530,197
318 - Outcome Payments - CDP	0	53,333	53,333	160,000
348 - Library	16,999	17,058	58	51,173
381 - Animal Control	0	887	887	2,660
401 - Night Patrol	62,872	82,618	19,746	247,854
404 - Indigenous Sports and Rec Program	25,213	26,803	1,589	80,408
407 - Remote Sports and Recreation	12,580	3,360	-9,220	10,080
410 - National Youth Week	422	0	-422	0
415 - Indigenous Youth Reconnect	67,834	75,021	7,187	225,065
416 - Youth Vibe Grant	1,175	833	-342	2,500
423 - SPG - Diversion Evenings	0	167	167	500
425 - SPG - Borrooloola Rocky Creek Upgrade	600,000	0	-600,000	0

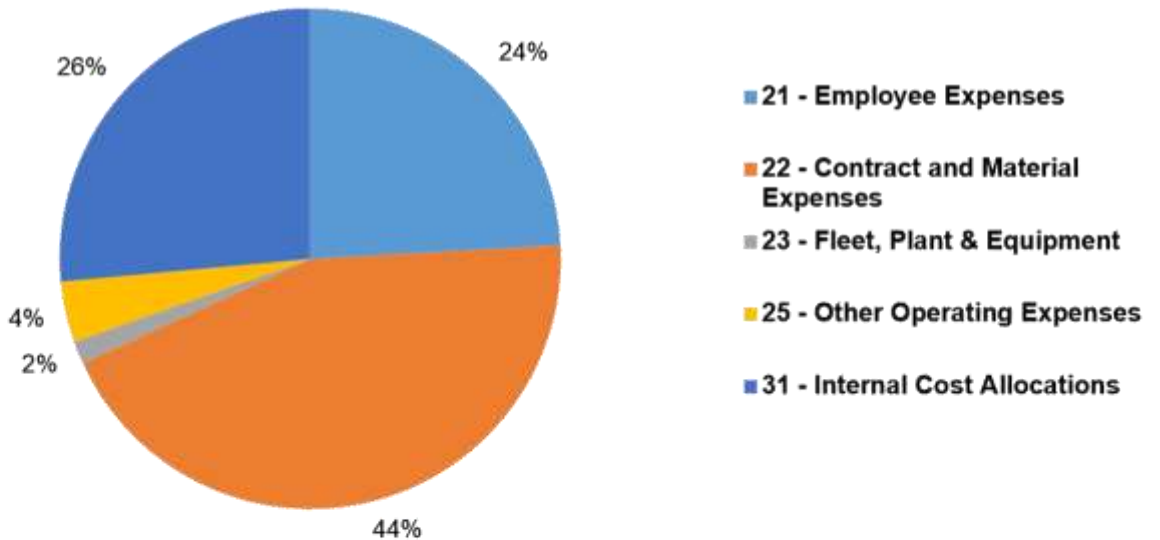
480 - CBF - Borroloola Multi-Purpose Court	23,200	0	-23,200	0
491 - BBRF - Borroloola Government Business Hul	7,488	0	-7,488	0
550 - Swimming Pool	94,373	156,384	62,011	469,153
Total Expenditure	1,768,277	1,594,366	-173,911	4,783,098
Capital Expenditure				
5321 - Capital Purchase/Construct Buildings	5,296	960,905	955,609	2,882,714
5331 - Capital Construct Infrastructure	19,900	1,690,267	1,670,367	5,070,800
5381 - Capital Purchases Roads	109,112	1,025,280	916,168	3,075,840
Total Capital Expenditure	134,308	3,676,451	3,542,143	11,029,354

Borroloola

Expenditure by Service Group



Expenditure by Account Category



Roper Gulf Regional Council



Income & Expenditure Report as at

31-October-2019

Bulman (Gulin Gulin)

Expenditure by Service

	20GLACT Year to Date Actual (\$)	20GLBUD Year to Date Budget (\$)	Variance (\$)	20GLBUD Annual Budget (\$)
1 - Corporate Governance	38,997	92,700	53,703	278,100
2 - Commercial Services	177,937	180,473	2,536	541,420
3 - Council & Community Services	406,501	574,356	167,856	1,723,069
Total Expenditure	623,435	847,530	224,095	2,542,589

Expenditure by Account Category

21 - Employee Expenses	243,051	320,023	76,973	960,070
22 - Contract and Material Expenses	87,653	229,909	142,256	689,726
23 - Fleet, Plant & Equipment	14,540	17,067	2,527	51,200
25 - Other Operating Expenses	18,552	49,182	30,630	147,546
31 - Internal Cost Allocations	259,640	231,349	-28,291	694,046
Total Expenditure	623,435	847,530	224,095	2,542,589

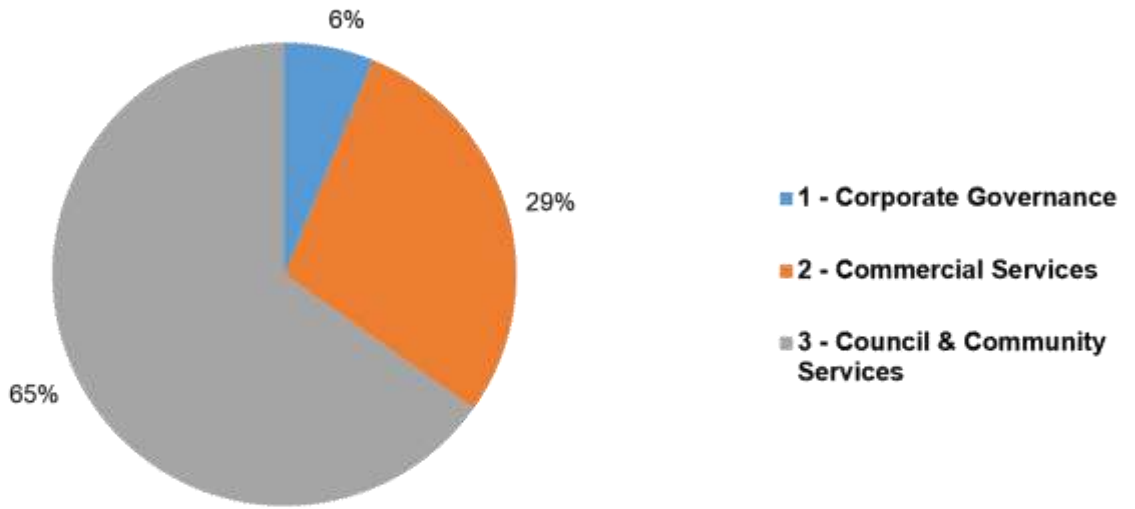
Expenditure by Activity

110 - Assets Management - Fixed Assets	0	4,021	4,021	12,063
111 - Council Services General	70,170	108,170	38,000	324,509
115 - Asset Management - Mobile Fleet & Equipme	2,254	0	-2,254	0
132 - Local Authority	670	5,969	5,300	17,908
138 - Local Authority Project	0	63,873	63,873	191,620
160 - Municipal Services	84,856	91,242	6,386	273,727
161 - Waste management	25,998	28,760	2,762	86,279
162 - Cemeteries Management	152	1,667	1,515	5,000
170 - Australia Day	0	100	100	300
171 - Naidoc Week	127	100	-27	300
200 - Local roads maintenance	0	71,667	71,667	215,000
201 - Street lighting	378	6,200	5,822	18,600
202 - Staff Housing	28,360	12,132	-16,228	36,396
220 - Territory Housing Repairs and Maintenance C	7,608	21,497	13,890	64,492
221 - Territory Housing Tenancy Management Con	13,769	21,032	7,263	63,097
241 - Airstrip maintenance Contracts	4,352	4,433	81	13,300
244 - Power Water contract	146,974	130,843	-16,131	392,530
245 - Visitor Accommodation and External Facility I	7,713	6,704	-1,009	20,112
246 - Commercial Australia Post	2,660	2,667	6	8,000
314 - Service Fee - CDP	2,574	0	-2,574	0
341 - Commonwealth Aged Care Package	1,167	1,417	250	4,250
342 - Indigenous Aged Care Employment	29,236	36,915	7,679	110,745
344 - Commonwealth Home Support Program	11,944	16,734	4,790	50,202
346 - Indigenous Broadcasting	13,277	14,330	1,053	42,990
349 - School Nutrition Program	41,918	50,333	8,415	151,000
350 - Centrelink	25,232	27,703	2,471	83,108
355 - National Disability Insurance Scheme	1,607	2,730	1,123	8,190

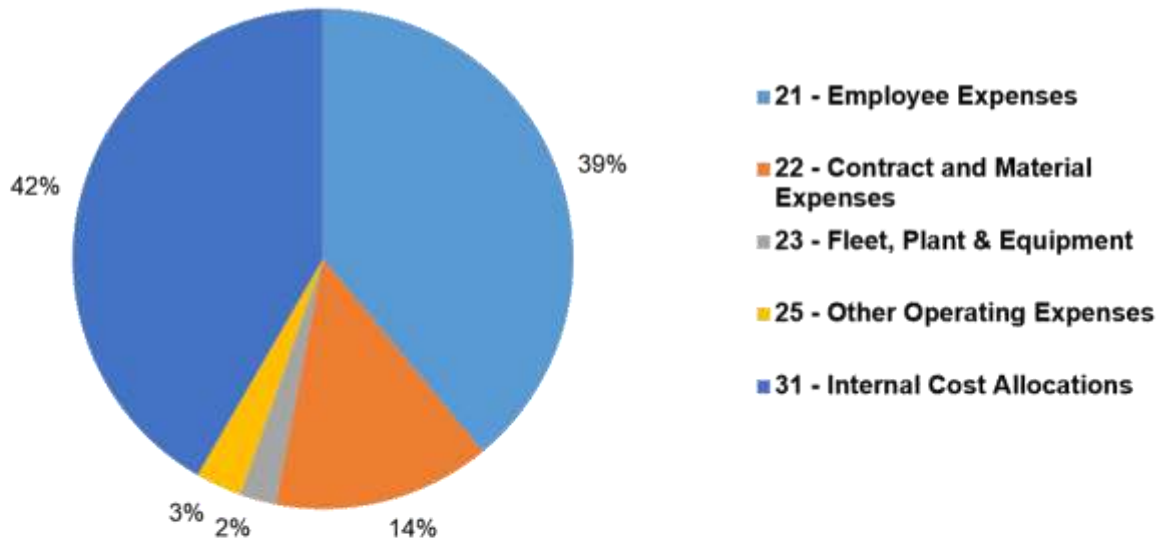
381 - Animal Control	909	880	-29	2,640
401 - Night Patrol	65,964	67,518	1,554	202,554
404 - Indigenous Sports and Rec Program	32,438	44,925	12,487	134,775
407 - Remote Sports and Recreation	0	1,667	1,667	5,000
410 - National Youth Week	199	0	-199	0
414 - Drug and Volatile Substances	0	467	467	1,400
416 - Youth Vibe Grant	931	833	-97	2,500
Total Expenditure	623,435	847,530	224,095	2,542,589
Capital Expenditure				
5321 - Capital Purchase/Construct Buildings	111,961	90,000	-21,962	270,000
5331 - Capital Construct Infrastructure	39,000	20,000	-19,000	60,000
5341 - Capital Purchases Plant & Equipment	14,990	23,667	8,677	71,000
5371 - Capital Purchase Vehicles	45,879	40,000	-5,879	120,000
5381 - Capital Purchases Roads	8,000	0	-8,000	0
Total Capital Expenditure	219,831	173,667	-46,164	521,000

Bulman (Gulin Gulin)

Expenditure by Service Group



Expenditure by Account Category



Roper Gulf Regional Council



Income & Expenditure Report as at

31-October-2019

Eva Valley (Manyallaluk)

Expenditure by Service

	20GLACT Year to Date Actual (\$)	20GLBUD Year to Date Budget (\$)	Variance (\$)	20GLBUD Annual Budget (\$)
1 - Corporate Governance	26,858	44,057	17,199	132,171
2 - Commercial Services	47,639	45,664	-1,975	136,992
3 - Council & Community Services	341,108	451,994	110,886	1,355,982
Total Expenditure	415,605	541,715	126,110	1,625,144

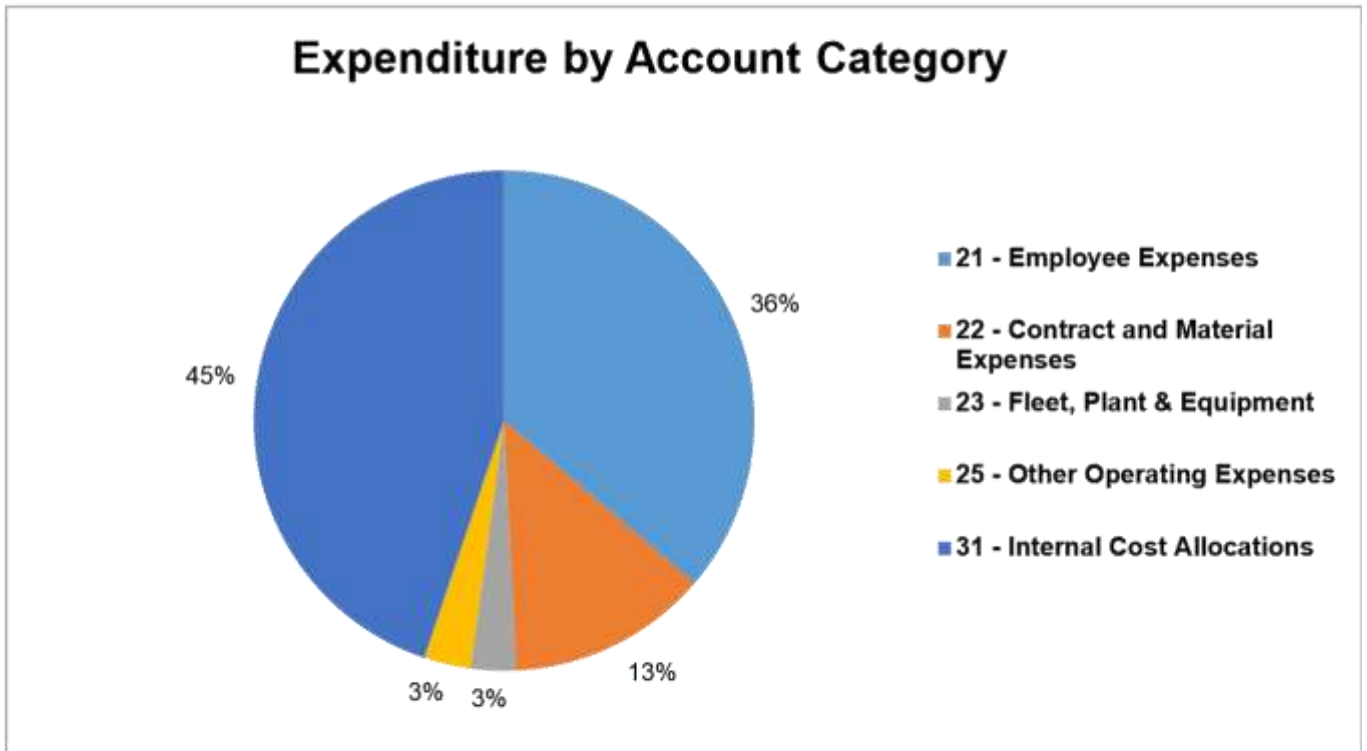
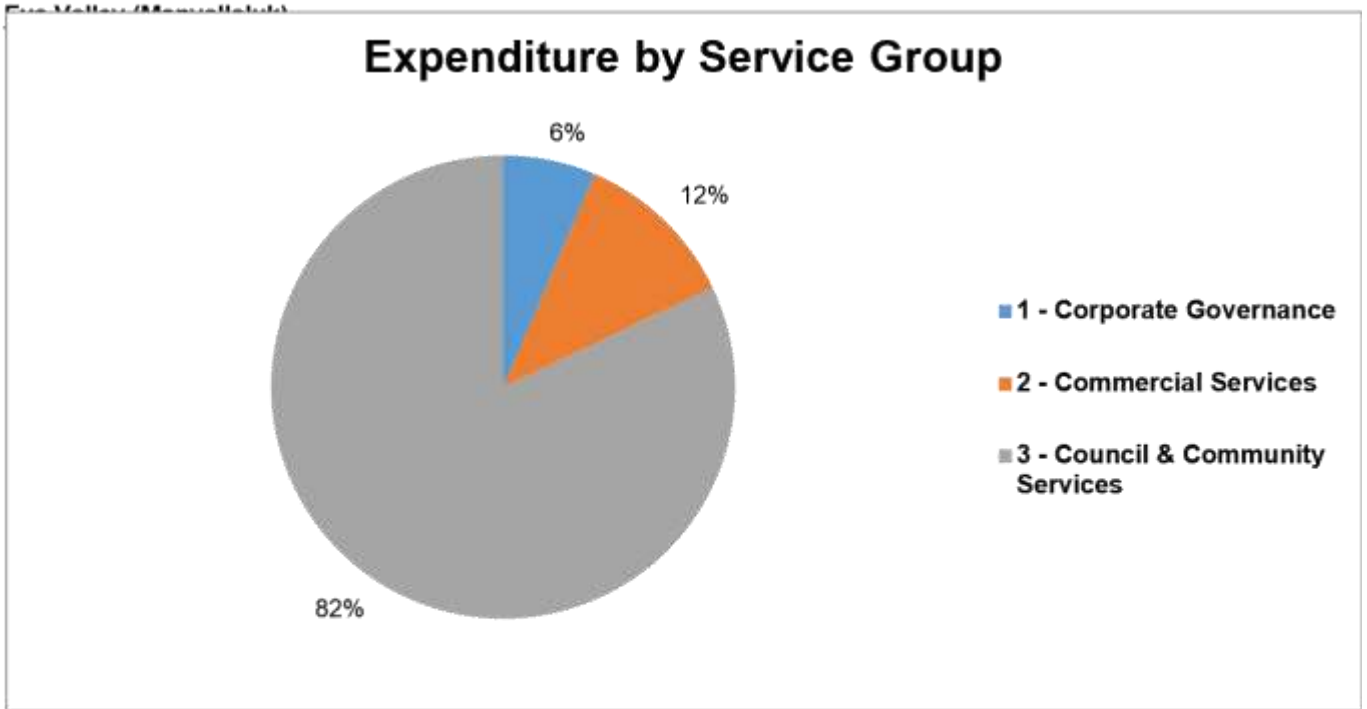
Expenditure by Account Category

21 - Employee Expenses	150,778	193,099	42,321	579,296
22 - Contract and Material Expenses	53,889	90,461	36,573	271,383
23 - Fleet, Plant & Equipment	12,019	11,967	-52	35,900
25 - Other Operating Expenses	12,563	65,811	53,248	197,433
31 - Internal Cost Allocations	186,356	180,378	-5,979	541,133
Total Expenditure	415,605	541,715	126,110	1,625,144

Expenditure by Activity

110 - Assets Management - Fixed Assets	0	9,951	9,951	29,852
111 - Council Services General	62,829	78,264	15,436	234,793
115 - Asset Management - Mobile Fleet & Equipme	0	333	333	1,000
132 - Local Authority	1,120	1,969	849	5,908
138 - Local Authority Project	4,296	15,980	11,684	47,940
160 - Municipal Services	66,222	86,462	20,240	259,385
161 - Waste management	14,826	25,935	11,109	77,805
162 - Cemeteries Management	0	1,667	1,667	5,000
164 - Local Emergency Management	327	805	478	2,415
170 - Australia Day	0	67	67	200
171 - Naidoc Week	444	100	-344	300
200 - Local roads maintenance	31,989	16,833	-15,156	50,500
201 - Street lighting	4,066	2,333	-1,733	7,000
202 - Staff Housing	13,195	5,021	-8,174	15,062
241 - Airstrip maintenance Contracts	4,599	4,667	68	14,000
244 - Power Water contract	39,558	38,531	-1,027	115,592
245 - Visitor Accommodation and External Facility I	8,247	10,803	2,556	32,409
246 - Commercial Australia Post	2,452	2,467	15	7,400
314 - Service Fee - CDP	1,030	0	-1,030	0
341 - Commonwealth Aged Care Package	7,777	9,820	2,043	29,461
342 - Indigenous Aged Care Employment	3,159	0	-3,159	0
344 - Commonwealth Home Support Program	3,830	3,866	36	11,597
347 - Creche	66,837	122,129	55,292	366,386
349 - School Nutrition Program	30,182	35,092	4,910	105,276
350 - Centrelink	0	83	83	250
355 - National Disability Insurance Scheme	30	0	-30	0
401 - Night Patrol	45,605	57,512	11,907	172,536

404 - Indigenous Sports and Rec Program	0	6,573	6,573	19,720
409 - Sport and Rec Facilities	2,986	2,986	0	8,958
414 - Drug and Volatile Substances	0	467	467	1,400
416 - Youth Vibe Grant	0	833	833	2,500
423 - SPG - Diversion Evenings	0	167	167	500
Total Expenditure	415,605	541,715	126,110	1,625,144
Capital Expenditure				
Total Capital Expenditure	0	0	0	0



Roper Gulf Regional Council



Income & Expenditure Report as at

31-October-2019

Jilkmिंगgan (Duck Creek)

Expenditure by Service

	20GLACT Year to Date Actual (\$)	20GLBUD Year to Date Budget (\$)	Variance (\$)	20GLBUD Annual Budget (\$)
1 - Corporate Governance	10,279	50,204	39,925	150,612
2 - Commercial Services	184,289	262,561	78,272	787,683
3 - Council & Community Services	460,669	653,482	192,813	1,960,445
Total Expenditure	655,237	966,247	311,010	2,898,740

Expenditure by Account Category

21 - Employee Expenses	276,698	331,184	54,486	993,553
22 - Contract and Material Expenses	52,982	119,727	66,745	359,180
23 - Fleet, Plant & Equipment	8,615	21,477	12,862	64,430
25 - Other Operating Expenses	22,312	111,013	88,700	333,038
31 - Internal Cost Allocations	294,630	382,846	88,217	1,148,539
Total Expenditure	655,237	966,247	311,010	2,898,740

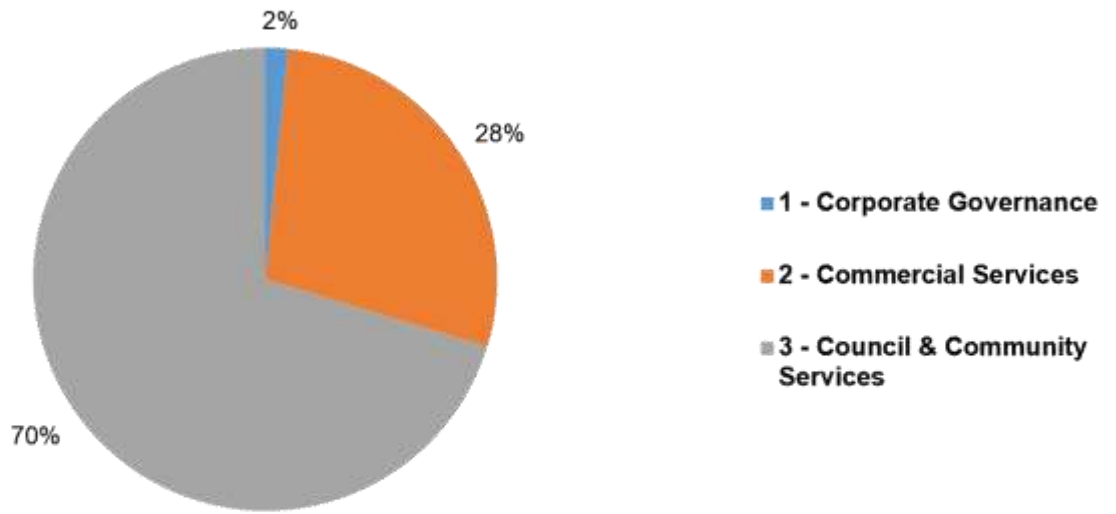
Expenditure by Activity

110 - Assets Management - Fixed Assets	513	5,060	4,547	15,179
111 - Council Services General	66,717	89,830	23,113	269,491
132 - Local Authority	387	1,969	1,582	5,908
138 - Local Authority Project	0	41,777	41,777	125,330
160 - Municipal Services	91,819	102,175	10,356	306,524
161 - Waste management	16,458	42,433	25,975	127,299
164 - Local Emergency Management	0	2,243	2,243	6,730
170 - Australia Day	0	100	100	300
171 - Naidoc Week	1,437	100	-1,337	300
200 - Local roads maintenance	989	5,167	4,178	15,500
201 - Street lighting	297	1,800	1,503	5,400
202 - Staff Housing	-6,530	1,398	7,928	4,195
221 - Territory Housing Tenancy Management Con	8,006	14,256	6,250	42,769
244 - Power Water contract	36,985	36,014	-971	108,042
245 - Visitor Accommodation and External Facility I	15,909	0	-15,909	0
246 - Commercial Australia Post	2,487	2,500	13	7,500
314 - Service Fee - CDP	116,811	184,790	67,979	554,371
318 - Outcome Payments - CDP	20,000	25,000	5,000	75,000
341 - Commonwealth Aged Care Package	7,438	8,923	1,485	26,768
344 - Commonwealth Home Support Program	2,632	4,786	2,153	14,357
347 - Creche	142,376	225,806	83,430	677,419
350 - Centrelink	14,511	15,446	935	46,339
381 - Animal Control	766	176	-590	528
401 - Night Patrol	76,013	82,865	6,852	248,594
403 - Outside School Hours Care	33,490	54,878	21,388	164,634
404 - Indigenous Sports and Rec Program	5,603	10,288	4,685	30,863
407 - Remote Sports and Recreation	0	1,167	1,167	3,500

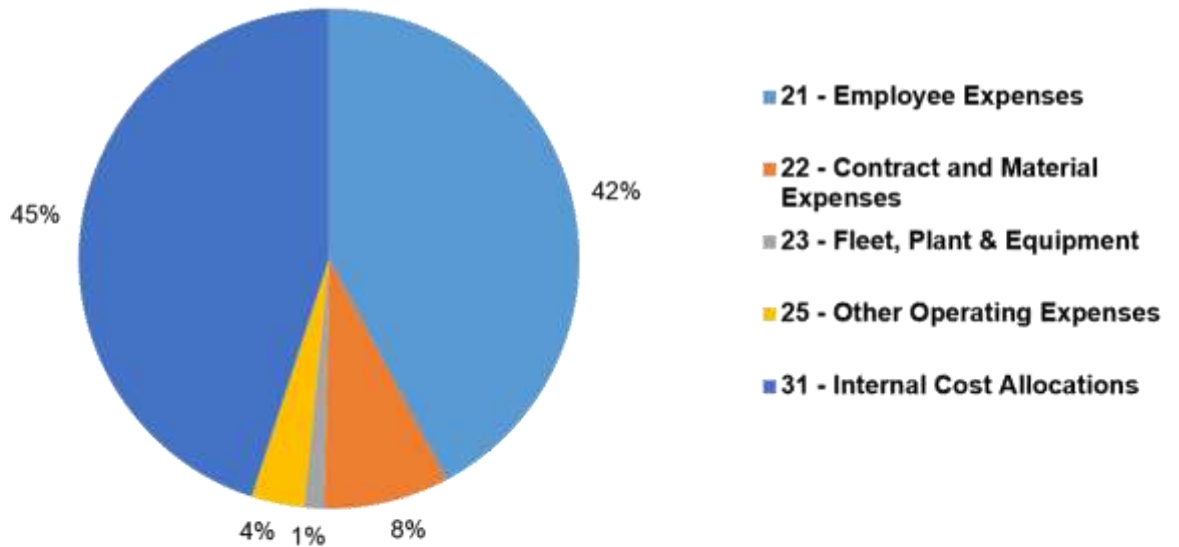
410 - National Youth Week	45	0	-45	0
414 - Drug and Volatile Substances	0	4,300	4,300	12,900
416 - Youth Vibe Grant	0	833	833	2,500
423 - SPG - Diversion Evenings	76	167	91	500
Total Expenditure	655,237	966,247	311,010	2,898,740
Capital Expenditure				
5321 - Capital Purchase/Construct Buildings	5,390	0	-5,390	0
Total Capital Expenditure	5,390	0	-5,390	0

Jilkmिंगgan (Duck Creek)

Expenditure by Service Group



Expenditure by Account Category



Roper Gulf Regional Council



Income & Expenditure Report as at

31-October-2019

Mataranka

Expenditure by Service

	20GLACT Year to Date Actual (\$)	20GLBUD Year to Date Budget (\$)	Variance (\$)	20GLBUD Annual Budget (\$)
1 - Corporate Governance	41,367	42,380	1,013	127,141
2 - Commercial Services	121,664	193,921	72,258	581,764
3 - Council & Community Services	635,491	701,371	65,880	2,104,113
4 - Other Services	2,950	0	-2,950	0
Total Expenditure	801,472	937,673	136,201	2,813,018

Expenditure by Account Category

21 - Employee Expenses	414,060	454,203	40,143	1,362,610
22 - Contract and Material Expenses	107,305	155,742	48,437	467,227
23 - Fleet, Plant & Equipment	20,372	29,233	8,861	87,700
25 - Other Operating Expenses	34,991	49,976	14,984	149,927
27 - Finance Expenses	0	67	67	200
31 - Internal Cost Allocations	224,743	248,451	23,708	745,355
Total Expenditure	801,472	937,673	136,201	2,813,018

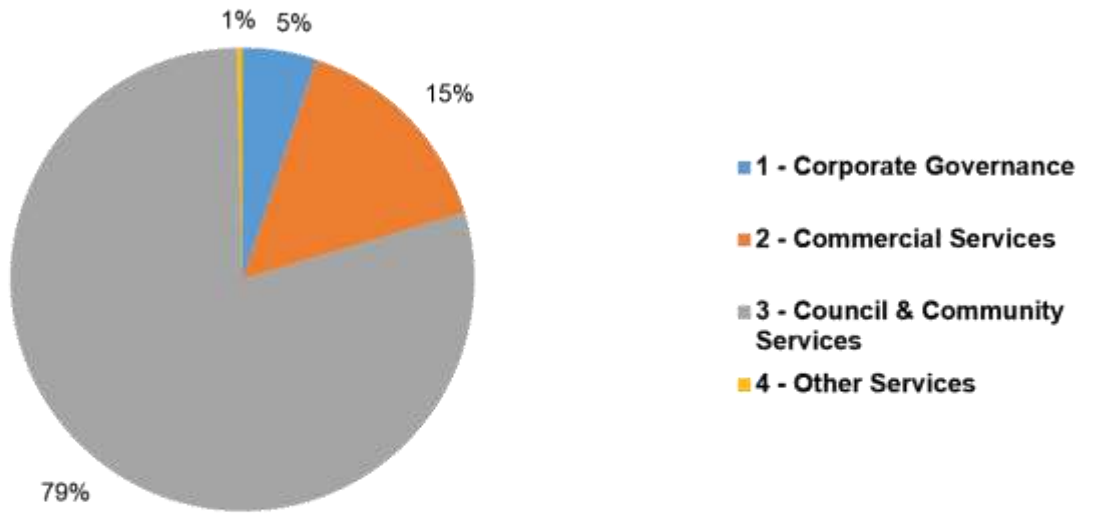
Expenditure by Activity

110 - Assets Management - Fixed Assets	7,755	0	-7,755	0
111 - Council Services General	62,788	145,913	83,125	437,739
132 - Local Authority	1,457	2,394	937	7,182
138 - Local Authority Project	0	42,570	42,570	127,710
160 - Municipal Services	291,532	272,062	-19,470	816,187
161 - Waste management	33,060	18,603	-14,457	55,810
162 - Cemeteries Management	667	4,000	3,333	12,000
164 - Local Emergency Management	259	623	364	1,869
165 - Recycling Station	10,036	3,583	-6,452	10,750
166 - Rural Transaction Centre	4,987	8,467	3,480	25,400
170 - Australia Day	0	100	100	300
171 - Naidoc Week	271	100	-171	300
200 - Local roads maintenance	130	5,167	5,037	15,500
201 - Street lighting	1,669	2,133	464	6,400
202 - Staff Housing	32,155	-9,078	-41,234	-27,235
241 - Airstrip maintenance Contracts	547	667	120	2,000
242 - Litter Collection and Slashing External Contr	11,939	11,973	33	35,919
245 - Visitor Accommodation and External Facility I	0	6,495	6,495	19,484
246 - Commercial Australia Post	2,920	2,933	14	8,800
314 - Service Fee - CDP	106,258	165,015	58,758	495,046
318 - Outcome Payments - CDP	0	13,333	13,333	40,000
341 - Commonwealth Aged Care Package	48,843	65,693	16,850	197,079
342 - Indigenous Aged Care Employment	19,187	8,450	-10,737	25,349
344 - Commonwealth Home Support Program	23,812	25,402	1,590	76,206
348 - Library	23,895	21,602	-2,293	64,805

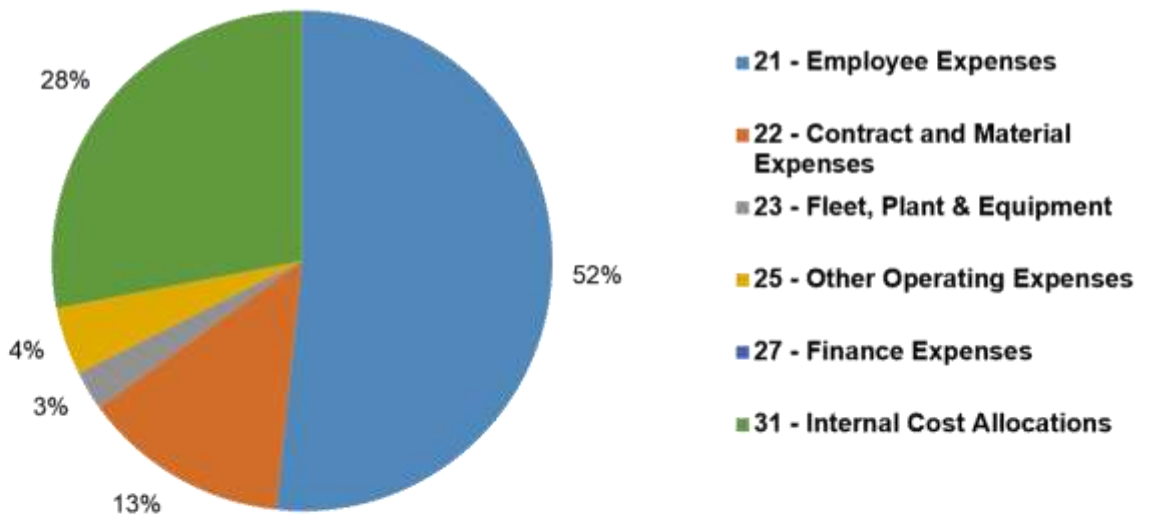
350 - Centrelink	14,513	15,577	1,064	46,731
381 - Animal Control	9	442	433	1,325
401 - Night Patrol	98,744	86,997	-11,746	260,992
404 - Indigenous Sports and Rec Program	557	6,949	6,392	20,846
410 - National Youth Week	27	0	-27	0
414 - Drug and Volatile Substances	0	8,675	8,675	26,025
416 - Youth Vibe Grant	509	833	325	2,500
489 - Museum Signage for Mataranka	2,950	0	-2,950	0
Total Expenditure	801,472	937,673	136,201	2,813,018
Capital Expenditure				
5321 - Capital Purchase/Construct Buildings	26,451	800,000	773,550	2,400,000
5331 - Capital Construct Infrastructure	8,200	67,041	58,841	201,124
Total Capital Expenditure	34,651	867,042	832,391	2,601,124

Mataranka

Expenditure by Service Group



Expenditure by Account Category



Roper Gulf Regional Council



Income & Expenditure Report as at

31-October-2019

Minyerri

Expenditure by Service

	20GLACT Year to Date Actual (\$)	20GLBUD Year to Date Budget (\$)	Variance (\$)	20GLBUD Annual Budget (\$)
1 - Corporate Governance	183,513	219,399	35,886	658,196
2 - Commercial Services	623,777	580,833	-42,943	1,742,500
3 - Council & Community Services	112	66,804	66,692	200,412
Total Expenditure	807,401	867,036	59,635	2,601,108

Expenditure by Account Category

22 - Contract and Material Expenses	806,168	863,429	57,262	2,590,288
25 - Other Operating Expenses	1,234	3,607	2,373	10,820
Total Expenditure	807,401	867,036	59,635	2,601,108

Expenditure by Activity

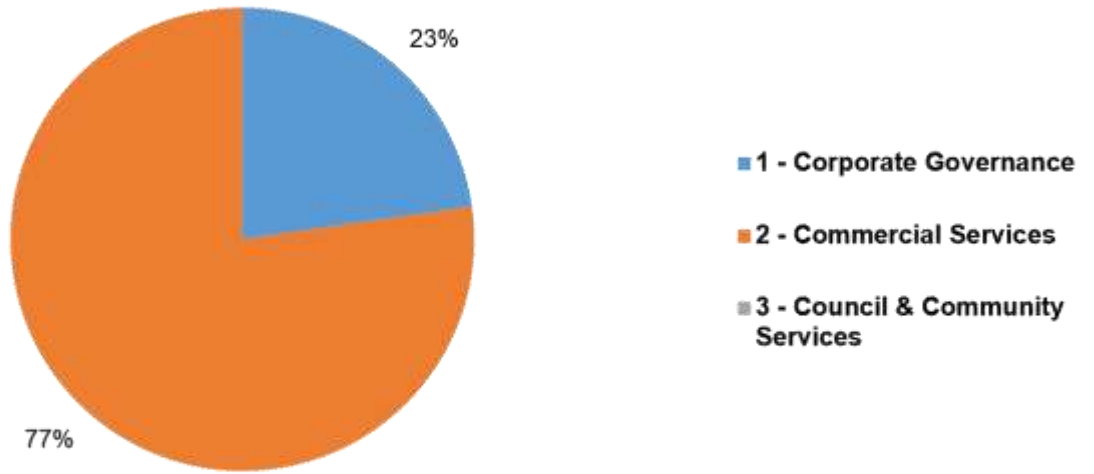
106 - General Council Operations	182,824	121,883	-60,941	365,648
132 - Local Authority	689	1,969	1,280	5,908
138 - Local Authority Project	0	95,547	95,547	286,640
221 - Territory Housing Tenancy Management Con	0	833	833	2,500
314 - Service Fee - CDP	623,777	580,000	-43,777	1,740,000
381 - Animal Control	0	704	704	2,112
401 - Night Patrol	112	66,100	65,988	198,300
Total Expenditure	807,401	867,036	59,635	2,601,108

Capital Expenditure

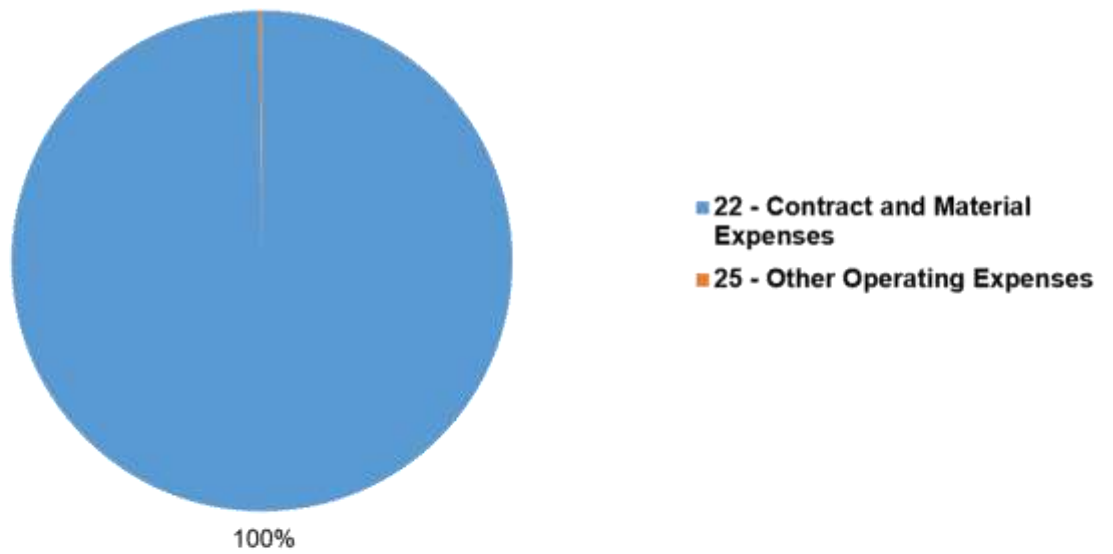
5381 - Capital Purchases Roads	270,000	0	-270,000	0
Total Capital Expenditure	270,000	0	-270,000	0

Minyerri

Expenditure by Service Group



Expenditure by Account Category



Roper Gulf Regional Council



Income & Expenditure Report as at

31-October-2019

Ngukurr

Expenditure by Service

	20GLACT Year to Date Actual (\$)	20GLBUD Year to Date Budget (\$)	Variance (\$)	20GLBUD Annual Budget (\$)
1 - Corporate Governance	127,658	361,450	233,792	1,084,349
2 - Commercial Services	120,215	134,001	13,786	402,003
3 - Council & Community Services	1,037,561	1,251,439	213,878	3,754,317
4 - Other Services	8,231	34,550	26,319	103,650
Total Expenditure	1,293,666	1,781,440	487,774	5,344,319

Expenditure by Account Category

21 - Employee Expenses	600,594	677,268	76,674	2,031,804
22 - Contract and Material Expenses	146,664	517,713	371,050	1,553,140
23 - Fleet, Plant & Equipment	43,213	37,212	-6,001	111,635
25 - Other Operating Expenses	36,265	120,548	84,284	361,645
27 - Finance Expenses	0	67	67	200
31 - Internal Cost Allocations	466,930	428,632	-38,299	1,285,895
Total Expenditure	1,293,666	1,781,440	487,774	5,344,319

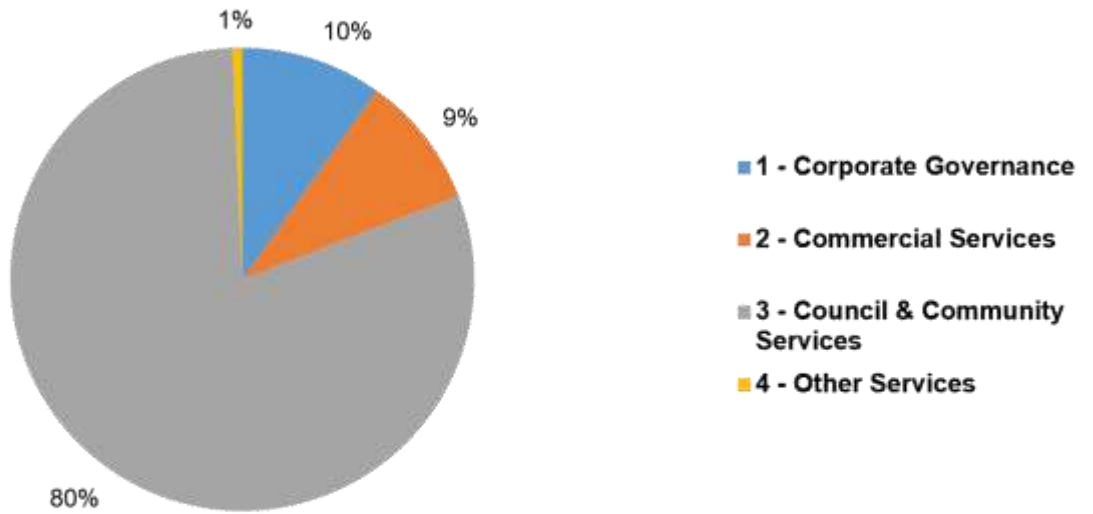
Expenditure by Activity

110 - Assets Management - Fixed Assets	0	29,815	29,815	89,444
111 - Council Services General	177,403	230,693	53,290	692,079
131 - Council and Elected Members	201	0	-201	0
132 - Local Authority	920	4,803	3,883	14,408
138 - Local Authority Project	0	220,057	220,057	660,170
160 - Municipal Services	247,180	225,203	-21,977	675,609
161 - Waste management	49,317	78,748	29,431	236,244
162 - Cemeteries Management	272	3,333	3,062	10,000
164 - Local Emergency Management	2,985	1,260	-1,725	3,780
169 - Civic Events	1,397	0	-1,397	0
170 - Australia Day	0	167	167	500
171 - Naidoc Week	0	167	167	500
200 - Local roads maintenance	3,126	50,944	47,818	152,832
201 - Street lighting	904	5,000	4,096	15,000
202 - Staff Housing	70,004	31,922	-38,083	95,765
220 - Territory Housing Repairs and Maintenance C	33,519	56,936	23,416	170,807
221 - Territory Housing Tenancy Management Con	36,852	38,332	1,480	114,996
241 - Airstrip maintenance Contracts	25,638	36,000	10,362	108,000
245 - Visitor Accommodation and External Facility I	56,533	74,854	18,321	224,562
246 - Commercial Australia Post	2,719	2,733	14	8,200
314 - Service Fee - CDP	21,379	0	-21,379	0
323 - Outstations municipal services	107	0	-107	0
340 - Community Services admin	401	833	432	2,500
341 - Commonwealth Aged Care Package	64,583	76,418	11,836	229,255
342 - Indigenous Aged Care Employment	62,577	58,367	-4,210	175,102

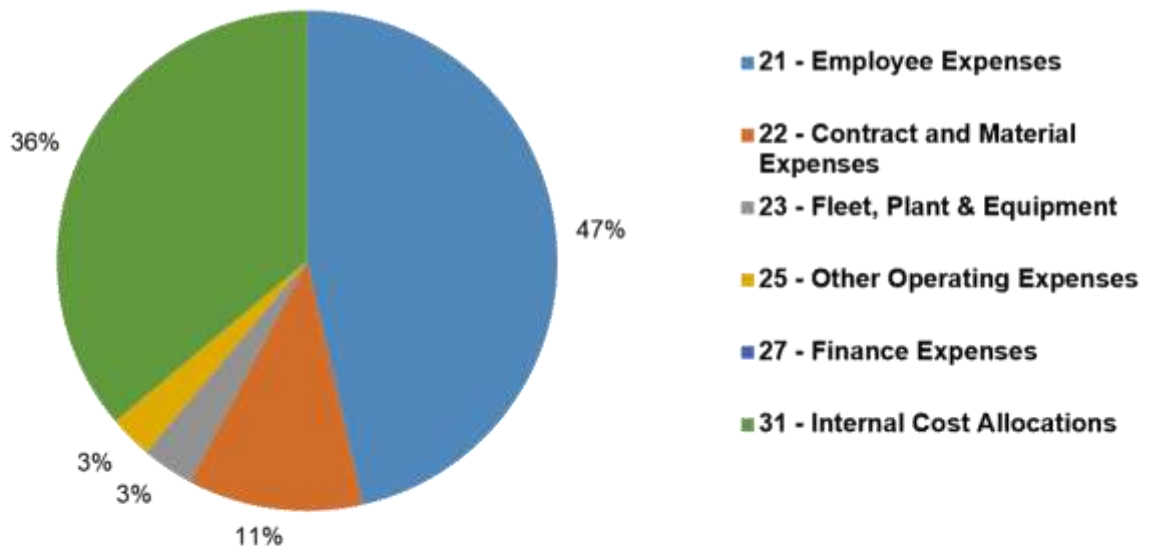
344 - Commonwealth Home Support Program	34,765	43,805	9,039	131,414
346 - Indigenous Broadcasting	9,177	14,974	5,796	44,921
348 - Library	933	9,199	8,266	27,597
350 - Centrelink	46,996	54,731	7,735	164,192
355 - National Disability Insurance Scheme	6,641	18,282	11,641	54,846
356 - NDIS – Information, Linkages and Capacity B	2,267	11	-2,256	33
381 - Animal Control	1,056	2,010	954	6,030
401 - Night Patrol	108,061	150,525	42,464	451,574
404 - Indigenous Sports and Rec Program	62,697	24,409	-38,288	73,228
407 - Remote Sports and Recreation	634	2,367	1,732	7,100
409 - Sport and Rec Facilities	33,095	32,298	-797	96,894
410 - National Youth Week	569	0	-569	0
414 - Drug and Volatile Substances	0	467	467	1,400
415 - Indigenous Youth Reconnect	38,267	45,906	7,639	137,719
416 - Youth Vibe Grant	105	833	728	2,500
423 - SPG - Diversion Evenings	0	167	167	500
463 - Ngukurr Sports and Recreation Precinct Masl	3,020	17,200	14,180	51,600
464 - NT Govt Special Purpose Grants	3,741	0	-3,741	0
470 - SPG Ngukurr Pool	1,470	0	-1,470	0
486 - Ngukurr, Numbulwar & Borroloola Feasibility	0	17,350	17,350	52,050
550 - Swimming Pool	82,152	120,323	38,171	360,969
Total Expenditure	1,293,666	1,781,440	487,774	5,344,319
Capital Expenditure				
5321 - Capital Purchase/Construct Buildings	88,294	61,667	-26,628	185,000
5331 - Capital Construct Infrastructure	549,610	504,667	-44,943	1,514,000
5341 - Capital Purchases Plant & Equipment	115,000	40,000	-75,000	120,000
Total Capital Expenditure	752,904	606,333	-146,571	1,819,000

Ngukurr

Expenditure by Service Group



Expenditure by Account Category



Roper Gulf Regional Council



Income & Expenditure Report as at

31-October-2019

Numbulwar

Expenditure by Service

	20GLACT Year to Date Actual (\$)	20GLBUD Year to Date Budget (\$)	Variance (\$)	20GLBUD Annual Budget (\$)
1 - Corporate Governance	213,912	365,894	151,982	1,097,681
2 - Commercial Services	529,550	832,319	302,769	2,496,957
3 - Council & Community Services	566,931	792,088	225,158	2,376,265
4 - Other Services	0	1,733	1,733	5,200
Total Expenditure	1,310,393	1,992,034	681,642	5,976,103

Expenditure by Account Category

21 - Employee Expenses	550,109	742,653	192,544	2,227,959
22 - Contract and Material Expenses	165,205	403,113	237,908	1,209,340
23 - Fleet, Plant & Equipment	18,063	46,018	27,955	138,055
25 - Other Operating Expenses	41,563	86,750	45,187	260,249
31 - Internal Cost Allocations	535,452	713,500	178,048	2,140,499
Total Expenditure	1,310,393	1,992,034	681,642	5,976,103

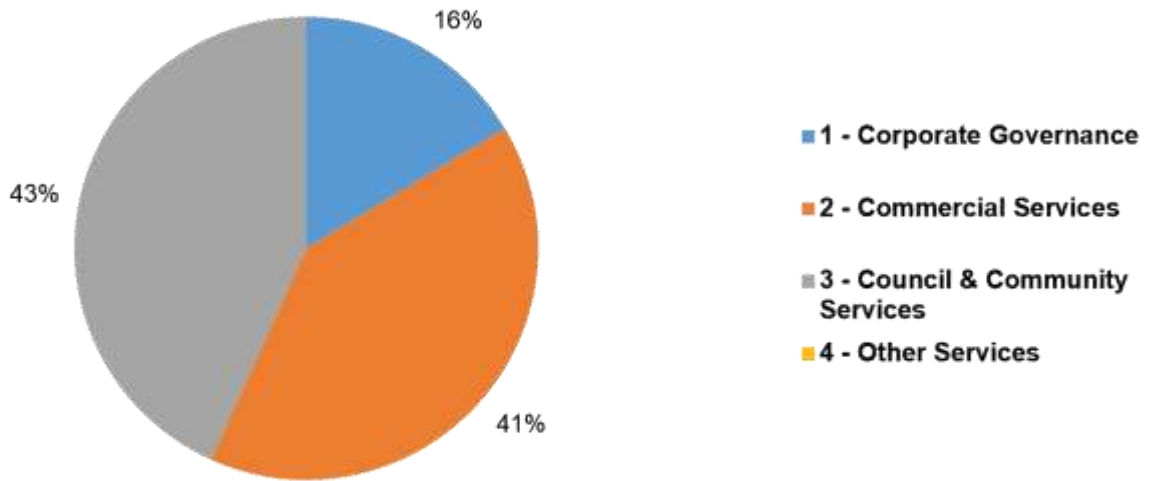
Expenditure by Activity

110 - Assets Management - Fixed Assets	0	18,739	18,739	56,218
111 - Council Services General	109,555	137,775	28,220	413,326
113 - Project Management	260	833	573	2,500
131 - Council and Elected Members	4,091	1,667	-2,424	5,000
132 - Local Authority	505	4,227	3,723	12,682
138 - Local Authority Project	12,457	129,903	117,447	389,710
160 - Municipal Services	151,251	147,285	-3,966	441,855
161 - Waste management	43,399	72,845	29,446	218,534
162 - Cemeteries Management	0	3,333	3,333	10,000
164 - Local Emergency Management	894	805	-89	2,415
169 - Civic Events	682	0	-682	0
170 - Australia Day	0	133	133	400
171 - Naidoc Week	0	167	167	500
172 - Numbulwar Fuel	127,704	140,000	12,296	420,000
200 - Local roads maintenance	1,029	5,333	4,304	16,000
201 - Street lighting	1,025	8,600	7,575	25,800
202 - Staff Housing	17,160	20,272	3,113	60,817
220 - Territory Housing Repairs and Maintenance C	38,001	43,151	5,149	129,452
221 - Territory Housing Tenancy Management Con	22,298	22,560	262	67,679
241 - Airstrip maintenance Contracts	44,498	42,433	-2,065	127,300
245 - Visitor Accommodation and External Facility I	51,736	50,251	-1,484	150,754
246 - Commercial Australia Post	2,686	2,700	14	8,100
275 - Mechanical Workshop	54,424	59,068	4,643	177,203
314 - Service Fee - CDP	367,643	638,075	270,432	1,914,224
318 - Outcome Payments - CDP	0	24,333	24,333	73,000
341 - Commonwealth Aged Care Package	32,119	42,055	9,936	126,165

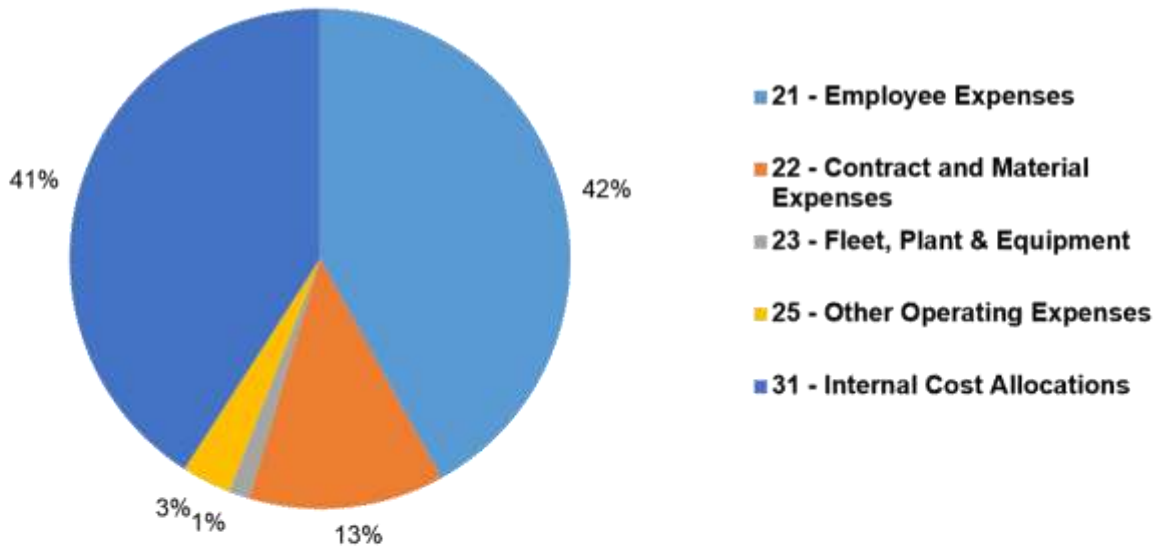
342 - Indigenous Aged Care Employment	47,560	64,036	16,476	192,109
344 - Commonwealth Home Support Program	28,753	46,524	17,772	139,573
346 - Indigenous Broadcasting	5,113	14,212	9,099	42,636
350 - Centrelink	22,406	35,736	13,329	107,207
355 - National Disability Insurance Scheme	264	1,820	1,556	5,460
381 - Animal Control	0	1,056	1,056	3,168
401 - Night Patrol	49,322	108,575	59,253	325,725
404 - Indigenous Sports and Rec Program	7,113	16,107	8,994	48,322
407 - Remote Sports and Recreation	683	1,867	1,184	5,600
415 - Indigenous Youth Reconnect	65,764	82,990	17,227	248,971
416 - Youth Vibe Grant	0	833	833	2,500
486 - Ngukurr, Numbulwar & Borroloola Feasibility	0	1,733	1,733	5,200
Total Expenditure	1,310,393	1,992,034	681,642	5,976,103
Capital Expenditure				
5321 - Capital Purchase/Construct Buildings	0	131,122	131,122	393,366
5331 - Capital Construct Infrastructure	15,750	125,000	109,250	375,000
5371 - Capital Purchase Vehicles	42,464	20,000	-22,464	60,000
5381 - Capital Purchases Roads	86,527	0	-86,527	0
Total Capital Expenditure	144,741	276,122	131,381	828,366

Numbulwar

Expenditure by Service Group



Expenditure by Account Category



Roper Gulf Regional Council



Income & Expenditure Report as at

31-October-2019

Urapunga (Ritarangu)

Expenditure by Service

	20GLACT Year to Date Actual (\$)	20GLBUD Year to Date Budget (\$)	Variance (\$)	20GLBUD Annual Budget (\$)
1 - Corporate Governance	431	15,303	14,872	45,908
2 - Commercial Services	3,083	1,667	-1,416	5,000
3 - Council & Community Services	56,893	53,611	-3,282	160,832
Total Expenditure	60,407	70,580	10,173	211,740

Expenditure by Account Category

21 - Employee Expenses	19,338	28,378	9,040	85,134
22 - Contract and Material Expenses	21,042	19,667	-1,375	59,000
23 - Fleet, Plant & Equipment	2,026	3,433	1,407	10,300
25 - Other Operating Expenses	6,604	3,688	-2,916	11,063
31 - Internal Cost Allocations	11,398	15,414	4,017	46,243
Total Expenditure	60,407	70,580	10,173	211,740

Expenditure by Activity

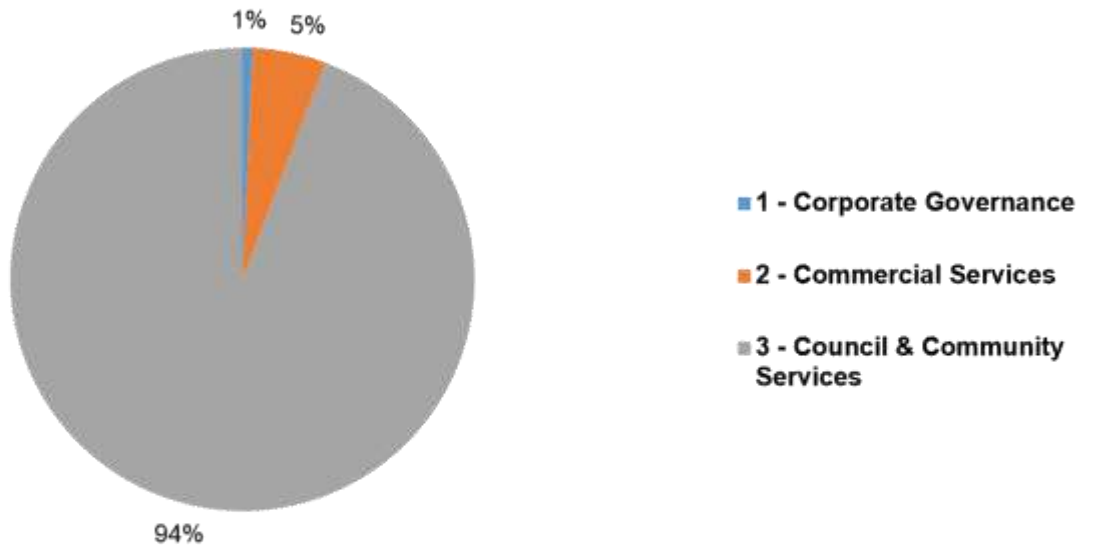
111 - Council Services General	28,492	29,116	624	87,347
132 - Local Authority	431	1,969	1,538	5,908
138 - Local Authority Project	0	13,333	13,333	40,000
160 - Municipal Services	7,155	15,905	8,750	47,715
161 - Waste management	667	1,559	892	4,677
164 - Local Emergency Management	122	350	228	1,050
200 - Local roads maintenance	20,000	0	-20,000	0
201 - Street lighting	432	3,000	2,568	9,000
241 - Airstrip maintenance Contracts	1,648	1,667	18	5,000
314 - Service Fee - CDP	1,435	0	-1,435	0
401 - Night Patrol	0	2,848	2,848	8,543
416 - Youth Vibe Grant	26	833	808	2,500
Total Expenditure	60,407	70,580	10,173	211,740

Capital Expenditure

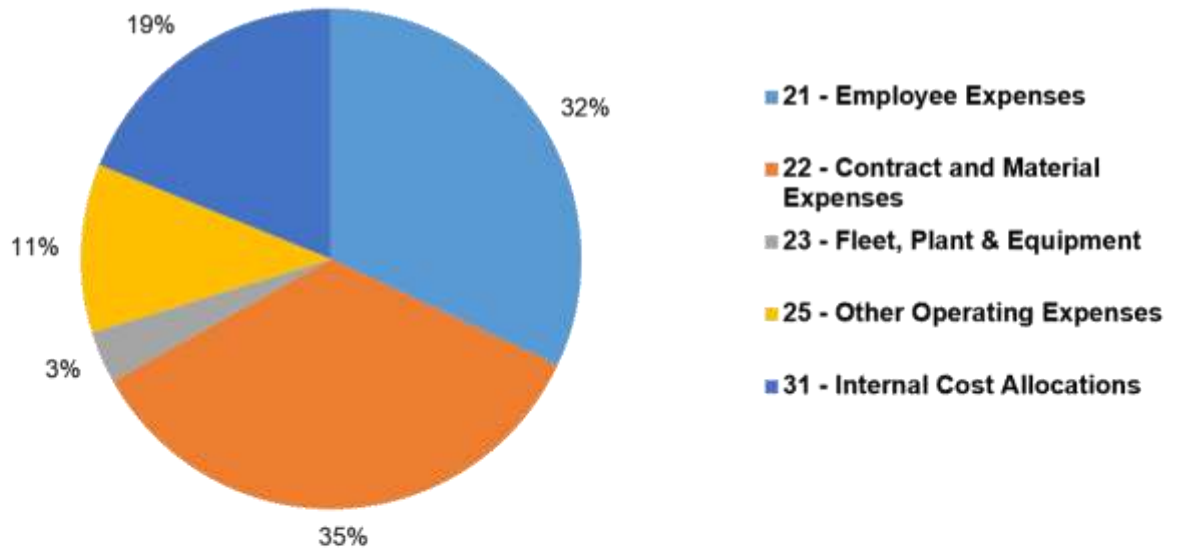
5331 - Capital Construct Infrastructure	2,425	66,667	64,242	200,000
5341 - Capital Purchases Plant & Equipment	0	6,667	6,667	20,000
Total Capital Expenditure	2,425	73,333	70,908	220,000

Urapunga (Ritarangu)

Expenditure by Service Group



Expenditure by Account Category



Roper Gulf Regional Council



Income & Expenditure Report as at

31-October-2019

Other Locations

Expenditure by Service

	20GLACT Year to Date Actual (\$)	20GLBUD Year to Date Budget (\$)	Variance (\$)	20GLBUD Annual Budget (\$)
1 - Corporate Governance	0	200	200	600
2 - Commercial Services	277,400	509,340	231,941	1,528,023
3 - Council & Community Services	61,848	61,613	-235	184,839
4 - Other Services	781	0	-781	0
Total Expenditure	340,029	571,153	231,124	1,713,462

Expenditure by Account Category

21 - Employee Expenses	97,970	133,654	35,684	400,961
22 - Contract and Material Expenses	84,685	120,835	36,150	362,506
23 - Fleet, Plant & Equipment	3,753	7,600	3,847	22,800
25 - Other Operating Expenses	11,411	13,623	2,212	40,870
31 - Internal Cost Allocations	142,210	295,441	153,232	886,325
Total Expenditure	340,029	571,153	231,124	1,713,462

Expenditure by Activity

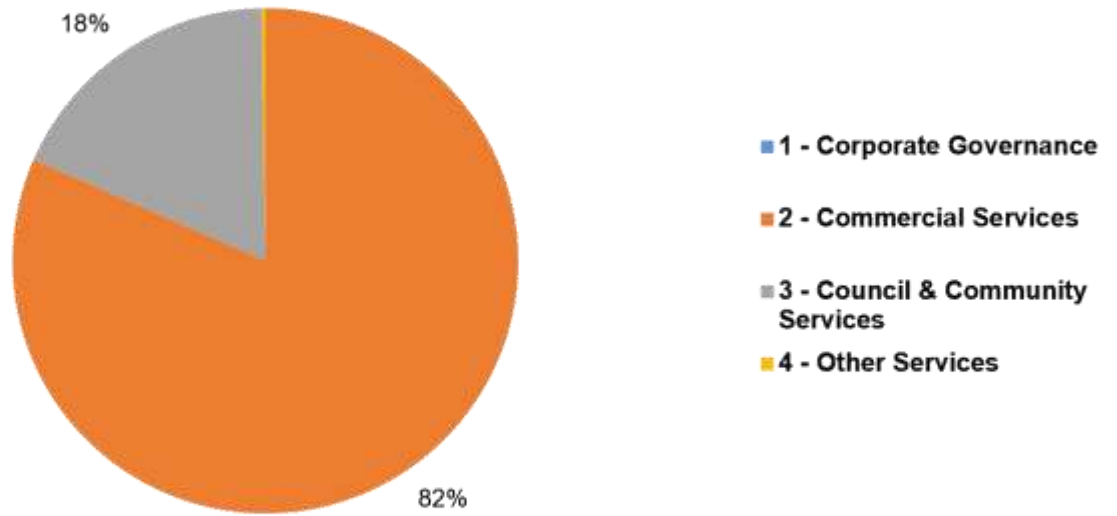
111 - Council Services General	1,276	833	-443	2,500
132 - Local Authority	0	200	200	600
160 - Municipal Services	52	583	531	1,750
164 - Local Emergency Management	1,251	0	-1,251	0
201 - Street lighting	162	0	-162	0
220 - Territory Housing Repairs and Maintenance C	128	0	-128	0
314 - Service Fee - CDP	65,468	253,703	188,235	761,109
318 - Outcome Payments - CDP	5,000	0	-5,000	0
322 - Outstations Housing Maintenance	50,698	65,164	14,466	195,492
323 - Outstations municipal services	127,782	140,474	12,692	421,422
325 - HEA (Homelands Extra Allowance)	28,323	50,000	21,677	150,000
327 - Town Camps Dwelling- Mulggan	187	0	-187	0
401 - Night Patrol	59,107	60,196	1,089	180,589
429 - AOD - Weemol BBQ Area Funding	594	0	-594	0
Total Expenditure	340,029	571,153	231,124	1,713,462

Capital Expenditure

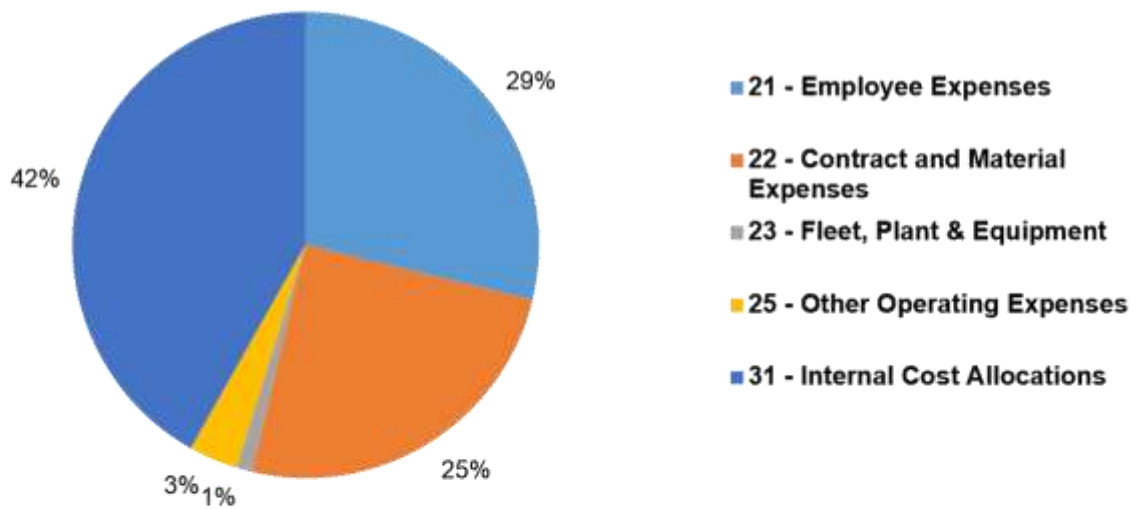
5321 - Capital Purchase/Construct Buildings	11,083	8,100	-2,983	24,300
5331 - Capital Construct Infrastructure	479,460	376,000	-103,460	1,128,000
5381 - Capital Purchases Roads	70,202	3,333	-66,869	10,000
Total Capital Expenditure	560,745	387,433	-173,312	1,162,300

Other Locations

Expenditure by Service Group



Expenditure by Account Category



CORPORATE GOVERNANCE DIRECTORATE REPORT

ITEM NUMBER	13.2
TITLE	Finance - 2018-19 Audited Financial Statements
REFERENCE	867118
AUTHOR	Lokesh ANAND, Chief Financial Officer

RECOMMENDATION

- (a) **That the Finance Committee receive and note the Audited Financial Statements for the year ended 30th June 2019**

BACKGROUND

As per Section 132 of the *Local Government Act 2008*, a council must prepare Annual Financial Statements and refer to the Council's auditors for audit. The reports needs to be forwarded to the minister by 15 November in the calendar year in which the financial year ends.

ISSUES/OPTIONS/SWOT

The annual financial statements are attached for the review. The auditors have issued an Unmodified/Unqualified opinion. The report was sent to the minister and forwarded to the funding bodies on time to meet legislative requirements.

FINANCIAL CONSIDERATIONS

Nil

ATTACHMENTS:

- 1 [↓](#) Signed Audited Financial Statement 30.06.2019.pdf



Roper Gulf Regional Council

ABN: 94 746 956 090

Annual report for the financial year ended 30 June 2019

Roper Gulf Regional Council
ABN: 94 746 956 090
Index to the financial report

Index to the financial report

Contents	Page
Chief Executive Officer's statement	2
Independent auditor's report	3-5
Statement of profit or loss and other comprehensive income	6
Statement of financial position	7
Statement of changes in equity	8
Statement of cash flows	9
Notes to the financial statements	10-28
Appendix – Local Government Reporting	29

Chief Executive Officer's Statement

I, Phillip Luck, the Chief Executive Officer of Roper Gulf Regional Council, certify that to the best of my knowledge, information and belief:

- (a) the financial statements have been properly drawn up in accordance with the Local Government Act, the Local Government (Accounting) Regulations and the Australian Accounting Standards and professional pronouncements so as to present fairly the financial position of the Council as at 30 June 2019 and the results for the year then ended; and
- (b) the financial statements are in accordance with the accounting and other records of the Council.



Phillip Luck
Chief Executive Officer
Dated: 18 October 2019



Deloitte Touche Tohmatsu
ABN 74 490 121 060
Level 11, 24 Mitchell Street
Darwin, NT, 0800
Australia

Phone: +61 8 8980 3000
www.deloitte.com.au

Independent Auditor's Report to the members of Roper Gulf Regional Council

Opinion

We have audited the accompanying financial report of Roper Gulf Regional Council ("the Council"), which comprises the statement of financial position as at 30 June 2019, the statement of profit or loss and other comprehensive income, the statement of changes in equity and the statement of cash flows and for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and the Chief Executive Officer's statement.

In our opinion, the financial report of Roper Gulf Regional Council presents fairly, in all material respects, the Council's financial position as at 30 June 2019 and its financial performance and cash flows for the year then ended in accordance with Australian Accounting Standards and the *Local Government Act* and the *Local Government (Accounting) Regulations*.

Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Report section of our report. We are independent of the council in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 Code of Ethics for Professional Accountants (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other Information

(a) Management are responsible for the other information. The other information comprises the other information included in the Entity's annual report for the year ended 30 June 2019, but does not include the financial report and our auditor's report thereon.

Our opinion on the financial report does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial report, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Liability limited by a scheme approved under Professional Standards Legislation.

Member of Deloitte Touche Tohmatsu Limited

Deloitte

Responsibilities of Management and Those Charged with Governance for the Financial Report

Management of the Council is responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards and the *Local Government Act* and the *Local Government (Accounting) Regulations*, and for such internal control as management determine is necessary to enable the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, management is responsible for assessing the ability of the Council to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intend to liquidate the Council or to cease operations, or has no realistic alternative but to do so.

Those Charged with Governance are responsible for overseeing the Council's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Report

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

As part of an audit in accordance with the Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Council's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Council's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Council to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

Deloitte

We communicate with management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

DELOITTE TOUCHE TOHMATSU



Cheryl Crase
Partner
Chartered Accountants
Darwin, 21 October 2019

Roper Gulf Regional Council
 ABN: 94 746 956 090
 Statement of financial position

**Statement of profit or loss and other comprehensive income
 for the financial year ended 30 June 2019**

	Note	2019 \$	2018 \$
Revenue			
Grants and contributions	4(a)	17,332,231	20,998,832
User charges and fees	4(b)	640,133	415,719
Rates and other charges	4(c)	2,313,396	2,749,196
Other revenue	4(d)	20,539,128	20,911,770
Gains on disposal of assets	6	547,941	-
Interest Income	7 (c)	507,183	346,334
Total Revenue		41,880,012	45,421,851
Expenses			
Employee costs	5(a)	18,140,384	18,026,436
Materials and contracts	5(b)	5,504,374	8,024,753
Depreciation and amortisation	5(c)	4,715,539	4,149,813
Other expenses	5(d)	7,615,251	8,244,883
Total Expenses		35,975,548	38,445,885
Surplus for the year		5,904,464	6,975,966
Other comprehensive income for the year		5,904,464	6,975,966
Items that will not be reclassified subsequently to profit or loss:			
Gain on revaluation	20	-	10,740,500
Total comprehensive income for the year		5,904,464	17,716,466

Notes to the financial statements are included on pages 10 to 28 and form part of financial statements

Roper Gulf Regional Council
 ABN: 94 746 956 090
 Statement of financial position

**Statement of financial position
 as at 30 June 2019**

	Note	2019 \$	2018
Assets			
Current assets			
Cash and cash equivalents	7(a)	37,597,068	23,920,454
Short Term Deposits	7(b)	-	5,000,000
Trade and other receivables	8	1,709,773	586,475
Inventories	9	198,730	148,767
Other assets	10	7,335	5,335
Total current assets		39,512,906	29,661,031
Non-current assets			
Property, plant and equipment	11	70,736,763	65,123,963
Total non-current assets		70,736,763	65,123,963
Total Assets		110,249,669	94,784,994
Liabilities & Equity			
Current liabilities			
Trade and other payables	12	1,962,653	2,438,956
Grant Liability	13	12,140,250	1,800,000
Provisions	14	1,311,588	1,611,433
Total current liabilities		15,414,491	5,850,389
Non-current liabilities			
Provisions	14	370,051	373,942
Total non-current liabilities		370,051	373,942
Total liabilities		15,784,542	6,224,331
Net assets		94,465,127	88,560,663
Equity			
Revaluation reserve	20	54,910,531	54,910,531
Accumulated funds		39,554,596	33,650,132
Total equity		94,465,127	88,560,663

Notes to the financial statements are included on pages 10 to 28 and form part of financial statements

Roper Gulf Regional Council
 ABN: 94 746 956 090
 Notes to the financial statements

**Statement of changes in equity
 for the financial year ended 30 June 2019**

	Revaluation Reserve \$	Accumulated Funds \$	Total \$
Balance as at 1 July 2017	44,170,031	26,674,166	70,844,197
Profit for the year	-	6,975,966	6,975,966
Other comprehensive income for the year	10,740,500	-	10,740,500
Balance at 30 June 2018	54,910,531	33,650,132	88,560,663
Balance as at 1 July 2018	54,910,531	33,650,132	88,560,663
Total comprehensive income for the year	-	5,904,464	5,904,464
Balance as at 30 June 2019	54,910,531	39,554,596	94,465,127

Notes to the financial statements are included on pages 10 to 28 and form part of financial statements

Roper Gulf Regional Council
 ABN: 94 746 956 090
 Notes to the financial statements

**Statement of cash flows
 for the financial year ended 30 June 2019**

	2019	2018
Note	\$	\$
Cash flows from operating activities		
Grants received	17,332,231	20,998,832
Receipts from customers	24,546,558	24,885,549
Interest received	507,183	346,334
Payments to suppliers and employees	(23,928,960)	(32,186,126)
Net cash generated by operating activities	18,457,012	14,044,589
Cash flows from investing activities		
Purchase of property, plant and equipment	(10,357,364)	(6,513,431)
Proceeds from sale of property, plant and equipment	576,966	-
Proceeds from/(acquisitions) of short-term deposits	5,000,000	(5,000,000)
Net cash used in investing activities	(4,780,398)	(11,513,431)
Net increase in cash and cash equivalents	13,676,614	2,531,158
Cash and cash equivalents at the beginning of the financial year	23,920,454	21,389,296
Cash and cash equivalents at the end of the financial year	37,597,068	23,920,454

Notes to the financial statements are included on pages 10 to 28 and form part of financial statements

Notes to the financial statements

1. General information

The Roper Gulf Regional Council (the "Council" or "RGRC") was established as a body corporate by a restructuring order under section 114C of the Local Government Act on 16 October 2007. The Council came into full operation on 1 July 2008, when it merged with other constituent councils to form the local government authority, also referred to as the Roper Gulf Regional Council. The new council incorporated six (6) local government bodies:

1. Borroloola Community Government Council;
2. Jilkminggan Community Government Council;
3. Mataranka Community Government Council;
4. Numbulwar Numburindi Community Government Council;
5. Nyirranggulung Mardulk Ngadberre Regional Council;
6. Yugul Mangi Community Government Council; and
 a large area of currently unincorporated land, the Gulf, Roper Valley, Stuart Plateau and Southern Arnhem Land.

Roper Gulf Regional Council registered office and its principal place of business is as follows:

Registered office
 P.O. Box 1321,
 Katherine, NT 0851

Principal place of business
 2 Crawford Street
 Katherine, NT 0850

The Council has its main office located in Katherine, Northern Territory. The business of the Council is conducted within the community government area situated in the Northern and Eastern Regions around Katherine.

The purpose of this financial report is to provide users with information about the stewardship of the Council and accountability for the resources entrusted to it, information about the financial position, performance and cash flow of the Council.

2. Application of new and revised Accounting Standards

2.1 Amendments to AASBs and Interpretations that are mandatorily effective for the current year

In the current year, the Council has applied AASB 9 Financial Instruments (as revised in July 2014) and the related consequential amendments to other AASB Standards that are effective for an annual period that begins on or after 1 July 2018. The transition provisions of AASB 9 allow an entity not to restate comparatives which the Council has adopted and hence not restated the comparative financial statements.

AASB 9 has introduced new requirements for the Council for:

- a) The classification and measurement of financial assets and financial liabilities, and
- b) Impairment of financial assets,

Details of these new requirements as well as their impact on the Council's financial statements are described below:

(a) Classification and measurement of financial assets

The date of initial application (i.e. the date on which the Council has assessed its existing financial assets and financial liabilities in terms of the requirements of AASB 9) is 1 July 2018.

The Council has applied the requirements of AASB 9 to financial instruments that continue to be recognised as at 1 July 2018 and has not applied the requirements to financial instruments that have already been derecognised as at 1 July 2018.

All recognised financial assets that are within the scope of AASB 9 are required to be measured subsequently at amortised cost or fair value on the basis of the Council's business model for managing the financial assets and the contractual cash flow characteristics of the financial assets.

The directors of the Council reviewed and assessed the Council's existing financial assets as at 1 July 2018 based on the facts and circumstances that existed at that date and concluded that the initial application of AASB 9 has had no impact on the Council's financial assets as regards to their classification and measurement hence had no impact on the Council's financial position, profit or loss, other comprehensive income or total comprehensive income on initial application.

(b) Impairment of financial assets

In relation to the impairment of financial assets, AASB 9 requires an expected credit loss model as opposed to an incurred credit loss model under AASB 139. The expected credit loss model requires the Council to account for expected credit losses and changes in those expected credit losses at each reporting date to reflect changes in credit

Roper Gulf Regional Council
ABN: 94 746 956 090

Notes to the financial statements

risk since initial recognition of the financial assets. In other words, it is no longer necessary for a credit event to have occurred before credit losses are recognised.

The council has assessed that the impairment provision under AASB 9 on initial application at 1 July 2018 is same as the provision under AASB 139, hence no adjustment were required on initial application.

(c) Classification and measurement of financial liabilities

The application of AASB 9 has had no impact on the classification and measurement of the Council's financial liabilities.

2.2 Standards and Interpretations in issue but not yet effective

At the date of authorisation of the financial report, the following Standards and Interpretations were in issue but not yet effective:

Standard/Interpretation	Effective for annual reporting periods beginning on or after	Expected to be initially applied in the financial year ending
AASB 15 'Revenue from Contracts with Customers' and the relevant amending standards	1 January 2019	30 June 2020
AASB 16 'Leases'	1 January 2019	30 June 2020
AASB 1058 'Income of Not-for-Profit Entities'	1 January 2019	30 June 2020
AASB 2016-8 'Amendments to Australian Accounting Standards – Australian Implementation Guidance for Not-for-Profit Entities'	1 January 2019	30 April 2020
AASB 2017-1 'Amendments to Australian Accounting Standards – Transfers of Investment Property, Annual Improvements 2014-2016 Cycle and Other Amendments'	1 January 2019	30 April 2020
AASB 2018-8 Amendments to Australia Accounting Standards – Right-of-Use Assets for Not-for-Profit Entities	1 January 2019	30 June 2020

The Council has not yet assessed the full impact of these new and amended Standards and Interpretations.

3. Significant accounting policies

Financial reporting framework

The financial statements are general purpose financial statements that have been prepared in accordance with the Local Government Act, the Local Government (Accounting) Regulations and the Australian Accounting Standards and professional pronouncements so as to present fairly the financial position of the Council as at 30 June 2019. The Council is a not-for-profit entity for financial reporting purposes.

The financial statements were authorised for issue by the Chief Executive Officer on 18 October 2019.

The Local Government Reporting Entity

The resources Council controls to carry on its functions have been included in the financial statements forming part of the report.

A summary of activities listing along with their contribution to the operating result is provided in the notes to the financial statements. In the process of reporting on the local government as a single unit, all transactions and balances between those activities (for example, loans and transfers between activities) have been eliminated.

Basis of preparation

The financial statements have been prepared on the basis of historical cost, except for Land, Building, Infrastructure and Roads that are measured at revalued amounts or fair values at the end of each reporting period, as explained in the accounting policies below.

Historical cost is generally based on the fair values of the consideration given in exchange for goods and services. All amounts are presented in Australian dollars, unless otherwise noted.

Roper Gulf Regional Council
ABN: 94 746 956 090

Notes to the financial statements

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date, regardless of whether that price is directly observable or estimated using another valuation technique. In estimating the fair value of an asset or a liability, the Council takes into account the characteristics of the asset or liability if market participants would take those characteristics into account when pricing the asset or liability at the measurement date. Fair value for measurement and/or disclosure purposes in these financial statements is determined on such a basis, except for measurements that have some similarities to fair value but are not fair value, such as net realisable value in AASB 102 'Inventories' or value in use in AASB "Impairment of Assets"

In addition, for financial reporting purposes, fair value measurements are categorised into Level 1, 2 or 3 based on the degree to which the inputs to the fair value measurements are observable and the significance of the inputs to the fair value measurement in its entirety, which are described as follows:

- Level 1 inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date;
- Level 2 inputs are inputs, other than quoted prices included within Level 1, that are observable for the asset or liability, either directly or indirectly; and
- Level 3 inputs are unobservable inputs for the asset or liability.

The following significant accounting policies have been adopted in the preparation and presentation of the financial report:

(a) Revenue and Other Income

The Council recognises revenue at the fair value of the consideration received or receivable. Income is recognised when the Council obtains control over the assets comprising the income, or when the amount due constitutes an enforceable debt, whichever first occurs.

Grants, Donations and other Contributions

Grants, Donations and other Contributions are recognised in the statement of profit or loss and other comprehensive income when the entity obtains control or the right to receive the grant, donation or other contribution, it is probable that the economic benefits gained from the grant will flow to the entity and the amount of the grant can be measured reliably.

When the grant revenue is received whereby the entity incurs an obligation to deliver economic value directly back to the contributor, this is considered a reciprocal transaction and the grant revenue is recognised in the statement of financial position as a liability until the service has been delivered to the contributor, otherwise the grant is recognised as income on receipt.

Roper Gulf Regional Council receives non-reciprocal contributions of the assets from the government and other parties for zero or a nominal value. These assets are recognised at fair value on the date of the acquisition in the statement of financial position, with a corresponding amount of the income recognised in the statement of profit or loss and other comprehensive income.

Where grants, contributions and donations recognised as incomes during the reporting period were obtained on the condition that they be expended in a particular manner or used over a particular period, and those conditions were undischarged as at the reporting date, the amounts subject to those undischarged conditions are disclosed at note 4(a).

Rates

Rates are enforceable debt linked to rateable property that will be recovered when the property is sold, and therefore control normally passes at the time of levying, or where earlier upon receipt of rates paid in advance. The rating period and reporting period for the Council coincide and accordingly, all rates levied for the year are recognised as revenues.

All revenue is stated net of the amount of goods and services tax (GST).

(b) Leasing

Council as lessor

Rental income from operating leases is recognised on a straight-line basis over the term of the relevant lease. Initial direct costs incurred in negotiating and arranging an operating lease are added to the carrying amount of the leased asset and recognised on a straight-line basis over the lease term.

Council as lessee

Operating lease payments are recognised as an expense on a straight-line basis over the lease term, except where another systematic basis is more representative of the time pattern in which economic benefits from the leased asset are consumed. Contingent rentals arising under operating leases are recognised as an expense in the period in which they are incurred.

(c) **Employee benefits**

A liability is recognised for benefits accruing to employees in respect of wages and salaries, annual leave and long service leave when it is probable that settlement will be required and they are capable of being measured reliably.

Liabilities recognised in respect of short-term employee benefits, are measured at their nominal values using the remuneration rate expected to apply at the time of settlement.

Liabilities recognised in respect of long term employee benefits are measured as the present value of the estimated future cash outflows to be made by the Council in respect of services provided by employees up to reporting date.

Payments to defined contribution retirement benefit plans are recognised as an expense when employees have rendered service entitling them to the contributions.

(d) **Income tax**

The Council is tax exempt under section 50-25 of the *Income Tax Assessment Act 1997*, being a local governing body.

(e) **Property, plant and equipment**

Property plant and equipment other than Land, Building, Site Improvement and Structure and Roads is carried at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Asset Recognition Threshold

Purchase of property, plant and equipment are recognised initially at cost in the statement of financial position, except for purchases costing less than \$5,000 which are expensed in the year of acquisition (other than where they form part of a group of similar items which are significant in total).

Revaluations

Land, Building, Site Improvement and Structure and Roads are measured at fair value, in accordance with AASB 116 Property, Plant and Equipment and AASB 13 Fair Value Measurement.

Following initial recognition at cost, Land, Building, Site Improvement and Structure and Roads are carried at fair value less subsequent accumulated depreciation and accumulated impairment losses. Valuations are conducted in sufficient frequency (from 3 to 5 years) to ensure that the carrying amounts of assets did not differ materially from the assets' fair values as at the end of reporting date. The regularity of independent valuations depends upon the volatility of movements in market values of relevant assets.

A comprehensive revaluation of entire Land, Building, Site Improvement and Structure and Roads of the Council as of 30 June 2018 was conducted by Public Private Property Pty Ltd. Accordingly, the carrying amount of the assets (Land, Building, Site Improvement and Structure and Roads) after revaluation is the restated amount calculated by eliminating any accumulated depreciation as at revaluation date against the gross carrying amounts of the assets.

Revaluation adjustments are made on a class basis. Any revaluation increment upon appraisal is recognised in other comprehensive income and credited to the asset revaluation reserve in equity. To the extent that any revaluation decrease or impairment loss has previously been recognised in profit or loss, a revaluation increase is credited to profit or loss with the remaining part of the increase recognised in other comprehensive income.

Revaluation decrements are recognised upon appraisal or impairment testing, with the decrease being charged to other comprehensive income to the extent of any asset revaluation reserve in equity relating to this asset and any remaining decrease recognised in profit or loss. Any revaluation reserve remaining in equity on disposal of the asset is transferred to accumulated funds.

Depreciation

Depreciable property, plant and equipment are written off to their estimated residual values over their estimated useful lives to the Council using, in all cases, the straight line method.

Useful lives, residual values and depreciation methods are reviewed at each reporting period and necessary adjustments are recognised in the current or future reporting periods, as appropriate.

The estimated useful lives used for each class of depreciable assets are:

Class of Fixed Asset	Useful Life
Buildings and Infrastructure	20-50 years
Plant and Equipment	5-20 years

Roper Gulf Regional Council

ABN: 94 746 956 090

Notes to the financial statements

5-15 years

3-7 years

12-100 years

Furniture, Fixtures and Fittings
 Motor Vehicles
 Roads

Impairment

Property, plant and equipment were assessed for impairment at 30 June 2019. Where indications of impairment exists, the assets' recoverable amount is estimated and an impairment adjustments is made if the asset's recoverable amount is less than its carrying amount.

The recoverable amount of an asset is the higher of its fair value less cost to sell and value in use. Value in use is the present value of the future cash flows expected to be derived from the asset. Where the future economic benefit of an asset is not primarily dependent on the asset's ability to generate future cash flows and the asset would be replaced if the Council were deprived of the asset, value in use is taken to be its depreciated replacement cost.

Derecognition

An item of property, plant and equipment is derecognised upon disposal or where no future economic benefits are expected from its use or disposal.

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are recognised in profit or loss. When revalued assets are sold, amounts included in the revaluation reserve relating to that asset are transferred to the accumulated funds.

Land under Roads

The Council has elected not to value or recognise as an asset land under roads acquired prior to 1 July 2008 in accordance with the election available under AASB 1051 *Land under Roads*. Land under roads acquired after 1 July 2008 will be recognised at cost. The cost of the land under roads will be the fair value as at the date of the acquisition.

Inventories

Inventories held in respect of stores have been valued by using the weighted average cost on a continual basis, after adjustment for loss of service potential. Inventories held in respect of business undertakings have been valued at the lower of cost and net realisable value.

(f) Provisions

Provisions are recognised when the Council has a present obligation (legal or constructive) as a result of a past event, it is probable that the Council will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation.

The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the end of the reporting period, taking into account the risks and uncertainties surrounding the obligation. When a provision is measured using the cash flows estimated to settle the present obligation, its carrying amount is the present value of those cash flows (where the effect of the time value of money is material).

When some or all of the economic benefits required to settle a provision are expected to be recovered from a third party, a receivable is recognised as an asset if it is virtually certain that reimbursement will be received and the amount of the receivable can be measured reliably.

(g) Financial instruments

Financial assets and financial liabilities are recognised when the Council becomes a party to the contractual provisions of the instrument.

Financial assets and financial liabilities are initially measured at fair value. Transaction costs that are directly attributable to the acquisition or issue of financial assets and financial liabilities (other than financial assets and financial liabilities at fair value through profit or loss) are added to or deducted from the fair value of the financial assets or financial liabilities, as appropriate, on initial recognition. Transaction costs directly attributable to the acquisition of financial assets or financial liabilities at fair value through profit or loss are recognised immediately in profit or loss.

Financial assets

All regular way purchases or sales of financial assets are recognised and derecognised on a trade date basis. Regular way purchases or sales are purchases or sales of financial assets that require delivery of assets within the time frame established by regulation or convention in the marketplace.

All recognised financial assets are measured subsequently in their entirety at either amortised cost or fair value, depending on the classification of financial assets.

Debt instruments

Debt Instruments are financial assets with fixed or determinable payments that the Council has the positive intent and ability to hold to maturity. Subsequent to initial recognition, Debt instruments are measured at amortised cost. Interest income is recognised by applying the effective interest method.

Effective interest method

The effective interest method is a method of calculating the amortised cost of a debt instrument and of allocating interest income over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash receipts (including all fees on points paid or received that form an integral part of the effective interest rate, transaction costs and other premiums or discounts) excluding expected credit losses, through the expected life of the debt instrument, or (where appropriate) a shorter period, to the gross carrying amount on initial recognition.

Income is recognised on an effective interest basis for debt instruments other than those financial assets classified as at FVTPL.

Impairment of financial assets

The council recognises a loss allowance for expected credit losses on investment in debt instruments that are measured at amortised cost of trade receivables. The amount of expected credit losses is updated at each reporting date to reflect changes in credit risk since initial recognition of financial instrument.

The Council recognises lifetime ECL for trade receivables. The expected credit losses on these financial assets are estimated using a provision matrix based on the Council's historical credit loss experience, adjusted for factors that are specific to the debtors, general economic conditions and an assessment of both the current as well as the forecast direction of conditions at the reporting date, including time value of money where appropriate.

The Council recognises an impairment gain or loss in profit or loss for all financial instruments with a corresponding adjustment to their carrying amount through a loss allowance account.

De-recognition of financial assets

The Council derecognises a financial asset only when the contractual rights to the cash flows from the asset expire, or when it transfers the financial asset and substantially all the risks and rewards of ownership of the asset to another party. If the Council neither transfers nor retains substantially all the risks and rewards of ownership and continues to control the transferred asset, the Council recognises its retained interest in the asset and an associated liability for amounts it may have to pay. If the Council retains substantially all the risks and rewards of ownership of a transferred financial asset, the Council continues to recognise the financial asset and also recognises a collateralised borrowing for the proceeds received.

On de-recognition of a financial asset in its entirety, the difference between the asset's carrying amount and the sum of the consideration received and receivable and the cumulative gain or loss that had been recognised in other comprehensive income and accumulated in equity is recognised in profit or loss.

Financial liabilities

Financial liabilities

Financial liabilities are measured subsequently at amortised cost using the effective interest method or at FVTPL.

Financial liabilities measured subsequently at amortised cost

Financial liabilities that are not measured at FVTPL, not contingent to the acquirer and not held for trading, are measured subsequently at amortised cost using the effective interest method.

The effective interest method is a method of calculating the amortised cost of a financial liability and of allocating interest expense over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash payments through the expected life of the financial liability, or (where appropriate) a shorter period, to the amortised cost of the financial liability.

Financial liabilities at FVTPL

All other financial liabilities except measured at amortise cost are measured at fair value, with any gains or losses arising on changes in fair value recognised in profit and loss.

De-recognition of financial liabilities

Roper Gulf Regional Council
ABN: 94 746 956 090

Notes to the financial statements

The Council derecognises financial liabilities when, and only when, the Council's obligations are discharged, cancelled or have expired. The difference between the carrying amount of the financial liability derecognised and the consideration paid and payable is recognised in profit or loss.

(h) Goods and services tax

Revenues, expenses and assets are recognised net of the amount of goods and services tax (GST), except:

- where the amount of GST incurred is not recoverable from the taxation authority, it is recognised as part of the cost of acquisition of an asset or as part of an item of expense; or
- for receivables and payables which are recognised inclusive of GST.

The net amount of GST recoverable from, or payable to, the taxation authority is included as part of receivables or payables.

Cash flows are included in the cash flow statement on a gross basis. The GST component of cash flows arising from investing and financing activities which is recoverable from, or payable to, the taxation authority is classified as operating cash flows.

(i) Critical accounting judgments and key sources of estimation uncertainty

In the application of the Council's accounting policies, which are described in note 3, the directors are required to make judgments, estimates and assumptions about carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period or in the period of the revision and future periods if the revision affects both current and future periods.

The following are significant management judgements and estimates in applying the accounting policies of the Council that have the most significant effect on the financial statements.

Useful Lives of Depreciable Assets

The Council estimates the useful lives of depreciable assets based on the period over which the assets are expected to be available for use. The estimated useful lives of property and equipment are reviewed periodically and are updated if expectations differ from previous estimates due to physical wear and tear, technical or commercial obsolescence and legal or other limits on the use of the assets.

Fair Value of Non-Financial Assets

Management uses valuation techniques to determine the fair value of non-financial assets. This involves developing estimates and assumptions consistent with how market participants would price the asset. Management bases its assumptions on observable data as far as possible but this is not always available. In that case management uses the best information available. Estimated fair values may vary from the actual prices that would be achieved in an arm's length transaction at the reporting date (see Note 12).

Calculations of Loss allowance

When measuring ECL the Council uses reasonable and supportable forward looking information, which is based on assumptions for the future movement of different economic drivers and how these drivers will affect each other.

Loss default is an estimate of the loss arising on default. It is based on the difference between the contractual cash flows due and those that the lender would expect to receive. Probability of default is an estimate of the likelihood of default over a given time horizon, the calculation of which includes historical data, assumptions and expectations of future conditions.

The council estimates loss rates on trade receivables based on the payment profile of the rates and fees & charges over a period of 36 months before 1 July 2018 or 1 July 2019 respectively and the corresponding historical losses experienced within the period. Historical credit loss rates are adjusted to reflect current and forward looking information on macroeconomic factors such as ability of the ratepayers and residents to settle the outstanding rates. There are no material receivables that have been subject to a re-negotiation of repayment terms.

(j) Functions

Revenues and expenses have been attributed to the following functions/activities. The Council believes that it is not practical at this stage to reliably attribute the carrying amounts of the assets to the functions/activities. Functions have been broken down to the following components:

General Public Services

Administrative, legislative and executive affairs, financial and fiscal affairs, general research and general services.

Economic Affairs

General economic, agriculture and forestry, fuel and energy, other labour and employment affairs, CDEP/RJCP, transport and other industries, saleyards and tourism.

Environmental Protection

Waste management, pollution reduction, protection of biodiversity and landscape and protection and remediation of soil, groundwater and surface water.

Housing and Community Amenities

Housing, housing and community development, water supply and street lighting.

Health

Well baby clinics, dental health services and home nursing services, nursing and convalescent home services, immunisation, infant nutrition and child health, family planning services.

Recreation, Culture and Religion

Facilities and venues, recreation parks and reserves, culture and religion services, museums and libraries.

Education

Administration, inspection, support, operation, etc of education programs and services.

Social Protection

Outlays on day care services, family day care, occasional care and outside school hours care, aged services, shelter protection, drug and alcohol treatment programs.

4. Revenue and other income**a) Grants and contributions**

	2019 \$	2018 \$
Operating grant - Australian Government	1,624,589	2,919,962
Operating grant - NT Government	4,066,929	3,964,239
Special purpose grant - Australian Government	7,353,017	8,395,087
Special purpose grant - NT Government	2,951,357	4,612,723
Capital grant - Australian Government	26,343	-
Capital grant - NT Government	1,251,319	735,639
Other grants and contributions	58,677	371,182
Total grants and contributions	17,332,231	20,998,832

b) User charges and fees

	2019 \$	2018 \$
Property lease rental fee	388,733	249,901
Other user charge	251,400	165,818
Total user charges and fees	640,133	415,719

c) Rates and other charges

	2019 \$	2018 \$
General rate income base	1,213,594	1,629,747
Domestic waste charge income base	1,024,682	1,027,450
Special rate base	75,120	91,999
Total rates and other charges	2,313,396	2,749,196

Roper Gulf Regional Council
ABN: 94 746 956 090
 Notes to the financial statements

d) Other revenue

	2019	2018
	\$	\$
Reimbursement income	178,580	157,805
Fuel and Sundry Sales	686,961	613,624
Service fee	1,265,313	996,762
Contract fees – Federal and NT Government	17,498,931	18,468,539
Other operating income	909,343	675,040
Total other revenue	20,539,128	20,911,770

5. Expenses**a) Employee costs**

	2019	2018
	\$	\$
Salaries wages and leave entitlements	14,975,449	14,833,514
Superannuation	1,468,597	1,456,670
Workers compensation	352,552	359,997
Allowances and other staff costs	1,343,786	1,376,255
Total employee costs	18,140,384	18,026,436

b) Materials and contracts

	2019	2018
	\$	\$
Consultants	777,685	1,064,810
Contractors	3,938,261	5,947,566
Materials	788,428	1,012,377
Total materials and contracts	5,504,374	8,024,753

c) Depreciation & Amortisation

	2019	2018
	\$	\$
Buildings, Roads & Infrastructure	3,281,876	2,927,471
Plant & Equipment	717,514	606,204
Furniture & Fittings	8,840	1,004
Motor Vehicles	707,309	615,134
Total Depreciation & Amortisation	4,715,539	4,149,813

d) Other expenses

	2019	2018
	\$	\$
Accounting and audit fees	73,075	69,117
Advertising	14,645	17,020
Bad debts expense	21,364	5,691
Bank fees and charges	11,856	14,784
Chairman and councillor payments	322,625	321,807
Communication	779,235	706,296
Contributions and donations	35,258	28,000
Cost of sales	400,700	336,981
Food and catering	422,100	482,258
Freight	103,915	121,515
Fuel and oil	514,837	475,460
Insurance	589,399	522,314
Leases	747,897	680,503
Legal fees	7,622	50,165
Licenses and registrations	146,805	159,840

Roper Gulf Regional Council
ABN: 94 746 956 090
 Notes to the financial statements

Memberships and subscriptions	96,360	93,998
Repairs and maintenance	32,729	59,807
Printing and stationeries	167,121	168,746
Software and computer expenses	44,245	30,213
Trainings and seminars	178,720	419,502
Travel and accommodation	822,644	974,172
Utilities	930,473	926,651
Other expenses	1,151,626	1,580,043
	<u>7,615,251</u>	<u>8,244,883</u>

6. Gain on Disposal of Assets

	2019	2018
	\$	\$
Gains on disposal of assets	<u>547,941</u>	-

7. (a) Cash and Cash equivalents

	2019	2018
	\$	\$
Cash at Banks	<u>37,597,068</u>	23,920,454

7 (b) Short Term Deposits

	2019	2018
	\$	\$
Term Deposit - Credit Union Australia	-	3,000,000
Term Deposit – Rural Bank	-	2,000,000
	<u>-</u>	<u>5,000,000</u>

7 (c) Interest Income

	2019	2018
	\$	\$
Interest Income	<u>507,183</u>	346,334

Interest rates on business account ranged from 0.6% to 1.03% in 2019 and 0.8% to 1.05% in 2018.

8. Trade and other receivables

	2019	2018
	\$	\$
Trade receivables	242,858	329,794
Allowance for doubtful debts	(24,641)	(1,164)
	<u>218,217</u>	<u>328,630</u>
Rates receivable	207,781	212,886
Allowance for doubtful rates receivable	(50,413)	(52,527)
	<u>157,368</u>	<u>160,359</u>
Accrued Income	1,334,188	97,486
	<u>1,709,773</u>	<u>586,475</u>

The movement in the allowance for doubtful debts is reconciled as follows:

Balance at the beginning of the year	53,691	101,146
Impairment loss recognized on receivable	21,363	5,691

Roper Gulf Regional Council	
ABN: 94 746 956 090	
Notes to the financial statements	
-	(53,146)
75,054	53,691

Impairment loss reversed
Balance at the end of the year

The average credit period on sales of goods and services is 30 days. No interest is charged on trade receivables, however interest is charged at 18% per annum on outstanding rates. The collectability of receivables is assessed periodically and if there is objective evidence that Council will not be able to collect all amounts due, the carrying amount is reduced for impairment.

The level of outstanding receivables is reported to council monthly and benchmarks are set and monitored for acceptable collection performance.

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

The loss allowance as at 30 June 2019 and 01 July 2018 (on adoption of AASB 9) was determined as follows for rates receivable. The expected credit loss was forecasted to be 25% of the outstanding rates due on 01 July 2018 or 30 June 2019 for rates receivable. The Council raises same amount as loss allowance as council's income is secured through a statutory charge on the associated properties with unpaid rates to recover the unpaid rates. The penalties for late payment and non-payment of outstanding receivables also ensure the debt is collected in a timely manner.

Ageing of receivables

	Gross Amount	Current		Past due but not impaired	
		0-30 days	31-60 days	61-90 days	> 90 days
2019	\$	\$	\$	\$	\$
Trade receivables	242,858	213,748	2,581	2,803	23,726
Allowance	(24,641)	(14,433)	-	-	(10,208)
	218,217	199,315	2,581	2,803	13,518
2018					
Trade receivables	329,794	219,717	104,348	457	5,272
Allowance	(1,164)	-	-	-	(1,164)
	328,630	219,717	104,348	457	4,108

The Council does not hold any financial assets with terms that have been renegotiated, but which would otherwise be past due or impaired. The other classes of receivables do not contain impaired assets. The Council does not hold any collateral over any receivables balances.

9. Inventories

	2019	2018
	\$	\$
Workshop Inventory	35,584	37,744
Diesel Fuel	117,192	93,923
Opal Fuel	45,954	17,100
Total inventories	198,730	148,767

10. Other Current Assets

	2019	2018
	\$	\$
Others	7,335	5,335
Total other current assets	7,335	5,335

Roper Gulf Regional Council
ABN: 94 746 956 090
 Notes to the financial statements

11. Property, plant and equipment

	2019 \$	2018 \$
Carrying amounts of:		
Land and improvements	4,223,000	4,223,000
Buildings and infrastructure	52,751,142	50,812,690
Roads	4,691,611	4,699,644
Plant and equipment	4,184,946	2,504,354
Furniture and fixtures	208,727	2,706
Motor vehicles	2,440,970	1,613,761
Capital work in progress	2,236,367	1,267,808
	70,736,763	65,123,963

The Council's freehold land and buildings are stated at their revalued amounts, being the fair value at the date of revaluation, less any subsequent accumulated depreciation and subsequent accumulated impairment losses. The fair value measurements of the Council's freehold land and buildings as at 30 June 2018 were performed by Public Private Property Pty Ltd, independent valuers not related to the Council. Messrs. Public Private Property Pty Ltd are members of the Institute of Valuers of Australia, and they have appropriate qualifications and recent experience in the fair value measurement of properties in the relevant locations.

There has been no change to the valuation technique since last valuations and no change between levels of assets. Council assets are revalued after every three years as per council's policy. The next revaluations are due in 2021.

Details of the Council's freehold land and buildings and information about the fair value hierarchy as at 30 June 2019 are as follows:

	Level 2 \$	Level 3 \$	Fair value as at 30/06/2019 \$
Land	4,223,000	-	4,223,000
Buildings and Infrastructure	4,562,557	48,188,585	52,751,142
Roads	-	4,691,611	4,691,611
	8,785,557	52,880,196	61,665,753

Comparative fair value of Council's freehold land & buildings as at 30 June 2018 were as follow:

	Level 2 \$	Level 3 \$	Fair value as at 30/06/2018 \$
Land	4,223,000	-	4,223,000
Buildings and Infrastructure	4,409,536	46,403,154	50,812,690
Roads	-	4,699,644	4,699,644
	8,632,536	51,102,798	59,735,334

The fair value of the Council land was determined based on the market comparable approach that reflects recent transaction prices for similar land.

For the purpose of building, these have been segregated as specialised and non-specialised buildings. The fair value of the specialised buildings, roads and other infrastructure was determined using the cost approach that reflects the cost to a market participant to construct assets of comparable utility and age, adjusted for obsolescence. The significant inputs include the estimated construction costs and other ancillary expenditure of \$107,500,491 and a depreciation factor applied to the estimated construction cost of approximately 1% - 10%. A slight increase in the depreciation factor would result in a significant decrease in the fair value of the buildings, and a slight increase in the estimated construction costs would result in a significant increase in the fair value of the buildings, and vice versa.

The fair value of non –specialised buildings was determined based on income approach using future cash generating capability of the asset based on current market expectations. Any change in estimated rental yield on property may have significant impact on the fair value buildings.

Roper Gulf Regional Council
ABN: 94 746 956 090
Notes to the financial statements

Impairment losses recognised in the year

Property, plant and equipment were assessed for impairment at 30 June 2019. Where indications of impairment exists, the assets' recoverable amount is estimated and an impairment adjustments is made if the asset's recoverable amount is less than its carrying amount. No impairment losses have been recognised in the current year profit or loss. (2018: nil)

Roper Gulf Regional Council
 ABN: 94 746 956 090
 Notes to the financial statements

Property, plant and equipment (cont'd).

(\$)

The gross carrying amounts and the accumulated depreciation and amortisation of property, plant and equipment at the beginning and end of 2019 and 2018 are shown below

	Capital Work in Progress Cost	Land and Improvements Fair Value	Buildings and Infrastructure Fair Value	Roads Fair Value	Plant and Equipment Cost	Furniture and Fixture Cost	Motor Vehicle Cost	Total
Cost or valuation								
Balance at 1 July 2017	62,707	3,991,287	87,745,076	7,156,835	10,412,333	135,898	6,701,999	116,206,135
Additions	1,211,601	110,000	2,088,745	814,842	997,605	-	1,290,639	6,513,432
Disposals	(6,500)	-	6,500	-	-	-	(133,194)	(133,194)
Adjustment	-	121,713	(39,027,631)	(3,260,885)	-	-	-	(42,166,803)
Balance at 30 June 2018	1,267,808	4,223,000	50,812,690	4,710,792	11,409,938	135,898	7,859,444	80,419,570
Additions	2,186,144	-	3,788,790	260,465	2,402,998	160,316	1,558,652	10,357,365
Disposals	-	-	-	-	(547,602)	-	(1,285,523)	(1,833,125)
Transfers	(1,217,585)	-	1,163,039	-	-	54,545	-	-
Balance at 30 June 2019	2,236,367	4,223,000	55,764,519	4,971,257	13,265,334	350,759	8,132,573	88,943,810
Accumulated depreciation and								
Balance at 1 July 2017	-	-	45,733,787	4,257,192	8,299,380	132,188	5,630,549	64,053,096
Depreciation for the year	-	-	2,697,560	229,911	606,204	1,004	615,134	4,149,813
Revaluation Adjustment	-	-	(48,431,347)	(4,475,956)	-	-	-	(52,907,303)
Balance at 30 June 2018	-	-	0	11,147	8,905,584	133,192	6,245,683	15,295,606
Depreciation for the year	-	-	3,013,377	268,499	717,514	8,840	707,309	4,715,539
Disposals	-	-	-	-	(542,710)	-	(1,261,389)	(1,804,099)
Balance at 30 June 2019	-	-	3,013,377	279,646	9,080,388	142,032	5,691,603	18,207,047
Net carrying assets value as at 30 June 2019	2,236,367	4,223,000	52,751,142	4,691,611	4,184,946	208,727	2,440,970	70,736,763
Net Book Value as at 30 June 2018	1,267,808	4,223,000	50,812,690	4,699,644	2,504,354	2,706	1,613,761	65,123,963
Range of estimated useful life in years			20 - 50	Under 100 Yrs	5-20	5-15	3-7	-

Roper Gulf Regional Council
ABN: 94 746 956 090
 Notes to the financial statements

12. Trade and other payables

	2019 \$	2018 \$
Trade payables	1,294,295	1,606,263
Accrued expenses	372,547	483,281
Other	295,811	349,412
	1,962,653	2,438,956

The average credit period on purchases of goods and services from the suppliers is one month. Generally, no interest is charged on the Trade Payables

13. Grant Liabilities

	2019 \$	2018 \$
Grants received in advance.	12,140,250	1,800,000
	12,140,250	1,800,000

Grant liabilities amount includes unspent grants amounting to \$2,889,911 and grants received in advance of \$9,250,339.

14. Provisions

	2019 \$	2018 \$
Employee benefits	1,681,639	1,985,375
Current		
Annual leave	945,099	1,133,928
Long service leave	366,489	477,505
	1,311,588	1,611,433
Non-current		
Long service leave	370,051	373,942

The provision for employee benefits represents annual leave and vested long service leave entitlements accrued by employees. The increase or decrease in the carrying amount of the provision for the current year results from the change in the number of employees as well as leave encashment by the eligible employees.

15. Commitments**Leases**

Operating leases relate to property, equipment and motor vehicles. The property leases have term from one to three years with no option to extend. The rent is a fixed monthly amount and the Council does not have an option to purchase the building at the expiry of the lease term. A rent review may be performed annually to allow for Consumer Price Index changes. The equipment and motor vehicle operating leases have fixed periods from three to five years. There is no option to purchase the leased equipment and vehicles at the expiry of the leases.

	2019 \$	2018 \$
Non-cancellable operating lease commitments		
Within 1 year	204,777	306,582
More than 1 year but less than 5 years	287,675	379,917
Balance at end of financial year	492,452	686,499

16. Grant obligations

Grants and contributions which were obtained on the condition that they be expended for specified purposes or in a future period, but which are not yet expended in accordance with those conditions, are as follows:

(a) Unexpended Grants

	2019 \$	2018 \$
Special purpose grant - Australian Government	2,066,645	986,922
Special purpose grant - NT Government	2,225,672	2,531,578
Capital grant - Australian Government	343,658	-
Capital grant - NT Government	7,917,879	999,303
Other grants and contributions	88,068	318,737
Total grants and contributions	12,641,922	4,836,540

(b) Reconciliation of unexpended grants

	2019 \$	2018 \$
Unexpended grants as at 1 July	4,836,540	4,919,809
Grants received during the year	17,332,231	20,998,832
Grants expended during the year	9,526,849	21,082,101
Total unexpended grants at 30 June	12,641,922	4,836,540

17. Contingent Liabilities

As at 30 June 2019, there are no contingent liabilities.

18. Financial Risk Management

The main risks Roper Gulf Regional Council is exposed to through its financial instruments are credit risk, liquidity risk, market risk and interest rate risk.

The Council's financial instruments consist mainly of Debt instruments (Investments & trade and other receivables) and trade & other payables.

(a) Risk Management Objectives

The Council has given the Chief Executive Officer (CEO) the power to invest funds of the Council. The Council's objective is to minimise financial risk by investing only in short term deposits with local banks. Before any investments are made, banks are contacted by the Finance Committee to obtain available rates; the Finance Committee will present the information to the CEO who will approve the investment to be made. Monthly reports on investments are prepared and given out at council meetings. The CEO and Finance Committee of the Council receive monthly investment summaries from banks confirming the amount of investments.

(b) Credit Risk

Credit risk is the risk that counterparty may fail to discharge an obligation to the Council. The Council is exposed to this risk for various financial instruments arising from receivables in the conduct of its operations. The Council minimises risk by only investing cash in government guaranteed financial institutions and reputed Australian banks.

The Council continuously monitors defaults of customers and believes that it does not have any significant credit risk exposure to any other counter party or group of counter parties as the Council actively manages credit risk by following up outstanding debtors.

The Council does not have a material credit risk exposure relating to term deposits and bank accounts held with the Traditional Credit Union and Commonwealth Bank of Australia.

The Council believes that it does not have any significant credit risk exposure to any other counter party or group of counter parties as the Council actively manages credit risk by following up outstanding debtors.

None of the Council's financial assets are secured by collateral or other credit enhancements. An ageing analysis of the Council's trade and other receivables is disclosed in Note 8.

(c) Liquidity Risk

Liquidity risk or funding risk is the risk that an entity will encounter difficulty in raising funds to meet commitments associated with financial instruments. Liquidity risk may also result from the inability to sell financial assets quickly at their fair values.

The Council reduces its exposure to liquidity risk by monitoring its cash flows closely through rolling future cash flows and monitoring the ageing of receivables and payables.

The Council maintains cash and cash equivalents deemed sufficient to finance its operations. Excess cash are invested in short-term investments to achieve maximum returns.

The following table details the Council's remaining contractual maturity for its non-derivative financial liabilities with agreed repayment periods. The tables have been drawn up based on the undiscounted cash flows of financial liabilities based on the earliest date on which the Council can be required to pay. The tables include both interest and principal cash flows (where relevant). The contractual maturity is based on the earliest date on which the Group may be required to pay

30 June 2019			
	Notes	Within one year \$	Total \$
Trade and other payables	12	1,962,653	1,962,653
Grant Liability	13	12,140,250	12,140,250
		14,102,903	14,102,903
30 June 2018			
	Notes	\$	\$
Trade and other payables	12	2,438,956	2,438,956
Grant Liability	13	1,800,000	1,800,000
		4,238,956	4,238,956

(d) Market Risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices.

The Council is exposed to market risk through its use of financial instruments and specifically to interest rate risks from its operating, investing and financing activities.

Interest rate risk

Exposure to interest rate risk arises on financial assets and financial liabilities recognised at the end of the reporting period, whereby a future change in interest rates will affect future cash flows or the fair value of fixed rate financial instruments. The Council is exposed to interest rate risk primarily from its cash surpluses invested in short term interest bearing deposits. The deposits are only made with reputable financial institutions with maturity dates generally being no more than a year.

	Note	2019 \$	2018 \$
Short-term deposit	7(b)	-	5,000,000

Roper Gulf Regional Council
ABN: 94 746 956 090
Notes to the financial statements

The Council has not entered into any loans or other financial commitments that present exposure to interest rate risk as at the end of reporting period. Credit cards are the only short term financial instrument used by the Council and balances are cleared at month end.

Interest earned on term deposits after they mature may be affected by changes in market interest rates. The following table represents the effect to the statement of profit or loss and other comprehensive income (and corresponding effect to the cash value in the statement of financial position) when the current market interest rate is varied by a 100 basis point is anticipated to be a reasonable estimate of the maximum movement in market interest rates in financial year 2018-19.

	2019	
	+ 100 basis points	- 100 basis points
	\$	\$
Effect on statement of profit or loss and other comprehensive income	-	-
	2018	
	+ 100 basis points	- 100 basis Points
	\$	\$
Effect on statement of profit or loss and other comprehensive income	3,465	(3,465)

19. Key management personnel compensation

	2019 \$	2018 \$
Short-term employee benefits	1,078,242	985,317
Post-employment benefits	13,727	18,643
	1,091,969	1,003,960

20. Reserves

	2019 \$	2018 \$
Properties revaluation	54,910,531	54,910,531
	\$	
Balance at beginning of year	54,910,531	44,170,031
Increase arising on revaluation of properties	-	10,740,500
Balance at end of year	54,910,531	54,910,531

The properties revaluation reserve arises on the revaluation of land, buildings, infrastructure and roads. When revalued assets are sold, the portion of the revaluation reserve that relates to that asset is not transferred directly to retained earnings. Items of other comprehensive income included in the revaluation reserve will not be reclassified subsequently to profit or loss.

21. Notes to the statement of cash flows

(a) Reconciliation of loss for the year to net cash flows from operating activities

	2019 \$	2018 \$
Surplus for the year	5,904,464	6,975,966
Adjustment For :		
Depreciation and amortisation	4,715,539	4,149,813
Net profit on disposal of assets	(547,941)	-
Operating profit before changes in working capital	10,072,062	11,125,779
Change in working capital:		
(Increase)/decrease in trade and other receivables	(1,123,298)	784,917
(Increase)/decrease in inventories	(49,963)	16,776
(Increase)/decrease in other assets	(2,000)	7,170
(Decrease)/increase in trade and other payables	(476,303)	(26,411)
Decrease)/increase in Grant Liability	10,340,250	1,797,613
(Decrease)/increase/ in provisions	(303,736)	155,647
Adjustment for other assets	-	183,098
Net change in working capital	8,384,950	2,918,810
Net cash flows generated from operating activities	18,457,012	14,044,589

22. Remuneration of auditors

	2019 \$	2018 \$
Audit of the financial report	72,974	69,117

The auditor of Roper Gulf Regional Council is Deloitte Touche Tohmatsu.

23. Events after the reporting date

No matters or circumstances have arisen since the end of the financial year which significantly affected or may affect the operations of the Council, the results of those operations, or the state of affairs of the Council in future financial years.

Roper Gulf Regional Council
 ABN: 94 746 956 090
 Notes to the financial statements

Appendix - Local Government Reporting

A summary of activities listing along with their contribution to the operating result and their net assets is provided below.

\$ in '000'

	General Public Services		Public Order & Safety		Economic Affairs		Environmental Protection		Housing & Community Amenities		Health		Recreation, Culture & Religion		Education		Social Protection		TOTAL			
	Budget 2019	Actual 2019	Budget 2019	Actual 2019	Budget 2019	Actual 2019	Budget 2019	Actual 2019	Budget 2019	Actual 2019	Budget 2019	Actual 2019	Budget 2019	Actual 2019	Budget 2019	Actual 2019	Budget 2019	Actual 2019	Budget 2019	Actual 2019		
OPERATING REVENUE																						
Income Rates	1217	1213	0	0	0	0	0	0	1099	1099	0	0	0	0	0	0	0	0	0	0	2316	2312
Income Council Fees and Charges	250	259	0	0	599	605	0	0	164	193	0	0	0	0	0	0	0	0	0	0	1013	1057
Income Operating Grants Subsidies	7775	6782	0	0	563	563	0	0	1094	1037	20	15	1335	1320	378	378	6145	5950	17310	16045		
Income Investments	460	507	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	460	507
Income Contributions Donations	0	0	0	0	0	0	0	0	0	0	0	0	2	2	0	0	0	0	0	0	2	2
Income Reimbursements	93	91	0	0	0	0	0	0	23	19	0	0	0	0	0	0	67	69	183	179		
Income Agency and Commercial Services	111	118	0	0	1563	1677	5	9	2373	2401	0	0	0	0	51	58	14845	15427	18948	19690		
Income Capital Grants	1016	71	1400	350	0	0	0	0	1407	674	370	26	591	147	0	0	90	20	4874	1288		
Other Income	660	799	0	0	0	0	0	0	1	1	0	0	0	0	1	1	0	-1	662	800		
TOTAL OPERATING REVENUE	11582	9840	1400	350	2725	2845	5	9	6161	5424	390	41	1928	1469	430	437	21147	21465	45768	41880		
OPERATING EXPENSE																						
Employee Expenses	7173	6606	0	0	805	757	0	0	3757	3591	0	0	680	548	212	198	6919	6404	19546	18104		
Contract and Material Expenses	2705	2152	0	0	1113	808	6	6	2598	2206	8	4	345	255	55	55	2862	2525	9692	8011		
Fleet, Plant & Equipment	267	233	0	0	19	20	0	0	494	421	0	0	34	38	0	0	412	331	1226	1043		
Asset Expense	4611	4716	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4611	4716		
Other Operating Expenses	3026	2743	0	0	104	101	3	3	521	474	0	0	137	103	13	10	898	727	4702	4161		
Finance Expenses	13	12	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	13	12		
Internal Cost Allocations	-13788	-14338	0	0	1438	1543	13	13	2420	2099	25	26	1035	1110	162	179	8695	9297	0	-71		
TOTAL EXPENSE	4007	2124	0	0	3479	3229	22	22	9790	8791	33	30	2231	2054	442	442	19786	19284	39790	35976		
NET RESULT	7575	7716	1400	350	-754	-384	-17	-13	-3629	-3367	357	11	-303	-585	-12	-5	1361	2181	5978	5904		
CARRYING VALUE OF ASSETS																						

CORPORATE GOVERNANCE DIRECTORATE REPORT



ITEM NUMBER	13.3
TITLE	Local Authority Project Register Update
REFERENCE	867119
AUTHOR	Lokesh ANAND, Chief Financial Officer

RECOMMENDATION

- (a) **That the Finance Committee receives and note the Local Authority Project updates.**

BACKGROUND

At the Ordinary Meeting of Council held on 17 April 2019 in Barunga, the Council requested to have an ongoing update on Local Authority projects which were funded under the Local Authority Project Funding Grant.

An updated register will be tabled at the meeting

ISSUES/OPTIONS/SWOT

Nil

FINANCIAL CONSIDERATIONS

Nil

ATTACHMENTS:

There are no attachments for this report.

COMMERCIAL SERVICES DIRECTORATE REPORT

ITEM NUMBER	16.1
TITLE	Disposal of Assets - Auction
REFERENCE	867530
AUTHOR	Luke MacFarlane, Mechanical Services Coordinator

RECOMMENDATION

That the Finance Committee approve the disposal of the listed assets' list via auction

BACKGROUND

As part of Council's fleet management, excess and aged fleet (cars, trucks, machinery etc) are required to be disposed of in a timely manner for Council to maximise the capital value and obtain a good return from these items.

The process of disposing of Council's assets must meet the requirement of Ministerial Guideline 7 (Clause 4 (2) made in accordance with the *Local Government Act 2008* which outlines:

Decisions for sale or disposal of real property must be made by council resolution unless council has delegated this authority.

Council also need to consider Section 5 and 6 of the Guideline which further state:

5. Method to be Used

Generally, council will sell or dispose of land and other assets through adoption of the following practices:

- (1) direct sale – advertisement for sale and the nature of the advertisement i.e. public notice, local paper etc;*
- (2) quotation – seeking quotations for the sale of land and other assets;*
- (3) selected tender – seeking tenders from a selected group of persons, companies, organisations, or other interested parties;*
- (4) open tender – openly seeking, through advertisement, tenders, or buyers for Council, land and other assets; or*
- (5) other means as deemed appropriate by council or the CEO (provided disposal has been authorised by council).*

6. Considerations

(1) In considering the method of disposal of an asset, council should consider a number of issues, for example:

- (i) The potential for the council to obtain the best price.*
- (ii) The number of known potential purchasers of the land or assets.*
- (iii) The current and possible preferred future use of the land or assets.*
- (iv) The existence of local purchasers of the land or asset.*
- (v) The opportunity to promote local economic growth and development.*
- (vi) The total estimated value of the sale.*
- (vii) Delegation limits taking into consideration accountability, responsibility, operational efficiency and urgency of the sale.*
- (viii) Compliance with statutory and other obligations.*

ISSUES/OPTIONS/SWOT

Council's assets team are organising an Auction process and following fleet items require Council's approval to dispose of. They are mostly at 'end of life' or no further use to our operations.

Fleet ID	Registration #	Fleet Item
FL-70200	797-690	Yr 2007, Hino Tipper
FL-70399	949-902	Yr 2009, Land Cruiser
FL-70711	CA-66-HF	Yr 2012, Land Cruiser
FL-70119	SV-1767	Yr 2004, J/Deere 315SG Backhoe
FL-70199	916-413	Yr 2000, Hino Cement Truck
FL-70141	SV-2364	Yr 2005, J/Deere 624 Loader
Bought in Borrooloola CDP Take over	CDP	J/Deere 4440 Tractor
Bought in Borrooloola CDP Take over	CDP	Massey Ferguson Tractor
FL-70548	997-880	Yr 2011, Ford Fiesta
FL-70208	907-308	Yr 2000, Isuzu Twin Cab Truck
FL-70752	CA-57-JO	Yr 2012, Kubota RTV A/T Buggy
FL-70352	CB-13-NZ	Yr 2007, Ranger Loader
FL-70077	793-626	Yr 2007, Toyota 2wd Hilux
FL-70600	TK-3346	Yr 2011, Qaud Bike Trailer
FL-70292	21.14.160	Concrete Mixer
FL-70240	TL-4239	WFO Box Trailer
FL-70345	TJ-6318	WFO Tandem trailer
FL-70441	TG-2830	Hans box trailer
FL-70585	TE-5467	Commercial Garden/Mowing Trailer
Not on roper gulf Fleet List	TL-1830	POWER & WATER Sewerage Trailer
FL-70681	CA-69-RG	Yr 2012, Dual Cab Hilux

2 x John Deere mowers, Not Roper Gulf Fleet Items	N/A	
FL-70545	CA-02-ZW	Yr 2010, Extra cab Hilux
FL-70892	CC-83-VH	Yr 2015, Dual cab Hilux

FINANCIAL CONSIDERATIONS

Council has not set reserves for these items at this stage and will prepare a report after the auction process to the Council with all items listed with their reserve price and sale values.

ATTACHMENTS: