AGENDA

AUDIT AND RISK COMMITTEE MEETING

Wednesday 11 June 2025

Notice is hereby given that the next Audit and Risk Committee Meeting of the Roper Gulf Regional Council will be held on:

Wednesday 11 June 2025 at 10:00 am
The Council Chambers Roper, Gulf Regional Council Support Centre
2 Crawford Street, Katherine, NT

Your attendance at the meeting will be appreciated.

Or via
Microsoft Teams meeting
(Join on your computer, mobile app or room device)
Click here to join the meeting
Meeting ID: 462 183 466 776
Passcode: BH7Bt2VW

Or please call (audio only)
+61 2 8320 9269
When prompted, enter Conference ID: 476 805 958#

David HURST
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 lisin 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 MEMBERS/STAFF/GUESTS**	**4**
2	**MEETING OPENED**	**4**
3	**WELCOME TO COUNTRY**	**4**
4	**APOLOGIES AND LEAVE OF ABSENCE**	**4**
5	**QUESTIONS FROM THE PUBLIC**	**4**
6	**CONFIRMATION OF PREVIOUS MINUTES**	**4**
6.1	Confirmation of Audit and Risk Committee Previous Minutes	4
7	**BUSINESS ARISING FROM PREVIOUS MINUTES**	**9**
7.1	Action List	10
8	**CALL FOR ITEMS OF OTHER GENERAL BUSINESS**	**12**
9	**DISCLOSURE OF INTEREST**	**12**
10	**INCOMING CORRESPONDENCE**	**12**
11	**OUTGOING CORRESPONDENCE**	**12**
12	**EXECUTIVE REPORTS**	**12**
12.1	Audit and Risk Committee Member Attendence Report	12
13	**CORPORATE SERVICES AND SUSTAINABILITY DIVISIONAL REPORT**	**13**
13.1	Council Financial Report as at 30.04.2025	13
14	**COMMUNITY SERVICES AND ENGAGEMENT DIVISIONAL REPORT**	**30**
15	**INFRASTRUCTURE SERVICES AND PLANNING DIVISIONAL REPORT**	**30**
16	**GENERAL BUSINESS**	**30**
16.1	General Business	30
17	**CLOSED SESSION**	**31**
17.1	Confirmation of Previous Minutes Confidential Session	31
17.2	Action List	31
17.3	Compliance Review Action Report	31
17.4	Finance Consultant Update	31
17.5	Interim Audit Report	31
17.6	Corporate Risk Register	31
18	**CLOSE OF MEETING**	**31**

NB *The page numbers on this index may be inaccurate due to current software formatting issues.*

CONFIRMATION OF PREVIOUS MINUTES

ITEM NUMBER 6.1
TITLE Confirmation of Audit and Risk Committee Previous Minutes
AUTHOR Daniele Piga, Governance Coordinator

RECOMMENDATION
That the Audit and Risk Committee confirms the minutes of the Audit Committee Meeting held on Wednesday, 19 February 2025, and affirms them to be a true and accurate record of those meetings, decisions and proceedings.

KEY OUTCOME AREA
Governance: Increase the effectiveness and efficiency of the organisation, including in engagement with staff members, residents and external stakeholders.

BACKGROUND
The Audit and Risk Committee last met on Wednesday, 19 February 2025 at 10:0am. Attached are the unconfirmed minutes of the Audit and Risk Committee Meeting for the Committee's review and confirmation.

ISSUES/OPTIONS/SWOT
The next Audit and Risk Committee Meeting scheduled to be held on Wednesday, 13 August 2025 at 10:00am.

FINANCIAL CONSIDERATIONS
Nil.

ATTACHMENTS
1. AUD MIN 19022025 [**6.1.1** - 4 pages]

MINUTES OF THE ROPER GULF REGIONAL COUNCIL, AUDIT AND RISK COMMITTE MEETING HELD AT THE COUNCIL CHAMBERS ROPER GULF REGIONAL COUNCIL SUPPORT CENTRE

2 CRAWFORD STREET, KATHERINE, NT ON WEDNESDAY 19 FEBRUARY 2025 AT 10:00 AM

1 PRESENT MEMBERS/STAFF/GUESTS

1.1 Appointed Members

- Independent Member Ian SWAN (Chairperson) (via audio/video conference);
- Independent Member Claudia GOLDSMITH (via audio/video conference);
- Independent Member Carolyn EAGLE (via audio/video conference); and
- Councillor Patricia FARRELL.

1.2 Staff

- David HURST, Chief Executive Officer;
- Cindy HADDOW, General Manager Corporate Services and Sustainability;
- Cristian COMAN, Manager Corporate Compliance; and
- Daniele PIGA, Governance Officer (minutes secretary).

1.3 Guests

- Greg EVANS, Managing Director, Greg Evans Consulting (via audio/video conference).

2 MEETING OPENED

The Audit and Risk Committee Meeting opened at 10:10 am. with **QUORUM**. The Chairperson welcomed members, staff and guests to the Meeting and the Roper Gulf Regional Council Pledge was read.

3 WELCOME TO COUNTRY

4 APOLOGIES AND LEAVE OF ABSENCE

4.1 Apologies and Leave of Absence

2025/1 **RESOLVED (Carolyn Eagle/Councillor Patricia Farrell)** ***CARRIED***

That the Audit and Risk Committee accepts the tendered apology from Councillor John DALYWATER.

5 QUESTIONS FROM THE PUBLIC

Nil.

6 CONFIRMATION OF PREVIOUS MINUTES

6.1 Confirmation of Audit and Risk Committee Previous Minutes

2025/2 **RESOLVED (Claudia Goldsmith/Carolyn Eagle)** ***CARRIED***

That the Audit and Risk Committee notes that the Meeting held on Wednesday, 13 November 2024, was entirely held on a Closed Session. As such, there are no Public Minutes to be confirmed from that Meeting.

7 BUSINESS ARISING FROM PREVIOUS MINUTES

7.1 Action List

2025/3 **RESOLVED (Councillor Patricia Farrell/Carolyn Eagle)** ***CARRIED***
That the Audit and Risk Committee:
(a) receives and notes the Action List; and
(b) approves the removal of completed items.

8 CALL FOR ITEMS OF OTHER GENERAL BUSINESS
Nil.

9 DISCLOSURE OF INTEREST
Nil.

10 INCOMING CORRESPONDENCE
INCOMING CORRESPONDENCE
Nil.

11 OUTGOING CORRESPONDENCE
OUTGOING CORRESPONDENCE
Nil.

12 EXECUTIVE REPORTS
12.1 Audit and Risk Committee Member Attendence Report
2025/4 **RESOLVED (Claudia Goldsmith/Councillor Patricia Farrell)** ***CARRIED***
That the Audit and Risk Committee receives and notes the Audit and Risk Committee Member Attendance Report.

13 CORPORATE SERVICES AND SUSTAINABILITY DIVISIONAL REPORT
13.1 Council Financial Report as at 31.01.2025
2025/5 **RESOLVED (Carolyn Eagle/Claudia Goldsmith)** ***CARRIED***
That the Audit and Risk Committee:
(a) receives and notes the Council's Financial Report as at 31 January 2025; and
(b) requests an expansion and breakdown of the 'other operating expense' line item.

14 COMMUNITY SERVICES AND ENGAGEMENT DIVISIONAL REPORT
Nil.

15 INFRASTRUCTURE SERVICES AND PLANNING DIVISIONAL REPORT
Nil.

16 GENERAL BUSINESS
Nil.

17 CLOSED SESSION
DECISION TO MOVE TO CLOSED SESSION
2025/6 **RESOLVED (Carolyn Eagle/Claudia Goldsmith)** ***CARRIED***
That pursuant to *section 99(2) and 293(1)* of the *Local Government Act 2019* and *section 51(1)(a) of the Local Government (General) Regulations 2021* the meeting be closed to the public to consider the Confidential items of the Agenda.

17.1 Confirmation of Previous Minutes Confidential Session

Regulation 51(1)(c)(iii) - The Report will be dealt with under Section 293(1) of the Local Government Act 2019 and General Regulation 2021 Part (3) Administration - Division 2 Section 51(1)(c)(iii). It contains information that would, if publicly disclosed, be likely to: prejudice the security of the council, its members or staff.

17.2 Action List
Regulation 51(1)(c)(iii) - The Report will be dealt with under Section 293(1) of the Local Government Act 2019 and General Regulation 2021 Part (3) Administration - Division 2 Section 51(1)(c)(iii). It contains information that would, if publicly disclosed, be likely to: prejudice the security of the council, its members or staff.

Regulation 51(1)(d) - The Report will be dealt with under Section 293(1) of the Local Government Act 2019 and General Regulation 2021 Part (3) Administration - Division 2 Section 51(1)(d). It contains information subject to an obligation of confidentiality at law, or in equity.

17.3 Compliance Review Action Report
Regulation 51(1)(c)(iii) - The Report will be dealt with under Section 293(1) of the Local Government Act 2019 and General Regulation 2021 Part (3) Administration - Division 2 Section 51(1)(c)(iii). It contains information that would, if publicly disclosed, be likely to: prejudice the security of the council, its members or staff.

Regulation 51(1)(e) - The Report will be dealt with under Section 293(1) of the Local Government Act 2019 and General Regulation 2021 Part (3) Administration - Division 2 Section 51(1)(e). It contains information provided to the council on condition that it be kept confidential and would, if publicly disclosed, be likely to be contrary to the public interest.

17.4 Audit Review Report
Regulation 51(1)(c)(iii) - The Report will be dealt with under Section 293(1) of the Local Government Act 2019 and General Regulation 2021 Part (3) Administration - Division 2 Section 51(1)(c)(iii). It contains information that would, if publicly disclosed, be likely to: prejudice the security of the council, its members or staff.

Regulation 51(1)(e) - The Report will be dealt with under Section 293(1) of the Local Government Act 2019 and General Regulation 2021 Part (3) Administration - Division 2 Section 51(1)(e). It contains information provided to the council on condition that it be kept confidential and would, if publicly disclosed, be likely to be contrary to the public interest.

17.5 Terms of Reference Review
Regulation 51(1)(c)(iii) - The Report will be dealt with under Section 293(1) of the Local Government Act 2019 and General Regulation 2021 Part (3) Administration - Division 2 Section 51(1)(c)(iii). It contains information that would, if publicly disclosed, be likely to: prejudice the security of the council, its members or staff.

Regulation 51(1)(e) - The Report will be dealt with under Section 293(1) of the Local Government Act 2019 and General Regulation 2021 Part (3) Administration - Division 2 Section 51(1)(e). It contains information provided to the council on condition that it be kept confidential and would, if publicly disclosed, be likely to be contrary to the public interest.

17.6 Nomination of Chairperson
Regulation 51(1)(c)(iii) - The Report will be dealt with under Section 293(1) of the Local Government Act 2019 and General Regulation 2021 Part (3) Administration - Division 2 Section 51(1)(c)(iii). It contains information that would, if publicly disclosed, be likely to: prejudice the security of the council, its members or staff.

17.1.1 Return to Open Meeting
2025/13 **RESOLVED (Carolyn Eagle/Councillor Patricia Farrell)** ***CARRIED***

That pursuant to section 99(2) and 293(1) of the Local Government Act 2019 and section 51(1)(a) of the Local Government (General) Regulations 2021 the meeting be re opened to the public.

18 CLOSE OF MEETING
The Meeting closed at 01:01 pm.

This page and the preceding pages are the Minutes of the Audit and Risk Committee Meeting held on Wednesday, 19 February 2025 and will be confirmed at the next meeting.

Chairperson Ian SWAN
Confirmed on 11 June 2025.

BUSINESS ARISING FROM PREVIOUS MINUTES

ITEM NUMBER 7.1
TITLE Action List
AUTHOR Daniele Piga, Governance Coordinator

RECOMMENDATION
That the Audit and Risk Committee:
(a) receives and notes the Action List; and
(b) approves the removal of completed items.

KEY OUTCOME AREA
Governance: Increase the effectiveness and efficiency of the organisation, including in engagement with staff members, residents and external stakeholders.

BACKGROUND
The Action List is a summary of tasks that Council has requested be undertaken by Council Staff.

The Action List is a **non-authoritative** reference document for Business Arising out of Previous Minutes. The highlighted points are the actionable item of each **resolved** matter.

ACTION LIST

8.1 ACTION LIST		**Meeting Date**	**REPORT IN THE AGENDA**
2025/5 **RESOLVED (Carolyn Eagle/Claudia Goldsmith)** That the Audit and Risk Committee: (a) receives and notes the Council's Financial Report as at 31 January 2025; and (b) requests an expansion and breakdown of the 'other operating expense' line item.	***CARRIED***	**19 February 2025**	Yes, addressed in Item 13.1

ISSUES/OPTIONS/SWOT
Nil.

FINANCIAL CONSIDERATIONS
Nil.

ATTACHMENTS
Nil

EXECUTIVE REPORTS

ITEM NUMBER 12.1
TITLE Audit and Risk Committee Member Attendence Report
AUTHOR Daniele Piga, Governance Coordinator

RECOMMENDATION
That the Audit and Risk Committee receives and notes the Audit and Risk Committee Member Attendance Report.

KEY OUTCOME AREA
Governance: Increase the effectiveness and efficiency of the organisation, including in engagement with staff members, residents and external stakeholders.

BACKGROUND
The *Local Government Act 2019* states that the Committee Members will be disqualified from a member of a Committee if the person is absent, without permission or the approved apologies of the Committee in accordance with the regulations, from two (2) consecutive Committee meetings.

Committee Member Attendance

Committee Members	19 February 2024	12 June 2024	26 August 2024	13 November 2024	19 February 2025
Independent Member Ian SWAN	P	P	P	P	P
Independent Member Carolyn EAGLE	P	P	AP	P	P
Independent Member Claudia GOLDSMITH	P	P	P	P	P
Councillor John DALYWATER	P	P	P	P	AP
Councillor Patricia FARRELL	AP	P	P	P	P

** Table Key
P Present
AP Apologies given and accepted
NO AP No apologies given and not present at meeting
N/A Not a Committee Member

ISSUES/OPTIONS/SWOT
Nil.

FINANCIAL CONSIDERATIONS
Nil.

ATTACHMENTS
Nil.

CORPORATE SERVICES AND SUSTAINABILITY DIVISIONAL REPORT

ITEM NUMBER 13.1
TITLE Council Financial Report as at 30.04.2025
AUTHOR James Sanders, Finance Manager

RECOMMENDATION
That the Audit and Risk Committee receives and notes the Council's Financial Report as at 30 April 2025.

KEY OUTCOME AREA
Economic Development: Foster strengthening and growing jobs, industries, and investment attraction.

BACKGROUND
N.b. The Financial Report accurate to 30 April 2025 is tabled to Council for its consideration. Due to Council's Ordinary Meeting being brought forward by two (2) weeks, and the Agenda reporting timeframes, the May 2025 financial report is yet to be finalised (at time of Agenda publication). This May 2025 financials shall be supplied to the Finance and Infrastructure Committee on 23 June 2025, and to Council (together with the June financials) at its next Ordinary Meeting on 23 July 2025.

The requested breakdown of 'other expense' was not executed for the April financials. It will be included in the new financial reporting.

Attached are the Council's financial reports as at 30 April 2025, including:
• Balance Sheet;
• Income and expenditure report by account category with explanation on variances;
• Financial Ratio Analysis;
• Cash-at-bank Statement and 12-month graph on cash balances;
• Investment Report;
• Capital Expenditure Report;
• Accounts Receivable Age Analysis report and a summary of outstanding rates;
• Accounts Payable Age Analysis report and list of top ten payments made to suppliers.

The balance sheet has been prepared as per prevailing accounting standards, practice and in compliance with the applicable *Local Government Act 2019*.

The Income and Expenditure Report YTD March shows that the net operating position is a overspend of $8.49M inclusive of depreciation and amortisation costs. This figure represents a variance from budget of $2.95M. Capex expenditure represents the bulk of this variance which is expected to narrow with delivery of grant related projects.

The bank balance as at 30 April is $35.41M. Of this total bank balance, $27M is invested in various interest earning term deposits. The total balance of untied cash after liabilities and commitments towards major projects is $13.25M.

As per the *Local Government Act 2019*, the monthly financial reports have to be certified by the Chief Executive Officer

Chief Executive Officer's Declaration

To the Council,

I, David HURST, Chief Executive Officer of the Council, certify that to the best of my knowledge, information and belief:
(i) the internal controls implemented by the council are appropriate: and

(ii) the council's financial report best reflects the financial affairs of the Council

David HURST,
Chief Executive Officer 15 May 2025

ISSUES/OPTIONS/SWOT
Provision for Landfill Rehabilitation
As per recent environmental regulations, Council's waste management operations give rise to obligations to rehabilitate certain sites. As such the liability component of the estimated future cost has to be included in the financial statement for a fair representation of Council's financial affairs.

Statement on Australian Tax Office, Payroll and any other obligations.
The reported Payroll Tax obligations were paid by the due date as required by the Tax Office. The Business Activity Statement reporting for 30 April 2025 will be processed prior to month end May. Furthermore, all superannuation obligations and insurance premium have been paid by the due date.

Debtors Analysis:
Debtors currently sit at $664K, current invoices make up 90% of this total with 90 day plus debtors representing an additional 8% of this figure.

FINANCIAL CONSIDERATIONS
Nil.

ATTACHMENTS
1. Financial Reports April 2025 FICM [**13.1.1** - 15 pages]

RoperGulf
REGIONAL COUNCIL
SUSTAINABLE • VIABLE • VIBRANT

Financial Reports

at 30 April 2025

The Balance Sheet – a snapshot of the organisation's financial status at a given point in time

$133,391,390		**$22,166,344**		**$112,225,046**
What we own	-	What we owe	=	Council's Wealth
Assets		**Liabilities**		**Equity**

Roper Gulf Regional Council

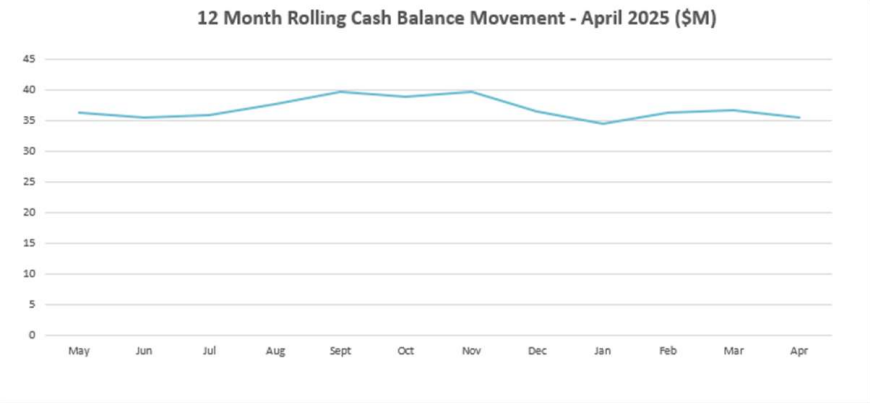
Balance Sheet
30-April-2025

ASSETS		LIABILITIES	
Current Assets		**Current Liabilities**	
Cash	8,413,793	Accounts payable	302,665
Accounts receivable	590,154	Taxes payable	43,565
(less doubtful accounts)	-	Accrued Expenses	336,906
Rates & Waste Charges Receivable	1,095,963	Provisions (Annual Leave)	1,940,332
Inventory	560,853	Contractors Retention and Deposit Bonds	171,987
Investments	27,000,000	Operating Lease	310,700
Other current assets	1,943,346	Unspent Grant and Client Funds	13,329,188
		Provision for Landfill Rehabilitation	473
Total Current Assets	**39,604,109**	**Total Current Liabilities**	**16,435,816**
		Total Current Liabilities	**16,435,816**
Non-current Assets		**Long-term Liabilities**	
Land	- 5,561,302	Non Current Provision (Long Service Leave)	261,958
Right of Use - Land	4,686,492	Operating Lease Expense Property	4,795,028
Buildings	38,439,719	Provision for Landfill Rehabilitation	673,543
(less accumulated depreciation and impairment)	128,538	**Total Long-Term Liabilities**	**5,730,529**
Fleet, Plant, Infrastructure and Equipment	62,358,763		
(less accumulated depreciation)	- 24,017,788	**Total Liabilities**	**22,166,344**
Intangible Asset Acquisition(Landfill rehabilitation)	-		
Work in Progress assets	17,531,982		
Other non-current assets	220,876	**EQUITY**	
Total Non-current Assets	**93,787,281**	Retained earnings	43,423,420
		Asset Revaluation Reserves	67,801,626
		Roads Future Fund	-
		Total Shareholders' Equity	**111,225,046**
TOTAL ASSETS	**133,391,390**	**TOTAL LIABILITIES & EQUITY**	**133,391,391**

Roper Gulf Regional Council

Actual Cash at Bank
as at 30 April 2025

Bank:	Closing Balances April 2025	April Interest Receipts
Commonwealth - Operating XXXXXXXX3294	$135,738.45	$497.90
Commonwealth - Business XXXXXXXX3307	$4,955,631.03	$17,803.13
Commonwealth - Trust XXXXXXXX3315	$20,156.03	$290.54
Commonwealth - Numbulwar Fuel XXXXXXXX1211	$3,299,716.78	$10,712.78
Commonwealth - Borroloola Recycling XXXXXXXX7642	$2,050.87	$13.48
Term Deposits	$27,000,000.00	$0.00
Total Cash at Bank	**$35,413,293.16**	**$29,317.83**
Less		
Liabilities	**$22,166,344.21**	
Total Untied Cash	**$13,246,948.95**	
Total Interest Earned for 2024-25 financial year	**$1,489,279.89**	



Note: Totals represent physical cash balances as per closing bank account statements 30 April 2025

Liquidity Ratio Analysis

Current Ratio:
The Current ratio measures our council's ability to use its assets to generate income.

$$\frac{\textbf{Current Assets}}{\textbf{Current Liabilities}}$$

A Current ratio of 2:1 means the council has current untied assets of $2 for every $1 of current liabilities and is regarded as desirable.

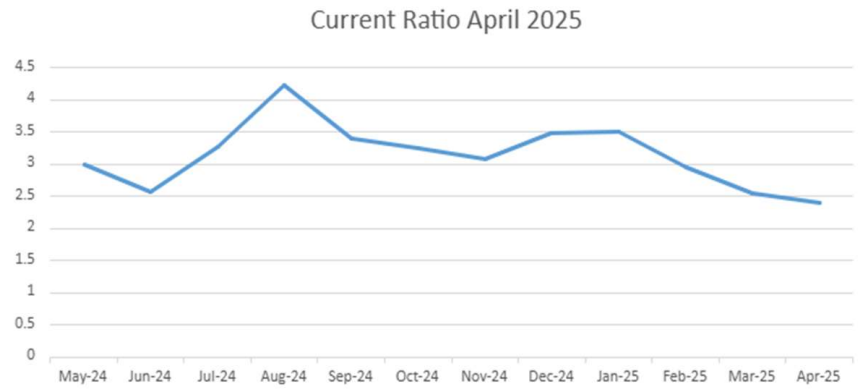
The higher the current ratio, the better the capacity to meet short term financial Commitments.

Roper Gulf Current Ratio = 2.41 : 1
Including all cash and current assets, we have nearly $2.96 for every $1 of Liability

Untied Cash to Creditors Ratio = 43.75 : 1
It is desirable to have at least 1:1 ratio

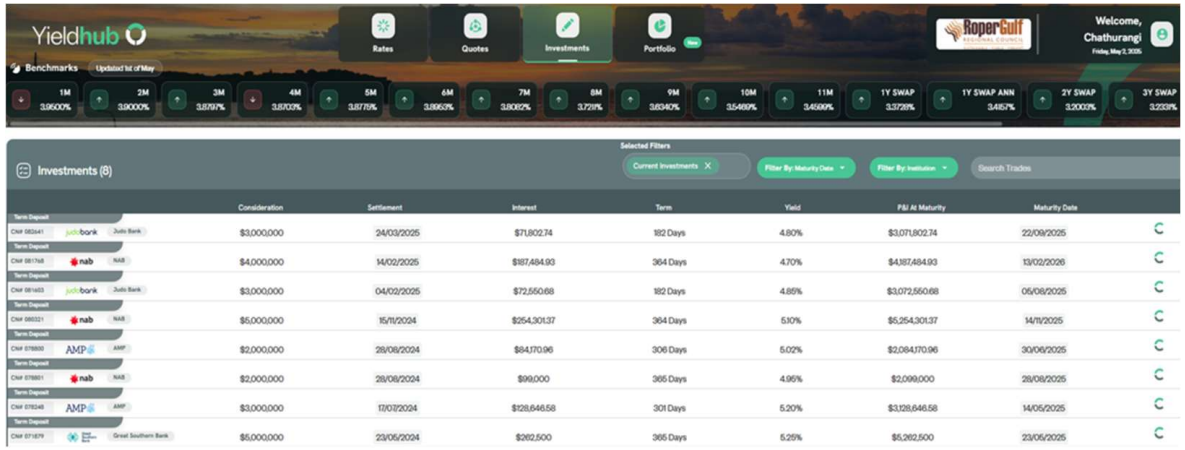
Liquidity Ratio Trend

The below graphs depict the progression of the Current and Untied Cash to Creditors ratio for the last twelve months



Roper Gulf Regional Council
Investment Report
as at 30 April 2025

Classification of ADI's Under policy	Authorised Deposit-taking institution	Amount	Exposure	Rating Short Term	Lodgement Date	Maturity Date	Term Days	Interest on Maturity	Interest rate
Operating Accounts	CTB - Working Capital	$8,413,293							
Current Term Deposit Investments									
Major Bank	AMP Bank	$3,000,000	8.47%	A2	17/07/2024	14/05/2025	301	$ 128,646.58	5.20%
Major Bank	AMP Bank	$2,000,000	5.65%	A2	28/08/2024	30/06/2025	306	$ 84,170.96	5.02%
Regional Bank	Great Southern Bank	$5,000,000	14.12%	A2	23/05/2024	23/05/2025	365	$ 262,500.00	5.25%
Regional Bank	Judo Bank	$3,000,000	8.47%	A3	04/02/2025	05/08/2025	182	$ 72,550.68	4.85%
Regional Bank	Judo Bank	$3,000,000	8.47%	A3	24/03/2025	22/09/2025	182	$ 71,802.74	4.80%
Major Bank	NAB	$5,000,000	14.12%	A3	15/11/2024	14/11/2025	364	$ 254,301.37	5.10%
Major Bank	NAB	$4,000,000	11.30%	A1	14/02/2025	13/02/2026	364	$ 187,484.93	4.70%
Major Bank	NAB	$2,000,000	5.65%	A1	28/08/2024	28/08/2025	365	$ 99,000.00	4.95%
Total cash and investments held		**$35,413,293**	**76.24%**					**$ 1,160,457.26**	



Income & Expenditure Statement Summary April YTD 2025

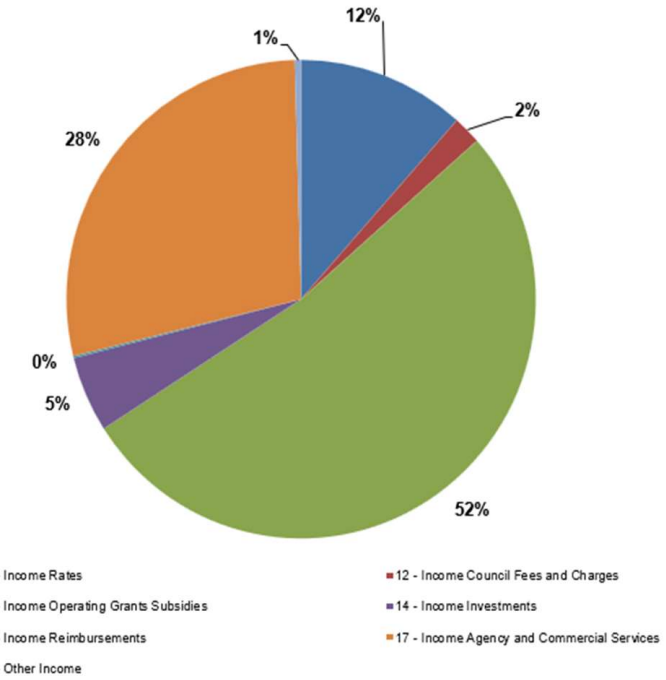
Income & Reserve	-	Expenditure	=	Net Operating position
$30,523,808		$39,012,383		-8,488,575

Roper Gulf Regional Council

Income & Expenditure Report as at 30-April-2025

	YTD Actual	YTD Budget	Variance	Budget 24-25
Income				
11 - Income Rates	3,351,408	2,860,679	490,729	3,432,815
12 - Income Council Fees and Charges	561,514	812,044	-250,530	974,453
13 - Income Operating Grants Subsidies	15,206,017	17,335,588	-2,129,571	20,802,706
14 - Income Investments	1,489,280	1,292,500	196,780	1,551,000
16 - Income Reimbursements	39,599	0	39,599	0
17 - Income Agency and Commercial Services	8,238,153	8,784,466	-546,313	10,541,359
19 - Other Income	126,463	470,177	-343,714	564,212
Total Operating Income	**29,012,433**	**31,555,454**	**-2,543,021**	**37,866,545**
Operating Expenditure				
21 - Employee Expenses	16,161,331	18,569,935	-2,408,604	22,283,922
22 - Contract and Material Expenses	7,098,151	8,124,767	-1,026,616	9,749,720
24 - Depreciation, Amortisation & Impairment	5,111,300	5,824,339	-713,039	6,989,207
25 - Other Operating Expenses	7,981,108	6,091,356	1,889,752	7,309,627
27 - Finance Expenses	60,344	109,428	-49,084	131,313
Total Expenditure	**36,657,820**	**38,719,824**	**-2,062,004**	**46,463,789**
Operating Surplus/Deficit	**-7,645,387**	**-7,164,370**	**-481,017**	**-8,597,244**
Capital Funding				
18 - Income Capital Grants	1,511,375	7,083,333	-5,571,959	8,500,000
	1,511,375	**7,083,333**	**-5,571,959**	**8,500,000**
Capital Expenditure				
53 - WIP Assets	2,354,563	11,359,565	-9,005,002	13,631,478
Total Capital Expenditure	**2,354,563**	**11,359,565**	**-9,005,002**	**13,631,478**
Net Operating Position	**-8,488,575**	**-11,440,602**	**2,952,026**	**-13,728,722**

Income by Account Category, Year to Date



Variances in Income and Expenditure YTD April 2025

Income			
Income Rates		490,729	Rates Revenue posted upon invoicing measured against a YTD budget
Income Council Fees and Charges	-	250,530	
Income Operating Grants Subsidies	-	2,129,571	Reflection of underspends within grant operated activities
Income Investments		196,780	Currenly averaging above 5% on TD funds
Income Reimbursements		39,599	
Income Agency and Commercial Services	-	546,313	Commercial Services invoicing timing issue, update and/or accrual required for Audit
Other Income	-	343,714	Budget asset sales have not occurred to date
Total Variance	**-**	**2,543,021**	
Expenditure			
Employee Expenses	-	2,408,604	
Contract and Material Expenses	-	1,026,616	Budget classification changes between Contract & Material Expenses & Other Operating
Depreciation, Amortisation & Impairment	-	713,039	Depreciation expense to increase with capitalisation of significant infrastructure projects.
Other Operating Expenses		2,135,338	Budget classification changes between Contract & Material Expenses & Other Operating
Finance Expenses	-	49,084	Cash balances have remained positive minimising expenses
Internal Cost Allocations	-	0	Should be nil
Total Variance	**-**	**2,062,004**	
Capital Funding			
Income Capital Grants	-	5,571,959	Unrealised income due to budgeted projects undergoing delays, major grants budgeted include, Barunga Statement Memorial , Barunga Staff Accommodation, LRCI Phase 3 and Numbulwar Aged Care
Total Variance	**-**	**5,571,959**	
Capital Expenditure			
WIP Assets	-	9,005,002	Major Projects currently in planning stages as per above list, minor expenditure expected until operational / build phases commence.
Total Variance		**2,952,026**	

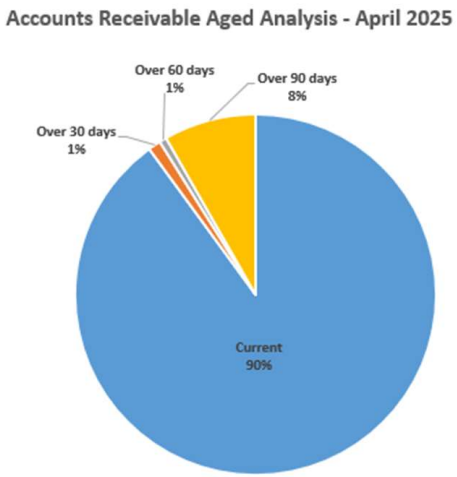
YTD Capital Expenditure April 2025

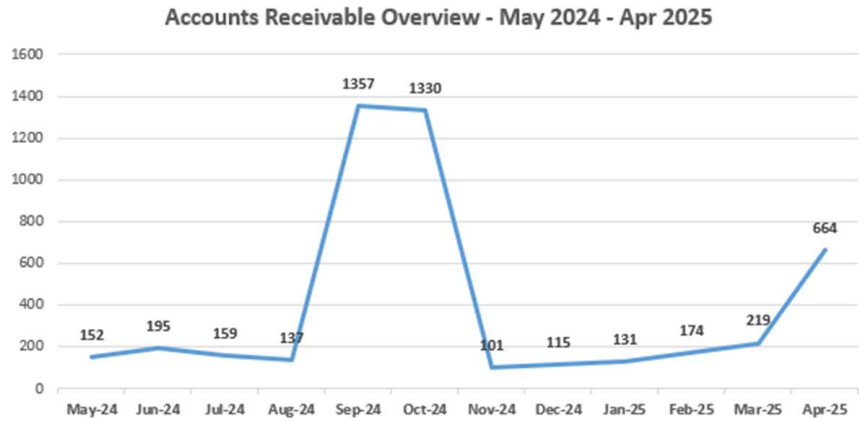
WIP Expenditure	YTD Actual	YTD Budget	FY Budget
Buildings	1,334,069.64	4,968,333.33	5,962,000.00
Infrastructure	659,871.52	5,744,648.33	6,893,578.00
Plant & Equipment	-27,699.80	258,333.33	310,000.00
Furniture	7,560.00	0.00	
Vehicles	0	388,250.00	465,900.00
Roads	380,761.82	0.00	
Total Capex YTD	**2,354,563.18**	**11,359,565.00**	**13,631,478.00**

Commissioned	YTD Actual	YTD Budget	FY Budget
Plant & Equipment	177,914.72	232,500.00	310,000.00
Vehicles	455,186.72	388,250.00	465,900.00

Accounts Receivable

Current	Over 30 days	Over 60 days	Over 90 days	Total
$597,630.65	$7,490.80	$4,290.40	$54,845.05	$664,256.90
Balance after accounting for Unapplied Credits ($0.00)				$664,256.90





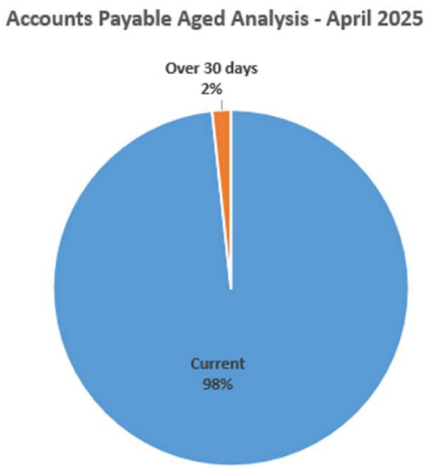
Rates Outstanding YTD April 2025

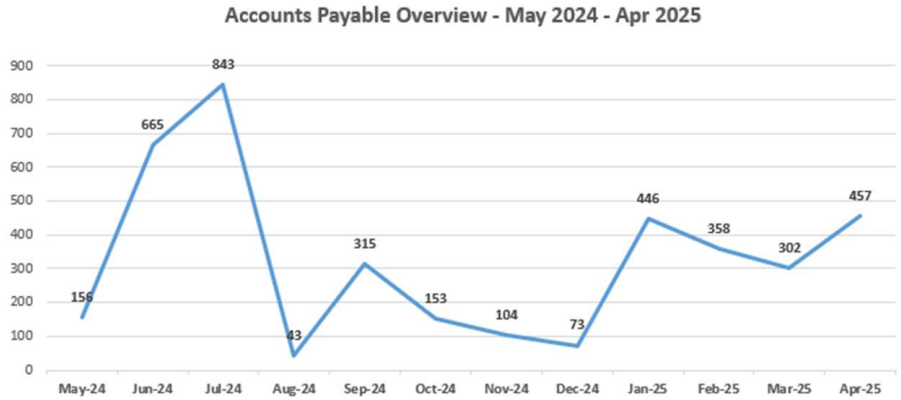
Year	Total Balance	Oustanding %
12/13 Balance	$153.40	0.01%
13/14 Balance	$1,036.95	0.09%
14/15 Balance	$6,593.18	0.60%
15/16 Balance	$4,924.34	0.45%
16/17 Balance	$5,231.81	0.48%
17/18 Balance	$6,439.63	0.59%
18/19 Balance	$17,475.36	1.60%
19/20 Balance	$30,062.48	2.75%
20/21 Balance	$45,886.92	4.20%
21/22 Balance	$85,631.60	7.83%
23/23 Balance	$200,804.33	18.37%
23/24 Balance	$307,648.18	28.14%
24/25 Balance	$381,374.54	34.88%
Total	**$1,093,262.72**	**100.00%**

Rates processing was migrated from the TechOne to CouncilWise financial operating system in July, balances up to and including 2023 - 2024 will in future be represented as a summed amount as uploaded into the CouncilWise operating system. Figures presented above represent a percentage allocation based on the summed total at time of upload.

Accounts Payable

Current	Over 30 days	Over 60 days	Over 90 days	Total
$451,334.38	$7,775.57	-	-	$459,109.95
Balance after accounting for Unapplied Debits $1,739.11				$457,370.84





Following are the details of top ten suppliers from whom invoices were received and entered during the month of April.

Acc. #	Supplier	Amount $	Transaction Description
10507	Alawa Aboriginal Corporation	90,919.13	CP Service Payment - February Data - March Payment
12542	Aerodrome Management Services Pty Ltd	63,172.89	Airstrip Furniture requested by DIPL
12781	WEX Australia Pty Ltd	31,051.52	Fuel Cards March 2025
13886	Cozens Johansen Lawyers Pty Ltd	43,999.97	Professional Fees - KF: PMC:221636
14726	YMCA of Northern Territory Community Services	213,305.94	Ngukurr and Borroloola Pool Management
14876	NTEX Code Red Pty Ltd	135,319.60	Borroloola Waste Facility - Disposal of Legacy Tyres
14904	Area Safe Products Pty Ltd	83,224.90	Ngukurr Bus Shelter Materials
14919	Prospert Training and Consulting	28,050.00	Consultancy for nRES Grant Application
14925	K and K Consulting Pty Ltd	76,626.06	Compliance Support Service - Aged Care Service
14939	Modulate Group Pty Ltd	36,227.51	Numbulwar Airport - Self Contained Solar Ablution Unit
		801,897.52	

All amounts have been paid and settled.

17 CLOSED SESSION

17.1 Confirmation of Previous Minutes Confidential Session

Regulation 51(1)(c)(iii) - The Report will be dealt with under Section 293(1) of the Local Government Act 2019 and General Regulation 2021 Part (3) Administration - Division 2 Section 51(1)(c)(iii). It contains information that would, if publicly disclosed, be likely to: prejudice the security of the council, its members or staff.

17.2 Action List

Regulation 51(1)(c)(iii) - The Report will be dealt with under Section 293(1) of the Local Government Act 2019 and General Regulation 2021 Part (3) Administration - Division 2 Section 51(1)(c)(iii). It contains information that would, if publicly disclosed, be likely to: prejudice the security of the council, its members or staff.

Regulation 51(1)(d) - The Report will be dealt with under Section 293(1) of the Local Government Act 2019 and General Regulation 2021 Part (3) Administration - Division 2 Section 51(1)(d). It contains information subject to an obligation of confidentiality at law, or in equity.

17.3 Compliance Review Action Report

Regulation 51(1)(c)(iii) - The Report will be dealt with under Section 293(1) of the Local Government Act 2019 and General Regulation 2021 Part (3) Administration - Division 2 Section 51(1)(c)(iii). It contains information that would, if publicly disclosed, be likely to: prejudice the security of the council, its members or staff.

Regulation 51(1)(e) - The Report will be dealt with under Section 293(1) of the Local Government Act 2019 and General Regulation 2021 Part (3) Administration - Division 2 Section 51(1)(e). It contains information provided to the council on condition that it be kept confidential and would, if publicly disclosed, be likely to be contrary to the public interest.

17.4 Finance Consultant Update

Regulation 51(1)(c)(iii) - The Report will be dealt with under Section 293(1) of the Local Government Act 2019 and General Regulation 2021 Part (3) Administration - Division 2 Section 51(1)(c)(iii). It contains information that would, if publicly disclosed, be likely to: prejudice the security of the council, its members or staff.

Regulation 51(1)(e) - The Report will be dealt with under Section 293(1) of the Local Government Act 2019 and General Regulation 2021 Part (3) Administration - Division 2 Section 51(1)(e). It contains information provided to the council on condition that it be kept confidential and would, if publicly disclosed, be likely to be contrary to the public interest.

17.5 Interim Audit Report

Regulation 51(1)(c)(iii) - The Report will be dealt with under Section 293(1) of the Local Government Act 2019 and General Regulation 2021 Part (3) Administration - Division 2 Section 51(1)(c)(iii). It contains information that would, if publicly disclosed, be likely to: prejudice the security of the council, its members or staff.

Regulation 51(1)(e) - The Report will be dealt with under Section 293(1) of the Local Government Act 2019 and General Regulation 2021 Part (3) Administration - Division 2 Section 51(1)(e). It contains information provided to the council on condition that it be kept confidential and would, if publicly disclosed, be likely to be contrary to the public interest.

17.6 Corporate Risk Register

Regulation 51(1)(c)(iii) - The Report will be dealt with under Section 293(1) of the Local Government Act 2019 and General Regulation 2021 Part (3) Administration - Division 2 Section 51(1)(c)(iii). It contains information that would, if publicly disclosed, be likely to: prejudice the security of the council, its members or staff.

Regulation 51(1)(e) - The Report will be dealt with under Section 293(1) of the Local Government Act 2019 and General Regulation 2021 Part (3) Administration - Division 2 Section 51(1)(e). It contains information provided to the council on condition that it be kept confidential and would, if publicly disclosed, be likely to be contrary to the public interest.