AGENDA

AUDIT AND RISK COMMITTEE MEETING

Monday 20 October 2025

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

Monday 20 October 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: 422 760 207 255 2
Passcode: 4qw3pq69

Or please call (audio only)
+61 2 8320 9269
When prompted, enter Conference ID: 562 812 183#

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.”

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

CONFIRMATION OF PREVIOUS MINUTES

ITEM NUMBER	7.1
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, 13 August 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, 13 August 2025 at 10:00 am. Attached are the unconfirmed minutes of the Audit and Risk Committee Meeting for the Committee's review and confirmation.

ISSUES/OPTIONS/SWOT
Attached are the unconfirmed minutes of the Audit Committee Meeting of Wednesday, 13 August 2025 for the Committee's review and confirmation.

The next Audit and Risk Committee Meeting scheduled to be held on Wednesday, 18 February 2026 at 10:00 am.

FINANCIAL CONSIDERATIONS
Nil.

ATTACHMENTS
1. AUD MIN 13082025 [**7.1.1** - 3 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 13 AUGUST 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 (via audio/video conference).

1.2 Staff

- David HURST, Chief Executive Officer (via audio/video conference);
- Cindy HADDOW, General Manager Corporate Services and Sustainability (via audio/video conference);
- Cristian COMAN, Manager Corporate Compliance;
- Bhumika ADHIKARI, Governance Engagement Coordinator; and
- Daniele PIGA, Governance Coordinator (minutes secretary).

1.3 Guests

- Greg EVANS, Managing Director, Greg Evans Consulting (via audio/video conference); and
- Matthew WARD, KPMG Enterprise, Audit and Assurance (via audio/video conference).

2 MEETING OPENED

The Audit and Risk Committee Meeting opened at 10:01 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

2025/27 **RESOLVED (Claudia Goldsmith/Councillor Patricia Farrell)** ***CARRIED***

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

5 QUESTIONS FROM THE PUBLIC

Nil.

6 CONFIRMATION OF PREVIOUS MINUTES

6.1 Confirmation of Audit and Risk Committee Previous Minutes

2025/28 **RESOLVED (Claudia Goldsmith/Councillor Patricia Farrell)** ***CARRIED***

That the Audit and Risk Committee confirms the minutes of the Audit Committee Meeting held on Wednesday, 11 June 2025, and affirms them to be a true and accurate record of those meetings, decisions and proceedings.

7 BUSINESS ARISING FROM PREVIOUS MINUTES

7.1 Action List

2025/29 **RESOLVED (Councillor Patricia Farrell/Claudia Goldsmith)** ***CARRIED***

That the Audit and Risk Committee receives and notes the Action List.

8 CALL FOR ITEMS OF OTHER GENERAL BUSINESS

Nil.

9 DISCLOSURE OF INTEREST
Nil.

10 INCOMING CORRESPONDENCE
Nil.

11 OUTGOING CORRESPONDENCE
Nil.

12 EXECUTIVE REPORTS
12.1 Audit and Risk Committee Member Attendence Report
2025/30 **RESOLVED (Carolyn Eagle/Claudia Goldsmith)** ***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 July Finance Report
2025/31 **RESOLVED (Claudia Goldsmith/Carolyn Eagle)** ***CARRIED***
That the Audit and Risk Committee receives and notes the Council's Financial Report as at 31 July 2025.

Matthew WARD, KPMG Enterprise, Audit and Assurance joined the Meeting at 10:15 am.

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
2025/32 **RESOLVED (Claudia Goldsmith/Carolyn Eagle)** ***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.

17.3 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.

Matthew WARD, KPMG Enterprise, Audit and Assurance, left the Meeting at 10:40 am.

Greg EVANS, Managing Director, Greg Evans Consulting, left the Meeting at 11:25 am.

17.4 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.

17.5 Aged Care Report
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.

17.1.1 Return to Open Meeting

2025/38 **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 re opened to the public.

18 CLOSE OF MEETING
The Meeting closed at 11:40 pm.

This page and the preceding pages are the Minutes of the Audit and Risk Committee Meeting held on Wednesday, 13 August 2025 and will be confirmed at the next meeting.

Chairperson Ian SWAN
Confirmed on 20 October 2025.

BUSINESS ARISING FROM PREVIOUS MINUTES

ITEM NUMBER 8.1
TITLE Action List
AUTHOR Daniele Piga, Governance Coordinator

RECOMMENDATION
That the Audit and Risk Committee receives and notes the Action List.

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

Nil.

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	20 October 2025
Independent Member Ian SWAN	
Independent Member Carolyn EAGLE	
Independent Member Claudia GOLDSMITH	
Councillor Samuel EVANS	Appointed at the 25 September 2025 OMC
Councillor Preston LEE	Appointed at the 25 September 2025 OMC

** 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 30.09.2025
AUTHOR Greg Evans, Financial Consultant

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

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

BACKGROUND
The Financial Report to 30 September 2025 is tabled to Council for its consideration. Note that the Financial report is based on transactions up until the date of this report. This report is preliminary, as the audit for the 2024/25 financial year is still underway, the closing balances for 2024/25 are yet to be finalised, thereby affecting the opening balances for the 2025/26 financial year.

The major impacts of this are in the balance sheet, particularly property plant and equipment where the revaluation of assets and capitalisation of work in progress are yet to be finalised for the 2024/25 financial year, thereby not allowing the reporting of capital expenditure for the month.

Attached are the Council's financial reports as at 30 September 2025, including:
- Balance Sheet;
- Income and expenditure report by account category with explanation on variances;
- Breakdown of Other Operating Expenses with explanation on variances;
- Financial Ratio Analysis;
- Cash-at-bank Statement and 12-month graph on cash balances;
- Investment Report;
- Capital Expenditure Report (not able to be completed due to 2024/25 WIP being finalised);
- 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 September shows that the net operating position is a negative of $1.639M inclusive of depreciation and amortisation costs. This figure represents a unfavourable variance from budget of $0.653M. Timing delays in receipt of untied grants being the main cause.

The bank balance at 30 September is $33.657M. 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 $26.726M.

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 11 October 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 June 2025 has been 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 $229K, current invoices make up 79% of this total with 90 day plus debtors representing an additional 21% of this figure.

FINANCIAL CONSIDERATIONS
Nil.

ATTACHMENTS
1. Financial Reports Sep 2025 [**13.1.1** - 18 pages]

Financial Reports

at 30 September 2025

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

$145,746,211

What we own

Assets

-

$16,305,549

What we owe

Liabilities

=

$129,440,662

Council's Wealth

Equity

Roper Gulf Regional Council

Balance Sheet
30-September-2025

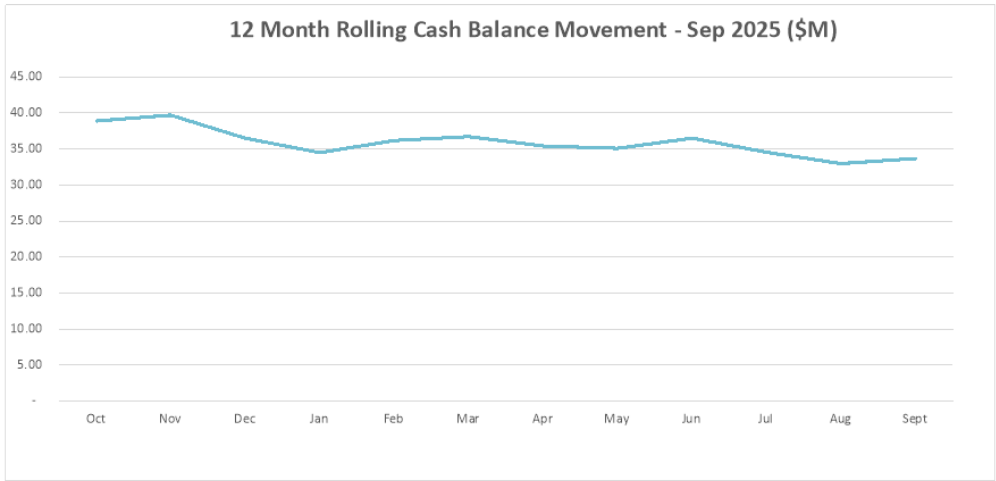
ASSETS	
Current Assets	
Cash	6,657,253
Accounts receivable	229,198
(less doubtful accounts)	-
Rates & Waste Charges Receivable	1,717,247
Inventory	387,866
Investments	27,000,000
Other current assets	1,887,849
Total Current Assets	**37,879,414**
Non-current Assets	
Land	5,575,000
Right of Use - Land	4,503,795
Buildings	52,591,978
(less accumulated depreciation and impairment)	- 702,525
Fleet, Plant, Infrastructure and Equipment	54,558,542
(less accumulated depreciation)	- 12,643,062
Intangible Asset Acquisition(Landfill rehabilitation)	-
Work in Progress assets	3,612,314
Other non-current assets	370,755
Total Non-current Assets	**107,866,797**
TOTAL ASSETS	**145,746,211**

LIABILITIES	
Current Liabilities	
Accounts payable	565,142
Taxes payable	44,743
Accrued Expenses	369,571
Provisions (Annual Leave)	1,766,879
Contractors Retention and Deposit Bonds	184,669
Operating Lease	105,521
Unspent Grant and Client Funds	6,931,173
Total Current Liabilities	**9,967,699**
Total Current Liabilities	**9,967,699**
Long-term Liabilities	
Non Current Provision (Long Service Leave)	292,844
Operating Lease Expense Property	4,938,110
Provision for Landfill Rehabilitation	1,106,897
Total Long-Term Liabilities	**6,337,850**
Total Liabilities	**16,305,549**
EQUITY	
Retained earnings	44,969,604
Asset Revaluation Reserves	84,471,059
Total Shareholders' Equity	**129,440,662**
TOTAL LIABILITIES & EQUITY	**145,746,211**

Balance Sheet Check ***OK***

Roper Gulf Regional Council
Actual Cash at Bank
as at 30 September 2025

Bank:		Closing Balances September 2025	Sep Interest Receipts
Commonwealth - Operating	XXXXXXXX3294	$2,403,887.30	$763.00
Commonwealth - Business	XXXXXXXX3307	$629,591.65	$4,290.63
Commonwealth - Trust	XXXXXXXX3315	$4,709.30	$318.34
Commonwealth - Numbulwar Fuel	XXXXXXXX1211	$3,360,133.87	$9,528.05
Commonwealth - Borroloola Recycling	XXXXXXXX7642	$6,008.24	$10.18
Commonwealth - Homeland Grant Funds		$252,423.00	$0.00
Petty Cash		$500.00	-
		$6,657,253.36	$14,910.20
Term Deposits		$27,000,000.00	$0.00
Total Cash at Bank		**$33,657,253.36**	**$14,910.20**
Less			
Liabilities - Tied		**$6,931,173.44**	
Total Untied Cash		**$26,726,079.92**	
Total Interest Earned for 2025-26 financial year		**$316,789.05**	



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

Liquidity Ratio Analysis

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

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

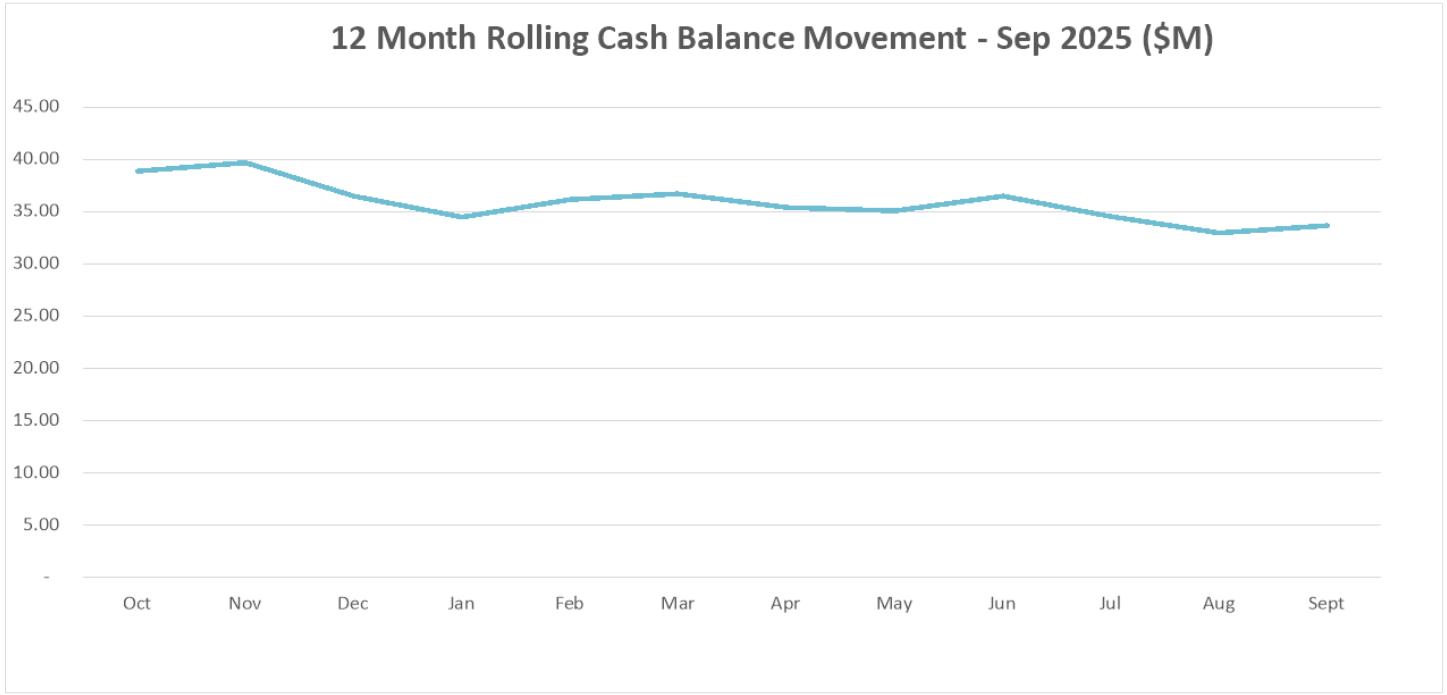
Quick Ratio:
A ratio of 3.76 means the Council has $3. 76 in untied assets for every $1 of liabilities, showing strong short-term financial health.

Roper Gulf Current Ratio:
With a ratio of 3.80:1, Roper Gulf has solid liquidity. Including all assets, this rises to **3.80:1**, indicating strong financial capacity.

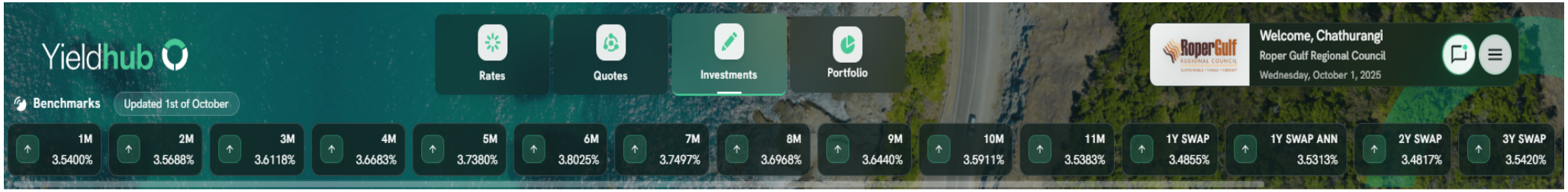
Untied Cash to Creditors Ratio:
The 7.38:1 ratio shows untied cash is well in excess of what is required to meet current creditor obligations, exceeding the minimum desirable level.

Liquidity Ratio Trend

The below graph depict the progression of the Current and Untied Cash over the last twelve months



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



Investments (8)

Selected Filters: Current Investments | Filter By: Maturity Date | Filter By: Institution | Search Trades

	Consideration	Settlement	Interest	Term	Yield	P&I At Maturity	Maturity Date
Term Deposit CN# 096387 judobank Judo Bank	$3,000,000	22/09/2025	$63,575.34	182 Days	4.25%	$3,063,575.34	23/03/2026
Term Deposit CN# 095887 nab NAB	$2,000,000	28/08/2025	$34,175.34	154 Days	4.05%	$2,034,175.34	29/01/2026
Term Deposit CN# 095408 judobank Judo Bank	$3,000,000	05/08/2025	$62,079.45	182 Days	4.15%	$3,062,079.45	03/02/2026
Term Deposit CN# 094693 AMP AMP	$2,000,000	30/06/2025	$36,284.93	154 Days	4.30%	$2,036,284.93	01/12/2025
Term Deposit CN# 093923 AMP AMP	$5,000,000	23/05/2025	$94,931.51	154 Days	4.50%	$5,094,931.51	24/10/2025
Term Deposit CN# 093688 AMP AMP	$3,000,000	14/05/2025	$56,589.04	153 Days	4.50%	$3,056,589.04	14/10/2025
Term Deposit CN# 081768 nab NAB	$4,000,000	14/02/2025	$187,484.93	364 Days	4.70%	$4,187,484.93	13/02/2026
Term Deposit CN# 080321 nab NAB	$5,000,000	15/11/2024	$254,301.37	364 Days	5.10%	$5,254,301.37	14/11/2025

By Type View | Combined View | Expand All | = Curve Managed Trade

Term Deposits (8)

$27,000,000.00 (100.0%)

CONTRACT NUMBER	COUNTERPARTY	ST CREDIT RATING	LT CREDIT RATING	CONSIDERATION	TRADE DATE	SETTLEMENT DATE	TERM (DAYS)	MATURITY DATE	YIELD	INTEREST FREQUENCY
095887	NAB	A-1+	AA-	$2,000,000.00	28/08/2025	28/08/2025	154	29/01/2026	4.0500%	At maturity
081768	NAB	A-1+	AA-	$4,000,000.00	14/02/2025	14/02/2025	364	13/02/2026	4.7000%	At maturity
080321	NAB	A-1+	AA-	$5,000,000.00	15/11/2024	15/11/2024	364	14/11/2025	5.1000%	At maturity
096387	Judo Bank	A-2	BBB	$3,000,000.00	22/09/2025	22/09/2025	182	23/03/2026	4.2500%	At maturity
095408	Judo Bank	A-2	BBB	$3,000,000.00	05/08/2025	05/08/2025	182	03/02/2026	4.1500%	At maturity
094693	AMP Bank	A-2	BBB+	$2,000,000.00	30/06/2025	30/06/2025	154	01/12/2025	4.3000%	At maturity
093923	AMP Bank	A-2	BBB+	$5,000,000.00	23/05/2025	23/05/2025	154	24/10/2025	4.5000%	At maturity
093688	AMP Bank	A-2	BBB+	$3,000,000.00	14/05/2025	14/05/2025	153	14/10/2025	4.5000%	At maturity
SUMMARY				$27,000,000.00						

Income & Expenditure Statement Summary September YTD 2025

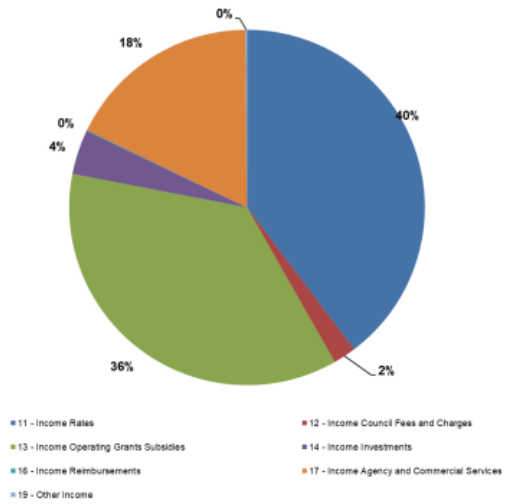
Income & Reserve	-	Expenditure	=	Net Operating position
$9,376,107	-	$11,014,859	=	-$1,638,752

Roper Gulf Regional Council

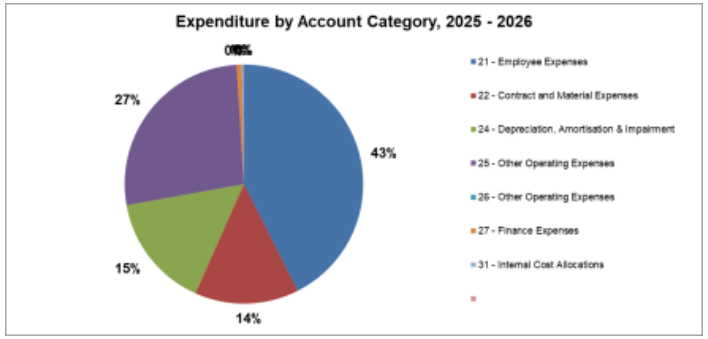
Income & Expenditure Report as at 30-September-2025

	YTD Actual	YTD Budget	Variance	Budget 24-25
Income				
11 - Income Rates	3,714,955	3,630,758	84,197	3,630,758
12 - Income Council Fees and Charges	194,496	250,922	-56,425	1,003,687
13 - Income Operating Grants Subsidies	3,392,233	5,356,697	-1,964,464	21,426,787
14 - Income Investments	379,445	399,383	-19,937	1,597,530
16 - Income Reimbursements	7,541	0	7,541	0
17 - Income Agency and Commercial Services	1,653,893	2,714,400	-1,060,507	10,857,600
19 - Other Income	14,337	144,751	-130,414	579,005
Total Operating Income	**9,356,900**	**12,496,911**	**-3,140,010**	**39,095,368**
Operating Expenditure				
21 - Employee Expenses	4,412,925	5,871,153	-1,458,228	25,441,661
22 - Contract and Material Expenses	1,462,555	2,510,553	-1,047,998	10,042,211
24 - Depreciation, Amortisation & Impairment	1,608,642	1,517,641	91,001	6,070,563
25 - Other Operating Expenses	2,783,776	2,182,334	601,441	8,729,337
26 - Other Operating Expenses	0	0	0	0
27 - Finance Expenses	72,359	33,813	38,546	135,252
31 - Internal Cost Allocations	-29,223	0	-29,223	0
Total Expenditure	**10,311,033**	**12,115,493**	**-1,804,460**	**50,419,024**
Operating Surplus/Deficit	**-954,133**	**381,417**	**-1,335,550**	**-11,323,656**
Capital Funding				
18 - Income Capital Grants	19,207	968,750	-949,543	3,875,000
	19,207	**968,750**	**-949,543**	**3,875,000**
Capital Expenditure				
53 - WIP Assets	703,825	2,003,316	-1,299,491	8,013,265
Total Capital Expenditure	**703,825**	**2,003,316**	**-1,299,491**	**8,013,265**
Net Operating Position	**-1,638,752**	**-653,149**	**-985,603**	**-15,461,921**

Income by Account Category, Year to Date



Expenditure by Account Category, 2025 - 2026



Variances in Income and Expenditure YTD September 2025

Income			
Income Rates		84,197	Incorrect calculation of pastoral and mineral lease rates to be corrected
Income Council Fees and Charges	-	56,425	Reduced fees and charges across a number of categories
Income Operating Grants Subsidies	-	1,964,464	Underspend in grant related activites - analysis to be undertaken post audit
Income Investments	-	19,937	Timing of interest receipts
Income Reimbursements		7,541	Higher insurance claims received
Income Agency and Commercial Services	-	1,060,507	Review of comercial invoicing to be undertaken post audit
Other Income	-	130,414	Budget asset sales have not occurred to date
Total Variance	**-**	**3,140,010**	
Expenditure			
Employee Expenses	-	1,458,228	Reduced staffing levels due to vacancies
Contract and Material Expenses	-	1,047,998	Budget classification changes between Contract & Material Expenses & Other Operating
Depreciation, Amortisation & Impairment		91,001	Depreciation expense not finalised until revaluation completed
Other Operating Expenses		601,441	See Other expenses table
Finance Expenses		38,546	Cash balances have remained positive minimising expenses
Internal Cost Allocations	-	29,223	Should be nil
Total Variance	**-**	**1,804,460**	
Capital Funding			
Income Capital Grants	-	949,543	Unrealised income due to budgeted projects undergoing delays
Total Variance	**-**	**949,543**	
Capital Expenditure			
WIP Assets	-	1,299,491	Major Projects currently in planning stages, minor expenditure expected until operational / build phases commence.
Total Variance	**-**	**985,603**	

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Roper Gulf Regional Council

Other Expenses Report as at 30-September-2025

	YTD Actual	YTD Budget	Variance	Budget 25-26
Other Expenses				
Utilities	174,050	212,207	-38,157	848,826
Freight	75,123	56,399	18,725	225,594
Insurance	310,351	316,540	-6,189	1,266,159
Office Expenses	184,452	167,323	17,129	669,293
IT and Comms Costs	239,210	155,041	84,169	620,163
Vehicle Costs	215,372	282,080	-66,709	1,128,321
Cost of Goods Sold	471,361	212,675	258,686	850,699
Travel Expenses	196,788	247,849	-51,061	991,395
Staff costs	124,586	90,163	34,423	360,653
Audit and Legal Fees	100,783	126,593	-25,810	506,374
Rent and Taxes	463,209	35,890	427,319	143,561
Outdoor Rec Costs	68,894	26,315	42,579	105,258
Council Allowances	129,887	206,333	-76,446	825,332
Other	29,710	46,927	-17,217	187,709
Total Other Expenses	**2,783,775**	**2,182,334**	**601,441**	**8,729,337**

Variances in Other Expenses YTD September 2025

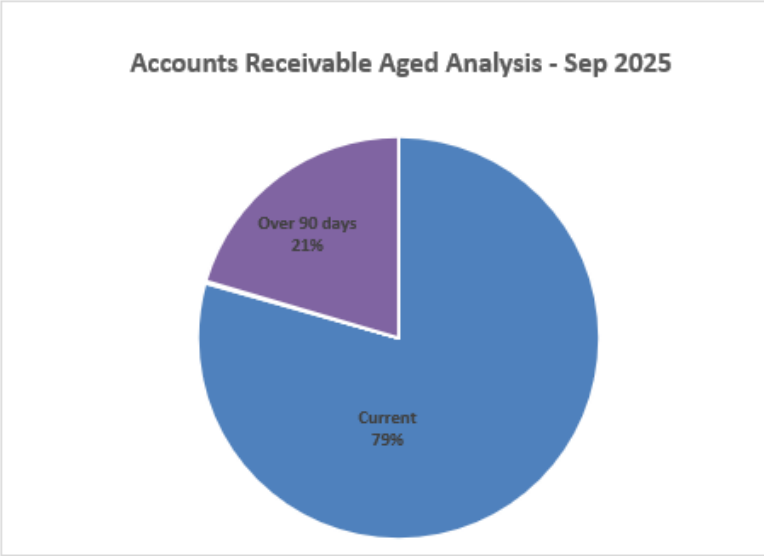
Other Expenses			
Utilities	-	38,157	Timing of utility invoicing
Freight		18,725	Timing of invoicing
Insurance	-	6,189	
Office Expenses		17,129	Higher than budget subscriptions, printing and consumables
IT and Comms Costs		84,169	Timing of IT invoicing
Vehicle Costs	-	66,709	Classification issues in budget with contract and materials costs
Cost of Goods Sold		258,686	New accounting treatment of worshop - will require budget review scheduled in December
Travel Expenses	-	51,061	Lower than budget travel costs
Staff costs		34,423	Timing of staff cost invoicing
Audit and Legal Fees	-	25,810	Timing of legal fees
Rent and Taxes		427,319	Classification issues in budget with contract and materials costs
Outdoor Rec Costs		42,579	Higher than budget outdoor recreation costs
Council Allowances	-	76,446	Timing of Councilor allowances
Other	-	17,217	Classification issues in budget with contract and materials costs
Total Variance		**601,441**	

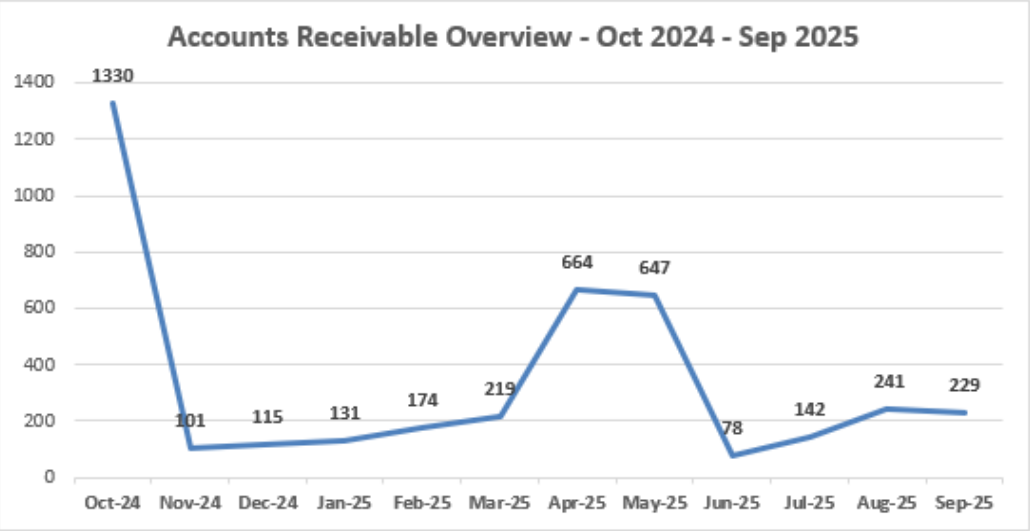
YTD Capital Expenditure August 2025

Note Capital expenditure reporting is not yet available as the 2024/25 PPE reconciliations are under review by external auditors.

Accounts Receivable

Current	Over 30 days	Over 60 days	Over 90 days	Total
$181,964.56	397.25	-	$46,836.30	$229,198.11
Balance after accounting for unapplied credits ($0.00)				$229,198.11





Note this analysis is from Council's debtors system and excludes GST Receivable which explains the difference between this table and the Accounts Receivable number in the balance sheet

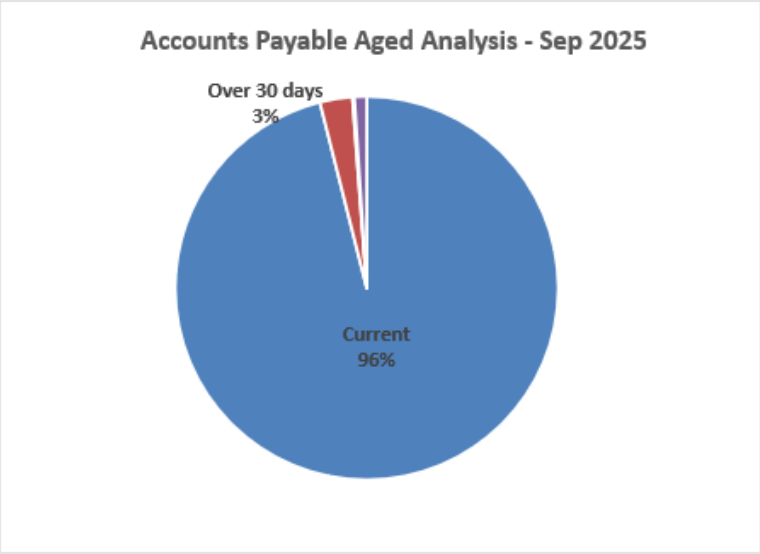
Rates Outstanding YTD September 2025

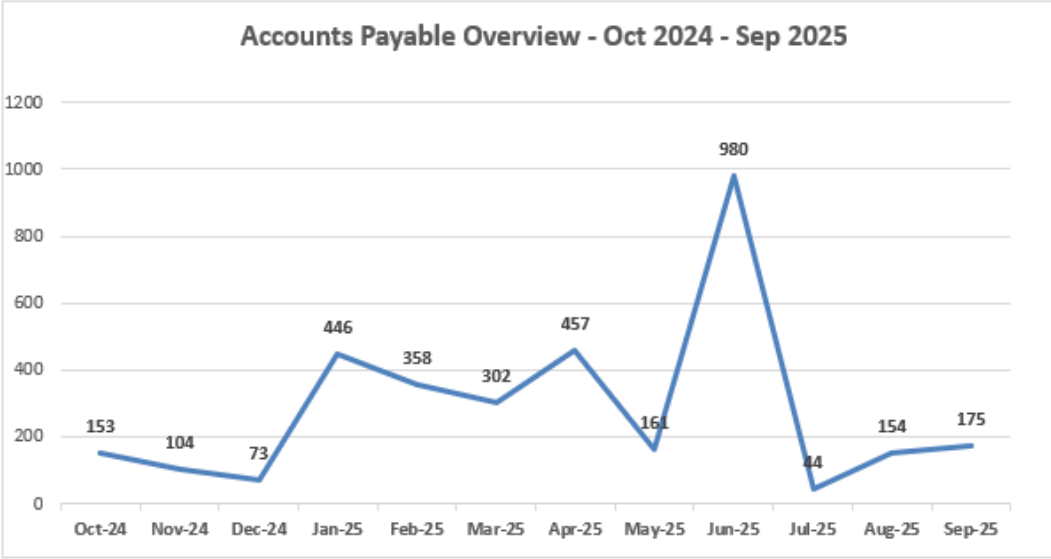
Year	Total Balance	Oustanding %
Outstanding upto 23/24 (TechOne)	$594,978.00	34.64%
Outstanding Bal 24/25	$323,686.83	18.84%
Outstanding Bal 25/26	$799,075.95	46.52%
Total	**$1,717,740.78**	**100.00%**

Rates processing was migrated from the TechOne to CouncilWise financial operating system in July 2024, balances up to and including 2023 - 2024 will in future be represented as a summed amount as uploaded into the CouncilWise operating system.

Accounts Payable

Current	Over 30 days	Over 60 days	Over 90 days	Total
$172,131.32	$4,817.30	$293.34	$1,816.15	$179,058.11
Balance after accounting for unapplied debits $3,154.11				$175,904.00





Note this analysis is from Council's creditors system and excludes disputed debt with Grant provider which explains the difference between this table and the Accounts Payable number in the balance sheet

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

Acc. #	Supplier	Amount $	Transaction Description
10507	Alawa Aboriginal Corporation	99,758.93	CP Service Payment - July Data - August Payment
10746	LGANT Ltd	66,546.39	LGANT Member Subscription 2025-2026
11264	JLT Risk Solution Pty Ltd	213,491.57	Workers' Compensation Renewal - 2nd Quarter - 01/10/2025 - 31/12/2025
12238	Northern Transportables	121,534.49	RGRC 2024-005 Bulman Staff Housing
12781	WEX Australia Pty Ltd	38,981.38	FUEL CARDS AUGUST 2025
13921	Northern Building and Property Services Pty Ltd	171,830.65	RGRC 2024-006 Mataranka Aged Care
14539	Telstra	34,182.77	CONSOLIDATED ACCOUNT - AUGUST 25
14598	Mogas Regional Pty Ltd	53,894.69	Fuel Order for Numbulwar
14758	Redwood Security Pty Ltd	35,660.81	Strategic Risk Management Uplift
14862	LG Services Group	28,842.00	Financial Services Consultancy - Greg Evans
		864,723.65	

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 Finance Consultant Update and Independently Audited Financial Statments

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 Rates Concession

Regulation 51(1)(c)(i) - 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)(i). It contains information that would, if publicly disclosed, be likely to: cause commercial prejudice to, or confer an unfair commercial advantage on, any person.

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 Corporate Compliance

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 Aged Care Report

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.