

AGENDA

AUDIT AND RISK COMMITTEE MEETING

Friday 12 June 2026

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

Friday 12 June 2026 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)

[Join the meeting now](#)

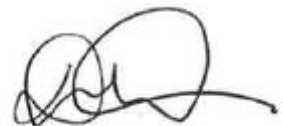
Meeting ID: 423 371 921 196 48

Passcode: GX3jn9ik

Or please call (audio only)

[+61 2 8320 9269](#)

When prompted, enter Conference ID: 248 062 270#



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.....	5
2	MEETING OPENED.....	5
3	WELCOME TO COUNTRY.....	5
4	APOLOGIES AND LEAVE OF ABSENCE.....	5
5	DISCLOSURE OF INTEREST.....	5
6	QUESTIONS FROM THE PUBLIC.....	5
7	CONFIRMATION OF PREVIOUS MINUTES.....	5
	7.1 Confirmation of Audit and Risk Committee Previous Minutes.....	5
8	BUSINESS ARISING FROM PREVIOUS MINUTES.....	10
	8.1 Action List.....	11
9	CALL FOR ITEMS OF OTHER GENERAL BUSINESS.....	13
10	INCOMING CORRESPONDENCE.....	13
11	OUTGOING CORRESPONDENCE.....	13
12	EXECUTIVE REPORTS.....	13
	12.1 Audit and Risk Committee Member Attendance Report.....	13
13	CORPORATE SERVICES AND SUSTAINABILITY DIVISIONAL REPORT.....	14
	13.1 May 2026 Financial Report.....	14
14	COMMUNITY SERVICES AND ENGAGEMENT DIVISIONAL REPORT.....	32
15	INFRASTRUCTURE SERVICES AND PLANNING DIVISIONAL REPORT.....	32
16	GENERAL BUSINESS.....	32
	16.1 General Business.....	32
17	CLOSED SESSION.....	33
	17.1 Confirmation of Previous Minutes Confidential Session.....	33
	17.2 Action List.....	33
	17.3 Financial Consultant Update.....	33
	17.4 Interim Audit Report.....	33
	17.5 Asset and Landfill Valuation.....	33
	17.6 Audit Committee Work-Plan.....	33
	17.7 Corporate Risk Register.....	33
18	CLOSE OF MEETING.....	33



CONFIRMATION OF PREVIOUS MINUTES

ITEM NUMBER	7.1
TITLE	Confirmation of Audit and Risk Committee Previous Minutes
AUTHOR	Bhumika Adhikari, Governance Engagement Coordinator

RECOMMENDATION

That the Audit and Risk Committee confirms the minutes of the Audit Committee Meeting held on Wednesday, 18 February 2026, 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, 18 February 2026 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, 18 February 2026 for the Committee's review and confirmation.

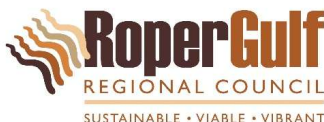
The next Audit and Risk Committee Meeting scheduled to be held on Wednesday, 19 August 2026 at 10:00 am.

FINANCIAL CONSIDERATIONS

Nil.

ATTACHMENTS

1. AUD MIN 18022026 UNCONFIRMED [7.1.1 - 4 pages]



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

2 CRAWFORD STREET, KATHERINE, NT ON WEDNESDAY 18 FEBRUARY 2026 AT 10:00 AM

1 PRESENT MEMBERS/STAFF/GUESTS

1.1 Appointed Members

- Independent Member Ian SWAN (Chairperson) (via audio/video conference);
- Independent Member Carolyn EAGLE (via audio/video conference);
- Independent Member Claudia GOLDSMITH (via audio/video conference);
- Councillor Samuel EVANS; and
- Councillor Preston LEE.

1.2 Staff

- Cindy HADDOW, Acting Chief Executive Officer;
- Garry GILES, Acting General Manager Corporate Services and Sustainability;
- Tony HOPP, General Manager Community Services and Engagement;
- Luke HADDOW, General Manager Infrastructure Services and Planning;
- Cristian COMAN, Manager Corporate Compliance;
- Chathurangi DIAS, Acting Finance Manager;
- Bhumika ADHIKARI, Governance Engagement Coordinator; and
- Daniele PIGA, Governance Coordinator (minutes secretary).

1.3 Guests

- Greg EVANS, Managing Director, Greg Evans Consulting.

2 MEETING OPENED

The Audit and Risk Committee Meeting opened at 10:03 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

Nil.

5 DISCLOSURE OF INTEREST

Nil.

6 QUESTIONS FROM THE PUBLIC

Nil.

7 CONFIRMATION OF PREVIOUS MINUTES

**7.1 Confirmation of Audit and Risk Committee Previous Minutes
2026/1 RESOLVED (Councillor Preston Lee/Claudia Goldsmith)**

CARRIED

That the Audit and Risk Committee confirms the minutes of the Audit Committee Meeting held on Monday, 20 October 2025, and affirms them to be a true and accurate record of those meetings, decisions and proceedings.

8 BUSINESS ARISING FROM PREVIOUS MINUTES

8.1 Action List

2026/2 **RESOLVED** (Carolyn Eagle/Claudia Goldsmith)

CARRIED

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

9 CALL FOR ITEMS OF OTHER GENERAL BUSINESS

Nil.

10 INCOMING CORRESPONDENCE

Nil.

11 OUTGOING CORRESPONDENCE

Nil.

12 EXECUTIVE REPORTS

12.1 Audit and Risk Committee Member Attendance Report

2026/3 **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 Council Financial Report as at 31.01.2026

2026/4 **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 2026; and
- (b) requests for a confidentiality review of published financial information to be undertaken.

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

2026/5 **RESOLVED** (Councillor Samuel Evans/Councillor Preston Lee)

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 Financial Consultant Update 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 Committee Work-Plan

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 Audit Committee Terms of Reference

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 Services GM 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.

17.7 Website 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.

17.8 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.

17.1.1 Return to Open Meeting

2026/14 **RESOLVED (Carolyn Eagle/Councillor Samuel Evans)**

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 12:00 pm.

This page and the preceding pages are the Minutes of the Audit and Risk Committee Meeting held on Wednesday, 18 February 2026 and will be confirmed at the next meeting.

Chairperson Ian SWAN
Confirmed on 12 June 2026.

BUSINESS ARISING FROM PREVIOUS MINUTES

ITEM NUMBER 8.1
TITLE Action List
AUTHOR Bhumika Adhikari, Governance Engagement 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

13.1 Council Financial Report as at 31.01.2026

2026/4 **RESOLVED (Carolyn Eagle/Claudia Goldsmith)**

CARRIED

Meeting Date	REPORT IN THE AGENDA
18 February 2026	Yes, Item number 17.6 (Confidential)

That the Audit and Risk Committee:

- (a) receives and notes the Council's Financial Report as at 31 January 2026; and
- (b) requests for a confidentiality review of published financial information to be undertaken.

ISSUES/OPTIONS/SWOT

Nil.

FINANCIAL CONSIDERATIONS

Nil.

ATTACHMENTS

Nil

EXECUTIVE REPORTS

ITEM NUMBER	12.1
TITLE	Audit and Risk Committee Member Attendance Report
AUTHOR	Bhumika Adhikari, Governance Engagement 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	19 February 2026
Independent Member Ian SWAN		P	P
Independent Member Carolyn EAGLE		P	P
Independent Member Claudia GOLDSMITH		AP	P
Councillor Samuel EVANS	Appointed at the 25 September 2025 OMC	P	P
Councillor Preston LEE	Appointed at the 25 September 2025 OMC	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	May 2026 Financial Report
AUTHOR	Chathurangi Dias, Financial Accountant

RECOMMENDATION

That Council receives and notes the Council's Financial Report as at 31 March 2026.

KEY OUTCOME AREA

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

BACKGROUND

The Financial Report to 22 May 2026 is tabled to Council for its consideration. Due to the earlier than normal timing of the Council Meeting, this report is year-to-date to 22 May 2026. This report is draft as the YTD results are to be reviewed as part of the Interim Audit to be undertaken by KPMG in May, as a result changes may be made to the Financial Results.

Attached are the Council's financial reports as at 22 May 2026, 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;
- 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 May shows that the net operating position is a negative of \$8.819M inclusive of depreciation and amortisation costs. This figure represents a favourable variance from budget of \$17.827M. Timing delays in capital expenditure being the main cause.

The bank balance at 22 March is \$30.15M and out 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 \$22.809M.

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 June 2026

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 31 May 2026 will be submitted prior to the due date. Furthermore, all superannuation obligations and insurance premium have been paid by the due date.

Debtors Analysis:

Debtors currently sit at \$115K, current invoices make up 49% of this total with 90 day plus debtors representing an additional 50% of this figure.

FINANCIAL CONSIDERATIONS

NIL

ATTACHMENTS

1. Financial Reports May 2026 [13.1.1 - 16 pages]



Financial Reports

at 22 May 2026

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



Roper Gulf Regional Council

Balance Sheet
22-May-2026



ASSETS		LIABILITIES	
Current Assets		Current Liabilities	
Cash	3,147,981	Accounts payable	82,683
Accounts receivable	68,503	Taxes payable	187,708
(less doubtful accounts)	-	Accrued Expenses	53,866
Rates & Waste Charges Receivable	1,350,850	Provisions (Annual Leave)	1,942,555
Inventory	540,285	Contractors Retention and Deposit Bonds	259,281
Investments	27,000,000	Operating Lease	105,521
Other current assets	632,211	Unspent Grant and Client Funds	7,339,036
Total Current Assets	32,602,825	Total Current Liabilities	9,862,918
Non-current Assets		Long-term Liabilities	
Land	5,575,000	Non Current Provision (Long Service Leave)	330,758
Right of Use - Land	4,503,795	Operating Lease Expense Property	4,938,110
Buildings	52,591,978	Provision for Landfill Rehabilitation	1,104,565
(less accumulated depreciation and impairment)	- 2,548,939	Total Long-Term Liabilities	6,373,432
Fleet, Plant, Infrastructure and Equipment	50,860,009	Total Liabilities	16,236,350
(less accumulated depreciation)	- 11,154,561	EQUITY	
Intangible Asset Acquisition(Landfill rehabilitation)	-	Retained earnings	39,787,650
Work in Progress assets	6,911,523	Asset Revaluation Reserves	83,688,384
Other non-current assets	370,755	Total Shareholders' Equity	123,476,034
Total Non-current Assets	107,109,560	TOTAL LIABILITIES & EQUITY	139,712,384
TOTAL ASSETS	139,712,384		

▲

Roper Gulf Regional Council Actual Cash at Bank as at 22 May 2026



Bank:

Commonwealth - Operating	XXXXXXXX3294
Commonwealth - Business	XXXXXXXX3307
Commonwealth - Trust	XXXXXXXX3315
Commonwealth - Numbulwar Fuel	XXXXXXXX1211
Commonwealth - Borroloola Recycling	XXXXXXXX7642
Commonwealth - Homeland Grants	XXXXXXXX0900
Petty Cash	

Term Deposits

Total Cash at Bank

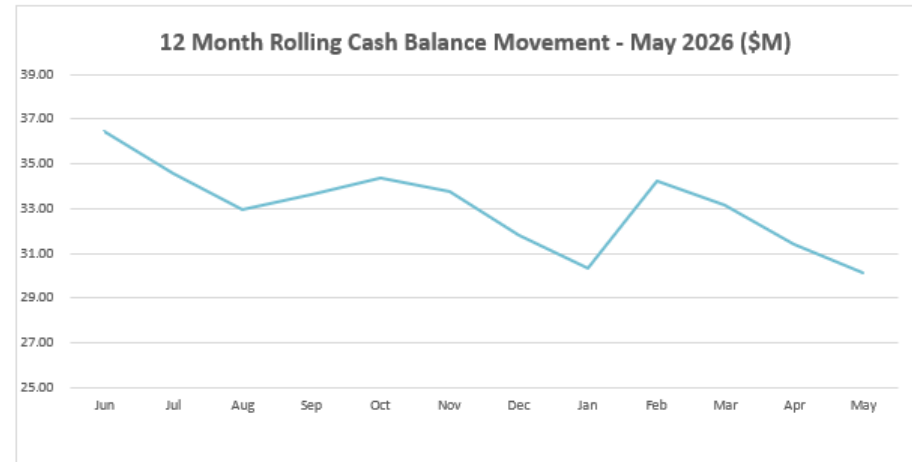
Less

Liabilities - Tied

Total Untied Cash

Total Interest Earned for 2025-26 financial year

Closing Balances May 2026	May Interest Receipts
\$93,047.54	\$0.00
\$2,298,965.45	\$0.00
\$488,118.22	\$0.00
\$4,405.96	\$0.00
\$6,086.48	\$0.00
\$256,877.23	\$0.00
\$480.00	-
\$3,147,980.88	\$0.00
\$27,000,000.00	\$43,081.64
\$30,147,980.88	\$43,081.64
\$7,339,035.65	
\$22,808,945.23	
\$1,262,719.88	



Note: Totals represent physical cash balances as per closing bank account statements 22 May 2026

Liquidity Ratio Analysis

Current Ratio:

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

Current Assets

Current Liabilities














With a current ratio of 3.31:1, Roper Gulf has solid liquidity. Including all assets, this rises to **3.31:1**, indicating strong financial capacity.

Quick Ratio:

A ratio of 3.25 means the Council has \$3.25 in untied assets for every \$1 of liabilities, showing strong short-term financial health.

Untied Cash to Creditors Ratio:

The 8.85:1 ratio shows untied cash is well in excess of what is required to meet current creditor obligations, exceeding the minimum desirable level.

Term Deposits 11										
Contract Number	Counterparty	ST Credit Rating	LT Credit Rating	Consideration	Trade Date	Settlement Date	Term (days)	Maturity Date	Yield	Interest Frequency
097906  <small>In 5 days ...</small>	Rabobank Australia	A-1	A	\$2,000,000.00	02/12/2025	03/12/2025	182	03/06/2026	4.4000%	At maturity
096853  <small>In 47 days</small>	Bank Of Queensland	A-2	A-	\$3,000,000.00	14/10/2025	15/10/2025	273	15/07/2026	4.2000%	At maturity
097572  <small>In 74 days</small>	Credit Union Australia	A-2	BBB+	\$3,000,000.00	14/11/2025	14/11/2025	270	11/08/2026	4.3700%	At maturity
097072  <small>In 87 days</small>	NAB	A-1+	AA-	\$2,000,000.00	27/10/2025	27/10/2025	301	24/08/2026	4.1000%	At maturity
098856 	Rabobank Australia	A-1	A	\$2,000,000.00	29/01/2026	29/01/2026	243	29/09/2026	4.5900%	At maturity
098910 	Rabobank Australia	A-1	A	\$3,000,000.00	03/02/2026	03/02/2026	245	06/10/2026	4.6100%	At maturity
099201 	Judo Bank	A-2	BBB	\$1,000,000.00	13/02/2026	13/02/2026	273	13/11/2026	4.7500%	At maturity
099200 	NAB	A-1+	AA-	\$3,000,000.00	13/02/2026	13/02/2026	273	13/11/2026	4.6000%	At maturity
100220 	Judo Bank	A-2	BBB	\$3,000,000.00	23/03/2026	23/03/2026	270	18/12/2026	5.3500%	At maturity
104926 	Bendigo And Adelaide Bank	A-2	A-	\$3,000,000.00	27/04/2026	28/04/2026	275	28/01/2027	5.2500%	At maturity
109298 	NAB	A-1+	AA-	\$2,000,000.00	15/05/2026	15/05/2026	277	16/02/2027	5.3000%	At maturity
Summary				\$27,000,000.00						

Income & Expenditure Statement Summary May YTD 2026

Income & Reserve	-	Expenditure	=	Net Operating position
\$33,085,553		\$39,072,122		-\$5,986,569



Roper Gulf Regional Council

Income & Expenditure Report as at 22-May-2026



Income

11 - Income Rates
12 - Income Council Fees and Charges
13 - Income Operating Grants Subsidies
14 - Income Investments
16 - Income Reimbursements
17 - Income Agency and Commercial Services
19 - Other Income
Total Operating Income

	YTD Actual	YTD Budget	Variance	Budget 25-26
11 - Income Rates	3,577,497	3,530,758	46,739	3,530,758
12 - Income Council Fees and Charges	589,063	707,765	- 118,703	943,687
13 - Income Operating Grants Subsidies	19,752,145	16,070,090	3,682,054	21,426,787
14 - Income Investments	1,262,720	1,175,648	87,072	1,567,530
16 - Income Reimbursements	60,041	-	60,041	-
17 - Income Agency and Commercial Services	7,661,993	4,768,200	2,893,793	6,357,600
19 - Other Income	182,095	396,754	- 214,659	529,005
Total Operating Income	33,085,553	26,649,215	6,436,338	34,355,368

Operating Expenditure

21 - Employee Expenses
22 - Contract and Material Expenses
24 - Depreciation, Amortisation & Impairment
25 - Other Operating Expenses
26 - Other Operating Expenses
27 - Finance Expenses

21 - Employee Expenses	17,733,844	15,003,458	2,730,386	21,671,661
22 - Contract and Material Expenses	6,425,110	7,786,658	- 1,361,548	10,382,211
24 - Depreciation, Amortisation & Impairment	5,665,088	4,612,922	1,052,166	6,150,563
25 - Other Operating Expenses	9,100,069	7,184,503	1,915,566	9,579,337
26 - Other Operating Expenses	62,181	-	62,181	-
27 - Finance Expenses	85,831	101,439	- 15,608	135,252

Total Expenditure

Operating Surplus/Deficit

Total Expenditure	39,072,122	34,688,980	4,383,143	47,919,024
Operating Surplus/Deficit	- 5,986,569	- 8,039,765	2,053,195	- 13,563,656

Capital Funding

18 - Income Capital Grants

18 - Income Capital Grants	466,937	2,906,250	- 2,439,313	3,875,000
	466,937	2,906,250	- 2,439,313	3,875,000

Capital Expenditure

53 - WIP Assets

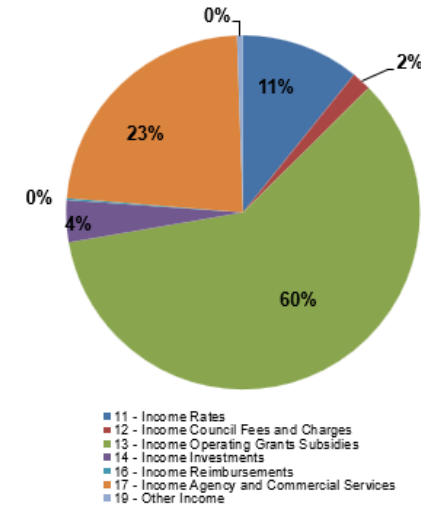
Total Capital Expenditure

53 - WIP Assets	3,299,209	21,512,406	- 18,213,197	28,683,208
Total Capital Expenditure	3,299,209	21,512,406	- 18,213,197	28,683,208

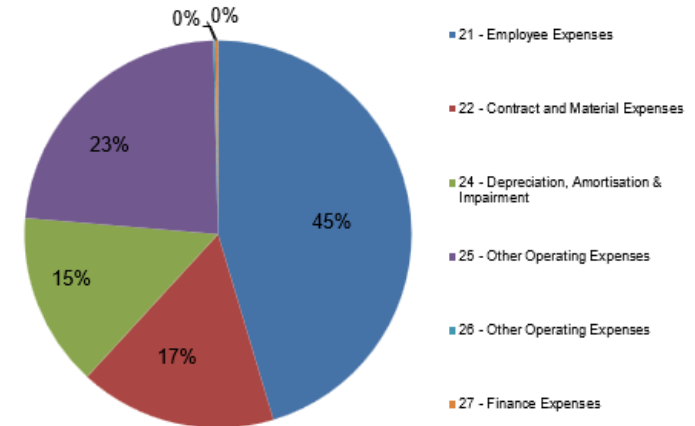
Net Operating Position

Net Operating Position	- 8,818,841	- 26,645,921	17,827,079	- 38,371,864
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Income by Account Category - YTD



Expenditure by Account Category -YTD



Variances in Income and Expenditure YTD May 2026

Income		
Income Rates	35,615	
Income Council Fees and Charges	- 156,741	Reduced fees and charges across a number of categories
Income Operating Grants Subsidies	2,228,272	Timing of untied grant receipts
Income Investments	- 6,009	
Income Reimbursements	60,041	Higher insurance claims received
Income Agency and Commercial Services	2,438,285	Commercial Services invoicing timing issue
Other Income	- 215,518	Budget asset sales have not occurred to date
Total Variance	4,383,945	
Expenditure		
Employee Expenses	1,119,555	Reduced staffing levels due to vacancies
Contract and Material Expenses	- 1,953,023	Timing variance due to uneven payments during the year
Depreciation, Amortisation & Impairment	552,019	Increased depreciation due to revalued assets
Other Operating Expenses	1,350,497	See Other expenses table
Finance Expenses	- 15,266	Cash balances have remained positive minimising expenses
Internal Cost Allocations	- 0	
Total Variance	1,053,782	
Capital Funding		
Income Capital Grants	- 2,439,313	Unrealised income due to budgeted timing issues
Total Variance	- 2,439,313	
Capital Expenditure		
WIP Assets	- 18,611,606	Budget timing does not reflect project timing
Total Variance	19,502,456	

Roper Gulf Regional Council

Other Expenses Report as at
22-May-2026



	YTD Actual	YTD Budget	Variance	Budget 25-26
<i>Other Expenses</i>				
Utilities	724,781	636,620	88,161	848,826
Freight	217,493	169,196	48,297	225,594
Insurance	1,154,597	949,619	204,977	1,266,159
Office Expenses	762,290	501,969	260,321	669,293
IT and Comms Costs	871,479	577,622	293,857	770,163
Vehicle Costs	1,077,411	846,241	231,170	1,128,321
Cost of Goods Sold	965,621	900,524	65,097	1,200,699
Travel Expenses	1,134,954	743,546	391,408	991,395
Staff costs	373,541	270,490	103,051	360,653
Audit and Legal Fees	266,556	379,780	-113,224	506,374
Rent and Taxes	739,294	370,171	369,124	493,561
Outdoor Rec Costs	248,466	78,944	169,522	105,258
Council Allowances	463,258	618,999	-155,741	825,332
Other	162,508	140,782	21,726	187,709
Total Other Expenses	9,162,250	7,184,503	1,977,747	9,579,337

Variances in Other Expenses YTD May 2026

Other Expenses			
Utilities	88,161	Timing of utility invoicing	
Freight	48,297	Increased freight costs due to fuel increases	
Insurance	204,977	Increased insurance premiums	
Office Expenses	260,321	Higher than budget subscriptions, printing and consumables	
IT and Comms Costs	293,857	Timing of IT contractor and communications costs	
Vehicle Costs	231,170	Timing of vehicle expenses	
Cost of Goods Sold	65,097		
Travel Expenses	391,408	Timing of travel costs	
Staff costs	103,051		
Audit and Legal Fees	-	113,224	Timing of legal fees
Rent and Taxes	369,124	Timing of significant rent payments	
Outdoor Rec Costs	169,522	Higher than budget outdoor recreation costs	
Council Allowances	-	155,741	Timing of Councilor allowances
Other	21,726		
Total Variance	1,977,747		

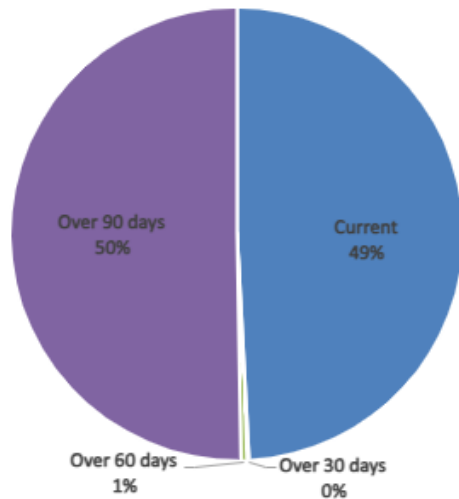
YTD Capital Expenditure May 2026

Account	WIP Expenditure	YTD Actual	YTD Budget	FY Budget
5321	Buildings	2,771,502.78	9,251,250.00	12,335,000.00
5331	Infrastructure	170,735.97	7,848,198.75	10,464,265.00
5341	Plant & Equipment	156,482.08	1,327,500.00	1,770,000.00
5361	Furniture	9,120.00	0.00	0.00
5371	Vehicles	115,624.69	637,500.00	850,000.00
5381	Roads	75,743.46	2,447,957.25	3,263,943.00
	Total Capex YTD	3,299,208.98	21,512,406.00	28,683,208.00

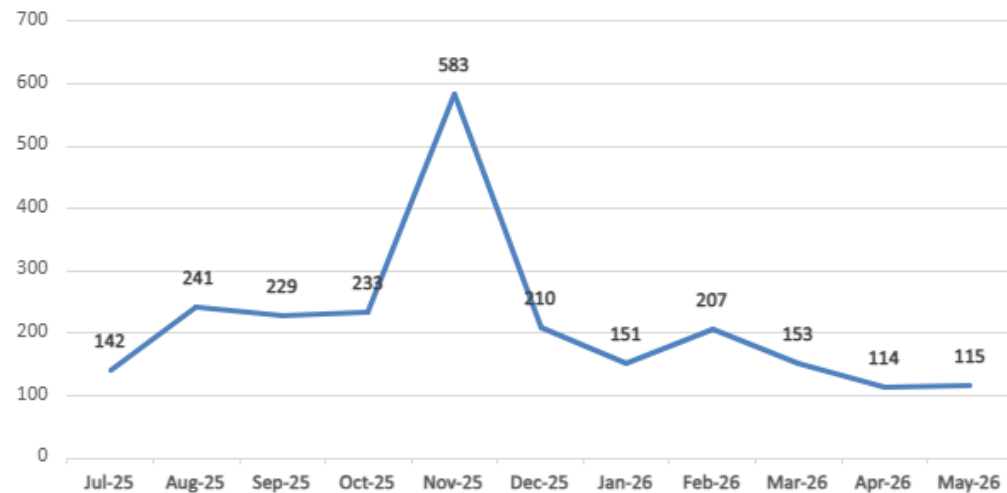
Accounts Receivable

Current	Over 30 days	Over 60 days	Over 90 days	Total
\$56,743.56	\$200.00	\$476.23	\$58,042.82	\$115,462.61
Balance after accounting for unapplied credits (\$0.00)				\$115,462.61

Accounts Receivable Aged Analysis - May 2026



Accounts Receivable Overview - Jun 2025 - May 2026



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 May 2026

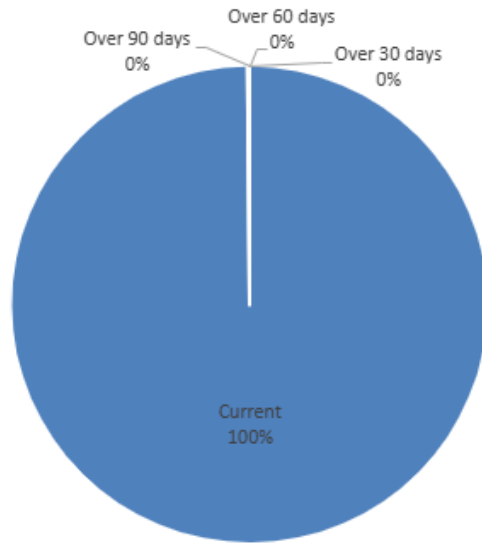
Year	Total Balance	Outstanding %
Outstanding upto 23/24 (TechOne)	\$574,298.23	42.48%
Outstanding Bal 24/25	\$286,124.96	21.17%
Outstanding Bal 25/26	\$491,437.77	36.35%
Total	\$1,351,860.96	100.00%

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.

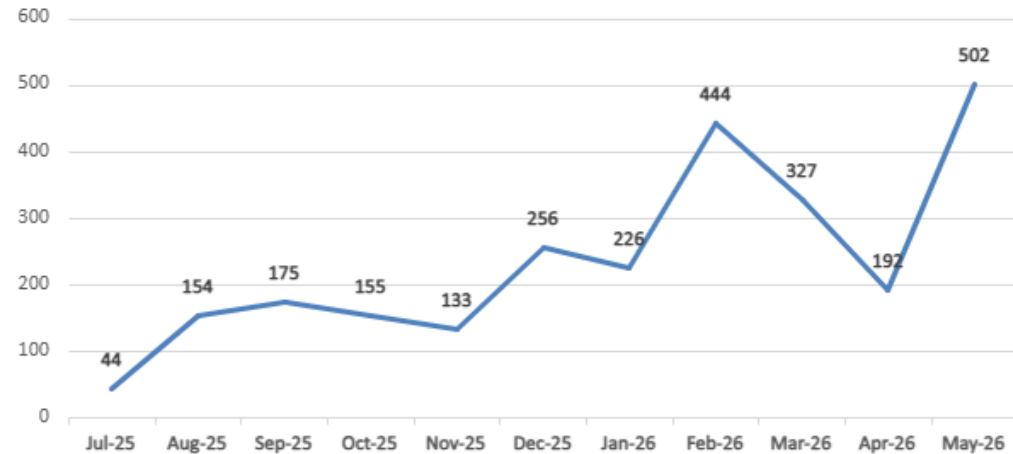
Accounts Payable

Current	Over 30 days	Over 60 days	Over 90 days	Total
\$501,245.91	\$524.43	\$202.00	-	\$501,972.34
Balance after accounting for unapplied debits \$0.00				\$501,972.34

Accounts Payable Aged Analysis - May 2026



Accounts Payable Overview - Jun 2025 - May 2026



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 May.

Acc. #	Supplier	Amount \$	Transaction Description
10471	Bridge Toyota	69,984.63	Supply and Delivery of 1 out of 5 new Hilux Vehicles
10507	Alawa Aboriginal Corporation	32,552.82	NT Ops Grant for May - 2026
12238	Northern Transportables	70,693.15	3x Donga Purchase for Borrooloola RAES Program
13801	Katherine Coaches Pty Ltd	21,918.60	Sport Teams Transport to Barunga Festival
13901	Katherine AG	102,960.00	Purchase of 3 New Kubota Zero Turn Mowers
14297	Frontline Recruitment Group Pty Ltd	26,298.76	Recruitment of Aged Care Coordinator - Ngukurr
14474	NT Shade	104,324.00	Mulggan Camp Playground - Shade and Softfall Installation - 50% Deposit
14539	Telstra Limited	33,695.11	Consolidated Account - April 26
14825	Activedocs International Ltd	15,213.23	Active Docs 12 Month Subscription Service
14862	LG Services Group Pty Ltd	15,180.00	Financial Services Consultancy - Greg Evans
		492,820.30	

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 Financial 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.

17.4 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.

17.5 Asset and Landfill Valuation

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)(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.

17.6 Audit Committee Work-Plan

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.

17.7 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.*