

Code	Brief descriptions of Delegated Powers	Positions with Delegations	Positions that Delegations apply to	Constraints impacting on Delegations
5.7	Approve business travel outside of the NT and within Australia	Council President  CEO  CEO Direct Reports	For CEO  For CEO Direct Reports  For All Staff	Subject to the travel being supported by: <ul style="list-style-type: none"> <li>• the annual budget</li> <li>• enterprise agreement</li> <li>• human resource management policies</li> <li>• employment agreements</li> <li>• performance appraisals.</li> </ul>
5.8	Approve business travel outside of Australia	Council	nil	Subject to the travel being supported by: <ul style="list-style-type: none"> <li>• the annual budget</li> <li>• enterprise agreement</li> <li>• human resource management policies</li> <li>• employment agreements</li> <li>• performance appraisals</li> <li>• Council resolution</li> </ul>

Code	Brief descriptions of Delegated Powers	Positions with Delegations	Positions that Delegations apply to	Constraints impacting on Delegations
5.9	Approve attendance at external training courses/conferences	Council President  CEO  CEO Direct Reports	For CEO  For CEO Direct Reports  For Level 4, 5 and Service staff	Subject to leave being supported by: <ul style="list-style-type: none"> <li>the annual budget</li> <li>enterprise agreement</li> <li>human resource management policies</li> <li>employment agreements</li> <li>completed training form and supporting documents</li> <li>Approval of travel requirements as above</li> </ul>

## 6. Staff: Performance Management

Code	Brief descriptions of Delegated Powers	Positions with Delegations	Positions that Delegations apply to	Constraints impacting on Delegations
6.1	Ongoing Assessment of performance of staff	CEO  CEO Direct Reports  Level 4  Level 5	For CEO Direct Reports  For Level 4  For Level 5  For Service staff	Subject to: <ul style="list-style-type: none"> <li>• enterprise agreement</li> <li>• human resource management policies</li> <li>• employment agreements</li> <li>• skills development plans</li> </ul>
6.2	Management of unsatisfactory staff performance	CEO  CEO Direct Reports  Level 4  Level 5	For CEO Direct Reports  For Level 4  For Level 5  For Service staff	Subject to: <ul style="list-style-type: none"> <li>• enterprise agreement</li> <li>• human resource management policies</li> <li>• employment agreements</li> <li>• performance improvement plans</li> <li>• skills development plans</li> </ul>

## 7. Staff: Industrial relations

Code	Brief descriptions of Delegated Powers	Positions with Delegations	Positions that Delegations apply to	Constraints impacting on Delegations
7.1	Authority to consult with external industrial advisors on industrial/ human resource matters.	CEO  CEO Direct Reports	For CEO Direct Reports  For All staff	Subject to: <ul style="list-style-type: none"> <li>divisional annual budgets</li> <li>arrangements with Council's industrial advisors (including the Western Australian Local Government Association, WALGA)</li> <li>human resource management and payroll staff in the Corporate Services unit being able to consult on low level matters (not involving legal advice).</li> </ul>
7.2	Provision of employment Statement of Service	CEO  CEO Direct Reports	For CEO Direct Reports  For All staff	Subject to: <ul style="list-style-type: none"> <li>Privacy Act and Principles</li> <li>Preparation of Statement of Service by Corporate Services</li> </ul>



Code	Brief descriptions of Delegated Powers	Positions with Delegations	Positions that Delegations apply to	Constraints impacting on Delegations
7.3	Provision of employment reference	CEO  CEO Direct Reports  Level 4	For CEO Direct Reports  For Level 4  For All staff	Subject to: <ul style="list-style-type: none"><li>• Privacy Act and Principles</li><li>• Level 4 needs pre-approval from CEO Direct Reports</li></ul>

## LAND, CEMETERIES, BUILDING AND ROADS DELEGATIONS

### 8. Land, Cemeteries, Leases, Buildings and Roads

Code	Brief descriptions of Delegated Powers	Positions with Delegations	Positions that Delegations apply to	Constraints impacting on Delegations
8.1	Approve the sale, purchase, lease or development of land or Section 19 leases	Council	To CEO	Subject to land dealings being supported by: <ul style="list-style-type: none"> <li>• funds within the annual budget</li> <li>• Procurement regulations and policy</li> <li>• Sales and Purchase of land over \$5,000 require a Council resolution</li> </ul>
8.2	Approve the sub leases of existing premises.	CEO	To CEO Direct Reports	Subject to the sub leases being supported by: <ul style="list-style-type: none"> <li>• Council Plan</li> </ul>
8.3	Approve renewal of existing land/building leases.	CEO	To CEO Direct Reports	Subject to the renewals of existing land/building leases being supported by: <ul style="list-style-type: none"> <li>• Council Plan</li> </ul>

Code	Brief descriptions of Delegated Powers	Positions with Delegations	Positions that Delegations apply to	Constraints impacting on Delegations
8.4	Cancel existing land/building leases.	CEO	nil	Subject to existing land/building leases being: cancelled following proposals from CEO Direct Reports to the CEO.
8.5	Temporary Road Closure	Council  CEO  Director Technical and Infrastructure	To CEO  To Director Technical and Infrastructure  To Roads Infrastructure Manager	Subject to: <ul style="list-style-type: none"> <li>• Section 272 of the Act</li> <li>• Road under Council's care, control and management</li> </ul>
8.6	Manager of Cemetery	CEO	To Council Operations Manager	Subject to: <ul style="list-style-type: none"> <li>• Section 23(1) of the Burial and Cremation Act 2022</li> <li>• The Council Operations Manager for the community that contains the cemetery.</li> </ul>

## REGIONAL PLAN, SERVICE PROVISION AND PERFORMANCE DELEGATIONS

### 9. Regional plan, services provision and performance

Code	Brief descriptions of Delegated Powers	Positions with Delegations	Positions that Delegations apply to	Constraints impacting on Delegations
9.1	Approve submissions to potential funders for service delivery	CEO	To CEO Direct Reports	Subject to: <ul style="list-style-type: none"> <li>• Council's annual regional plan</li> <li>• proposals from Level 4 to the CEO Direct Reports</li> <li>• funds within the annual budget.</li> <li>• compliance with legislation and council policy</li> </ul>
9.2	Authority to negotiate and execute agreements and contracts including project funding agreements	Council  CEO	To CEO  To CEO Direct Reports	Subject to: <ul style="list-style-type: none"> <li>• Council's annual regional plan</li> <li>• Council policy</li> <li>• Councils' annual budget</li> <li>• Not requiring the Council Seal</li> </ul>

Code	Brief descriptions of Delegated Powers	Positions with Delegations	Positions that Delegations apply to	Constraints impacting on Delegations
9.3	Reporting and administrative roles within Operations and Outcomes of Funded Services to Federal and NTG Agencies	CEO CEO Direct Reports	To CEO Direct Reports To Level 4	Subject to: <ul style="list-style-type: none"> <li>• Appropriate Level 4 for that Funded Service</li> </ul>
9.4	Administration of Relationship Access Manager (RAM)	CEO	To Corporate Services Manager	
9.5	Office or Service Closure for cultural or safety reasons	CEO CEO Direct Reports	To CEO Direct Reports To Level 4	Subject to: <ul style="list-style-type: none"> <li>• Community request for cultural reasons</li> <li>• Closure forms</li> <li>• Safety concerns</li> </ul>
9.6	Christmas Closedown	Council	nil	Subject to: <ul style="list-style-type: none"> <li>• Enterprise agreement clause 59.5</li> <li>• Council resolution</li> </ul>



## LEGAL PROCEEDINGS AND CONSULTANTS DELEGATIONS

### 10. Legal matters proceedings and services

Code	Brief descriptions of Delegated Powers	Positions with Delegations	Positions that Delegations apply to	Constraints impacting on Delegations
10.1	Authority to commence legal proceedings (including legal proceedings for an offence) anytime within three years after the date on which the offence is alleged to have been committed.	CEO	To CEO Direct Reports	Subject to: <ul style="list-style-type: none"> <li>• annual budget</li> <li>• proposals from CEO Direct Reports to the CEO</li> <li>• policy</li> </ul> .
10.2	Approve the engagement of lawyers.	CEO	To CEO Direct Reports	Subject to: <ul style="list-style-type: none"> <li>• annual budget</li> <li>• proposals from CEO Direct Reports to the CEO</li> <li>• policy.</li> </ul>
10.3	Settle court, legal or any other formal proceedings and bind the council.	Council	To CEO	Subject to: <ul style="list-style-type: none"> <li>• annual budget</li> <li>• proposals from CEO Direct Reports to the CEO</li> <li>• policy.</li> </ul>

## POLICIES AND PROCEDURES DELEGATIONS

### 11. Policies and Procedures

Code	Brief descriptions of Delegated Powers	Positions with Delegations	Positions that Delegations apply to	Constraints impacting on Delegations
11.1	Approval of procedures	CEO	To CEO Direct Reports	Subject to: <ul style="list-style-type: none"><li>procedures relating to work processes and practices rather than policy or broad statements of intent.</li></ul>

**Note:** The Act and Regulations requires Council Policies that cannot be delegated and require a resolution; and  
CEO Polices that the CEO approves.



## PUBLIC RELATIONS DELEGATIONS

### 12. Public relations

Code	Brief descriptions of Delegated Powers	Positions with Delegations	Positions that Delegations apply to	Constraints impacting on Delegations
12.1	Release of public or media statements and comments on strategic issues	Council President  Council President  CEO	To Deputy President  To CEO  To CEO Direct Reports	Subject to: <ul style="list-style-type: none"><li>• Council policy</li><li>• availability of delegates</li><li>• research on strategic issues.</li></ul>

Code	Brief descriptions of Delegated Powers	Positions with Delegations	Positions that Delegations apply to	Constraints impacting on Delegations
12.2	Release of public or media statements on behalf of Council on items before Council, Committees or of a contentious political nature.	Council President  Council President	To Deputy President  To CEO	Subject to: <ul style="list-style-type: none"> <li>• Council policy</li> <li>• annual budget.</li> </ul>
12.3	Approve spokesperson for media relations and comments for operational matters not before Council and of a non-contentious nature.	CEO	To CEO Direct Reports	Subject to: <ul style="list-style-type: none"> <li>• Council policy</li> <li>• annual budget</li> </ul>
12.4	Release of public or media statements on behalf of Council for comments on operational matters not before Council and of a non-contentious nature.	CEO  CEO Direct Reports	To CEO Direct Reports  To those approved under 12.3 above	Subject to: <ul style="list-style-type: none"> <li>• Council policy</li> <li>• annual budget</li> <li>• media releases being for 'good news' and include features and events.</li> </ul>
12.5	Speak on behalf of Council and comment on items before Council, Committees or of a contentious or political nature during caretaker period	Council	To CEO	Subject to: <ul style="list-style-type: none"> <li>• Council caretaker policy</li> <li>• annual budget</li> </ul>
12.6	Approve use of Council's name or logo by parties external to Council.	CEO	To CEO Direct Reports	Subject to: <ul style="list-style-type: none"> <li>• Council policy</li> <li>• annual budget.</li> </ul>

Code	Brief descriptions of Delegated Powers	Positions with Delegations	Positions that Delegations apply to	Constraints impacting on Delegations
12.7	Approve the use of official Council corporate templates by parties external to council.	CEO	To CEO Direct Reports	Subject to: <ul style="list-style-type: none"> <li>• Council policy</li> <li>• annual budget.</li> </ul>
12.8	Approve branding and design of Council publications, collateral and marketing material.	CEO	To CEO Direct Reports	Subject to: <ul style="list-style-type: none"> <li>• Council policy</li> <li>• annual budget</li> <li>• materials including items like letterheads, fax</li> </ul>
12.9	Approve the use of external logos alongside the Council logo and brand.	CEO	To CEO Direct Reports	Subject to: <ul style="list-style-type: none"> <li>• Council policy</li> <li>• annual budget.</li> </ul>
12.10	Approve changes or amendments to the Council's Logo.	Council	nil	Subject to: <ul style="list-style-type: none"> <li>• there is a council meeting resolution on the matter.</li> </ul>
12.11	Approve Council's sub-branding elements and logos for Council operations	CEO	To CEO Direct Reports	Subject to: <ul style="list-style-type: none"> <li>• Council policy</li> <li>• annual budget</li> </ul>

Code	Brief descriptions of Delegated Powers	Positions with Delegations	Positions that Delegations apply to	Constraints impacting on Delegations
12.12	Respond to ministerial correspondence	Council President Deputy President	To CEO  To CEO	Subject to: <ul style="list-style-type: none"> <li>• Council policy</li> <li>• responses to elected or appointed members on boards only in government or organisations.</li> </ul> <i>'Politicians write/respond to politicians'.</i>
12.13	Respond to operational letters of contentious nature.	CEO	To CEO Direct Reports	Subject to: <ul style="list-style-type: none"> <li>• Council policy</li> <li>• responses to employees only in government or organisations.</li> <li>• <i>'Staff write/respond to staff'</i></li> </ul>
12.14	Respond to operational letters of non-contentious nature.	CEO	To CEO Direct Reports, Level 4 and Level 5	Subject to: <ul style="list-style-type: none"> <li>• Council policy</li> <li>• responses to employees only in government or organisations.</li> <li>• <i>'Staff write/respond to staff'</i></li> </ul>
12.15	Approve the final Council agenda for submission to Council	CEO	To CEO Direct Reports	Subject to: <ul style="list-style-type: none"> <li>• Council policy</li> <li>• business papers being prepared in sufficient time for them to be read, considered and approved.</li> </ul>

Code	Brief descriptions of Delegated Powers	Positions with Delegations	Positions that Delegations apply to	Constraints impacting on Delegations
12.16	Approval of the circulation of draft Council minutes.	CEO	To CEO Direct Reports	Subject to: <ul style="list-style-type: none"><li>• Council policy</li><li>• the draft minutes remaining as draft until confirmed at a Council meeting.</li></ul>
12.17	Approval of the circulation of draft Local Authority Minutes	CEO	To CEO Direct Reports	Subject to: <ul style="list-style-type: none"><li>• Council policy</li><li>• the draft minutes remaining as draft until confirmed at a Local Authority meeting.</li></ul>

### 13. Complaints and grievances

Code	Brief descriptions of Delegated Powers	Positions with Delegations	Positions that Delegations apply to	Constraints impacting on Delegations
13.1	Ensure appropriate and timely resolution of issues, complaints or requests.	Council  CEO  CEO Direct Reports  Level 4	To CEO  To CEO Direct Reports  To Level 4  To Level 5	Subject to: <ul style="list-style-type: none"> <li>• Council policy</li> <li>• systems that allow for the 'capture', management and reporting of issues, complaints and requests</li> <li>• involvement of Council's external advisors where necessary</li> <li>• Public Relations delegation constraints above in Section 12</li> </ul>

**FINANCIAL DELEGATIONS****14. Annual and revised budgets**

<b>Code</b>	<b>Brief descriptions of Delegated Powers</b>	<b>Positions with Delegations</b>	<b>Positions that Delegations apply to</b>	<b>Constraints impacting on Delegations</b>
14.1	Approve draft budgets being forwarded to the Council.	CEO	For CEO Direct Reports	Subject to: <ul style="list-style-type: none"><li>• Council revenue policy and funding agreements</li><li>• CSM coordinating the formulation of draft budgets with CEO Direct Reports.</li></ul>

Code	Brief descriptions of Delegated Powers	Positions with Delegations	Positions that Delegations apply to	Constraints impacting on Delegations
14.2	Approve unbudgeted expenditure increases up to \$150,000	Council	To CEO	<p>Subject to:</p> <ul style="list-style-type: none"><li>• compliance with procurement provisions in legislation and council policy</li><li>• expenditure is urgent has a limit of up to a cost of \$150,000 excluding GST per instance of expenditure</li><li>• no allocation in the annual budget or having an allocation which will be exceeded</li><li>• CEO Direct Reports confirms with the CEO that funds are available in the annual budget to cover the expenditure</li><li>• Council later approves the budget variation by resolution at a meeting.</li></ul>



Code	Brief descriptions of Delegated Powers	Positions with Delegations	Positions that Delegations apply to	Constraints impacting on Delegations
14.3	Approve unbudgeted expenditure increases up to \$75,000	CEO	To CEO Direct Reports	Subject to: <ul style="list-style-type: none"> <li>• compliance with procurement provisions in legislation and council policy</li> <li>• expenditure is urgent has a limit of up to a cost of \$75,000 excluding GST per instance of expenditure</li> <li>• no allocation in the annual budget or having an allocation which will be exceeded</li> <li>• CEO Direct Reports confirms with the CEO that funds are available in the annual budget to cover the expenditures</li> <li>• Council later approves the budget variation by resolution at a meeting.</li> </ul>
14.4	Approve expenditure within the approved annual budget	Council	To CEO	Subject to: <ul style="list-style-type: none"> <li>• compliance with procurement provisions in legislation and council policy</li> <li>• restrictions outlined in this manual.</li> </ul>

Code	Brief descriptions of Delegated Powers	Positions with Delegations	Positions that Delegations apply to	Constraints impacting on Delegations
14.5	Approve expenditure within the approved annual budget	CEO	To.. See Appendix A for the positions listed in the Financial Delegation	Subject to: <ul style="list-style-type: none"> <li>the Financial Delegation Table as delegated by the CEO under the <i>Local Government Act</i></li> <li>the restrictions outlined in this manual</li> <li>expenditure relating to the division, service or program under the direct control of the persons delegated.</li> </ul>
14.6	Authorise exception from quotation or tender requirements	Council  CEO	To CEO  To CEO Direct Reports	Subject to: <ul style="list-style-type: none"> <li>Section 38 of the General Regulations</li> <li>Council Procurement Policy</li> </ul>

## 15. Approving Credit Card Expenditure

Code	Brief descriptions of Delegated Powers	Positions with Delegations	Positions that Delegations apply to	Constraints impacting on Delegations
15.1	Approve the issue of corporate credit cards and authorise the credit limits.	Council  CEO	For CEO  For All staff	Subject to <ul style="list-style-type: none"> <li>• policies under Section 6(e) and 6(f) of the General Regulations</li> <li>• Recommendation from CEO Direct Reports</li> </ul>
15.2	Approve expenditures made on corporate credit cards.	Council President  CEO   CEO Direct Reports	For CEO  For CEO Direct Reports  For Level 4, 5 and Service staff	Subject to <ul style="list-style-type: none"> <li>• Council policy.</li> </ul>

## 16. Capital Expenditure and Asset Control

Code	Brief descriptions of Delegated Powers	Positions with Delegations	Positions that Delegations apply to	Constraints impacting on Delegations
16.1	Sell, trade or dispose of assets	Council  CEO  Council	To CEO  To CEO Direct Reports  Finance Committee	Subject to: <ul style="list-style-type: none"> <li>• Council policy</li> <li>• accounting regulations</li> <li>• value of asset(s) has a limit of up to \$5,000 excluding GST per instance</li> <li>• Subject to over \$5,000 and less than \$50,000 excluding GST</li> </ul>
16.2	Approve hire of plant, equipment, or facilities.	CEO	To CEO Direct Reports and Level 4	Subject to: <ul style="list-style-type: none"> <li>• plant, equipment and facilities for which the staff position is responsible</li> <li>• hired under terms and conditions deemed appropriate in the circumstances</li> <li>• with minimal risk to Council.</li> </ul>

**17. Tenders**

Code	Brief descriptions of Delegated Powers	Positions with Delegations	Positions that Delegations apply to	Constraints impacting on Delegations
17.1	Formation of tender evaluation panel for opening and evaluation of tenders.	Council	To CEO	Subject to Council: <ul style="list-style-type: none"><li>• policy or procedure regarding the composition of the panel</li></ul>
17.2	Awarding Tenders	Council	To Finance Committee	Subject to: <ul style="list-style-type: none"><li>• The tender cost being under \$500,000 excluding GST</li><li>• A Tender Evaluation Report presented by the CEO</li></ul>

## 18. Staff expenditures, time sheets and payroll

Code	Brief descriptions of Delegated Powers	Positions with Delegations	Positions that Delegations apply to	Constraints impacting on Delegations
18.1	Approve staff reimbursement for expenditure on behalf of council.	Council President  CEO  CEO Direct Reports  Level 4	For CEO  For CEO Direct Reports  For Level 4  For Level 5 and Service staff	Subject to <ul style="list-style-type: none"> <li>• Council policy or procedure.</li> <li>• The limits in the Financial Delegation Table expenditure relating to the division, service or program under the direct control of the persons delegated.</li> </ul>
18.2	Compile and approve staff time sheets.	CEO  CEO Direct Reports  Level 4  Level 5	For CEO Direct Reports  For Level 4  For Level 5 and Service Staff  For Service staff	Subject to <ul style="list-style-type: none"> <li>• Council policy or procedure</li> <li>• Enterprise agreement</li> </ul>
18.3	Approve fortnightly payroll for payment.	CEO	To CEO Direct Reports	Subject to <ul style="list-style-type: none"> <li>• Council policy or procedure</li> <li>• Enterprise agreement</li> </ul>

## 19. Investments, borrowings and reserves

Code	Brief descriptions of Delegated Powers	Positions with Delegations	Positions that Delegations apply to	Constraints impacting on Delegations
19.1	Borrowing money	Council	To CEO	Subject to: <ul style="list-style-type: none"> <li>proposals from CEO Direct Reports to the CEO</li> <li>Council policy</li> <li>Council's annual budget</li> <li>Council approval by resolution</li> <li>Council obtaining Ministerial approval, subject to Section 197 of the Act.</li> </ul>
19.2	Creation of new reserves for Council as well as authorising transfers to and from existing reserves.	Council	To CEO	Subject to: <ul style="list-style-type: none"> <li>proposals from CEO Direct Reports to the CEO</li> <li>Council policy</li> <li>Council's approved annual budget</li> <li>Council approval by specific resolution unless in Annual Budget</li> </ul>

## 20. Investments, borrowings and reserves

Code	Brief descriptions of Delegated Powers	Positions with Delegations	Positions that Delegations apply to	Constraints impacting on Delegations
20.1	Approve the investment of funds that are surplus to requirements.	Council	To CEO	Subject to: <ul style="list-style-type: none"> <li>• Council policy</li> <li>• compliance with Investment Guidelines</li> <li>• Financial Signatory requirements in this Manual</li> </ul>
20.2	Approve draw down of investment funds for deposit into operational accounts.	Council	To CEO	Subject to: <ul style="list-style-type: none"> <li>• proposals from CSM to the CEO.</li> <li>• Financial Signatory requirements in this Manual</li> </ul>
20.3	Approve banking and investment account arrangements including authorizing the opening of new accounts.	Council	To CEO	Subject to: <ul style="list-style-type: none"> <li>• proposals from CSM to the CEO.</li> <li>• Financial Signatory requirements in this Manual</li> </ul>



**21. ATM, receipts and banking**

<b>Code</b>	<b>Brief descriptions of Delegated Powers</b>	<b>Positions with Delegations</b>	<b>Positions that Delegations apply to</b>	<b>Constraints impacting on Delegations</b>
21.1	Authority to invoice, receive, code and approve the issue of receipts	CEO	To CEO Direct Reports, Level 4, 5 and Service staff	Subject to <ul style="list-style-type: none"><li>• Council procedure.</li><li>• Fees and Charges</li><li>• Schedule of rates</li></ul>
21.2	Authority to bank income and approve the issue of receipts	CEO	To CEO Direct Report and Level 4	Subject to <ul style="list-style-type: none"><li>• Council procedure.</li><li>• Fees and Charges</li><li>• Schedule of rates</li></ul>

## 22. Bad debts, rates penalties, and interest

Code	Brief descriptions of Delegated Powers	Positions with Delegations	Positions that Delegations apply to	Constraints impacting on Delegations
22.1	Approve the write-off of debts	Council	nil	(requires a Council resolution)
22.2	Approve the write-offs of cash losses, thefts, or shortages; furniture, plant and equipment, losses, thefts or destruction.	Council	To CEO	Subject to: <ul style="list-style-type: none"> <li>• Section 28 of the General Regulations</li> <li>• Loss of Money less than \$200</li> <li>• Loss of Asset less than \$2,000</li> </ul>
22.3	Approve debt recovery payment terms, including rates payment plans.	Council	To CEO	Subject to: <ul style="list-style-type: none"> <li>• debts less than \$50,000</li> <li>• proposals from CEO Direct Reports to the CEO</li> <li>• Council policy</li> <li>• Council's annual budget</li> </ul>

Code	Brief descriptions of Delegated Powers	Positions with Delegations	Positions that Delegations apply to	Constraints impacting on Delegations
22.4	Approve write-off of rates penalties and interest.	Council	nil	(requires a Council resolution)
22.5	Correct administrative errors.	Council  CEO	To CEO  To CSM	Subject to: <ul style="list-style-type: none"> <li>• Section 232 and 233 of the Act</li> <li>• proposals from CEO Direct Reports to the CEO</li> <li>• Council's annual budget</li> <li>• Non controversial</li> <li>• Financial impact less than \$20,000</li> </ul>

### 23. Rates and Fees concessions

Code	Brief descriptions of Delegated Powers	Positions with Delegations	Positions that Delegations apply to	Constraints impacting on Delegations
23.1	Approve rates concessions to natural persons including deferring payment of rates.	Council	nil	(requires a Council resolution)
23.2	Approve waiving of fees and charges	Council CEO CEO Direct Reports	CEO To CEO Direct Reports To Level 4	Subject to: <ul style="list-style-type: none"> <li>• Section 289(4) that this delegation is by resolution</li> <li>• Section 40(4)(b) that the waiver will provide a community benefit</li> <li>• CEO less than \$10,000</li> <li>• CEO Direct Reports less than \$10,000</li> <li>• Level 4 less than \$1,000</li> </ul>

## 24. Cheques and electronic payments

Code	Brief descriptions of Delegated Powers	Positions with Delegations	Positions that Delegations apply to	Constraints impacting on Delegations
24.1	Authorise (Sign) cheques and electronic payments	Council	<p>To:</p> <p>Tier One:</p> <p>CEO;</p> <p>Director Technical &amp; Infrastructure;</p> <p>Director Community Development;</p> <p>Corporate Services Manager;</p> <p>Tier Two:</p> <p>Finance Manager;</p> <p>Management Accountant</p>	<p>Subject to:</p> <ul style="list-style-type: none"> <li>Any two to authorise, which at least one from Tier One.</li> </ul>
24.2	Authority to stop a cheque payment	Council	As per 24.1	<p>Subject to:</p> <ul style="list-style-type: none"> <li>Any two to authorise, which at least one from Tier One.</li> <li>There being errors with the cheque.</li> </ul>

Code	Brief descriptions of Delegated Powers	Positions with Delegations	Positions that Delegations apply to	Constraints impacting on Delegations
24.3	Approval to add/change or remove signatories when a person in the designated role changes	Council	To CEO	Subject to: <ul style="list-style-type: none"><li>Two authorised signatures required</li></ul>

## RECORDS MANAGEMENT DELEGATIONS

### 25. Freedom of information requests and other records management procedures

Code	Brief descriptions of Delegated Powers	Positions with Delegations	Positions that Delegations apply to	Constraints impacting on Delegations
25.1	Authority to process freedom of information requests	CEO	To CSM	Subject to: <ul style="list-style-type: none"> <li>• CEO being notified immediately once request is received</li> <li>• requirements under the <i>Information Act</i></li> <li>• CSM is the dedicated freedom of information (FOI) officer for the purposes of the legislation.</li> </ul>
25.2	Authority to act as the review officer in cases where an applicant appeals a decision of Council.	CEO	No delegation	

## Appendix A - Financial: Delegation Table

Position	Level of Delegation
CEO	Council Budget
Director - Community Development	Executive - \$150,000 delegation
Director - Technical & Infrastructure Services	Executive - \$150,000 delegation
Corporate Services Manager	Executive - \$100,000 delegation
EA to the CEO	Manager L2 - \$20,000 delegation
Communications Advisor	Manager L2 - \$20,000 delegation
Regional Manager Community Development	Manager L2 - \$20,000 delegation
Council Operations Manager – Ramingining	Manager L2 - \$20,000 delegation
Council Operations Manager – Galiwinku	Manager L2 - \$20,000 delegation
Council Operations Manager – Gapuwiyak	Manager L2 - \$20,000 delegation
Council Operations Manager – Angurugu	Manager L2 - \$20,000 delegation
Council Operations Manager – Milingimbi	Manager L2 - \$20,000 delegation
Council Operations Manager/MSS– Milyakburra	Manager L2 - \$20,000 delegation
Council Operations Manager – Umbakumba	Manager L2 - \$20,000 delegation
Council Operations Manager - Yirrkala	Manager L2 - \$20,000 delegation
Council Operations Manager/MSS – Gunyangara	Manager L2 - \$20,000 delegation
Council Operations Manager - Relief	Manager L2 - \$20,000 delegation
Regional Manager - Aged Care & Disability Services	Manager L2 - \$20,000 delegation
Regional Manager - Youth, Sport & Recreation	Manager L2 - \$20,000 delegation
Regional Manager - Children & Library Services	Manager L2 - \$20,000 delegation
Community Development – Strategic Coordinator	Manager L2 - \$20,000 delegation
Building Infrastructure Manager	Manager L2 - \$20,000 delegation
Regional Waste & Environmental Manager	Manager L2 - \$20,000 delegation
Tenancy Manager	Manager L2 - \$20,000 delegation
Veterinarian & Animal Control Manager	Manager L2 - \$20,000 delegation
ICT Manager	Manager L2 - \$20,000 delegation
Transport & Infrastructure Manager	Manager L2 - \$20,000 delegation
Fleet & Workshops Manager	Manager L2 - \$20,000 delegation
Technical & Infrastructure Services – Strategic - Public	Manager L2 - \$20,000 delegation



Position	Level of Delegation
Works & Infrastructure Manager	
Senior Projects Manager	Manager L2 - \$20,000 delegation
Finance Manager	Manager L2 - \$20,000 delegation
(Senior) Administration (Support) Officers – all locations	Admin L1 - \$5,000 delegation
Administration Manager-Milingimbi	Admin L1 - \$5,000 delegation
NDIS Support Coordinator - Nhulunbuy	Admin L1 - \$5,000 delegation
Occupational Therapist – Nhulunbuy	Admin L1 - \$5,000 delegation
Children Services Coordinator - Galiwinku	Admin L1 - \$5,000 delegation
Child Care Coordinator-Yirrkala	Admin L1 - \$5,000 delegation
Community Night Patrol - Coordinator	Admin L1 - \$5,000 delegation
Sobering Up Shelter Coordinator	Admin L1 - \$5,000 delegation
Youth Diversion Case Manager	Admin L1 - \$5,000 delegation
Trauma Informed Care Coordinator	Admin L1 - \$5,000 delegation
Technical Officer -Nhulunbuy	Admin L1 - \$5,000 delegation
Tradesperson Mechanic-Milingimbi and Gapuwiyak	Admin L1 - \$5,000 delegation
Procurement Officer	Admin L1 - \$5,000 delegation
Animal Management Supervisor	Admin L1 - \$5,000 delegation
Project Officer Community Housing	Admin L1 - \$5,000 delegation
Municipal Service Supervisor	Admin L1 - \$5,000 delegation
Corporate Planning and Policy Officer	Admin L1 - \$5,000 delegation
Human Resource Coordinator	Admin L1 - \$5,000 delegation
(Senior) Human Resources Officers	Admin L1 - \$5,000 delegation
Training Officer	Admin L1 - \$5,000 delegation
Records Coordinator	Admin L1 - \$5,000 delegation
Work Health & Safety Manager	Admin L1 - \$5,000 delegation
Environmental Projects and Communications Officer	Admin L1 - \$5,000 delegation

## CORPORATE SERVICES REPORTS

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<b>ITEM NUMBER</b>	9.3
<b>TITLE</b>	Finance and Human Resources Report
<b>REFERENCE</b>	1725034
<b>AUTHOR</b>	Michael Freeman, Corporate Services Manager

### SUMMARY

This report is tabled to the Council to provide the Finance Report for the period ended the 31 January 2023 for its approval.

### BACKGROUND

In accordance with section 17 of the Local Government (General) Regulations, the CEO must submit a finance report each month before a meeting of the Council. The Council has established a Finance Committee to consider this report in the months when Council does not meet.

The finance report for the period ended 31 January 2023 is attached to the report for consideration and the following points are highlighted in the report:

- Financial Results – January 2023
- Income and Expense Statement – Actual vs Budget
- Rates and Waste Charges Collection
- Project Reporting
- Capital Expenditure – Actual vs Budget
- Monthly Balance Sheet Report
- CEO Council Credit Card Transactions
- Financial Results - Each Reporting Location
- Cash and Equity Analysis
- Elected Members Allowances Report
- Replacement and Contingency Reserves
- Investments

### GENERAL

#### Finance Section

The CEO certifies that, to the best of his 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.

#### Financial Commentary

Income – the under budget receipt of grants is due to the Local Authority Project Funds of \$1,242,200 for this year has not been received from the government.

Employment costs are \$2.05m under budget, as seen in Line Note C of the Income and Expenditure Statement. Services that are under budget are the result of poor attendance at work and vacancies due to staff turnover.

<b>Services</b>	<b>Actual YTD</b>	<b>Budget YTD</b>	<b>Variance</b>
141 - Aged Care and Disability Services	2,019,724	2,454,632	-434,908
152 - Youth, Sport and Recreation Services	1,029,554	1,369,608	-340,054
167 - Corporate Services	894,339	1,159,724	-265,385
145 - Children and Family Services	518,573	751,644	-233,071
107 - Community Development	1,266,268	1,490,397	-224,129
169 - Municipal Services	1,243,405	1,430,730	-187,325
147 - Community Patrol and SUS Services	1,064,852	1,205,840	-140,988
122 - Building and Infrastructure Services	597,329	679,997	-82,668
129 - Waste and Environmental Services	352,890	423,828	-70,938
112 - Fleet and Workshop Services	278,403	328,088	-49,685
146 - Community Media	12,755	49,193	-36,439
168 - Governance and CEO	216,744	230,780	-14,036
139 - Visitor Accommodation	59,231	65,717	-6,486
118 - Local Road Maintenance & Traffic Management	80,606	86,465	-5,858
114 - Information Communication and Technology Services	76,795	80,696	-3,901
115 - Library Services	327,219	316,167	11,052
108 - Veterinary and Animal Control Services	219,344	198,767	20,577
<b>Grand Total</b>	<b>10,258,032</b>	<b>12,322,274</b>	<b>-2,064,242</b>

The following table details the actual hours and percentage of absenteeism without approved leave. A breakdown by service area and location is provided.

Out of the total hours processed through payroll this financial year, 6.9% were absent without leave, and therefore without pay. This contributes a portion of the negative variance between budget and actual employment cost.

<b>Service Code</b>	<b>Service Description</b>	<b>Location Description</b>	<b>Hours AWOL</b>	<b>Hours LWOP</b>	<b>Hours Paid</b>	<b>Total Hours</b>	<b>AWOL %</b>
<b>107</b>	<b>Community Development</b>						
		Angurugu	8	76	3,230	3,314	0.2%
		Galiwinku	207	162	5,436	5,804	3.6%
		Gapuwiyak	496	0	2,924	3,420	14.5%
		Milingimbi	0	0	2,038	2,038	0.0%
		Milyakburra	169	105	1,181	1,454	11.6%
		Nhulunbuy	0	76	3,116	3,192	0.0%
		Ramingining	113	57	4,310	4,480	2.5%
		Umbakumba	230	25	1,035	1,289	17.8%
		Yirrkala	76	258	3,144	3,478	2.2%
	<b>Community Development Total</b>		<b>1,297</b>	<b>759</b>	<b>26,414</b>	<b>28,469</b>	<b>4.6%</b>
<b>108</b>	<b>Veterinary and Animal Control Services</b>						
		Angurugu	0	0	2,033	2,033	0.0%
		Galiwinku	0	0	61	61	0.0%
		Nhulunbuy	0	0	1,746	1,746	0.0%
		Yirrkala	0	0	983	983	0.0%

Service Code	Service Description	Location Description	Hours AWOL	Hours LWOP	Hours Paid	Total Hours	AWOL %
	<b>Veterinary and Animal Control Services Total</b>		<b>0</b>	<b>0</b>	<b>4,823</b>	<b>4,823</b>	<b>0.0%</b>
<b>112</b>	<b>Fleet and Workshop Services</b>						
		Nhulunbuy	0	0	2,280	2,280	0.0%
	<b>Fleet and Workshop Services Total</b>		<b>0</b>	<b>0</b>	<b>2,280</b>	<b>2,280</b>	<b>0.0%</b>
<b>114</b>	<b>Information Communication and Technology Services</b>						
		Darwin	0	0	1,153	1,153	0.0%
	<b>Information Communication and Technology Services Total</b>		<b>0</b>	<b>0</b>	<b>1,153</b>	<b>1,153</b>	<b>0.0%</b>
<b>115</b>	<b>Library Services</b>						
		Angurugu	346	218	970	1,534	22.6%
		Galiwinku	54	16	1,343	1,413	3.9%
		Milingimbi	338	0	1,462	1,800	18.8%
		Nhulunbuy	0	0	1,632	1,632	0.0%
		Ramingining	192	190	1,425	1,806	10.6%
		Umbakumba	120	0	126	246	48.7%
	<b>Library Services Total</b>		<b>1,050</b>	<b>424</b>	<b>6,957</b>	<b>8,431</b>	<b>12.5%</b>
<b>118</b>	<b>Local Road Maintenance &amp; Traffic Management</b>						
		Nhulunbuy	0	0	1,140	1,140	0.0%
	<b>Local Road Maintenance &amp; Traffic Management Total</b>		<b>0</b>	<b>0</b>	<b>1,140</b>	<b>1,140</b>	<b>0.0%</b>
<b>121</b>	<b>Maint &amp; Upgrade Council Controlled Parks &amp; Open Spaces</b>						
		Angurugu	312	105	2,458	2,875	10.8%
		Galiwinku	395	72	1,873	2,340	16.9%
		Gapuwiya	298	0	861	1,158	25.7%
		Milingimbi	663	56	2,492	3,211	20.7%
		Ramingining	197	30	2,133	2,360	8.4%
		Umbakumba	228	30	2,782	3,040	7.5%
		Yirrkala	289	157	1,418	1,863	15.5%
	<b>Maint &amp; Upgrade Council Controlled Parks &amp; Open Spaces Total</b>		<b>2,382</b>	<b>450</b>	<b>14,015</b>	<b>16,847</b>	<b>14.1%</b>
<b>122</b>	<b>Building and Infrastructure Services</b>						
		Nhulunbuy	0	144	7,547	7,691	0.0%

Service Code	Service Description	Location Description	Hours AWOL	Hours LWOP	Hours Paid	Total Hours	AWOL %
	<b>Building and Infrastructure Services Total</b>		<b>0</b>	<b>144</b>	<b>7,547</b>	<b>7,691</b>	<b>0.0%</b>
<b>129</b>	<b>Waste and Environmental Services</b>						
		Galiwinku	572	0	2,230	2,801	20.4%
		Nhulunbuy	0	30	3,705	3,735	0.0%
	<b>Waste and Environmental Services Total</b>		<b>572</b>	<b>30</b>	<b>5,935</b>	<b>6,537</b>	<b>8.7%</b>
<b>134</b>	<b>Fleet and Workshop Services</b>						
		Gapuwiya	402	10	1,451	1,862	21.6%
		Milingimbi	282	66	2,380	2,729	10.3%
	<b>Fleet and Workshop Services Total</b>		<b>684</b>	<b>76</b>	<b>3,831</b>	<b>4,591</b>	<b>14.9%</b>
<b>138</b>	<b>Council Housing/Tenancy Services</b>						
		Nhulunbuy	0	158	1,020	1,178	0.0%
	<b>Council Housing/Tenancy Services Total</b>		<b>0</b>	<b>158</b>	<b>1,020</b>	<b>1,178</b>	<b>0.0%</b>
<b>141</b>	<b>Aged Care and Disability Services</b>						
		Angurugu	0	23	3,514	3,537	0.0%
		Galiwinku	353	83	11,788	12,224	2.9%
		Gapuwiya	510	338	9,373	10,221	5.0%
		Milingimbi	390	0	6,144	6,534	6.0%
		Nhulunbuy	2	0	5,833	5,835	0.0%
		Ramingining	149	213	4,494	4,855	3.1%
		Umbakumba	0	0	1,834	1,834	0.0%
		Yirrkala	0	31	7,759	7,790	0.0%
	<b>Aged Care and Disability Services Total</b>		<b>1,403</b>	<b>687</b>	<b>50,739</b>	<b>52,829</b>	<b>2.7%</b>
<b>145</b>	<b>Children and Family Services</b>						
		Angurugu	76	129	380	585	13.0%
		Galiwinku	1,232	226	4,220	5,678	21.7%
		Gapuwiya	387	205	3,424	4,016	9.6%
		Nhulunbuy	0	18	1,122	1,140	0.0%
		Umbakumba	852	155	1,843	2,850	29.9%
		Yirrkala	89	825	4,627	5,541	1.6%
	<b>Children and Family Services Total</b>		<b>2,636</b>	<b>1,558</b>	<b>15,615</b>	<b>19,810</b>	<b>13.3%</b>

Service Code	Service Description	Location Description	Hours AWOL	Hours LWOP	Hours Paid	Total Hours	AWOL %
<b>146</b>	<b>Community Media</b>						
		Galiwinku	18	0	78	96	18.7%
		Gapuwiyak	303	30	115	448	67.6%
		Ramingining	22	0	578	600	3.7%
	<b>Community Media Total</b>		<b>343</b>	<b>30</b>	<b>771</b>	<b>1,144</b>	<b>30.0%</b>
<b>147</b>	<b>Community Patrol and SUS Services</b>						
		Angurugu	189	0	2,465	2,654	7.1%
		Galiwinku	766	0	4,069	4,835	15.8%
		Gapuwiyak	840	87	1,827	2,754	30.5%
		Gunyangara	338	6	1,832	2,176	15.5%
		Milingimbi	776	121	2,330	3,227	24.1%
		Milyakburra	171	18	1,145	1,334	12.9%
		Nhulunbuy	125	289	6,722	7,136	1.8%
		Ramingining	262	11	3,101	3,374	7.8%
		Umbakumba	430	56	1,405	1,891	22.7%
		Yirrkala	1,111	316	2,800	4,227	26.3%
	<b>Community Patrol and SUS Services Total</b>		<b>5,009</b>	<b>903</b>	<b>27,695</b>	<b>33,607</b>	<b>14.9%</b>
<b>152</b>	<b>Youth, Sport and Recreation Services</b>						
		Angurugu	142	20	2,665	2,826	5.0%
		Galiwinku	131	0	3,504	3,635	3.6%
		Gapuwiyak	169	654	4,712	5,535	3.0%
		Gunyangara	0	0	184	184	0.0%
		Milingimbi	253	0	1,632	1,885	13.4%
		Milyakburra	0	0	131	131	0.0%
		Nhulunbuy	0	0	2,292	2,292	0.0%
		Ramingining	766	21	1,662	2,448	31.3%
		Umbakumba	8	76	1,733	1,817	0.4%
		Yirrkala	105	123	2,858	3,086	3.4%
	<b>Youth, Sport and Recreation Services Total</b>		<b>1,572</b>	<b>894</b>	<b>21,372</b>	<b>23,838</b>	<b>6.6%</b>
<b>157</b>	<b>Local Commercial Opportunities</b>						
		Nhulunbuy	0	0	114	114	0.0%
	<b>Local Commercial Opportunities Total</b>		<b>0</b>	<b>0</b>	<b>114</b>	<b>114</b>	<b>0.0%</b>
<b>167</b>	<b>Corporate Services</b>						
		Darwin	0	69	18,235	18,304	0.0%
	<b>Corporate Services Total</b>		<b>0</b>	<b>69</b>	<b>18,235</b>	<b>18,304</b>	<b>0.0%</b>
<b>168</b>	<b>Governance and CEO</b>						

Service Code	Service Description	Location Description	Hours AWOL	Hours LWOP	Hours Paid	Total Hours	AWOL %
		Nhulunbuy	0	0	2,280	2,280	0.0%
	<b>Governance and CEO Total</b>		<b>0</b>	<b>0</b>	<b>2,280</b>	<b>2,280</b>	<b>0.0%</b>
<b>169</b>	<b>Municipal Services</b>						
		Galiwinku	245	0	4,366	4,611	5.3%
		Gapuwiyak	46	0	4,597	4,642	1.0%
		Gunyangara	0	0	1,714	1,714	0.0%
		Milingimbi	61	15	2,212	2,288	2.7%
		Milyakburra	306	128	1,608	2,042	15.0%
		Ramingining	0	0	3,554	3,554	0.0%
		Yirrkala	163	0	2,114	2,277	7.1%
	<b>Municipal Services Total</b>		<b>820</b>	<b>142</b>	<b>20,166</b>	<b>21,128</b>	<b>3.9%</b>
<b>Grand Total</b>			<b>17,768</b>	<b>6,324</b>	<b>232,102</b>	<b>256,194</b>	<b>6.9%</b>

Material and Contracts are \$13.2m under budget as noted in Line note D within the Income and Expenditure Statement.

Services	Actual YTD	Budget YTD	Variance
Accounting/Audit Fee Expense	10,838	70,216	-59,377
Arborist Services	-	161,076	-161,076
Asbestos Removal	0	120,001	-120,001
CCTV Software Expense	515	70	445
Commission Fees	8,371	7,029	1,342
Consultant Management Expense	199,791	294,729	-94,938
Consulting Fee Expense	317,319	1,169,394	-852,075
Contract Labour Carpenter	60,151	44,621	15,530
Contract Labour Electrician	196,660	272,928	-76,268
Contract Labour General	1,044,881	6,091,242	-5,046,361
Contract Labour Mechanical	-	4,083	-4,083
Contract Labour Plumber	72,375	50,958	21,417
Contract Labour Refrigeration	18,040	69,500	-51,460
Contract Labour Roads Maintenance	451,374	948,150	-496,777
Contract Labour Roads Upgrade	892,231	2,135,816	-1,243,584
Contract Labour Structural	1,380	-	1,380
Contract Materials Carpenter	19,044	16,183	2,861
Contract Materials Electrician	13,674	19,100	-5,426
Contract Materials General	13,570	14,150	-580
Contract Materials Mechanical	41	-	41
Contract Materials Plumber	15,611	13,567	2,045
Contract Materials Refrigeration	46,238	59,133	-12,896
Domestic Consumables	21,693	13,300	8,393
Food purchases	403,410	372,471	30,939
Land Valuation Expense	-		0

<b>Services</b>	<b>Actual YTD</b>	<b>Budget YTD</b>	<b>Variance</b>
Legal Fee Expense	4,464	20,167	-15,703
Materials General	242,490	753,116	-510,625
Mechanical Workshop Consumables	5,224	4,667	557
Mechanical Workshop Parts	34,997	47,985	-12,988
Scheduled Air Conditioning Servicing	54,675	122,523	-67,848
Scheduled Fire Protection Servicing	26,305	55,325	-29,020
Software Development Fee	-	71,598	-71,598
Software Help Desk Support	-	117	-117
Software License Maintenance Fee	73,325	80,583	-7,258
Software Purchase Expenses	13,100	-	13,100
Vandalism Repair Expense	44,942	72,342	-27,399
Workplace Health and Safety Equipment	20,927	30,284	-9,357
<b>Grand Total</b>	<b>4,327,657</b>	<b>13,206,423</b>	<b>-8,878,766</b>

Other Operating Expenses are \$3.1m under budget as seen in Line note E of the Income and Expenditure Statement.

<b>Services</b>	<b>Actual YTD</b>	<b>Budget YTD</b>	<b>Variance</b>
Accommodation Allocation	-	-	0
Accommodation Expense	108,010	193,802	-85,792
Accommodation for Course/Seminar	2,659	14,050	-11,391
Advertising Expense	15,418	19,013	-3,594
Airfare Expense	549,837	441,979	107,858
Asset Purchases Under \$5,000	354,397	380,356	-25,959
Bad Debt Write-Off Expense	-	24,747	-24,747
Bank Fees and Charges	8,672	10,266	-1,594
Building Maintenance Expense	-	2,333	-2,333
Bulk Diesel Fuel Expense	223,171	183,313	39,859
Bulk Opal Fuel Expense	91,058	110,833	-19,775
Cash for Containers Deposit Scheme	35,449	23,767	11,682
Cash for Litter	-	27,667	-27,667
Centrepay Handling Fee	194	-	194
Citizenship Ceremonies	-	280	-280
Client Related Expense	92,284	321,844	-229,560
Computer Consumables Expense	399	8,750	-8,351
Contribution or Donation Expense	22,318	789,511	-767,192
Council Uniforms	43,640	40,652	2,988
Councillor Travel Allowance	2,583	4,667	-2,084
Courier & Freight Expense	378,837	350,510	28,327
Criminal History Check Expense	16,523	10,464	6,059
Cultural Track Access Maintenance	-	9,000	-9,000
Election Expenses	27,901	30,000	-2,099
Electricity Charge Expense	292,485	227,471	65,014
Fuel and Oil Expense Motor Vehicles	210,529	158,568	51,961
Gas Expense	7,768	3,138	4,630
Grants Repayment	18,978	544,549	-525,572
Ground Maintenance	-	5,542	-5,542



<b>Services</b>	<b>Actual YTD</b>	<b>Budget YTD</b>	<b>Variance</b>
Hire/Rental Plant and Equipment	940	5,833	-4,893
Hire/Rental Vehicles Expense	8,557	6,446	2,111
Insurance Excess Expense	-	7,792	-7,792
Insurance Premium General	76,784	76,784	-0
Insurance Premium Industrial Risk	817,243	817,243	-0
Insurance Premium Plant Vehicles	144,981	144,981	0
Insurance Premium Public Liability	60,503	60,503	0
Insurance Premium Workers Compensation	375,730	383,478	-7,748
Internet Service Provider Expense	188,063	293,239	-105,176
Levies Paid to Government	-	150,000	-150,000
License Fee and Birth Certificate	184	277	-93
Meeting Catering Expense	17,801	30,446	-12,645
Membership or Subscription	138,407	116,729	21,678
Mobile Telephone Expense	18,084	40,600	-22,516
Non-Financial Assets Over \$5,000	295,233	101,159	194,073
Office Supplies	37,371	32,924	4,447
Office Telephone Fax Expense	9,026	3,053	5,973
Operating Lease Computing	36,462	126,830	-90,368
Operating Lease Office Equipment	12,921	12,334	587
Operating Lease Expense Property	776,485	1,013,232	-236,747
Parking Expense	166	70	96
Pest Control Expense	33,907	45,842	-11,935
Postage Expense	7,163	6,820	343
Professional Development Expense	43,122	174,897	-131,775
Rates and Taxes Expense	-	22,529	-22,529
Refuse/Waste Collection Expense	202,132	816,217	-614,084
Risk Management	0	-0	0
Sale of Asset Expense Plant	76,269	17,500	58,769
Sale of Asset Expense Vehicles	15,000	46,667	-31,667
Sewerage Charge Expense	57,843	60,367	-2,525
Small Balances Write-Off (rounding)	-8	-	-8
Staff Amenities	2,524	3,383	-859
Staff Medical Expense	2,261	-	2,261
Staff Recruitment/Relocation	46,422	41,776	4,646
Taxi Expense	2,069	1,872	196
Taxi/Parking/Hire Car for Course/Seminar	1,784	209	1,575
Tertiary Course Expense	-	583	-583
Training Course/Seminar Expenses	125,039	686,458	-561,418
Travel Allowance Expenses	76,900	52,549	24,351
Travel Allowance for Course/Seminar	-	793	-793
Travel Expenses	7,752	37,176	-29,424
Travel for Course/Seminar	6,804	14,597	-7,793
Tyres Expense	23,449	30,275	-6,826
Vehicle & Plant Maintenance	96,323	75,950	20,373
Vehicle & Plant Repair Expense	238,042	180,023	58,019

<b>Services</b>	<b>Actual YTD</b>	<b>Budget YTD</b>	<b>Variance</b>
Vehicle Registration Expense	4,305	61,158	-56,853
Venue Hire Expense	659	-	659
Waste/Garbage Collection Expense	261,470	303,491	-42,021
Water Charge Expense	97,876	113,204	-15,327
<b>Grand Total</b>	<b>6,947,159</b>	<b>10,155,359</b>	<b>-3,208,200</b>

The Director Technical and Infrastructure Services has provided the following explanations for the variances in some of the areas:

**Buildings** - Underspend is due to staff shortages which are now being filled. Works released since November have been increasing, and a range of tender and request for quotation opportunities are being assessed or released to the market currently, and this level will keep increasing with the team's current focus.

**Roads** - The major capital projects for the year Galiwinku, Yirrkala and Gunyangara, are at the stage of the engineering nearing completion ready for market release at the start of February or March period. The maintenance underspend is purely due to the availability of contractors to this point, and will level to the YTD as maintenance commences at the end of March onwards from a larger scale perspective with grading and so on.

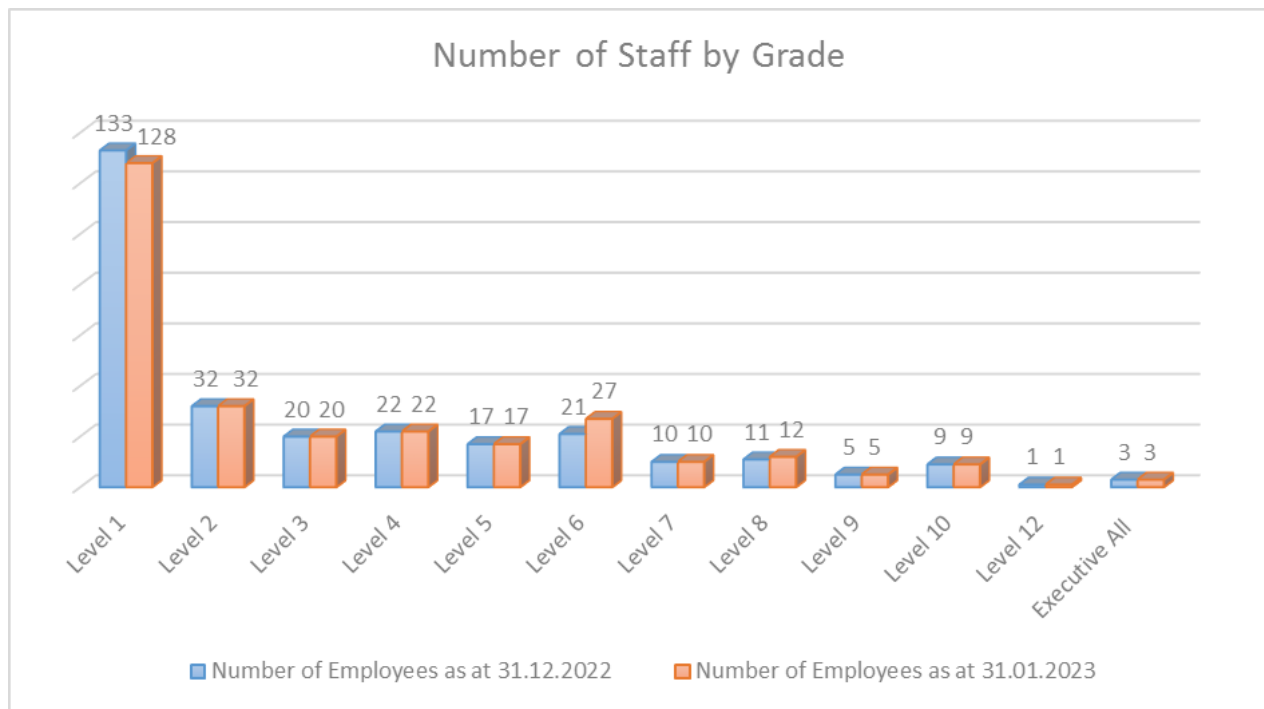
**Waste Services** - The waste underspend is to increase with orders being released associated with landfill upgrades and the provision of community household bin stands being actioned. The landfill site area cleaning will commence in the start of the dry season and the regional scrap metal recovery for Gapuwiyak and Milyakburra will also start at the beginning of the dry season. The underspend has also resulted due to barge availability, which has been limited to date, due to vessel overhauls being undertaken.

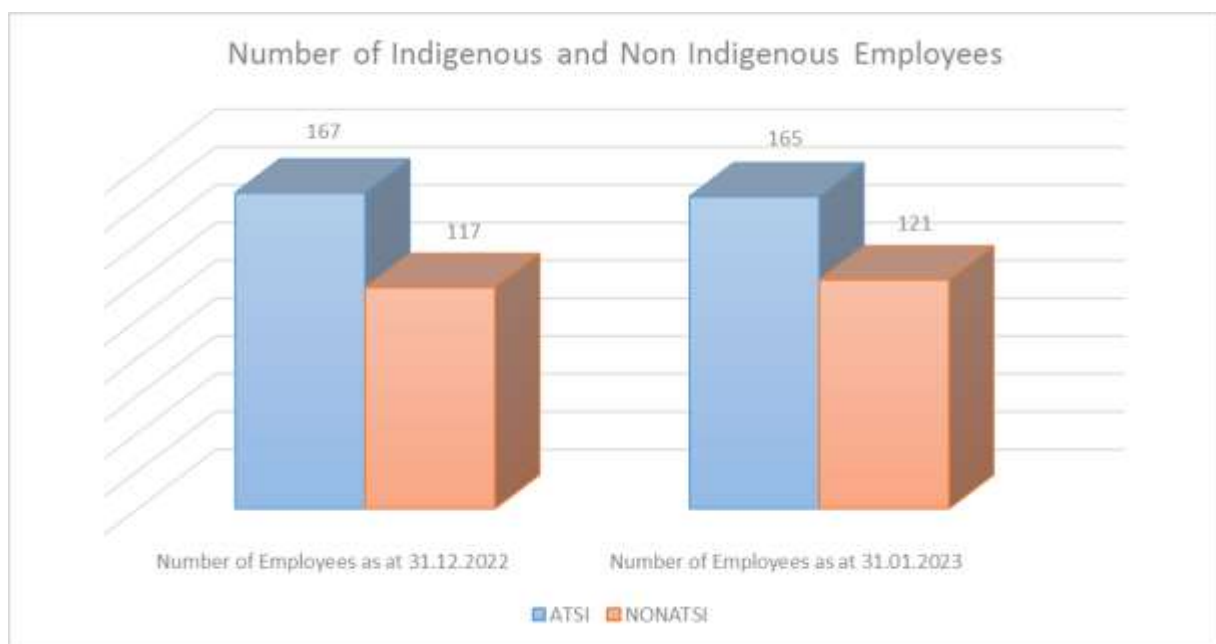
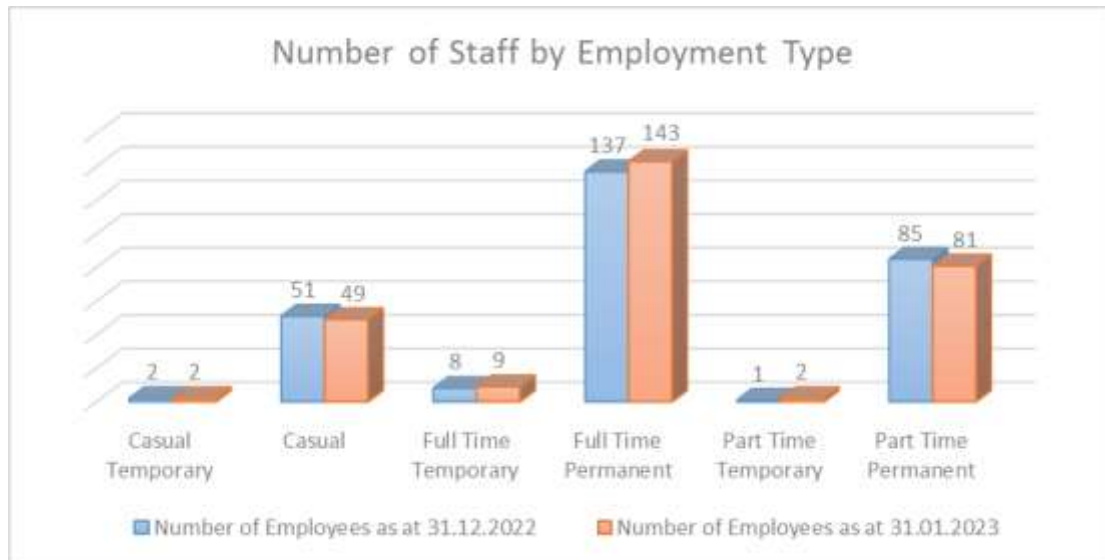
**Fleet** - Purely associated with the delays of capital arrivals as part of the 2022-23 budget, noting that the carry over expenditure from the 2020-21 is still pending due to import and availability, although these are starting to come in slowly at this stage.

**LAPF** – Work is progressing in some locations but for a vast majority of the mainland communities the land trust approvals and consultation remain outstanding in order to start. Other locality projects are going through planning approval processes and RFTs are being developed for release starting from the beginning of March.

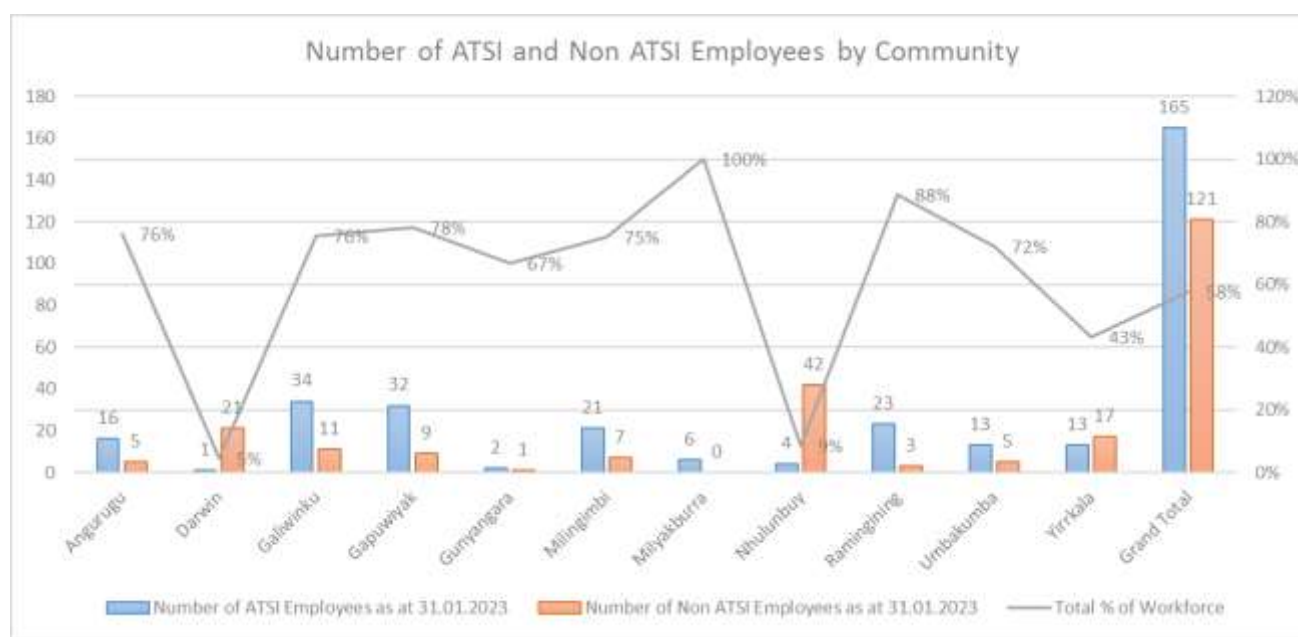
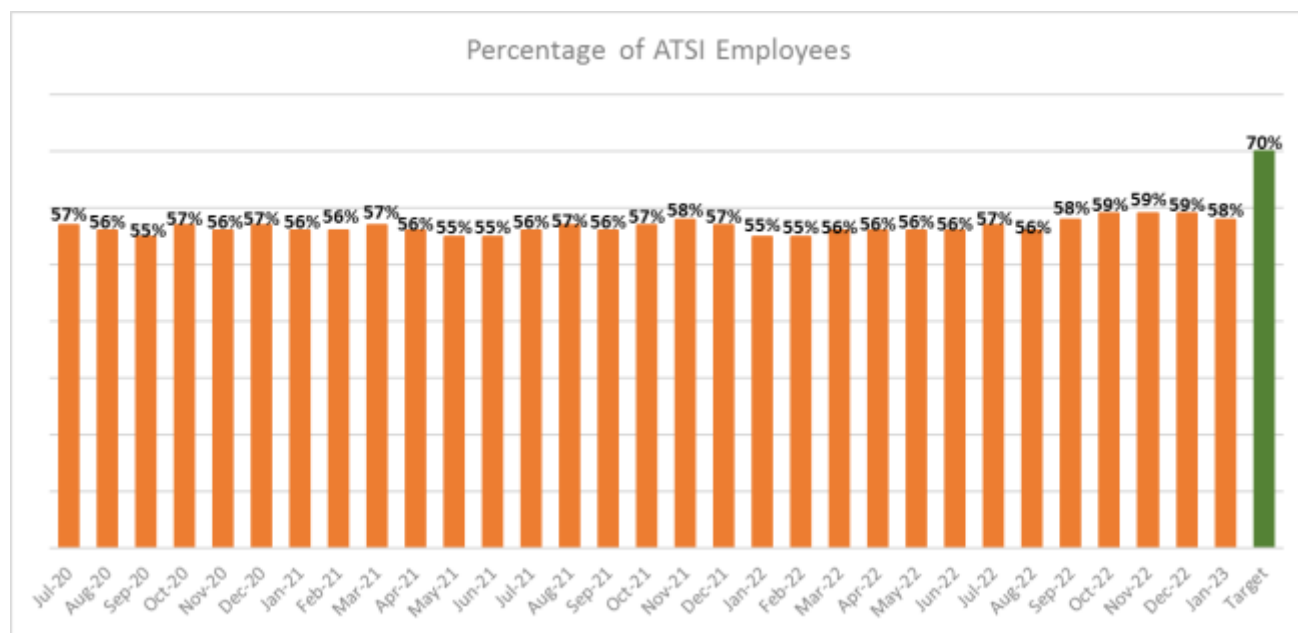
### Employment Statistics

Council had 286 employees on 31 January 2023 compared to 284 on 31 December 2022.





<b>ATSI Employment Target</b>	<b>70%</b>
<b>Actual</b>	<b>58%</b>



The following tables shows the number of cessation of employment processed since the start of the financial year, broken down by community.

The result shows 100 employees have left for various reasons. That is around 33% of the workforce in 7 months.

The ratio of ATSI at 62% is very close to the ratio of ATSI employees at 58%, suggesting that it is not an ethnic grouping matter.

59% of the cessations were level 1 employees.

18% were due to abandonment of employment by not attending work.

Level	Reason For Termination	Number
1	Contract Expiry	1
	Other	1
	Resignation	29
	Resignation	3
	Termination - Abandonment	17
	Termination - Disciplinary	1
	Termination - Other	6
	Termination - Probation	1
<b>1 Total</b>		<b>59</b>
2	Resignation	7
	Termination - Abandonment	1
<b>2 Total</b>		<b>8</b>
3	Resignation	5
<b>3 Total</b>		<b>5</b>
4	Resignation	3
<b>4 Total</b>		<b>3</b>
5	Resignation	12
	Termination - Probation	1
<b>5 Total</b>		<b>13</b>
6	Resignation	5
<b>6 Total</b>		<b>5</b>
7	Contract Expiry	1
	Resignation	1
<b>7 Total</b>		<b>2</b>
8	Resignation	3
<b>8 Total</b>		<b>3</b>
10	Resignation	2
<b>10 Total</b>		<b>2</b>
<b>Grand Total</b>		<b>100</b>

Community	ATSI	NONATSI	Grand Total
<b>Angurugu</b>			
Casual	4		4
Full Time - Fixed		1	1
Full Time - Permanent	1	3	4
Part Time - Permanent	2		2
<b>Angurugu Total</b>	<b>7</b>	<b>4</b>	<b>11</b>

<b>Community</b>	<b>ATSI</b>	<b>NONATSI</b>	<b>Grand Total</b>
<b>Darwin</b>			
Casual		1	1
Full Time - Permanent		4	4
Part Time - Permanent	1		1
<b>Darwin Total</b>	<b>1</b>	<b>5</b>	<b>6</b>
<b>Galiwinku</b>			
Casual	3	2	5
Full Time - Permanent	1	2	3
Part Time - Permanent	3		3
<b>Galiwinku Total</b>	<b>7</b>	<b>4</b>	<b>11</b>
<b>Gapuwiya</b>			
Full Time - Permanent	2		2
Part Time - Permanent	2		2
<b>Gapuwiya Total</b>	<b>4</b>		<b>4</b>
<b>Gunyangarra</b>			
Casual	2		2
Full Time - Permanent	1		1
<b>Gunyangarra Total</b>	<b>3</b>		<b>3</b>
<b>Milingimbi</b>			
Casual	4		4
Full Time - Permanent	1	3	4
Part Time - Permanent	5		5
<b>Milingimbi Total</b>	<b>10</b>	<b>3</b>	<b>13</b>
<b>Milyakburra</b>			
Casual	3		3
Full Time - Permanent		1	1
<b>Milyakburra Total</b>	<b>3</b>	<b>1</b>	<b>4</b>
<b>Nhulunbuy</b>			
Casual		6	6
Full Time - Permanent		6	6
<b>Nhulunbuy Total</b>		<b>12</b>	<b>12</b>
<b>Ramingining</b>			
Casual	7		7
Full Time - Permanent	2	4	6
Part Time - Permanent	2		2
<b>Ramingining Total</b>	<b>11</b>	<b>4</b>	<b>15</b>
<b>Umbakumba</b>			

<b>Community</b>	<b>ATSI</b>	<b>NONATSI</b>	<b>Grand Total</b>
Casual	1		1
Full Time - Permanent	2	1	3
Part Time - Permanent	4	1	5
<b>Umbakumba Total</b>	<b>7</b>	<b>2</b>	<b>9</b>
<b>Yirrkala</b>			
Casual	4	1	5
Full Time - Permanent	1	1	2
Part Time - Permanent	4	1	5
<b>Yirrkala Total</b>	<b>9</b>	<b>3</b>	<b>12</b>
<b>Grand Total</b>	<b>62</b>	<b>38</b>	<b>100</b>

<b>VACANCIES AS AT 31.01.2023</b>		
<b>Position</b>	<b>Community</b>	<b>Level</b>
Aged Care & Disability Services Support Worker	Angurugu	Level 1
Municipal Services Officer	Angurugu	Level 1
Youth Sport and Recreation Worker	Angurugu	Level 1
Child Care Worker	Galiwinku	Level 1
Community Liaison Officer	Galiwinku	Level 1
Aged Care & Disability Services Officer / Cook	Galiwinku	Level 3
Aged Care and Disability Operations Coordinator	Galiwinku	Level 5
Aged Care and Disability Services Support Worker	Galiwinku	Level 1
Child Care Worker	Galiwinku	Level 1
Municipal Services Team Leader	Galiwinku	Level 3
Youth Sport and Recreation Worker	Galiwinku	Level 1
Aged Care and Disability Services Case Manager	Gapuwiyak	Level 6
Child Care Worker	Gapuwiyak	Level 1
Nutrition Officer	Gapuwiyak	Level 1
Trades Assistant	Gapuwiyak	Level 1
Community Night Patrol Officer	Gunyangara	Level 2
Municipal Services Officer	Gunyangara	Level 1
Youth Sport and Recreation Worker	Gunyangara	Level 1
Aged Care and Disability Services Operations Coordinator	Milingimbi	Level 5
Community Liaison Officer	Milingimbi	Level 1
Community Night Patrol Officer	Milingimbi	Level 1
Youth Sport & Recreation Worker	Milingimbi	Level 1
Council Operations Manager/ Municipal Services Supervisor	Milyakburra	Level 6
Community Night Patrol Officer	Milyakburra	level 1



<b>VACANCIES AS AT 31.01.2023</b>		
<b>Position</b>	<b>Community</b>	<b>Level</b>
Administration Support Officer - Aged Care and Disability Services	Nhulunbuy or Darwin	Level 4
Building Infrastructure Manager	Nhulunbuy	Level 10
Community Night Patrol Team Leader	Nhulunbuy	Level 3
Sobering Up Shelter Care Worker	Nhulunbuy	Level 2
Aged Care & Disability Services Officer / Cook	Ramingining	Level 3
Aged Care and Disability Support Worker	Ramingining	Level 1
Municipal Services Officer	Ramingining	Level 1
Municipal Services Officer	Ramingining	Level 1
Youth Sport & Recreation Coordinator	Ramingining	Level 6
Aged Care and Disability Support Worker	Umbakumba	level 1
Child Care Worker	Umbakumba	Level 1
Community Liaison Officer / Customer Service Officer	Umbakumba	level 1
Community Library Officer	Umbakumba	Level 1
Community Night Patrol Team Leader	Umbakumba	level 3
Municipal Services Team Leader	Umbakumba	Level 3
Aged Care & Disability Services Support Worker	Yirrkala	Level 1
Child Care Worker	Yirrkala	Level 1
Community Liaison Officer	Yirrkala	Level 1
Community Media Officer	Yirrkala	Level 1
Community Night Patrol Officer - Gove peninsula	Yirrkala	Level 2
Municipal Services Officer	Yirrkala	Level 1
Municipal Services Supervisor	Yirrkala	Level 6
Youth Division Case Manager	Yirrkala	Level 6

### Training Overview – January 2023

January 2023 does not have a lot of update in terms of training as most trainings were paused over the holiday period.

However, February will see the Weeds Identification and Control training get underway in Milingimbi, Ramingining, Galiwin'ku and Gove Peninsula for 25 employees from the Technical and Infrastructure department.

The Cert III in Civil Construction (Plant Operations) training will also re-start in February. Six employees on Groote Eylandt will start their first block of training in mid-February and seven employees on Galiwin'ku (including two who are travelling over from Milingimbi and Gapuwiyak) will start their second block of training in March.

An additional block of Cert II in Community Services training is penciled in to be delivered in Ramingining at the end of February / beginning of March. This will be for the YSR employees who missed out on the December trip to CDU's Katherine Rural Campus.

Those working towards their Cert III in Business / Local Government, Cert IV in Local Government and Diploma of Leadership and Management will also continue their studies in February.

Proposed training over the coming months includes computer skills training for our Municipal Services Supervisors and Team Leaders. Our WHS and Fleet departments are also developing internal Safe Driver Training; which will be offered to all EARC approved drivers.

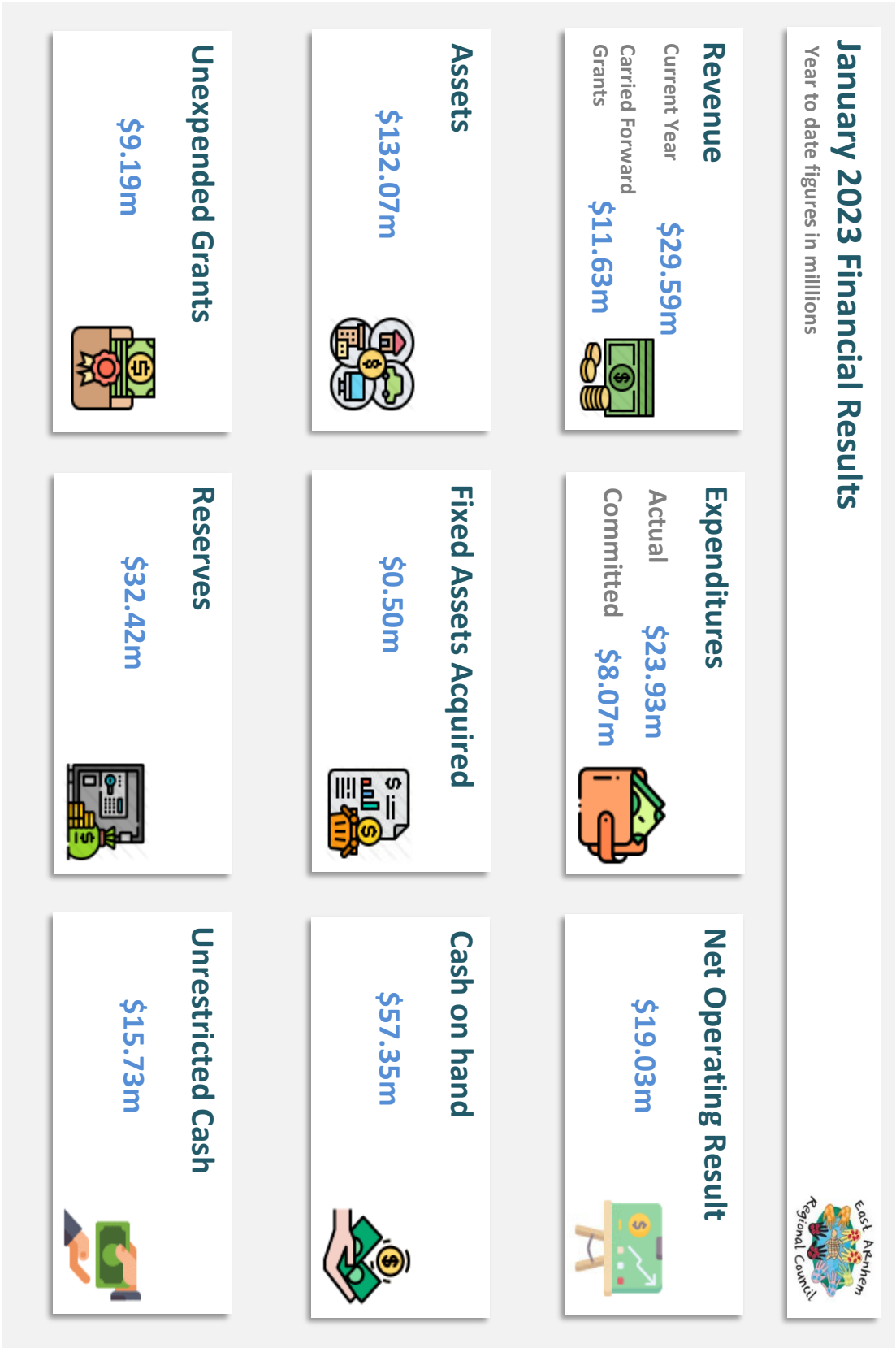
The report author does not have a conflict of interest in this matter (Section 179 of the Act).

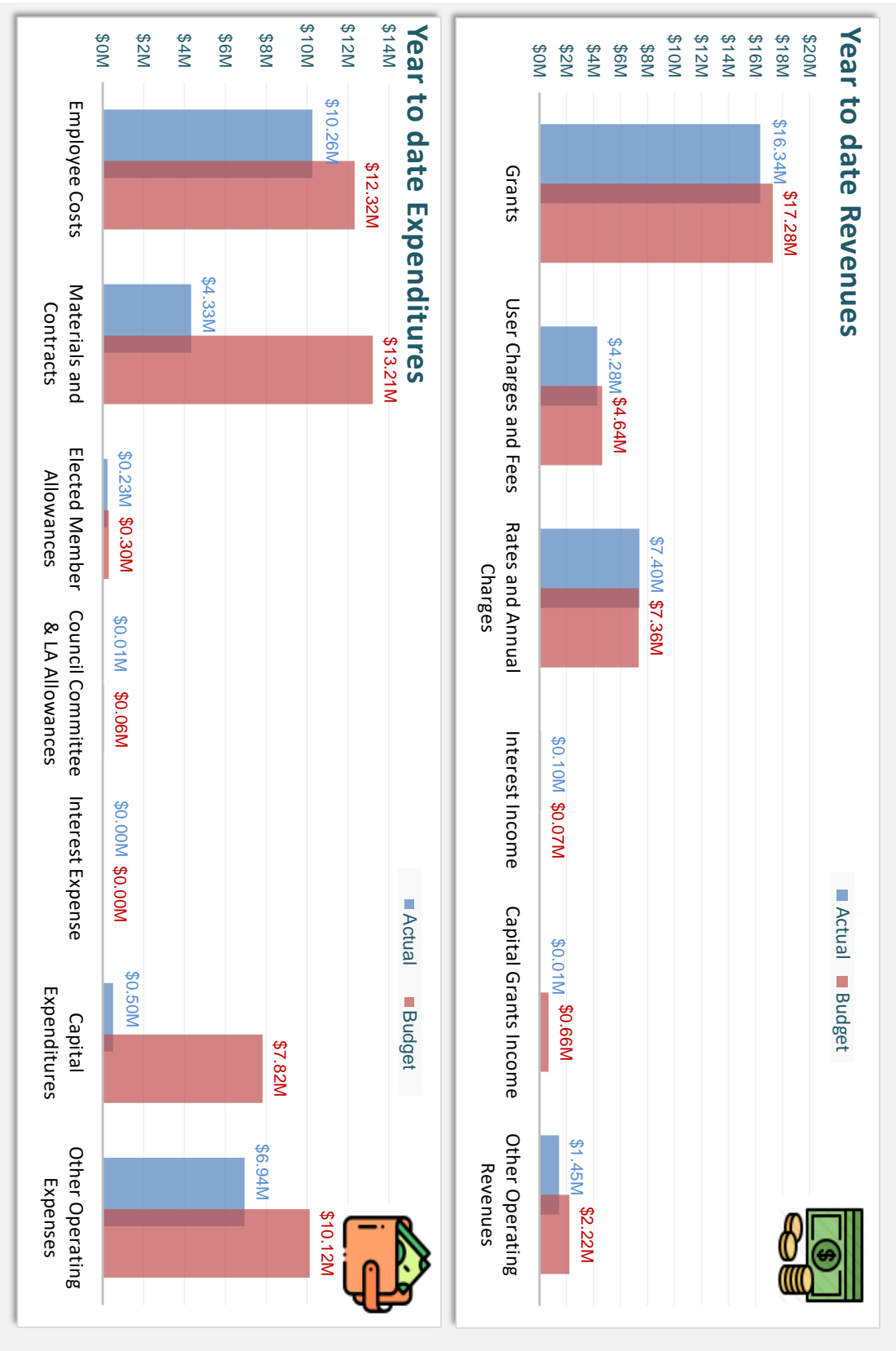
## **RECOMMENDATION**

**That the Council approves the Finance and Human Resources Report for the period ended on 31 January 2022.**

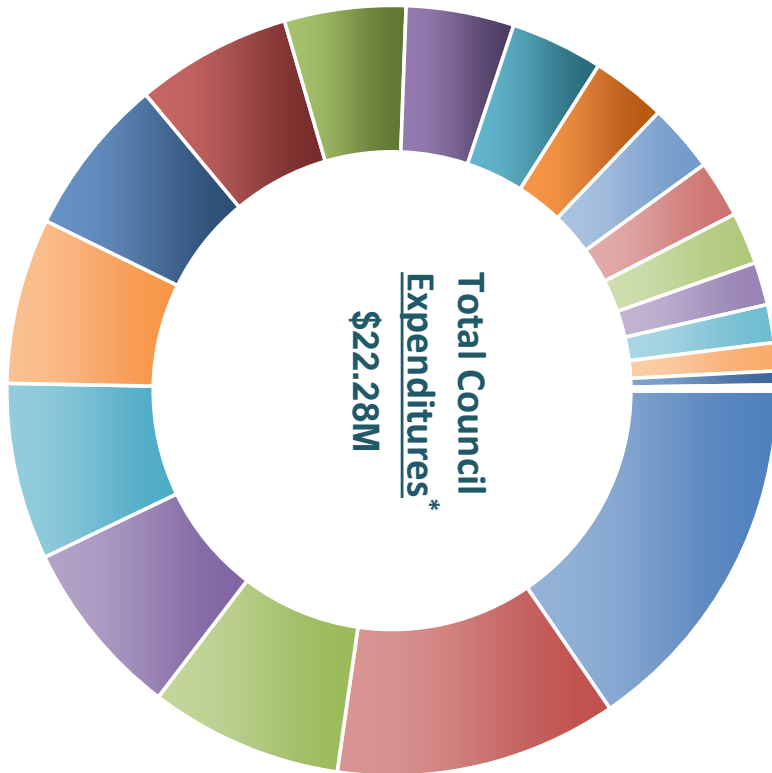
## **ATTACHMENTS:**

- 1** [↓](#) Financial Results – January 2023
- 2** [↓](#) Income and Expense Statement – Actual vs Budget
- 3** [↓](#) Rates and Waste Charges Collection
- 4** [↓](#) Project Reporting
- 5** [↓](#) Capital Expenditure – Actual vs Budget
- 6** [↓](#) Monthly Balance Sheet Report
- 7** [↓](#) CEO Council Credit Card Transactions
- 8** [↓](#) Financial Results - Each Reporting Location
- 9** [↓](#) Cash and Equity Analysis
- 10** [↓](#) Elected Members Allowances Report
- 11** [↓](#) Replacement and Contingency Reserves
- 12** [↓](#) Investment Report - Period 7 - Jan 2023





## Where the money was spent as of 31st January 2023



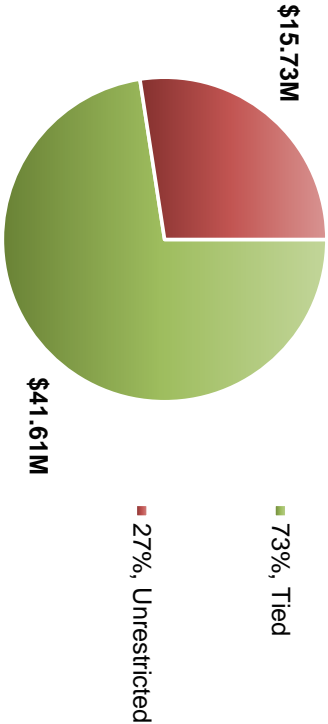
■ 15.43%, Aged Care and Disability Services
■ 11.84%, Building and Infrastructure Services
■ 8.10%, Municipal Services
■ 7.51%, Community Development
■ 7.42%, Youth, Sport and Recreation Services
■ 6.95%, Fleet and Workshop Services
■ 6.70%, Community Patrol and SUS Services
■ 6.54%, Waste and Environmental Services
■ 5.09%, Corporate Services
■ 4.53%, Local Authorities
■ 3.89%, Governance and CEO
■ 3.14%, Children and Family Services
■ 2.87%, Local Road Upgrade and Construction
■ 2.41%, Information Communication and Technology Services
■ 2.18%, Local Road Maintenance & Traffic Management
■ 1.80%, Library Services
■ 1.60%, Veterinary and Animal Control Services
■ 1.17%, Lighting for Public Safety
■ 0.58%, Visitor Accommodation
■ 0.14%, Community Events
■ 0.07%, Community Media
■ 0.02%, Council Housing/Tenancy Services
■ 0.00%, Local Commercial Opportunities

*\*Operating and capital expenditures excluding*

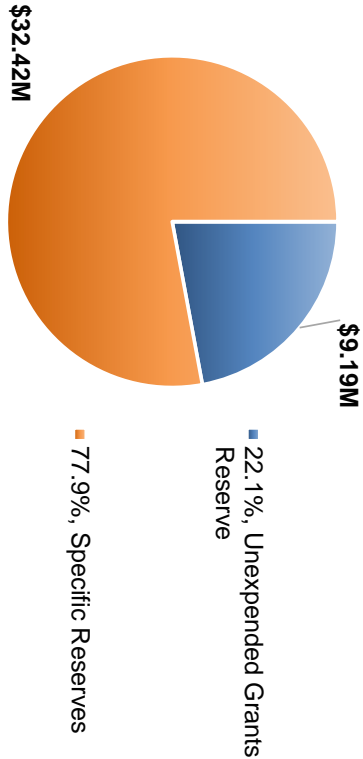
Cash as of 31st January 2023



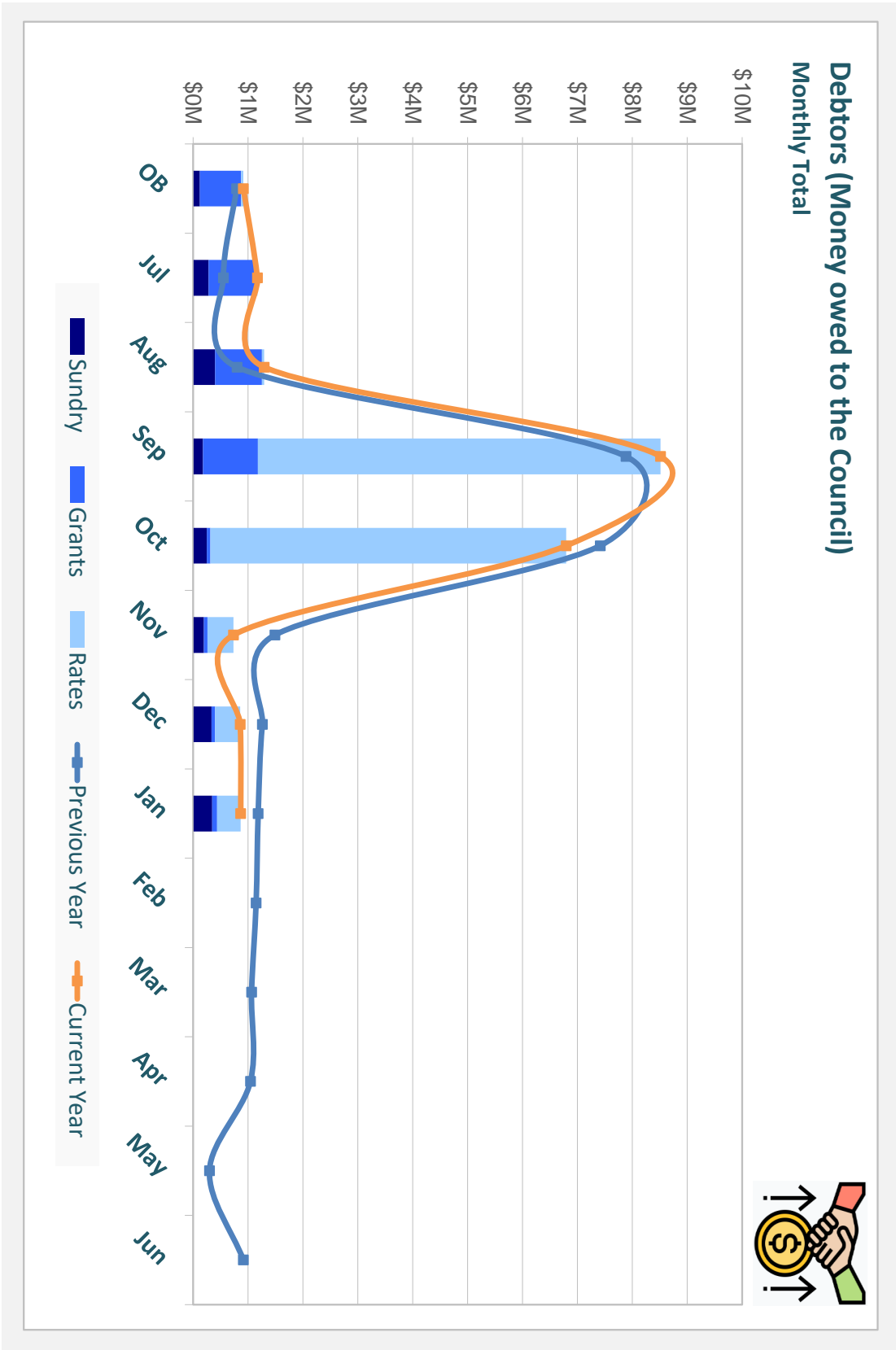
Tied and Unrestricted Cash



Tied Cash Breakdown









## INCOME AND EXPENSE STATEMENT

## ACTUAL VS BUDGET

Year to date 31st January 2023

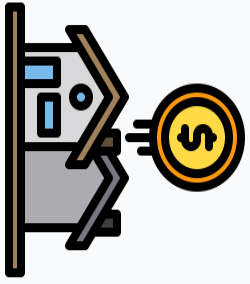
	Note	YTD Actuals \$	YTD Budget \$	YTD Variance \$	YTD Variance %	Approved Annual Budget \$
<b>OPERATING REVENUE</b>						
Grants	A	16,342,829	17,278,070	(935,241)	(5%)	21,841,002
User Charges and Fees		4,283,647	4,635,736	(352,089)	(8%)	8,128,691
Rates and Annual Charges		7,399,392	7,356,919	42,473	1%	7,356,919
Interest Income		104,716	65,715	39,001	59%	379,166
Other Operating Revenues	B	1,451,815	2,220,047	(768,231)	(35%)	2,770,409
<b>TOTAL OPERATING REVENUES</b>		<b>29,582,399</b>	<b>31,556,486</b>	<b>(1,974,088)</b>	<b>(6%)</b>	<b>40,476,187</b>
<b>OPERATING EXPENSES</b>						
Employee Costs	C	10,258,032	12,322,274	(2,064,242)	(17%)	21,398,106
Materials and Contracts	D	4,327,657	13,206,423	(8,878,766)	(67%)	22,171,516
Elected Member Allowances		232,802	297,309	(64,508)	(22%)	509,673
Council Committee & LA Allowances		11,151	58,644	(47,493)	(81%)	87,966
Depreciation and Amortisation		2,153,814	2,105,970	47,844	2%	3,634,241
Other Operating Expenses	E	6,944,201	10,124,708	(3,180,507)	(31%)	15,533,072
<b>TOTAL OPERATING EXPENSES</b>		<b>23,927,657</b>	<b>38,115,329</b>	<b>(14,187,671)</b>	<b>(37%)</b>	<b>63,334,574</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>		<b>5,654,742</b>	<b>(6,558,843)</b>	<b>12,213,584</b>	<b>(186%)</b>	<b>(22,858,387)</b>
Capital Grants Income	F	10,000	660,671	(650,671)	(98%)	1,132,580
<b>SURPLUS/(DEFICIT)</b>		<b>5,664,742</b>	<b>(5,898,171)</b>	<b>11,562,913</b>	<b>(196%)</b>	<b>(21,725,807)</b>
Capital Expenditure	G	(503,071)	(7,817,524)	7,314,453	(94%)	(13,244,220)
Transfer to Reserves		(44,557)	(1,727,933)	1,683,375	(97%)	(2,908,339)
Add back Depreciation Expense		2,153,814	2,105,970	47,844	2%	3,634,241
<b>NET SURPLUS/(DEFICIT)</b>		<b>7,270,927</b>	<b>(13,337,658)</b>	<b>20,608,585</b>	<b>(155%)</b>	<b>(34,244,125)</b>
Carried Forward Grants Revenue		11,626,983	11,615,081	11,902	0%	11,615,081
Carried Forward Revenue for FY2024	H	-	(1,789,939)	1,789,939	(100%)	(1,815,439)
Transfer from General Equity		-	29,167	(29,167)	(100%)	50,000
Transfer from Reserves		134,743	15,372,049	(15,237,306)	(99%)	24,463,799
<b>TOTAL ADDITIONAL INFLOWS</b>		<b>11,761,726</b>	<b>25,226,358</b>	<b>(13,464,632)</b>	<b>(53%)</b>	<b>34,313,441</b>
<b>NET OPERATING POSITION</b>		<b>19,032,653</b>	<b>11,888,701</b>	<b>7,143,953</b>	<b>60%</b>	<b>69,316</b>

## NOTES

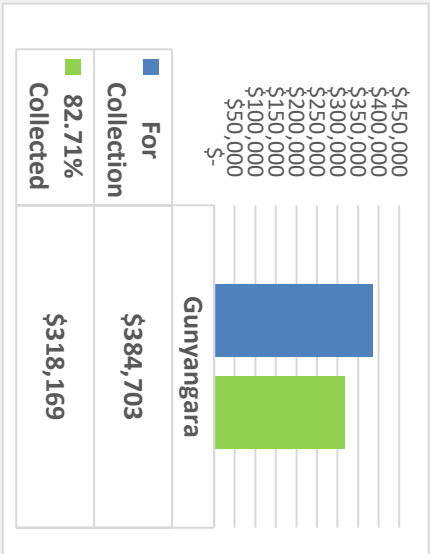
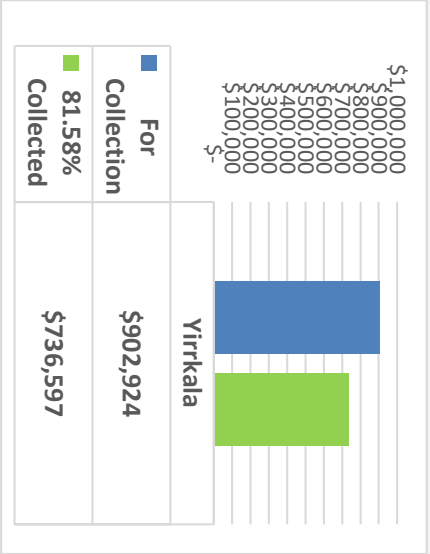
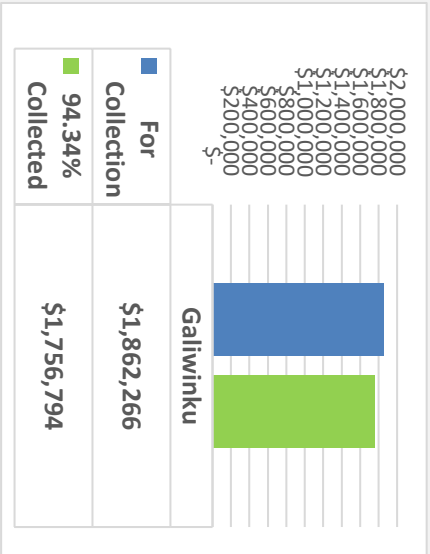
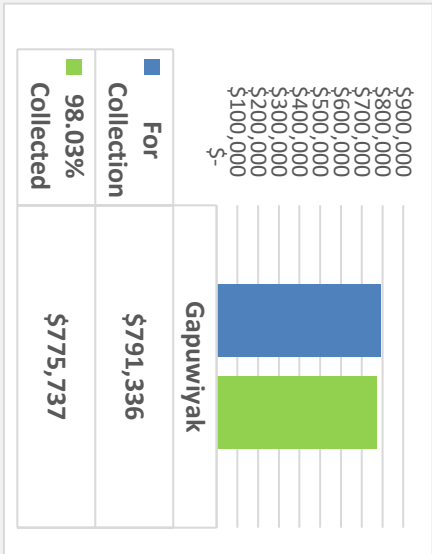
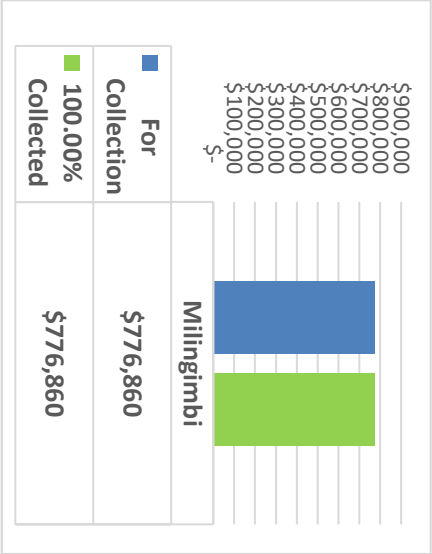
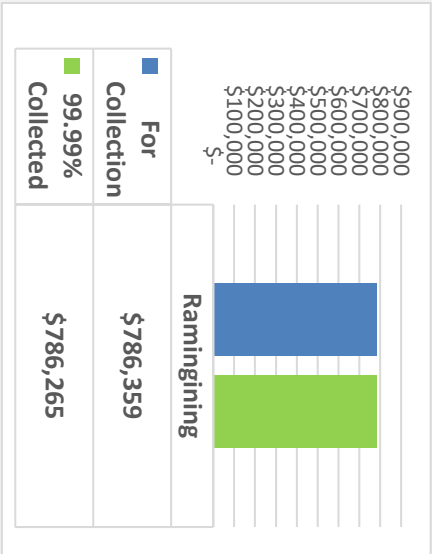
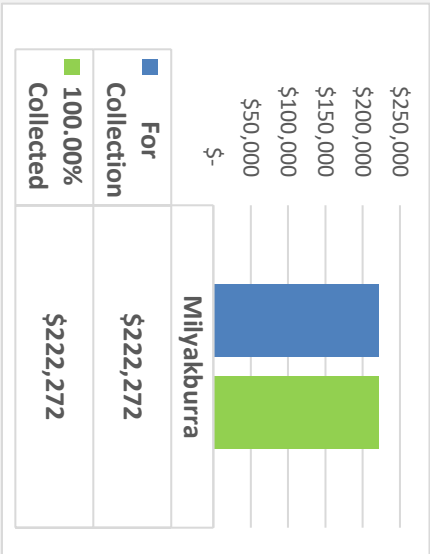
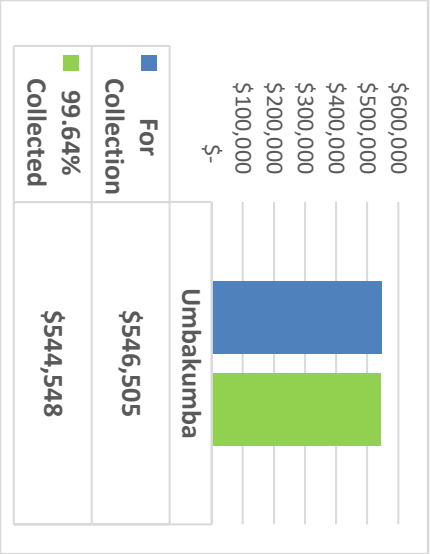
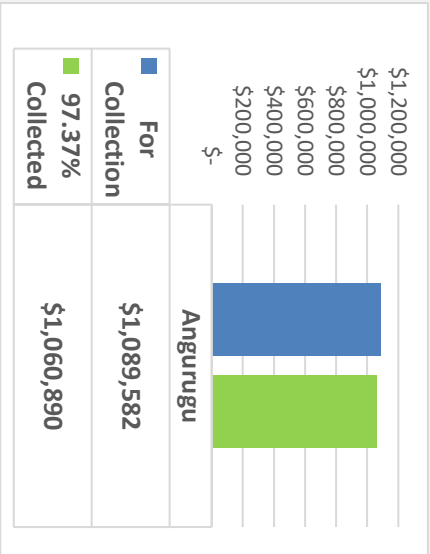
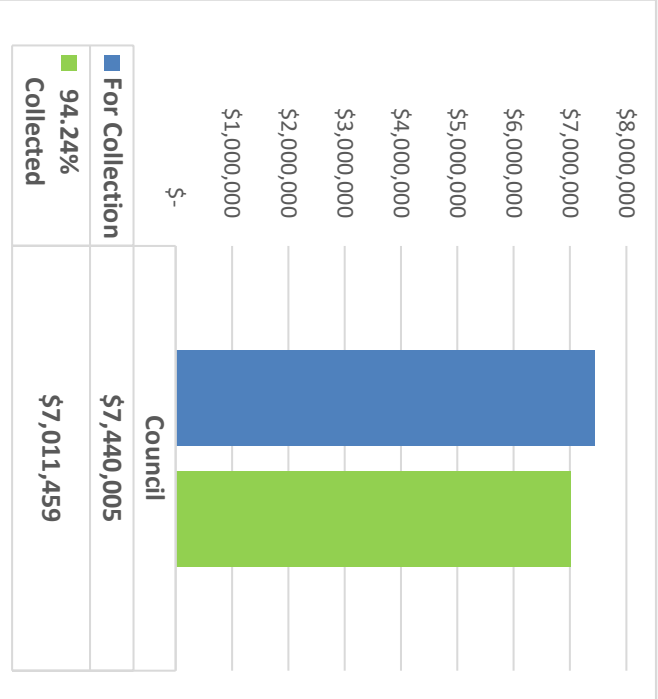
- A** Grants YTD Actual lower than Budget  
FY2023 Local Authority Project Funding of \$1.2M not yet received. The Council must spend the funds from earlier than FY2021 before receiving further funding.
- B** Other Operating Revenues YTD Actual lower than Budget  
Major portion relates to insurance reimbursement not yet received for 2021 Milingimbi fire.
- C** Employee Costs YTD Actual lower than Budget

Services	Actual YTD	Budget YTD	Variance
Aged Care and Disability Services	2,019,724	2,454,632	(434,908)
Youth, Sport and Recreation Services	1,029,554	1,369,608	(340,054)
Corporate Services	894,339	1,159,724	(265,385)
Children and Family Services	518,573	751,644	(233,071)
Community Development	1,266,268	1,490,397	(224,129)
Municipal Services	1,243,405	1,430,730	(187,325)
Community Patrol and SUS Services	1,064,852	1,205,840	(140,988)
Building and Infrastructure Services	597,329	679,997	(82,668)
Waste and Environmental Services	352,890	423,828	(70,938)
Fleet and Workshop Services	278,403	328,088	(49,685)
Community Media	12,755	49,193	(36,439)
Governance and CEO	216,744	230,780	(14,036)
Visitor Accommodation	59,231	65,717	(6,486)
Local Road Maintenance & Traffic Management	80,606	86,465	(5,858)
Information Communication and Technology Services	76,795	80,696	(3,901)
Library Services	327,219	316,167	11,052
Veterinary and Animal Control Services	219,344	198,767	20,577
<b>Total</b>	<b>10,258,032</b>	<b>12,322,274</b>	<b>(2,064,242)</b>

- D** Materials and Contracts YTD Actual lower than Budget  
Inclement weather has caused delays and works yet to commence for projects under building and infrastructure, waste management, roads and municipal services (cemeteries).
- E** Other Operating Expenses YTD Actual lower than Budget  
Lower than budget spending on training, professional development, waste collection and donation. Less grants repayment and no government levies paid as of Jan 2023.
- F** Capital Grants Income YTD Actual lower than Budget  
Local Road and Infrastructure Program grant not yet received.
- G** Capital Expenditure YTD Actual lower than Budget  
Actual represents motor vehicle and plant equipment purchases.
- H** \$1.75M relates to unexpended LAPF budgeted to be carried over to next financial year 2024.



Rates and Waste  
Collection Charges as of  
31st January 2023



\*For Collection is rates outstanding from prior year plus billings during the current financial year 2023

LOCAL AUTHORITY PROJECT FUNDING FUNDS LEFT

As at 31st January 2023

	11 - Angurugu	12 - Umbakumba	13 - Milyakburra	14 - Ramingining	15 - Mililingimbi	16 - Gapuwiyak	17 - Galiwinku	18 - Yirrkala	19 - Gunyangara	TOTAL
CARRIED FORWARD GRANTS REVENUE	(608,599)	(318,768)	(49,221)	(492,433)	(769,696)	(463,074)	(943,238)	(377,885)	(76,054)	(4,098,966)
CURRENT YEAR REVENUE										
6112 - Operational Grant Income Territory Govt	(150,200)	(110,500)	(30,100)	(135,400)	(187,700)	(140,300)	(341,100)	(113,300)	(33,600)	(1,242,200)
6362 - Income Others	-	-	-	-	-	-	(250,000)	(250,000)	-	(500,000)
TOTAL CURRENT YEAR REVENUE	(150,200)	(110,500)	(30,100)	(135,400)	(187,700)	(140,300)	(591,100)	(363,300)	(33,600)	(1,742,200)
RESERVES TRANSFERS	(743,993)	(819,969)	(575,035)	(470,125)	(957,414)	(739,006)	(892,315)	(823,380)	(678,761)	(6,700,000)
TOTAL FUNDS AVAILABLE AS PER 1ST BUDGET REVISION	(1,502,791)	(1,249,237)	(654,356)	(1,097,958)	(1,914,811)	(1,342,380)	(2,426,653)	(1,564,565)	(788,415)	(12,541,166)
LESS: PROJECTS ALLOCATED										
268315 - Unallocated LAF 2016-2017, Mililingimbi	-	-	-	-	-	-	-	-	-	213
277216 - Unallocated LAF 2017-2018, Gapuwiyak	-	-	-	-	-	62,465	-	-	-	62,465
277218 - Unallocated LAF 2017-2018, Yirrkala	-	-	-	-	-	-	-	38,819	-	38,819
284017 - Unallocated LAF 2018-2019, Galiwinku	-	-	-	-	-	-	21,682	-	-	21,682
288111 - LAF - Angurugu - Footpath Installation	155,878	-	-	-	-	-	-	-	-	155,878
288314 - LAF - Ramingining - Oval Infrastructure	-	-	-	110,108	-	-	-	-	-	110,108
288811 - Unallocated LAF 2019-2020, Angurugu	7,985	-	-	-	-	-	-	-	-	7,985
288817 - Unallocated LAF 2019-2020, Galiwinku	-	-	-	-	-	-	147,002	-	-	147,002
294012 - LAF - Umbakumba Installation of Priority Footpaths	-	442,229	-	-	-	-	-	-	-	442,229
299314 - LAF - Ramingining - Oval Lights	-	-	-	154,068	-	-	-	-	-	154,068
TOTAL PROJECTS ALLOCATED	163,863	442,229	-	264,175	213	62,465	168,683	38,819	-	1,140,447
UNCOMMITTED FUNDS	(1,338,929)	(807,008)	(654,356)	(833,783)	(1,914,598)	(1,279,915)	(2,257,970)	(1,525,746)	(788,415)	(11,400,719)
LESS: PROJECTS (COMMITTED FUNDS)										
268315 - Unallocated LAF 2016-2017, Mililingimbi	-	-	-	-	-	-	-	-	-	38,144
277216 - Unallocated LAF 2017-2018, Gapuwiyak	-	-	-	-	-	33,867	-	-	-	33,867
277218 - Unallocated LAF 2017-2018, Yirrkala	-	-	-	-	-	-	-	13,440	-	13,440
277219 - Unallocated LAF 2017-2018, Gunyangara	-	-	-	-	-	-	-	-	2,062	2,062
288111 - LAF - Angurugu - Footpath Installation	48,122	-	-	-	-	-	-	-	-	48,122
288314 - LAF - Ramingining - Oval Infrastructure	-	-	-	750	-	-	-	-	-	750
288811 - Unallocated LAF 2019-2020, Angurugu	91	-	-	-	-	-	-	-	-	91
292416 - LAF - Gapuwiyak PA Upgrade	-	-	-	-	-	34,893	-	-	-	34,893
299314 - LAF - Ramingining - Oval Lights	-	-	-	844,135	-	-	-	-	-	844,135
301419 - LAF - Gunyangara - Footpaths (school to Gumatj Office)	-	-	-	-	-	-	-	-	177,205	177,205
TOTAL PROJECTS (COMMITTED FUNDS)	48,213	-	-	844,885	38,144	66,759	-	13,440	179,267	1,192,708
UNCOMMITTED FUNDS LEFT	(1,290,716)	(807,008)	(654,356)	11,103	(1,876,454)	(1,211,156)	(2,257,970)	(1,512,306)	(609,148)	(10,208,011)

<b>CAPITAL EXPENDITURES ACTUAL VS BUDGET As at 31st January 2023</b>	<b>YTD Actuals \$</b>	<b>YTD Budget \$</b>	<b>YTD Variance \$</b>	<b>Approved Annual Budget \$</b>
Infrastructure	-	6,214,640	- 6,214,640	10,653,668
Motor Vehicles	328,387	924,713	- 596,326	1,585,223
Equipment	-	461,355	- 461,355	705,181
Plant	174,684	216,815	- 42,131	300,149
<b>TOTAL CAPITAL EXPENDITURE</b>	<b>503,071</b>	<b>7,817,524</b>	<b>- 7,314,453</b>	<b>13,244,220</b>

<b>MONTHLY BALANCE SHEET REPORT</b> <b>As at 31st January 2023</b>	<b>YTD Actuals</b> <b>\$</b>	<b>Note</b> <b>Reference</b>
<b>ASSETS</b>		
Cash		
Tied Funds	41,613,066	
Untied Funds/Unrestricted Cash*	15,733,789	
<b>Total Cash</b>	<b>57,346,855</b>	<b>(1)</b>
Accounts Receivables		
Trade Debtors	346,295	<b>(2)</b>
Grant Debtors	92,195	<b>(2)</b>
Rates & Charges	428,546	<b>(2)</b>
Less: Provision for Doubtful Debts	(42,654)	
<b>Total Accounts Receivables</b>	<b>824,382</b>	
Other Current Assets	687,091	
<b>TOTAL CURRENT ASSETS</b>	<b>58,858,328</b>	
Non-Current Assets		
Property, Plant and Equipment	58,927,564	
Right-of-Use Assets	12,107,783	
Landfill Airspace	1,775,767	
Work In Progress	279,044	
Security Deposit	200,000	<b>(1)</b>
Other Non-Current Assets	15,133	
<b>TOTAL NON-CURRENT ASSETS</b>	<b>73,305,291</b>	
<b>TOTAL ASSETS</b>	<b>132,163,619</b>	
<b>LIABILITIES</b>		
Current Liabilities		
Accounts Payable	202,763	<b>(3)</b>
ATO & Payroll Liabilities	284,023	<b>(4)</b>
Current Provisions	2,280,751	
Lease Liabilities	387,141	
Other Current Liabilities	126,192	
<b>TOTAL CURRENT LIABILITIES</b>	<b>3,280,870</b>	
Non-Current Liabilities		
Lease Liabilities	12,305,310	
Landfill Rehabilitation Provision	1,967,673	
Provisions for Employee Entitlements	172,299	
<b>TOTAL NON-CURRENT LIABILITIES</b>	<b>14,445,282</b>	
<b>TOTAL LIABILITIES</b>	<b>17,726,152</b>	
<b>NET ASSETS</b>	<b>114,437,467</b>	
<b>EQUITY</b>		
Unexpended Grants Reserve	9,188,311	
Replacement and Contingency Reserve	32,424,755	
Asset Revaluation Reserve	39,687,776	
Accumulated Surplus	33,136,626	
<b>TOTAL EQUITY</b>	<b>114,437,467</b>	

\* Refer to Cash & Equity Analysis "Cash Available before Liabilities"

## Note 1. Details of Cash and Investments Held

Accounts	Amount
Westpac Banking Corporation	20,526,154
Traditional Credit Union	1,062,615
Australia and New Zealand Bank	669,399
Members Equity Bank	18,000,000
People's Choice Credit Union	1,071,147
National Australia Bank	16,009,549
Total Banks	57,338,864
Petty Cash/Cash Float	7,990
<b>Total Cash</b>	<b>57,346,855</b>
Total Banks	57,338,864
Security Deposit under non-current assets (Westpac)	200,000
<b>Total Investment Funds*</b>	<b>57,538,864</b>

\* Refer to Monthly Investment Report

Note 2. Statement on Debts Owed to Council (Accounts Receivable)

AGE ANALYSIS - TRADE DEBTORS

DEBTORS	%	OUTSTANDING	CURRENT	> 30 DAYS	> 60 DAYS	> 90 DAYS
ALPA	19%	65,084	48,768	1,003	5,546	9,768
WTD Construction Pty Ltd	15%	52,471	52,471	-	-	-
NDIS	17%	59,845	10,471	-	-	49,373
Telstra	11%	37,204	10,471	-	-	26,733
QBE Insurance	7%	23,240	1,102	16,104	-	6,035
TOTAL TOP 5 DEBTORS	69%	237,845	123,283	17,107	5,546	91,909
Other Debtors	31%	108,450	70,447	11,472	2,879	23,652
TOTAL SUNDRY DEBTORS	100%	346,295	193,730	28,579	8,425	115,561

Reminder letters/emails sent for all overdue accounts.

AGE ANALYSIS - GRANTS DEBTORS

DEBTORS	%	OUTSTANDING	CURRENT	> 30 DAYS	> 60 DAYS	> 90 DAYS
Northern Land Council	72%	66,000	-	-	-	66,000
Health Network	28%	26,195	26,195	-	-	-
TOTAL GRANTS DEBTORS	100%	92,195	26,195	-	-	66,000

For follow up by Grants Team.

AGE ANALYSIS - RATES & CHARGES

RATE PAYERS	%	OUTSTANDING	CURRENT	> 30 DAYS	> 60 DAYS	> 90 DAYS
Rate payer 1	33%	142,886	1,413	1,413	1,277	138,783
Rate payer 2	22%	93,241	922	922	833	90,563
Rate payer 3	10%	43,870	434	434	392	42,610
Rate payer 4	9%	38,412	50	653	716	36,993
Rate payer 5	3%	12,568	124	124	112	12,207
TOTAL TOP 5 RATE PAYERS	77%	330,977	2,944	3,547	3,330	321,156
Other Rate Payers	23%	97,569	855	1,117	7,568	88,029
TOTAL RATES & CHARGES	100%	428,546	3,799	4,664	10,898	409,185

Following up with rate payers and reminder emails sent.



## Note 3. Statement on Debts Owed by Council (Accounts Payable)

AGE ANALYSIS - TRADE CREDITORS						
CREDITORS	%	OUTSTANDING	CURRENT	> 30 DAYS	> 60 DAYS	> 90 DAYS
GOVE NOMINEES PTY LTD ATF GOVE UNIT TRUST T/A GOVE TOY	31%	62,062	62,062	-	-	-
Black Diamond Aviation	12%	25,005	25,005	-	-	-
PFD FOOD SERVICES PTY LTD	10%	19,491	13,955	5,536	-	-
Territory Housing Rent	7%	15,075	15,075	-	-	-
POWERWATER	6%	12,225	-	12,225	-	-
<b>TOTAL TOP 5 CREDITORS</b>	<b>66%</b>	<b>133,858</b>	<b>116,098</b>	<b>17,760</b>	<b>-</b>	<b>-</b>
Other Creditors	34%	68,905	49,663	5,318	9,561	4,362
<b>TOTAL TRADE CREDITORS</b>	<b>100%</b>	<b>202,763</b>	<b>165,761</b>	<b>23,078</b>	<b>9,561</b>	<b>4,362</b>

## Note 4. Statement on Australian Tax Office (ATO) and Payroll Obligations

AGE ANALYSIS				
CREDITORS	OUTSTANDING	CURRENT	> 30 DAYS	> 60 DAYS
Australian Taxation Office (PAYG)	147,853	147,853	-	-
StatewideSuper-Trust The Local	136,170	136,170	-	-
<b>TOTAL</b>	<b>284,023</b>	<b>284,023</b>	<b>-</b>	<b>-</b>

CEO Council Credit Card Transactions  
Recorded in the month of January 2023

Cardholder Name: Dale Keehne

Transaction Date	Amount \$	Supplier's Name	Reason for the Transaction
10/01/2023	147	BP NHULUNBUY	Fuel for work vehicle - Gove work related travels
Total	147		

EACH REPORTING LOCATION INCOME AND EXPENSE STATEMENT YEAR TO DATE 31 JANUARY 2023	Angurugu		
	ACTUALS YTD	BUDGET YTD	VARIANCE YTD
<b>OPERATING REVENUE</b>			
Grants	919,910	997,025	(77,115)
User Charges and Fees	154,185	223,211	(69,026)
Rates and Annual Charges	1,085,091	1,094,045	(8,954)
Interest Income	104	-	104
Other Operating Revenues	27,514	6,546	20,968
Council Internal Allocations	(97,981)	-	(97,981)
Untied Revenue Allocation	868,906	868,906	-
<b>TOTAL OPERATING REVENUES</b>	<b>2,957,729</b>	<b>3,189,733</b>	<b>(232,004)</b>
<b>OPERATING EXPENSES</b>			
Employee Expenses	778,254	1,035,794	(257,539)
Materials and Contracts	424,767	630,552	(205,785)
Elected Member Allowances	-	-	-
Council Committee & LA Allowances	520	6,516	(5,996)
Depreciation and Amortisation	-	-	-
Other Operating Expenses	516,154	535,570	(19,415)
Council Internal Allocations	596,905	558,867	38,038
<b>TOTAL OPERATING EXPENSES</b>	<b>2,316,601</b>	<b>2,767,299</b>	<b>(450,698)</b>
<b>OPERATING SURPLUS / (DEFICIT)</b>	<b>641,128</b>	<b>422,434</b>	<b>218,694</b>
Capital Grants Income	-	-	-
<b>SURPLUS / (DEFICIT)</b>	<b>641,128</b>	<b>422,434</b>	<b>218,694</b>
Capital Expenses	-	(585,044)	585,044
Transfer to Reserves	-	(201,585)	201,585
Add Back Non-Cash Expenses	-	-	-
<b>NET SURPLUS / (DEFICIT)</b>	<b>641,128</b>	<b>(364,195)</b>	<b>1,005,323</b>
Carried Forward Grants Revenue	832,387	680,113	152,274
Transfer from General Equity	-	29,167	(29,167)
Transfer from Reserves	-	1,973,942	(1,973,942)
<b>TOTAL ADDITIONAL INFLOWS</b>	<b>832,387</b>	<b>2,683,221</b>	<b>(1,850,835)</b>
<b>NET OPERATING POSITION</b>	<b>1,473,514</b>	<b>2,319,026</b>	<b>(845,512)</b>

EACH REPORTING LOCATION		Galiwinku		
INCOME AND EXPENSE STATEMENT YEAR TO DATE 31 JANUARY 2023		ACTUALS YTD	BUDGET YTD	VARIANCE YTD
<b>OPERATING REVENUE</b>				
Grants		1,625,925	1,999,478	(373,553)
User Charges and Fees		623,968	857,499	(233,531)
Rates and Annual Charges		1,852,355	1,852,355	-
Interest Income		-	-	-
Other Operating Revenues		330,585	291,273	39,312
Council Internal Allocations		-	-	-
Untied Revenue Allocation		941,252	941,252	-
<b>TOTAL OPERATING REVENUES</b>		<b>5,374,085</b>	<b>5,941,858</b>	<b>(567,772)</b>
<b>OPERATING EXPENSES</b>				
Employee Expenses		1,563,140	1,794,748	(231,608)
Materials and Contracts		415,388	2,564,519	(2,149,132)
Elected Member Allowances		-	-	-
Council Committee & LA Allowances		2,252	6,516	(4,264)
Depreciation and Amortisation		-	-	-
Other Operating Expenses		570,874	769,250	(198,376)
Council Internal Allocations		920,663	939,388	(18,725)
<b>TOTAL OPERATING EXPENSES</b>		<b>3,472,317</b>	<b>6,074,422</b>	<b>(2,602,105)</b>
<b>OPERATING SURPLUS / (DEFICIT)</b>		<b>1,901,768</b>	<b>(132,564)</b>	<b>2,034,332</b>
Capital Grants Income		2,500	-	2,500
<b>SURPLUS / (DEFICIT)</b>		<b>1,904,268</b>	<b>(132,564)</b>	<b>2,036,832</b>
Capital Expenses		-	(894,492)	894,492
Transfer to Reserves		-	(165,923)	165,923
Add Back Non-Cash Expenses		-	-	-
<b>NET SURPLUS / (DEFICIT)</b>		<b>1,904,268</b>	<b>(1,192,979)</b>	<b>3,097,248</b>
Carried Forward Grants Revenue		1,280,857	566,298	714,559
Transfer from General Equity		-	-	-
Transfer from Reserves		134,743	1,698,582	(1,563,839)
<b>TOTAL ADDITIONAL INFLOWS</b>		<b>1,415,601</b>	<b>2,264,881</b>	<b>(849,280)</b>
<b>NET OPERATING POSITION</b>		<b>3,319,869</b>	<b>1,071,901</b>	<b>2,247,968</b>

EACH REPORTING LOCATION INCOME AND EXPENSE STATEMENT YEAR TO DATE 31 JANUARY 2023	Gapuwiyak		
	ACTUALS YTD	BUDGET YTD	VARIANCE YTD
<b>OPERATING REVENUE</b>			
Grants	1,054,787	1,582,127	(527,340)
User Charges and Fees	664,680	737,155	(72,475)
Rates and Annual Charges	786,069	786,617	(549)
Interest Income	-	-	-
Other Operating Revenues	671,506	514,412	157,094
Council Internal Allocations	86,021	-	86,021
Untied Revenue Allocation	1,464,284	1,464,284	-
<b>TOTAL OPERATING REVENUES</b>	<b>4,727,346</b>	<b>5,084,594</b>	<b>(357,249)</b>
<b>OPERATING EXPENSES</b>			
Employee Expenses	1,307,962	1,466,602	(158,640)
Materials and Contracts	962,364	1,189,854	(227,490)
Elected Member Allowances	-	-	-
Council Committee & LA Allowances	1,577	6,516	(4,939)
Depreciation and Amortisation	-	-	-
Other Operating Expenses	890,678	1,327,952	(437,274)
Council Internal Allocations	896,642	882,646	13,996
<b>TOTAL OPERATING EXPENSES</b>	<b>4,059,223</b>	<b>4,873,570</b>	<b>(814,347)</b>
<b>OPERATING SURPLUS / (DEFICIT)</b>	<b>668,123</b>	<b>211,025</b>	<b>457,098</b>
Capital Grants Income	2,500	-	2,500
<b>SURPLUS / (DEFICIT)</b>	<b>670,623</b>	<b>211,025</b>	<b>459,598</b>
Capital Expenses	-	(595,000)	595,000
Transfer to Reserves	-	(112,327)	112,327
Add Back Non-Cash Expenses	-	-	-
<b>NET SURPLUS / (DEFICIT)</b>	<b>670,623</b>	<b>(496,302)</b>	<b>1,166,925</b>
Carried Forward Grants Revenue	448,960	98,314	350,646
Transfer from General Equity	-	-	-
Transfer from Reserves	-	1,065,288	(1,065,288)
<b>TOTAL ADDITIONAL INFLOWS</b>	<b>448,960</b>	<b>1,163,601</b>	<b>(714,642)</b>
<b>NET OPERATING POSITION</b>	<b>1,119,583</b>	<b>667,300</b>	<b>452,283</b>

EACH REPORTING LOCATION		Gunyangara		
INCOME AND EXPENSE STATEMENT YEAR TO DATE 31 JANUARY 2023		ACTUALS YTD	BUDGET YTD	VARIANCE YTD
<b>OPERATING REVENUE</b>				
Grants		130,485	164,108	(33,622)
User Charges and Fees		6,340	992	5,348
Rates and Annual Charges		347,536	347,536	-
Interest Income		-	-	-
Other Operating Revenues		2,310	2,000	310
Council Internal Allocations		-	-	-
Untied Revenue Allocation		239,510	239,510	-
<b>TOTAL OPERATING REVENUES</b>		<b>726,181</b>	<b>754,146</b>	<b>(27,965)</b>
<b>OPERATING EXPENSES</b>				
Employee Expenses		137,062	207,156	(70,094)
Materials and Contracts		54,400	861,291	(806,891)
Elected Member Allowances		-	-	-
Council Committee & LA Allowances		316	6,516	(6,200)
Depreciation and Amortisation		-	-	-
Other Operating Expenses		122,713	376,568	(253,855)
Council Internal Allocations		116,608	116,814	(206)
<b>TOTAL OPERATING EXPENSES</b>		<b>431,099</b>	<b>1,568,345</b>	<b>(1,137,246)</b>
<b>OPERATING SURPLUS / (DEFICIT)</b>		<b>295,082</b>	<b>(814,199)</b>	<b>1,109,281</b>
Capital Grants Income		-	-	-
<b>SURPLUS / (DEFICIT)</b>		<b>295,082</b>	<b>(814,199)</b>	<b>1,109,281</b>
Capital Expenses		-	(161,032)	161,032
Transfer to Reserves		-	(3,246)	3,246
Add Back Non-Cash Expenses		-	-	-
<b>NET SURPLUS / (DEFICIT)</b>		<b>295,082</b>	<b>(978,477)</b>	<b>1,273,559</b>
Carried Forward Grants Revenue		294,893	267,051	27,842
Transfer from General Equity		-	-	-
Transfer from Reserves		-	857,978	(857,978)
<b>TOTAL ADDITIONAL INFLOWS</b>		<b>294,893</b>	<b>1,125,029</b>	<b>(830,136)</b>
<b>NET OPERATING POSITION</b>		<b>589,975</b>	<b>146,552</b>	<b>443,423</b>

EACH REPORTING LOCATION INCOME AND EXPENSE STATEMENT YEAR TO DATE 31 JANUARY 2023	Milingimbi		
	ACTUALS YTD	BUDGET YTD	VARIANCE YTD
<b>OPERATING REVENUE</b>			
Grants	784,624	1,089,203	(304,579)
User Charges and Fees	417,280	483,892	(66,611)
Rates and Annual Charges	776,860	776,860	-
Interest Income	-	-	-
Other Operating Revenues	147,359	977,916	(830,557)
Council Internal Allocations	-	-	-
Untied Revenue Allocation	1,044,014	1,044,014	-
<b>TOTAL OPERATING REVENUES</b>	<b>3,170,137</b>	<b>4,371,884</b>	<b>(1,201,747)</b>
<b>OPERATING EXPENSES</b>			
Employee Expenses	889,144	1,173,713	(284,569)
Materials and Contracts	273,634	1,545,800	(1,272,166)
Elected Member Allowances	-	-	-
Council Committee & LA Allowances	1,350	6,516	(5,166)
Depreciation and Amortisation	-	-	-
Other Operating Expenses	379,850	689,791	(309,941)
Council Internal Allocations	726,920	718,332	8,588
<b>TOTAL OPERATING EXPENSES</b>	<b>2,270,897</b>	<b>4,134,151</b>	<b>(1,863,255)</b>
<b>OPERATING SURPLUS / (DEFICIT)</b>	<b>899,240</b>	<b>237,732</b>	<b>661,508</b>
Capital Grants Income	2,500	-	2,500
<b>SURPLUS / (DEFICIT)</b>	<b>901,740</b>	<b>237,732</b>	<b>664,008</b>
Capital Expenses	-	(913,022)	913,022
Transfer to Reserves	-	(44,844)	44,844
Add Back Non-Cash Expenses	-	-	-
<b>NET SURPLUS / (DEFICIT)</b>	<b>901,740</b>	<b>(720,134)</b>	<b>1,621,875</b>
Carried Forward Grants Revenue	962,595	816,238	146,357
Transfer from General Equity	-	-	-
Transfer from Reserves	-	1,524,953	(1,524,953)
<b>TOTAL ADDITIONAL INFLOWS</b>	<b>962,595</b>	<b>2,341,192</b>	<b>(1,378,596)</b>
<b>NET OPERATING POSITION</b>	<b>1,864,335</b>	<b>1,621,057</b>	<b>243,278</b>

EACH REPORTING LOCATION		Milyakburra		
INCOME AND EXPENSE STATEMENT YEAR TO DATE 31 JANUARY 2023		ACTUALS YTD	BUDGET YTD	VARIANCE YTD
<b>OPERATING REVENUE</b>				
Grants		117,959	148,082	(30,123)
User Charges and Fees		2,710	3,325	(615)
Rates and Annual Charges		222,272	222,272	-
Interest Income		-	-	-
Other Operating Revenues		5,298	3,235	2,063
Council Internal Allocations		-	-	-
Untied Revenue Allocation		390,139	390,139	-
<b>TOTAL OPERATING REVENUES</b>		<b>738,379</b>	<b>767,053</b>	<b>(28,674)</b>
<b>OPERATING EXPENSES</b>				
Employee Expenses		139,452	234,855	(95,403)
Materials and Contracts		30,409	73,293	(42,884)
Elected Member Allowances		-	-	-
Council Committee & LA Allowances		1,712	6,516	(4,804)
Depreciation and Amortisation		-	-	-
Other Operating Expenses		75,664	227,500	(151,835)
Council Internal Allocations		158,621	156,633	1,989
<b>TOTAL OPERATING EXPENSES</b>		<b>405,859</b>	<b>698,796</b>	<b>(292,937)</b>
<b>OPERATING SURPLUS / (DEFICIT)</b>		<b>332,520</b>	<b>68,257</b>	<b>264,263</b>
Capital Grants Income		-	-	-
<b>SURPLUS / (DEFICIT)</b>		<b>332,520</b>	<b>68,257</b>	<b>264,263</b>
Capital Expenses		(53,350)	(297,500)	244,150
Transfer to Reserves		-	(13,702)	13,702
Add Back Non-Cash Expenses		-	-	-
<b>NET SURPLUS / (DEFICIT)</b>		<b>279,170</b>	<b>(242,944)</b>	<b>522,114</b>
Carried Forward Grants Revenue		46,882	15,942	30,939
Transfer from General Equity		-	-	-
Transfer from Reserves		-	496,883	(496,883)
<b>TOTAL ADDITIONAL INFLOWS</b>		<b>46,882</b>	<b>512,825</b>	<b>(465,944)</b>
<b>NET OPERATING POSITION</b>		<b>326,052</b>	<b>269,881</b>	<b>56,171</b>



EACH REPORTING LOCATION		Ramining		
INCOME AND EXPENSE STATEMENT YEAR TO DATE 31 JANUARY 2023		ACTUALS YTD	BUDGET YTD	VARIANCE YTD
<b>OPERATING REVENUE</b>				
Grants		685,675	868,105	(182,429)
User Charges and Fees		530,896	499,374	31,522
Rates and Annual Charges		786,359	776,122	10,237
Interest Income		-	-	-
Other Operating Revenues		51,914	19,518	32,395
Council Internal Allocations		-	-	-
Untied Revenue Allocation		998,959	998,959	-
<b>TOTAL OPERATING REVENUES</b>		<b>3,053,803</b>	<b>3,162,078</b>	<b>(108,275)</b>
<b>OPERATING EXPENSES</b>				
Employee Expenses		860,148	1,056,178	(196,029)
Materials and Contracts		230,053	646,980	(416,927)
Elected Member Allowances		-	-	-
Council Committee & LA Allowances		1,350	6,516	(5,166)
Depreciation and Amortisation		-	-	-
Other Operating Expenses		755,466	595,588	159,877
Council Internal Allocations		722,189	727,865	(5,676)
<b>TOTAL OPERATING EXPENSES</b>		<b>2,569,206</b>	<b>3,033,127</b>	<b>(463,921)</b>
<b>OPERATING SURPLUS / (DEFICIT)</b>		<b>484,597</b>	<b>128,951</b>	<b>355,646</b>
Capital Grants Income		2,500	-	2,500
<b>SURPLUS / (DEFICIT)</b>		<b>487,097</b>	<b>128,951</b>	<b>358,146</b>
Capital Expenses		-	(560,681)	560,681
Transfer to Reserves		-	(41,218)	41,218
Add Back Non-Cash Expenses		-	-	-
<b>NET SURPLUS / (DEFICIT)</b>		<b>487,097</b>	<b>(472,948)</b>	<b>960,045</b>
Carried Forward Grants Revenue		870,650	743,442	127,208
Transfer from General Equity		-	-	-
Transfer from Reserves		-	896,424	(896,424)
<b>TOTAL ADDITIONAL INFLOWS</b>		<b>870,650</b>	<b>1,639,866</b>	<b>(769,216)</b>
<b>NET OPERATING POSITION</b>		<b>1,357,747</b>	<b>1,166,919</b>	<b>190,829</b>

EACH REPORTING LOCATION		Umbakumba		
INCOME AND EXPENSE STATEMENT YEAR TO DATE 31 JANUARY 2023		ACTUALS YTD	BUDGET YTD	VARIANCE YTD
<b>OPERATING REVENUE</b>				
Grants		738,505	789,950	(51,445)
User Charges and Fees		107,062	100,752	6,309
Rates and Annual Charges		543,790	543,791	(1)
Interest Income		-	-	-
Other Operating Revenues		1,976	1,626	350
Council Internal Allocations		11,960	-	11,960
Untied Revenue Allocation		623,638	623,638	-
<b>TOTAL OPERATING REVENUES</b>		<b>2,026,932</b>	<b>2,059,758</b>	<b>(32,826)</b>
<b>OPERATING EXPENSES</b>				
Employee Expenses		476,801	676,451	(199,649)
Materials and Contracts		537,028	622,858	(85,830)
Elected Member Allowances		-	-	-
Council Committee & LA Allowances		451	6,516	(6,065)
Depreciation and Amortisation		-	-	-
Other Operating Expenses		249,096	314,187	(65,091)
Council Internal Allocations		477,702	480,490	(2,788)
<b>TOTAL OPERATING EXPENSES</b>		<b>1,741,079</b>	<b>2,100,502</b>	<b>(359,424)</b>
<b>OPERATING SURPLUS / (DEFICIT)</b>		<b>285,853</b>	<b>(40,745)</b>	<b>326,597</b>
Capital Grants Income		-	-	-
<b>SURPLUS / (DEFICIT)</b>		<b>285,853</b>	<b>(40,745)</b>	<b>326,597</b>
Capital Expenses		-	(268,333)	268,333
Transfer to Reserves		-	(47,286)	47,286
Add Back Non-Cash Expenses		-	-	-
<b>NET SURPLUS / (DEFICIT)</b>		<b>285,853</b>	<b>(356,363)</b>	<b>642,216</b>
Carried Forward Grants Revenue		412,192	264,326	147,865
Transfer from General Equity		-	-	-
Transfer from Reserves		-	776,945	(776,945)
<b>TOTAL ADDITIONAL INFLOWS</b>		<b>412,192</b>	<b>1,041,272</b>	<b>(629,080)</b>
<b>NET OPERATING POSITION</b>		<b>698,045</b>	<b>684,908</b>	<b>13,137</b>

EACH REPORTING LOCATION		Yirrkalá		
INCOME AND EXPENSE STATEMENT YEAR TO DATE 31 JANUARY 2023		ACTUALS YTD	BUDGET YTD	VARIANCE YTD
<b>OPERATING REVENUE</b>				
Grants		968,922	1,130,631	(161,709)
User Charges and Fees		336,328	329,799	6,529
Rates and Annual Charges		912,682	908,627	4,055
Interest Income		-	-	-
Other Operating Revenues		64,244	264,757	(200,513)
Council Internal Allocations		-	-	-
Untied Revenue Allocation		811,805	811,805	-
<b>TOTAL OPERATING REVENUES</b>		<b>3,093,981</b>	<b>3,445,619</b>	<b>(351,638)</b>
<b>OPERATING EXPENSES</b>				
Employee Expenses		1,138,914	1,332,484	(193,570)
Materials and Contracts		179,273	1,438,435	(1,259,162)
Elected Member Allowances		-	-	-
Council Committee & LA Allowances		1,623	6,516	(4,893)
Depreciation and Amortisation		-	-	-
Other Operating Expenses		518,950	837,738	(318,788)
Council Internal Allocations		553,527	556,616	(3,089)
<b>TOTAL OPERATING EXPENSES</b>		<b>2,392,288</b>	<b>4,171,790</b>	<b>(1,779,502)</b>
<b>OPERATING SURPLUS / (DEFICIT)</b>		<b>701,693</b>	<b>(726,170)</b>	<b>1,427,864</b>
Capital Grants Income		-	-	-
<b>SURPLUS / (DEFICIT)</b>		<b>701,693</b>	<b>(726,170)</b>	<b>1,427,864</b>
Capital Expenses		-	(595,059)	595,059
Transfer to Reserves		-	(37,943)	37,943
Add Back Non-Cash Expenses		-	-	-
<b>NET SURPLUS / (DEFICIT)</b>		<b>701,693</b>	<b>(1,359,172)</b>	<b>2,060,865</b>
Carried Forward Grants Revenue		564,847	460,697	104,150
Transfer from General Equity		-	-	-
Transfer from Reserves		-	2,408,247	(2,408,247)
<b>TOTAL ADDITIONAL INFLOWS</b>		<b>564,847</b>	<b>2,868,943</b>	<b>(2,304,096)</b>
<b>NET OPERATING POSITION</b>		<b>1,266,540</b>	<b>1,509,772</b>	<b>(243,231)</b>

EACH REPORTING LOCATION		Nhulunbuy & Darwin		
INCOME AND EXPENSE STATEMENT YEAR TO DATE 31 JANUARY 2023		ACTUALS YTD	BUDGET YTD	VARIANCE YTD
<b>OPERATING REVENUE</b>				
Grants		9,316,036	8,509,362	806,674
User Charges and Fees		1,440,198	1,399,738	40,461
Rates and Annual Charges		86,377	48,693	37,685
Interest Income		104,612	65,715	38,897
Other Operating Revenues		149,110	138,763	10,346
Council Internal Allocations		3,369,905	3,312,928	56,978
Untied Revenue Allocation		(7,382,508)	(7,382,508)	0
<b>TOTAL OPERATING REVENUES</b>		<b>7,083,731</b>	<b>6,092,691</b>	<b>991,040</b>
<b>OPERATING EXPENSES</b>				
Employee Expenses		2,967,153	3,344,294	(377,140)
Materials and Contracts		1,220,340	3,632,841	(2,412,501)
Elected Member Allowances		232,802	297,309	(64,508)
Council Committee & LA Allowances		-	-	-
Depreciation and Amortisation		2,153,814	2,105,970	47,844
Other Operating Expenses		2,864,757	4,450,565	(1,585,808)
Council Internal Allocations		(1,799,872)	(1,824,724)	24,852
<b>TOTAL OPERATING EXPENSES</b>		<b>7,638,994</b>	<b>12,006,254</b>	<b>(4,367,260)</b>
<b>OPERATING SURPLUS / (DEFICIT)</b>		<b>(555,263)</b>	<b>(5,913,563)</b>	<b>5,358,300</b>
Capital Grants Income		-	660,672	(660,672)
<b>SURPLUS / (DEFICIT)</b>		<b>(555,263)</b>	<b>(5,252,892)</b>	<b>4,697,629</b>
Capital Expenses		(449,721)	(2,947,362)	2,497,641
Transfer to Reserves		(44,557)	(1,059,859)	1,015,301
Add Back Non-Cash Expenses		2,153,814	2,105,970	47,844
<b>NET SURPLUS / (DEFICIT)</b>		<b>1,104,272</b>	<b>(7,154,143)</b>	<b>8,258,415</b>
Carried Forward Grants Revenue		5,912,720	5,912,720	-
Transfer from General Equity		-	-	-
Transfer from Reserves		-	3,672,807	(3,672,807)
<b>TOTAL ADDITIONAL INFLOWS</b>		<b>5,912,720</b>	<b>9,585,527</b>	<b>(3,672,807)</b>
<b>NET OPERATING POSITION</b>		<b>7,016,992</b>	<b>2,431,385</b>	<b>4,585,608</b>

EACH REPORTING LOCATION		EARC		
INCOME AND EXPENSE STATEMENT YEAR TO DATE 31 JANUARY 2023		ACTUALS YTD	BUDGET YTD	VARIANCE YTD
<b>OPERATING REVENUE</b>				
Grants		16,342,829	17,278,070	(935,241)
User Charges and Fees		4,283,647	4,635,736	(352,089)
Rates and Annual Charges		7,399,392	7,356,919	42,473
Interest Income		104,716	65,715	39,001
Other Operating Revenues		1,451,815	2,220,047	(768,231)
Council Internal Allocations		3,369,905	3,312,928	56,978
Untied Revenue Allocation		(0)	(0)	0
<b>TOTAL OPERATING REVENUES</b>		<b>32,952,304</b>	<b>34,869,414</b>	<b>(1,917,110)</b>
<b>OPERATING EXPENSES</b>				
Employee Expenses		10,258,032	12,322,274	(2,064,242)
Materials and Contracts		4,327,657	13,206,423	(8,878,766)
Elected Member Allowances		232,802	297,309	(64,508)
Council Committee & LA Allowances		11,151	58,644	(47,493)
Depreciation and Amortisation		2,153,814	2,105,970	47,844
Other Operating Expenses		6,944,201	10,124,708	(3,180,507)
Council Internal Allocations		3,369,905	3,312,928	56,978
<b>TOTAL OPERATING EXPENSES</b>		<b>27,297,562</b>	<b>41,428,256</b>	<b>(14,130,694)</b>
<b>OPERATING SURPLUS / (DEFICIT)</b>		<b>5,654,742</b>	<b>(6,558,842)</b>	<b>12,213,584</b>
Capital Grants Income		10,000	660,672	(650,672)
<b>SURPLUS / (DEFICIT)</b>		<b>5,664,742</b>	<b>(5,898,170)</b>	<b>11,562,912</b>
Capital Expenses		(503,071)	(7,817,524)	7,314,453
Transfer to Reserves		(44,557)	(1,727,933)	1,683,375
Add Back Non-Cash Expenses		2,153,814	2,105,970	47,844
<b>NET SURPLUS / (DEFICIT)</b>		<b>7,270,927</b>	<b>(13,337,657)</b>	<b>20,608,584</b>
Carried Forward Grants Revenue		11,626,983	9,825,142	1,801,841
Transfer from General Equity		-	29,167	(29,167)
Transfer from Reserves		134,743	15,372,049	(15,237,306)
<b>TOTAL ADDITIONAL INFLOWS</b>		<b>11,761,726</b>	<b>25,226,358</b>	<b>(13,464,632)</b>
<b>NET OPERATING POSITION</b>		<b>19,032,653</b>	<b>11,888,701</b>	<b>7,143,952</b>

**CASH & EQUITY ANALYSIS****31-Jan-2023****30-Jun-2022**

Cash	57,346,855	49,610,262
Less:		
Unexpended Grants Reserve	(9,188,311)	(7,795,566)
Specific Reserves	(32,424,755)	(32,514,941)
Income Received in Advance	0	(3,831,416)
<b>Cash Available before Liabilities</b>	<b>15,733,789</b>	<b>5,468,341</b>

**Other Current Assets & Liabilities**

Accounts Receivables & Other Current Assets	1,416,000	2,831,715
Less:		
Payables & other Liabilities	(517,505)	(1,432,701)
Employee Provisions Current	(2,280,751)	(2,449,213)
Employee Provisions NonCurrent	(172,299)	(173,116)
<b>Net Other Current Liabilities</b>	<b>(1,554,554)</b>	<b>(1,223,315)</b>

<b>Net Cash Available</b>	<b>14,179,235</b>	<b>4,245,025</b>
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**Noncurrent Assets**

Noncurrent Assets - excluding Right of Use Assets and Landfill Airspace	59,421,741	61,162,353
Less Revaluation Reserves	(39,687,776)	(39,687,776)
<b>Noncurrent Assets Actual Carrying Value</b>	<b>19,733,965</b>	<b>21,474,577</b>

**Leases**

Right of Use Assets	12,107,783	12,107,783
Less Lease Liabilities	(12,692,451)	(12,692,451)
<b>Net impact on Equity</b>	<b>(584,669)</b>	<b>(584,669)</b>

**Landfill Airspace**

Landfill Airspace Asset	1,775,767	1,775,767
Provision for Landfill Rehabilitation	(1,967,673)	(1,967,673)
<b>Net impact on Equity</b>	<b>(191,906)</b>	<b>(191,906)</b>

**Equity**

Total Equity	114,437,467	108,772,725
Less:		
Revaluation Reserve	(39,687,776)	(39,687,776)
Unexpended Grants Reserve	(9,188,311)	(7,795,566)
Specific Reserves	(32,424,755)	(32,514,941)
Income Received in Advance	0	(3,831,416)
<b>Net Equity</b>	<b>33,136,626</b>	<b>24,943,027</b>

**Net Equity is made up of**

Net Assets Carried	19,733,965	21,474,577
Net Impact of Leases	(584,669)	(584,669)
Net impact of Landfill Airspace	(191,906)	(191,906)
Net Cash Carried Forward	14,179,235	4,245,025
<b>Net Equity</b>	<b>33,136,626</b>	<b>24,943,027</b>

## Elected Members Allowances Report

1st July 2022 - 31st January 2023

Family Name	Given Name	YTD Councillor Allowance	YTD Councillor Meeting
Thurlow	Kaye	17,834	360
Djalangi	David	10,646	3,240
Dhamarrandji	Evelyna	10,646	3,600
Djakala	Joe	10,646	4,320
Mirritjaawuy	Jason	10,646	2,887
Wunungmurra	Bobby	9,653	2,887
Wunungmurra	Wesley	10,646	5,040
Dhamarrandji	Lapulung	54,743	-
Mamarika	Constantine	10,646	1,800
Yawarngu	Robert	10,646	3,247
Wunungmurra	Banambi	10,646	3,600
Marika	Marrpalawuy	6,956	1,080
Dhamarrandji	Wesley	10,079	2,160
Jaragba	Lionel	10,121	1,800
<b>Total</b>		<b>194,557</b>	<b>36,020</b>

*\*maximum extra meeting is \$9006.*

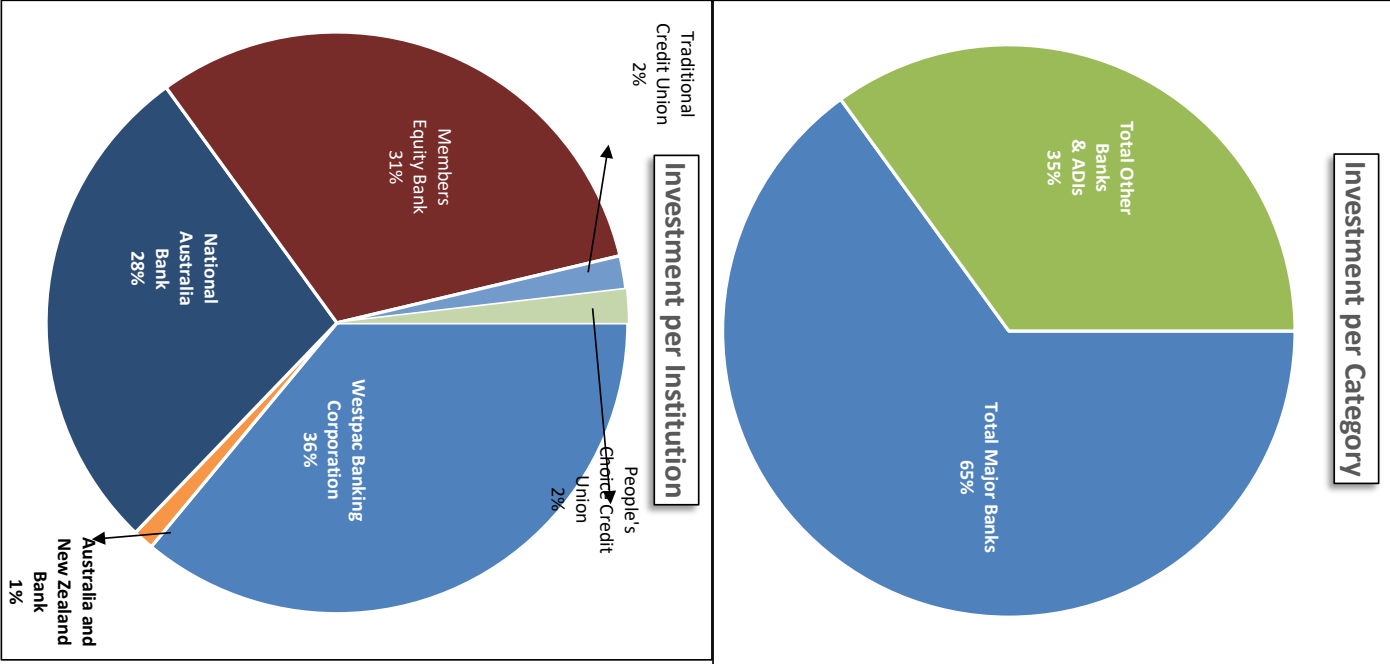
Replacement and Contingency Reserves As at 31st January 2023	1 July 2022 Beginning Balance	Transfers		31 January 2023 Ending Balance
		From Reserves	To Reserves	
Fleet Replacement	5,226,338	-	-	5,226,338
Waste Management	3,052,881	(134,743)	-	2,918,137
Roads Replacement	6,409,759	-	-	6,409,759
Cemeteries Management	762,556	-	-	762,556
Buildings Replacement	4,083,758	-	-	4,083,758
Elections	103,662	-	-	103,662
Disaster Recovery	500,000	-	-	500,000
Public Infrastructure	3,700,000	-	-	3,700,000
Aged and Disability	4,656,415	-	-	4,656,415
Community Benefit	3,081,323	-	44,557	3,125,880
Unexpended Allocated Projects Carry Over	938,250	-	-	938,250
<b>TOTAL</b>	<b>32,514,941</b>	<b>(134,743)</b>	<b>44,557</b>	<b>32,424,755</b>



East Arnhem Regional Council  
Monthly Investment Report  
As at January 31, 2023

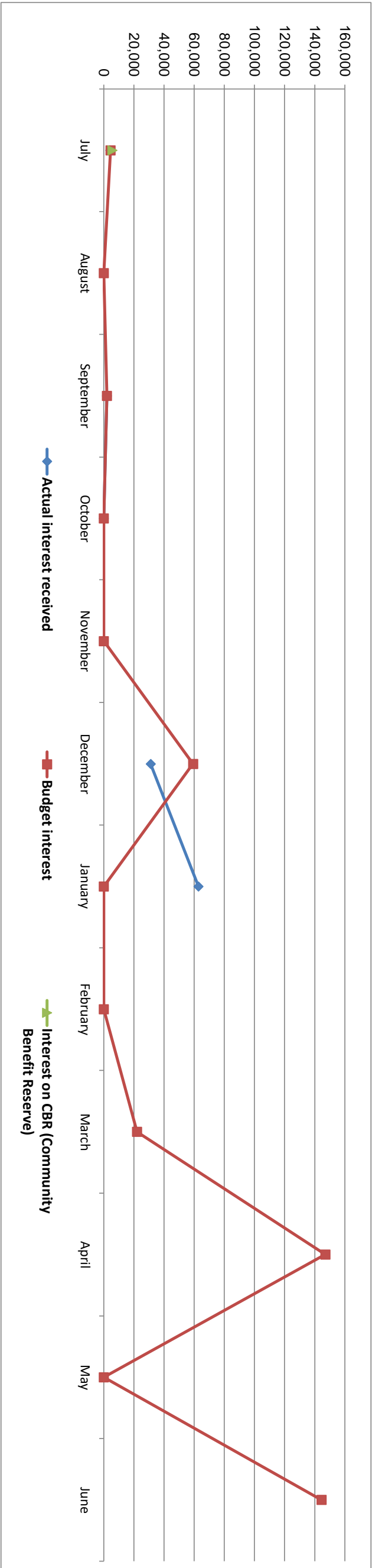
Investment Portfolio									
Authorised Deposit Taking Institutions	Investment - \$	% of Total Investment	Within Diversification Limits	Type	Amount - \$	Rate - %	Term - days	Investment Date	Maturity Date
Westpac Banking Corporation	\$ 20,726,154	36%	✔	Operation fund	\$ 498,463	-	-	-	-
				Operation fund	\$ 16,024,250	-	-	-	-
				Security TD (C)	\$ 200,000	2.30%	273	31/12/2022	30/09/2023
				Notice Saver	\$ 2,000,000	3.60%	31 day notice	23/12/2022	-
				Short Term TD	\$ 2,003,441	3.34%	273	18/06/2022	18/03/2023
Australia and New Zealand Bank	\$ 669,399	1%	✔	Operation fund	\$ 669,399	-	-	-	-
National Australia Bank	\$ 16,009,549	28%	✔	Short Term TD	\$ 1,000,000	3.70%	365	29/06/2022	29/06/2023
				Short Term TD	\$ 2,000,000	3.70%	365	30/06/2022	30/06/2023
				Short Term TD	\$ 4,000,000	4.05%	184	29/01/2023	30/06/2023
				Short Term TD	\$ 2,000,000	1.10%	365	4/04/2022	4/04/2023
				Short Term TD	\$ 2,000,000	1.10%	365	29/03/2022	29/03/2023
				Short Term TD	\$ 2,009,549	3.83%	365	20/06/2022	20/06/2023
				Short Term TD	\$ 3,000,000	3.70%	365	30/06/2022	30/06/2023
<b>TOTAL - Major Banks</b>	<b>\$ 37,405,103</b>	<b>65%</b>	✔		<b>\$ 37,405,103</b>				
Members Equity Bank	\$ 18,000,000	31%	✔	Short Term TD	\$ 4,000,000	3.80%	359	6/07/2022	30/06/2023
				Short Term TD	\$ 4,000,000	4.00%	365	20/06/2022	20/06/2023
				Short Term TD	\$ 1,000,000	3.10%	33	29/12/2022	31/04/2023
				Short Term TD	\$ 4,000,000	2.40%	181	16/11/2022	16/05/2023
				Short Term TD	\$ 5,000,000	2.50%	365	28/04/2022	28/04/2023
People's Choice Credit Union	\$ 1,071,147	2%	✔	Operation fund	\$ 69,667	-	-	-	-
				Short Term TD	\$ 1,001,480	2.70%	183	20/09/2022	20/03/2023
Traditional Credit Union	\$ 1,062,615	2%	✔	Operation fund	\$ 62,615	-	-	-	-
				Short Term TD	\$ 1,000,000	3.77%	365	13/12/2022	13/12/2023
<b>TOTAL - Other banks &amp; ADI's</b>	<b>\$ 20,133,762</b>	<b>35%</b>	✔		<b>\$ 20,133,762</b>				
<b>TOTAL Investment Funds</b>	<b>\$ 57,538,865</b>	<b>100%</b>			<b>\$ 57,538,865</b>				

* Diversification Limits		
Category	Min	Max
Major Banks	15%	100%
Other banks & ADI's	0%	45%
Per institution	0%	40%



East Arnhem Regional Council  
Monthly Investment Report  
As at January 31, 2023

	Investment Performance											
	July	August	September	October	November	December	January	February	March	April	May	June
Actual Invested Funds	\$ 49,636,895	\$ 53,156,618	\$ 52,277,563	\$ 52,258,876	\$ 57,078,511	54,621,609	57,538,865	57,538,865	57,538,865	57,538,865	57,538,865	57,538,865
Budget interest	4,488	0	2,019	0	0	59,208	0	0	22,000	147,000	0	144,451
Actual interest received	4,330		2,000	0		31,065	62,824					100,219
Interest on CBR (Community Benefit Reserve)	5,772											5,772
Actual v Budget	⊗ (158)	✔ 0	⊗ (19)	✔ 0	✔ 0	⊗ (28,143)	✔ 62,824	✔ 0	⊗ (22,000)	⊗ (147,000)	✔ 0	⊗ (144,451)
												⊗ (278,947)



**CORPORATE SERVICES REPORTS**

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**ITEM NUMBER** 9.4  
**TITLE** Audit Charter and Work Plan  
**REFERENCE** 1726507  
**AUTHOR** Michael Freeman, Corporate Services Manager

**SUMMARY:**

This report provides information on the Audit Committee Charter and Work Plan.

The Committee Charter is a document approved by Council.

The current charter is attached, containing one revision, to change the committee self-assessment period from four years to two years. This will align with the membership appointment period, which is two years.

The Audit Committee recommends this small change to Council.

Also attached is a Work Plan for the Audit Committee.

The report author does not have a conflict of interest in this matter (Section 179 of the Act).

**RECOMMENDATION**

**That the Council approves the Audit Committee Charter and notes the Work Plan.**

**ATTACHMENTS:**

- 1  EARC AC Charter
- 2  Audit and Risk Committee Work plan



# EARC Audit Committee Charter

## Audit Committee Charter

## Audit Committee Charter

### Introduction

East Arnhem Regional Council (the Council) has established the Audit Committee, to be a key component of the Council's governance framework.

This charter provides the Council's authority for the Audit Committee's roles and responsibilities.

### Purpose of the Audit Committee

The Local Government Act requires the Council to create and maintain an Audit Committee.

#### **Part 5.3                      Audit committees**

##### **86                      Audit committee**

- (1) *A council must, by resolution, establish and maintain an audit committee.*
- (2) *An audit committee consists of the persons appointed, by resolution, by the council to be members of the committee.*
- (3) *The members of an audit committee may consist of, or include, persons who are not members of the council.*

*Note for subsection (3)*

*A member of the council's staff is eligible for appointment as a member of an audit committee (even though staff members are disqualified from membership of the council itself).*

- (4) *However, the chairperson of an audit committee must not be a member of the council or a member of the council's staff.*
- (5) *The terms and conditions on which a person holds office as a member of an audit committee are to be as determined by the council.*
- (6) *The council may, by resolution, abolish an audit committee.*
- (7) *The council must establish or abolish an audit committee in accordance with any guidelines that the Minister may make.*

##### **87                      Nature of committee's functions**

*An audit committee has the following functions in relation to a council:*

- (a) *to monitor and review the integrity of the council's financial management;*
- (b) *to monitor and review internal controls;*
- (c) *to make recommendations to the council about any matters the committee considers require the council's consideration as a result of the committee's functions under paragraph (a) or (b).*

#### Audit Committee Charter

#### **88 Control and direction by the council**

*An audit committee is subject to control and direction by the council.*

#### **89 Procedures**

*Subject to any direction by the council, an audit committee may determine its own procedures.*

The Council has incorporated this requirement into this broader Charter.

### Role and Responsibilities

The Audit Committee is not a policy making body, but is an advisory body to assist the Council about its responsibilities for risk management and external accountability.

The Roles of the Committee include assisting the Council in the governance of the Council, and the exercising of due care, diligence and skill in relation to:

- monitoring and reviewing the integrity of the council's financial management;
- the risk management system;
- the internal controls used in managing risks, including the governance and operational policies; how internal audit is used to test the functioning of risk management practices and internal controls; and
- the Council's external accountability

which requires the Committee to:

- oversee the effectiveness of the risk management and internal control systems,
- monitor the objectivity, independence and effectiveness of the internal audit process;
- advise Council on the appointment, remuneration, independence and effectiveness of the external auditor;
- review the quality of external reporting of the annual financial reporting, including the published analysis.

### Committee Membership

The Committee will comprise of a minimum of three members and a maximum of five. Committee membership will be comprised of Council members and appropriately qualified external, independent member/s.

As required by section 86(4) of the Local Government Act, the Chairperson of the Audit Committee must not be a member of the council or a member of the council's staff.

At least one external member of the Audit Committee will be a qualified accountant holding a current professional accounting body membership.

All appointments to the Committee, including any external member and the Chair, shall be done by the Council. The Council shall not appoint any former key Audit Partner as a member unless he/she has observed a cooling-off period of at least two (2) years before being appointed as a member of the Committee. A former key audit partner includes the engagement partner and any other audit partner on the engagement team who makes key decisions on significant matters with respect to the audit of the Council's financial statements on which the auditor has an opinion. External members will be appointed to the Audit

#### Audit Committee Charter

Committee for two years, and can be reappointed. Council members will be appointed in accordance with Council policies for Committee memberships.

Terms of appointment to the Audit Committee should provide a balance between continuity of membership and a fresh perspective.

Other persons may attend meetings of the Audit Committee, by invitation. Persons who may usually be invited are:

- Chief Executive Officer
- Directors
- Corporate Services Manager
- Contracted Internal Audit providers and;
- External audit provider

These persons may take part in the business of and discussions at the meeting but have no voting rights.

#### Committee Meetings

The Committee will hold meetings at least four times each year and additionally as it considers necessary at appropriate points in the audit cycles. The external auditors may request a meeting if they consider that one is necessary. Such a request is to be met. A quorum will be the smallest integer greater than half the members.

In the Chair's absence from a meeting, the members of the Committee present at the meeting will select as the Chair an external member present, for that particular meeting. If no external member is available, the Committee meeting will be deferred until such time as an external member is available.

Meetings of the Committee may be held face-to-face or through any technological means by which members can participate in a discussion.

The Committee may invite any such other persons to attend as it sees fit, and consult with other persons or seek any information it considers necessary to fulfil its responsibilities. The Audit Committee members may meet separately with the external audit provider to discuss issues of mutual interest.

#### Conflict of Interest

Committee members will be invited to disclose conflicts of interest at the commencement of each meeting. On going conflicts of interest need not be declared at each meeting once acknowledged and included in the Council's Conflicts of Interest Register. Where members or invitees at Audit Committee meetings are deemed to have a real or perceived conflict of interest, they will be excused from Committee discussions and deliberations on the issue where a conflict of interest exists.

#### Access to information

The Council authorises the Audit Committee, through the Chair, to:

- seek any information it requires from:
  - CEO. and
  - external parties;
- obtain outside legal or other independent professional advice with the agreement of the CEO.

## Audit Committee Charter

### Minutes

Minutes of the Audit Committee must be approved by the Chair and circulated within two weeks of the meeting to each Committee member. Minutes will be ratified by members at the next meeting of the Committee as per section 101 (3) of the Local Government Act.

The Committee Chair is to report to Council following each meeting of the committee by providing a synopsis of the Audit Committee's deliberations and any recommendations.

### Voting

Any matters requiring a decision will be decided by a majority of votes of members present. The Council's casting vote policy shall apply.

### Audit Committee Performance and Review

The Audit Committee will review its performance every ~~four~~ **two** years. This review may be conducted as a self-assessment, and will be coordinated by the Chair. The assessment may seek input from the Council, Chief Executive Officer, and External Audit provider. Training and induction needs will be monitored by the Chair.

### Charter Review

The Committee should review their charter every four years to provide assurance that it remains consistent with the East Arnhem Regional Council's objectives and responsibilities.

The Council approves further reviews of the charter.



## East Arnhem Regional Council Audit Committee Work Plan

The Local Government Act states:

**87 Nature of committee's functions**

An audit committee has the following functions in relation to a council:

- (a) to monitor and review the integrity of the council's financial management;
- (b) to monitor and review internal controls;
- (c) to make recommendations to the council about any matters the committee considers require the council's consideration as a result of the committee's functions under paragraph (a) or (b).

To help achieve this the Audit Committee meets four times per year, in February, June and November, with a special meeting in September/October for the Annual Report.

The Council has an Audit Committee Charter that expands on the legislative requirements.

<b>Financial Management</b>	<b>Deliverable</b>	<b>Process/System Used</b>	<b>Frequency</b>	<b>Evidence of Achievement</b>
Advise the Council on financial management and reporting matters, including the application of accounting policies and the impact of any relevant recent professional and regulatory changes	Evaluate the integrity and transparency of accounting policy and regulatory changes as they apply to current and future business transactions.	Evaluate and review management financial reports at each Audit Committee meeting  Monitor regulatory changes that may impact the business through professional networks and reporting by management	At each Audit Committee meeting  As required	Clean external audit outcome is achieved  Compliance with Guideline 5 Budgets and Guideline 6 Annual Report and General Instruction 2 Annual Financial Statement
Monitor the solvency of Council and raise any concerns for the Councils immediate attention		Evaluate and review management financial reports at each Audit Committee meeting	At each Audit Committee meeting	All matters relating to solvency are documented and provided to the Council

<b>Risk Management</b>	<b>Deliverable</b>	<b>Process/System Used</b>	<b>Frequency</b>	<b>Evidence of Achievement</b>
The Committee will review and provide advice and/or recommendations to the Council regarding the risk appetite statement, identification, documentation, reporting and management of risks	Evaluate the effectiveness of controls to manage key risk areas	<ul style="list-style-type: none"> <li>• Risk reporting Dashboards</li> <li>• Strategic Risk Register</li> <li>• Annual Plan</li> <li>• Risk Appetite Statement</li> <li>• Risk Management Framework</li> </ul>	Annually, February	Minutes record the review of reports, outcome actions are monitored to completion, and recommendations are provided to the Council
<b>External Audit</b>	<b>Deliverable</b>	<b>Process/System Used</b>	<b>Frequency</b>	<b>Evidence of Achievement</b>
Review the audited annual financial statements before their presentation to the Council	Provide oversight of the external audit function to ensure the adequacy and effectiveness of accounting and financial controls and to ensure the integrity of financial information published in the annual financial reports	Evaluate the presentation of draft financial statements by management	Special Meeting: September-October	Documented engagement with the auditor
Make a recommendation to the Council regarding the appointment or dismissal of an auditor for the following year.		In-camera exit interview with the audit team		Clean final audit outcome is achieved
		Review the terms of engagement for external audit		Documented follow up with Management concerning items for action in the Audit Management Report

<b>Internal Audit</b>	<b>Deliverable</b>	<b>Process/System Used</b>	<b>Frequency</b>	<b>Evidence of Achievement</b>
<p>The Committee will review and provide advice and/or recommendations to the Council regarding the internal audit requirements</p> <p>The Committee will commission and oversight the delivery of any internal audits; and</p> <p>Monitor actions taken by management to resolve issues raised by internal audits and compliance reviews</p>	<p>Evaluate the effectiveness of internal control</p>	<p>Assess areas of high risk and evaluate the requirement for an internal audit</p> <p>Recommend to Council an internal audit work schedule</p> <p>Review Internal Audit reports</p>	<p>Annually, February</p> <p>At each Audit Committee meeting</p>	<p>The internal audit requirements of the organisation are reviewed annually</p> <p>Internal Audit reviews are conducted, and actions followed up.</p>
<b>Insurance</b>	<b>Deliverable</b>	<b>Process/System Used</b>	<b>Frequency</b>	<b>Evidence of Achievement</b>
<p>Review the annual insurance portfolio, having regard to the Council insurable risks, cover, and cost.</p>	<p>Evaluate insurance covers to ensure they are adequate to meet business requirements.</p>	<p>Management to arrange a presentation of the annual insurance proposal by Insurance Trust managers</p>	<p>Annually, June</p>	<p>Adequate insurance cover is in place to meet the needs of the business</p>

<b>Reporting</b>	<b>Deliverable</b>	<b>Process/System Used</b>	<b>Frequency</b>	<b>Evidence of Achievement</b>
The Committee Chair shall provide a written report to the Council after each Committee meeting, including recommendations requiring Council action and/or approval.	The provision of consistent and timely reporting to the Council	Standard Council agenda item.	At/after each Audit Committee meeting	Minutes of meetings
<b>Review</b>	<b>Deliverable</b>	<b>Process/System Used</b>	<b>Frequency</b>	<b>Evidence of Achievement</b>
The Audit Committee will review its performance, Charter and its composition every two years	To ensure accountability against responsibilities set out in Local Government Act and Charter	The review conducted as a self-assessment and will be coordinated by the Committee Chair. The assessment may seek input from any person. The Committee Chair will monitor training needs	October/November prior to expiry of term	The Committee documents and reports to the Council on effectiveness and review of the Charter