



HUMAN RIGHTS | EQUALITY

INDEPENDENCE

COMMUNITY | EQUITY

WORK CONFIDENCE

RESPECT

**OPEN AGENDA for the Finance**  
**Committee**  
**24 January 2024**

**Dedicated to promoting the power of people, protection of community and respect for cultural diversity.**

### Djambarrpuyngu

Dhuwandja dhäwu dhipunjur EARC-njur bukmakku yolñuw mala nhämunha limurr ga nhina wänjakurr malañuwurr buku-ñiw'maram:

- limurr dhu räal-manapanmirr ganydjarrwu limurrungalañaw rur'maranharaw,
- ga dharay walñaw,
- ga ñayanju-ñapmaranhamirr bukmak bala-räli'yunmirr.

### Dhanju

Dhanju dhäwu EARC-njur bukmakku yolñuwu warrawu nhämunha ñalma yaka nyena ñayambalmurru buku-ñiw'yuman:

- ñalma ñarru räal-manapanmi ganydjarrwu ñakanhaminyarawu ñalmalinguwaywuru,
- ga dharay walñawu,
- ga ñayanju-ñapthumanmi bukmak bala-räli'yunmi.

### Anindilyakwa

Warna East Arnhem Shire narringandena-ma wurrarrubuda warnamalya, karridirrakina-ma ababurna-langwa community akwa kuwerrukwulina-yada ngakwurri-langwa culture.

### Gumatj

Dhuwalanydja dhäwu EARC-njuru bukmakku yolñuwu mala nhämunha ñilimurru yukurra nhina wänjakurru buku-ñiw'yunmarama:

- ñilimurru yurru räal-manapanmirri ganydjarrwu ganga'thinyarawu ñilimurrungalañawu,
- ga dharay walñawu,
- ga ñayanju-ñapthunmaranhamirri bukmak bala-lili'yunmirri.

### Marranju

Dhuwanydji dhäwu barrannga'yun EARC-njur bukmakku yolñuw yukurr buku-ñiw'maram wänja mittji malanyha:

- Dalimurr wurruku räal-manapanmirr djäk ganydjarrwu ñalimurrungalañaw
- Gangathinyamaranharaw wonñanjarrañgunharaw,
- Ga djäga walñaw,
- Ga ñayanju-ñapmaranhamirr ñalimurr wurruku bukmak bala-räli'yunmirr.

Under closing the gap priority reforms, socio economic outcome 16 – Aboriginal and Torres Strait Islander languages are strong, supported and flourishing and it is standard practice for reports to be considered, discussed and debated in the traditional dialects of the East Arnhem region, Yolngu Matha or Anindilyakwan.

**EAST ARNHAM REGIONAL COUNCIL**

Notice is hereby given that a meeting of the Audit Committee of the East Arnhem Regional Council will be held at the Darwin offices on Wednesday 24 January 2024 at 10:00 am.

Dale Keehne  
**Chief Executive Officer**

**Anindilyakwa Ward**

- Constantine MAMARIKA - Primary
- Lionel JARAGBA – Alternate

**Birr Rawarrang Ward**

- Jason MIRRITJAWUY - Primary
- Robert YAWARNGU – Alternate

**Gumurr Gattjirrk Ward**

- Lapulung DHAMARRANDJI - Primary
- Joe DJAKALA – Alternate

**Gumurr Marthakal Ward**

- Evelynna DHAMARRANDJI - Primary
- David DJALANGI – Alternate
- Kaye THURLOW – Alternate

**Gumurr Miwatj Ward**

- Banambi WUNUNGMURRA - Primary
- Wesley DHAMARRANDJI – Alternate
- Marrpalawuy Marika - Alternate

**Gumurr Miyarrka Ward**

- Bandi Bandi WUNUNGMURRA - Primary
- Bobby WUNUNGMURRA – Alternate

**Dial-in Details:**

**DARWIN CONFERENCE ROOM 1**

**Join on your computer or mobile app**

[Click here to join Video Conference Meeting](#)

**Or call in (audio only)**

Dial the Conference# 02 8318 0005

Meeting ID: 369 931 290#

**Schedule 1 Code of conduct**

**1 Honesty and integrity**

A member must act honestly and with integrity in performing official functions.

**2 Care and diligence**

A member must act with reasonable care and diligence in performing official functions.

**3 Courtesy**

A member must act with courtesy towards other members, council staff, electors and members of the public.

**4 Prohibition on bullying**

A member must not bully another person in the course of performing official functions.

**5 Conduct towards council staff**

A member must not direct, reprimand, or interfere in the management of council staff.

**6 Respect for cultural diversity and culture**

6.1 A member must respect cultural diversity and must not therefore discriminate against others, or the opinions of others, on the ground of their cultural background.

6.2 A member must act with respect for cultural beliefs and practices in relation to other members, council staff, electors and members of the public.

**7 Conflict of interest**

7.1 A member must avoid any conflict of interest, whether actual or perceived, when undertaking official functions and responsibilities.

7.2 If a conflict of interest exists, the member must comply with any statutory obligations of disclosure.

**8 Respect for confidences**

8.1 A member must respect the confidentiality of information obtained in confidence in the member's official capacity.

8.2 A member must not make improper use of confidential information obtained in an official capacity to gain a private benefit or to cause harm to another.

**9 Gifts**

9.1 A member must not solicit, encourage or accept gifts or private benefits from any person who might have an interest in obtaining a benefit from the council.

9.2 A member must not accept a gift from a person that is given in relation to the person's interest in obtaining a benefit from the council.

**10 Accountability**

A member must be prepared at all times to account for the member's performance as a member and the member's use of council resources.

**11 Interests of municipality, region or shire to be paramount**

11.1 A member must act in what the member genuinely believes to be the best interests of the municipality, region or shire.

11.2 In particular, a member must seek to ensure that the member's decisions and actions are based on an honest, reasonable and properly informed judgment about what best advances the best interests of the municipality, region or shire.

**12 Training**

A member must undertake relevant training in good faith.

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## **1 Meeting Establishment**

YOW NGILIMURR BUKU'LUNGTHUN DHIYAK MEETINGU GA MALA DJARRYUN ROM

The Chair may wish to open the meeting with a prayer.

## 2 Looking Forward - Discussions and Decisions

GO NGILIMURR MALA DJARRYUN GA YURAM GA YAKAYUN GA BALWAK NGUPAN  
DHUWAL DHARUK

### **3 Noting Progress and Achievement**

YOW GALKI MEETING DJA DHAWARYUNA YURRU NGILIMURR RONGIYI GA NHAMA NGUNIYI

NANYTJAK NGU DHARUK MALAN GA YURUM GA BUKU WEKAM DHIYAKU MEETING GU



**NOTING PROGRESS AND ACHIEVEMENT**

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**3.1 Human Resources and Finance Report - December 2023****AUTHOR** Nawshaba Razzak (Procurement Officer)**RECOMMENDATION****That the Committee notes the Human Resources and Finance Report.****SUMMARY**

This report is tabled to the meeting to provide the Finance Report for the period ended the 31 December 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 December 2023 is attached to the report for consideration and the following points are highlighted in the report:

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

The format of the report is as required by the new Regulations commencing 1 July 2021.

**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.

Employment costs are \$1.5M under budget. - Line Note E.

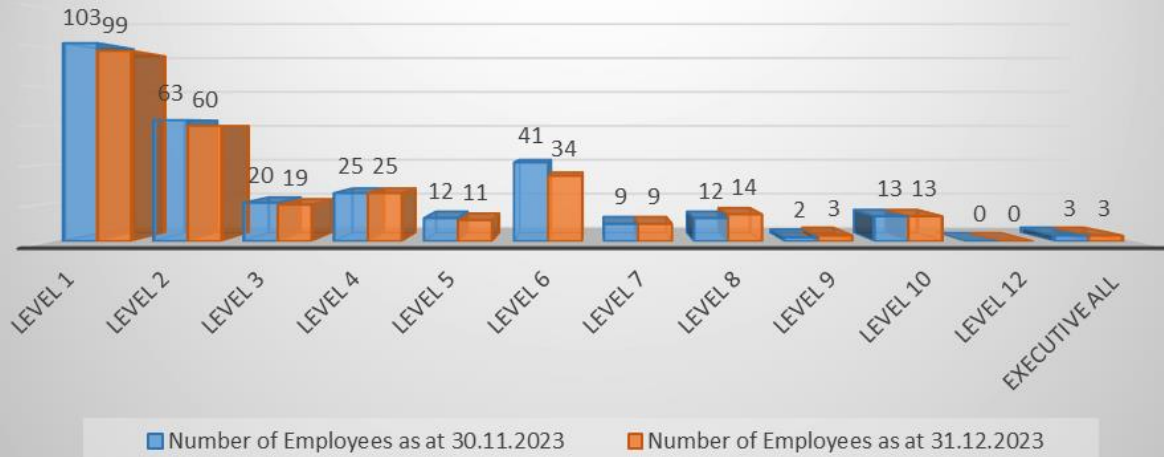
Row Labels	Sum of Actual YTD	Sum of Budget YTD	Sum of Difference
Youth, Sport and Recreation Services	1,010,179	1,357,505	(347,327)
Aged Care and Disability Services	2,105,204	2,417,337	(312,133)
Municipal Services	1,236,326	1,437,400	(201,074)
Community Development	1,217,114	1,414,623	(197,509)
Waste and Environmental Services	318,157	513,090	(194,933)
Building and Infrastructure Services	619,291	679,287	(59,997)
Corporate Services	1,009,173	1,069,068	(59,896)
Community Media	10,910	56,198	(45,288)
Library Services	239,996	285,151	(45,155)
Community Patrol and SUS Services	1,003,489	1,047,335	(43,846)
Governance and CEO	213,189	252,151	(38,961)
Visitor Accommodation	27,789	59,716	(31,927)
Fleet and Workshop Services	283,372	314,421	(31,049)
Children and Family Services	577,407	599,892	(22,485)
Local Road Maintenance & Traffic Management	85,956	82,113	3,843
Information Communication and Technology Services	73,092	66,492	6,601
Veterinary and Animal Control Services	288,950	262,808	26,142
<b>Grand Total</b>	<b>10,319,593</b>	<b>11,914,586</b>	<b>(1,594,993)</b>

### Employment Statistics

Council had 290 employees on 31 December 2023 compared to 303 employees on 30 November 2023.

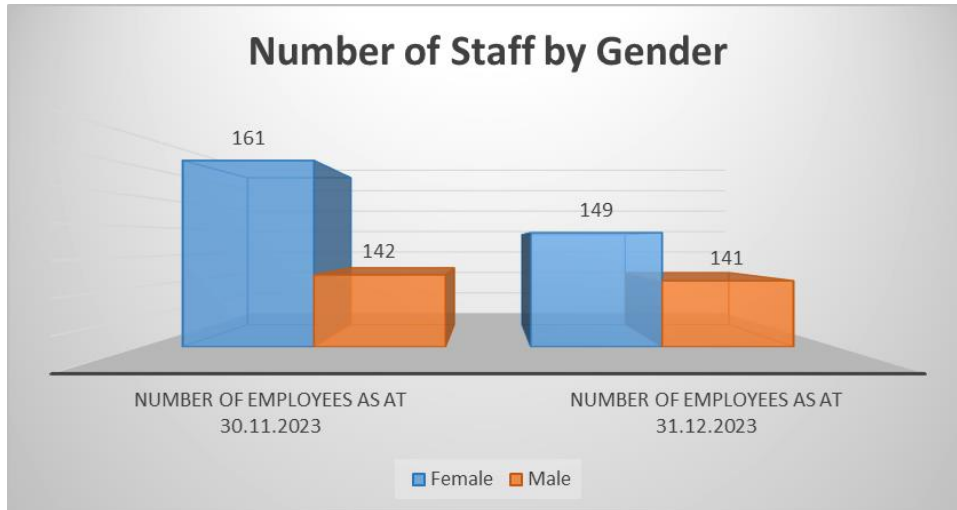


### Number of Staff by Grade

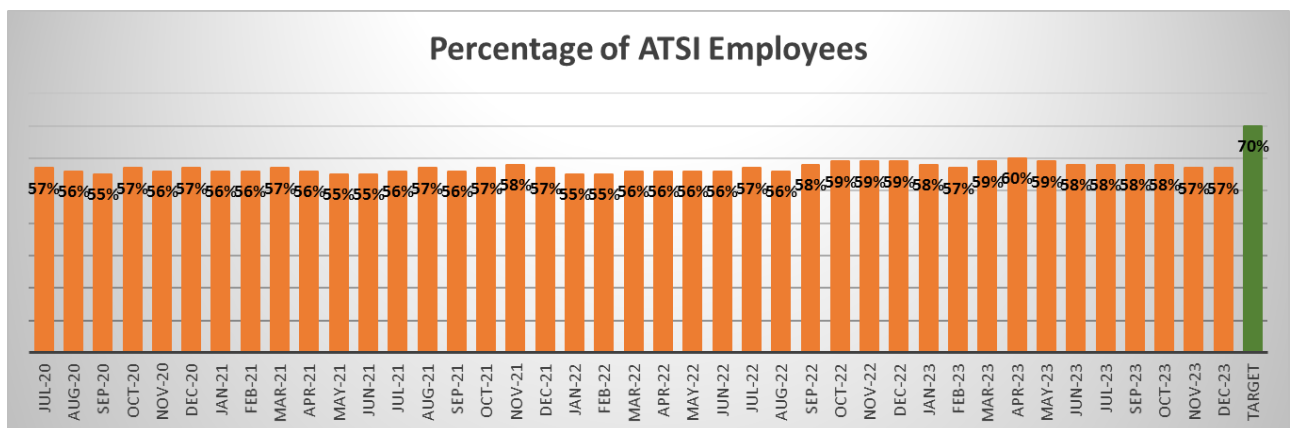


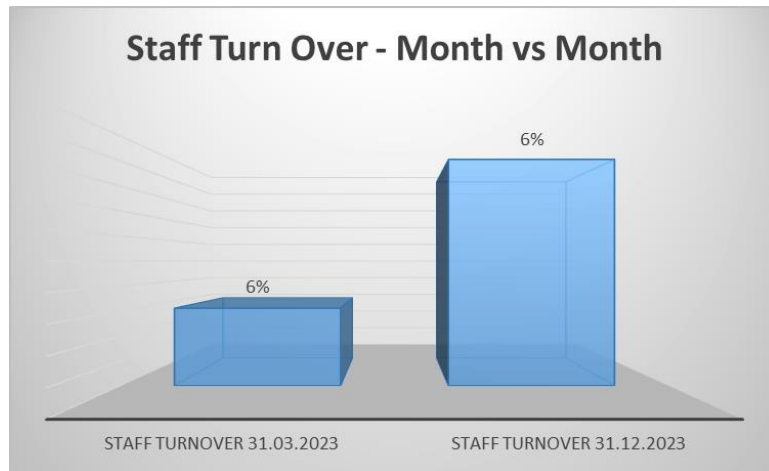
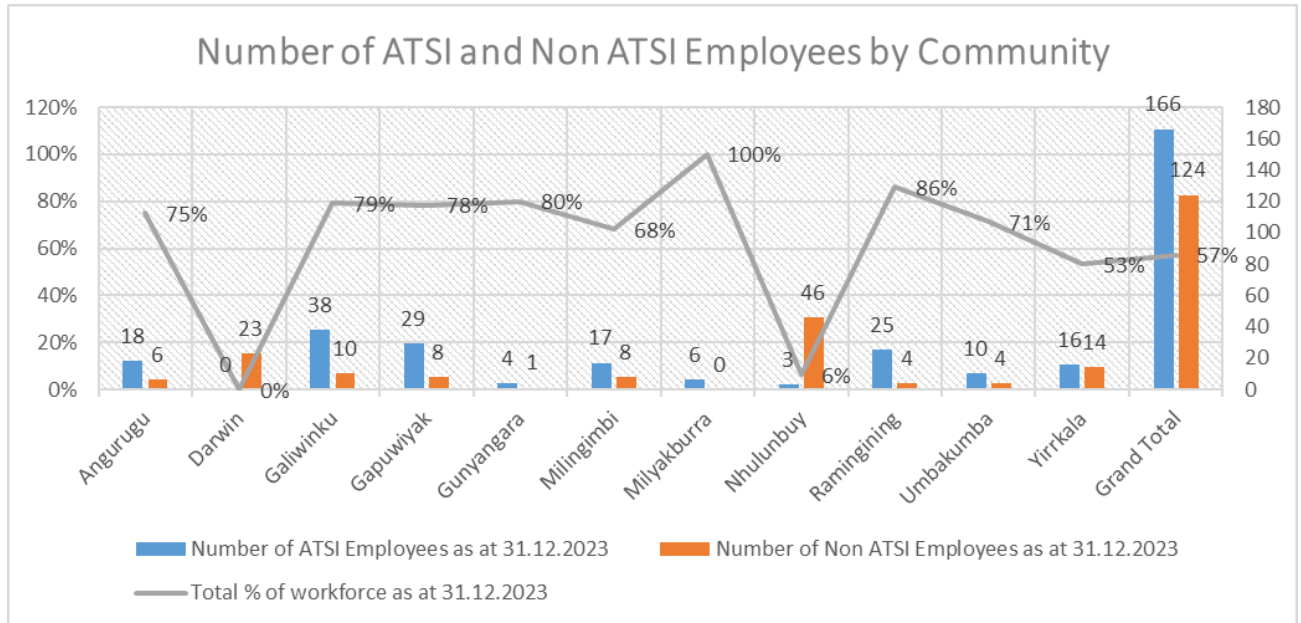
### Number of Staff by Employment Type





<b>ATSI Employment Target</b>	<b>70%</b>
<b>Actual</b>	<b>57%</b>





#### Vacancies at 31 December 2023

Position	Community	Type
Community Night Patrol Officer	Angurugu	Level 1
Municipal Services Officer	Angurugu	Level 1
Governance and Compliance Officer	Darwin	Level 6
ACDS Service Officer	Galiwinku	Level 4
ACDS Support Worker	Galiwinku	Level 1
Community Liaison Officer	Galiwinku	Level 1
Community Media Officer	Galiwinku	Level 1
Community Night Patrol Officer	Galiwinku	Level 1
Senior Administration Officer	Galiwinku	Level 4

Position	Community	Type
Senior Cleaner	Galiwinku	Level 3
Youth Sport & Recreation Worker	Galiwinku	Level 1
Child Care Worker	Gapuwiyak	Level 1
Community Media Officer	Gapuwiyak	Level 1
Community Night Patrol Officer	Gapuwiyak	Level 1
Youth Mentor	Gapuwiyak	Level 2
YSR Worker	Gapuwiyak	Level 1
Community Night Patrol Officer - Gove Peninsula	Gunyangara	Level 2
Youth Sport & Recreation Worker	Gunyangara	Level 1
Cleaner	Milingimbi	Level 1
Community Liaison Officer	Milingimbi	Level 1
Community Media Officer	Milingimbi	Level 1
Trades Assistant	Milingimbi	Level 1
Tradesperson Mechanic	Milingimbi	Level 7
Youth Sport & Recreation Worker	Milingimbi	Level 1
Youth Support Coordinator	Milingimbi	Level 6
Council Operations Manager/Municipal Services Supervisor	Milyakburra	Level 6
Youth Sport & Recreation Worker	Milyakburra	Level 1
Administration Support Officer - YSR and CLS	Nhulunbuy	Level 4
Community Night Patrol Team Leader	Nhulunbuy	Level 3
Project and Contracts Officer	Nhulunbuy	Level 6
Regional Coordinator - Youth Sport and Recreation	Nhulunbuy	Level 7
Senior Project Manager	Nhulunbuy/Darwin	Level 8
Municipal Services Officer	Ramingining	Level 1
ACDS Officer/Cook	Umbakumba	Level 3
Community Liaison Officer / Customer Service Officer	Umbakumba	Level 1
Community Library Officer	Umbakumba	Level 1
Community Library Officer	Umbakumba	Level 1
Municipal Services Officer	Umbakumba	Level 1
YSR Coordinator	Umbakumba	Level 6
ACDS Coordinator	Yirrkala	Level 6

Position	Community	Type
ACDS Support Worker	Yirrkala	Level 1
Community Night Patrol Officer	Yirrkala	Level 2
Municipal Services Officer	Yirrkala	Level 1
YSR Coordinator	Yirrkala	Level 6

#### Training Overview – December 2023

New Territory Training has delivered the final Mower and Tractor Training in communities. There were 25 municipal workers who successfully completed this training.

Fit Aid Pro have delivered First Aid training to four Darwin staff, the remaining three will undertake the training in January 2024.

Proposed and Upcoming Training - Certificate III Civil Construction (Plant Operations) is being revised. Discussions will be held with training providers to discuss the potential for a new program that is tailored to council needs. Further updates on this to come over the coming months.

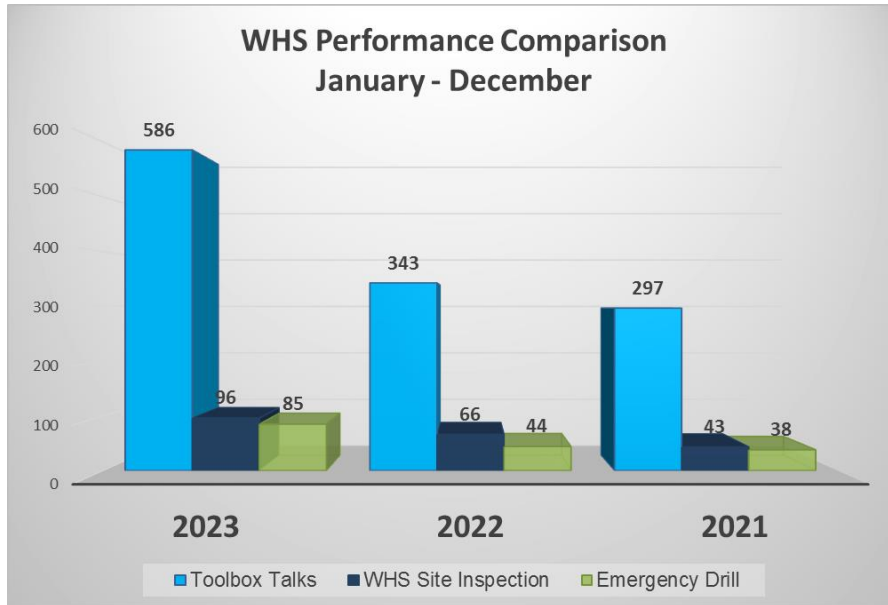
#### Work, Health and Safety (WHS) Update – December 2023

2023 was an incredible improvement for WHS Engagement. What we did differently in 2023 was to streamline the paper trail flow via the Community Operational Managers collating all completed documents are for the community and sending forward in one email to WHS. This resulted in COM's prompting all services on required WHS Calendar scheduled tasks and the completed paperwork. The result of this collaboration has been outstanding this level of engagement will be continued in 2024.

#### Emergency Drills:

Improvement needs to be made on Emergency Drills. These practice drills are so important and will often highlight areas that need improvement. Practicing or talking about an emergency such as a medical emergency, a community lock down situation or building evacuation, and finding where the lackings are in such situations before a real event, is crucial for everyone's safety. It gives the time to be as prepared as possible. It is important to ask staff to discuss possible scenarios and brainstorm all the things that might go wrong and consider what training is needed or what equipment is needed.

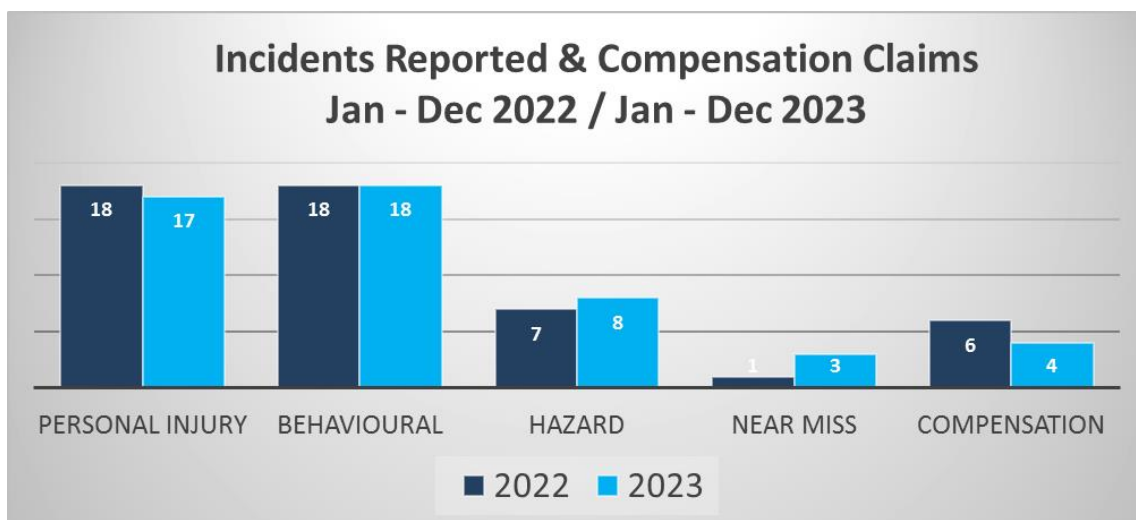
WHS Engagement	2023	2022	2021
Toolbox Talks	84%	49%	42%
Site Inspections	82%	56%	37%
Emergency Drills	73%	37%	32%



#### 2023 Safety Alerts:

- |   |   |
|---|---|
| <ul style="list-style-type: none"> <li>• 001 - Meliodosis</li> <li>• 002 – Slippery Roads and Walkways</li> <li>• 003 – Cyclone Preparation</li> <li>• 004 – When the Cylcone Hits</li> <li>• 005 - Flood Safety Advice</li> <li>• 006 - Complacency is dangerous</li> <li>• 007 – Mosquitos also know as Mozzies</li> <li>• 008 – Mozzie Season</li> <li>• 009 – Toolbox Talks</li> <li>• 010 – Tiredness (Fatigue)</li> <li>• 011 – Reversing Vehicles</li> <li>• 012 – Reporting Incidents</li> <li>• 013 – Fire Cracker Night and Fire Hazards</li> </ul> | <ul style="list-style-type: none"> <li>• 014 – Fireworks and Pet Safety</li> <li>• 016 – Reversing and Blind Spots</li> <li>• 017 – Slips, Trips and Falls</li> <li>• 018 - Manual Handling</li> <li>• 020 - Safety is an Attitude</li> <li>• 021 – Snake Season</li> <li>• 022 – Undue Haste is dangerous</li> <li>• 023 – Take a Break</li> <li>• 024 – Box Jelly Fish</li> <li>• 025 – Cyclone Preparation</li> <li>• 026 – Emergency Preparation Meeting</li> <li>• 027 - Lightning Strike</li> <li>• 028 – Hot Weather Management</li> </ul> |
|---|---|

#### Incidents Reported & Active Compensation Claims:





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

**ATTACHMENTS:**

1. December 2023 Financial Results [**3.1.1** - 6 pages]
2. Income and Expense Statement - Actual vs Budget [**3.1.2** - 2 pages]
3. Rates and Waste Collection Charges as of 31 December 2023 [**3.1.3** - 1 page]
4. Capital Expenditure – Actual vs Budget [**3.1.4** - 1 page]
5. Monthly Balance Sheet Report [**3.1.5** - 5 pages]
6. CEO Council Credit Card Transactions [**3.1.6** - 1 page]
7. Cash and Equity Analysis [**3.1.7** - 1 page]
8. Elected Members Allowances Report [**3.1.8** - 1 page]
9. Replacement and Contingency Reserves [**3.1.9** - 1 page]
10. 1132-1158 - Investment Report - Period 06 - Dec 2023 [**3.1.10** - 2 pages]

## December 2023 Financial Results

Year to date figures in millions



### Revenue

Current Year **\$25.82m**

Carried Forward  
Grants **\$6.13m**



### Expenditures

Actual **\$26.75m**

Committed **\$9.65m**



### Net Operating Result

**\$16.40m**



### Assets

**\$132.88m**



### Fixed Assets Acquired

**\$1.23m**



### Cash on hand

**\$52.99m**



### Unexpended Grants

**\$10.21m**



### Reserves

**\$24.97m**

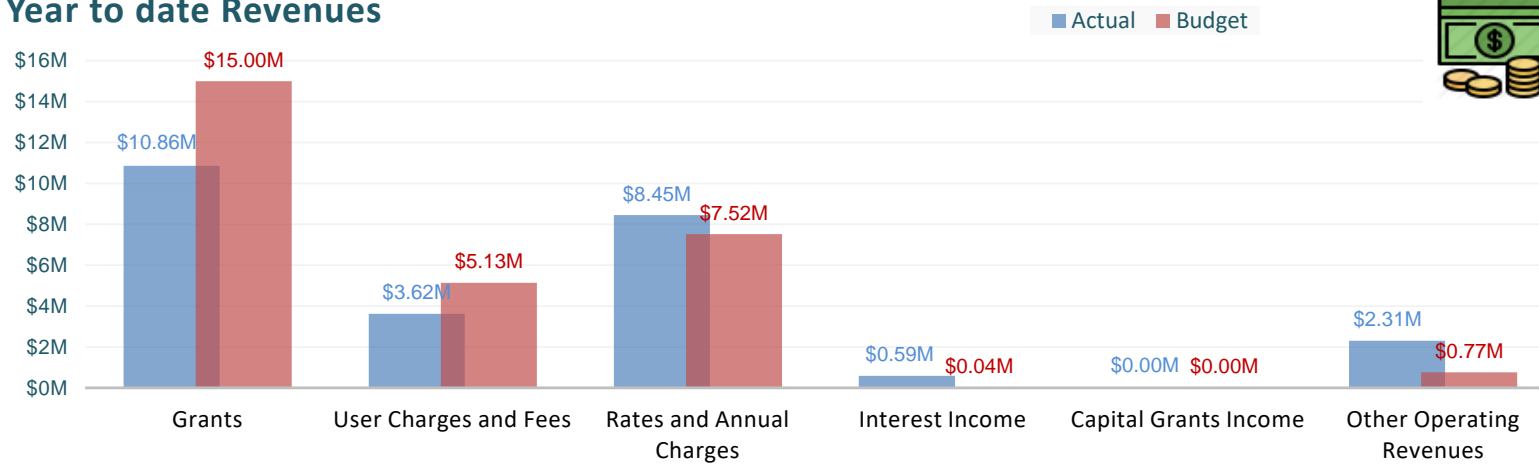


### Unrestricted Cash

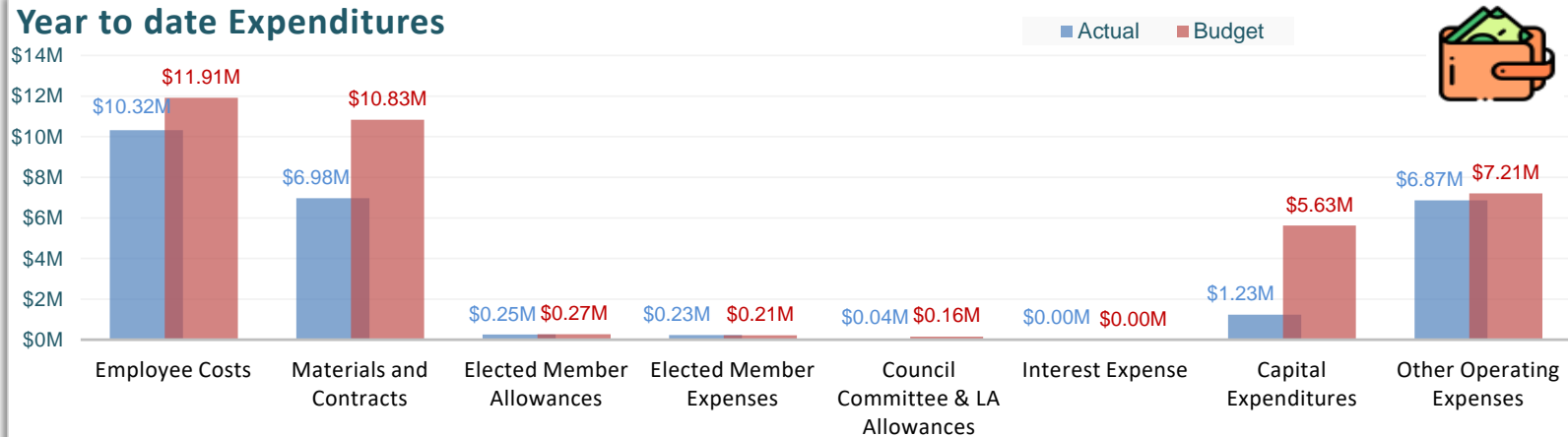
**\$17.81m**



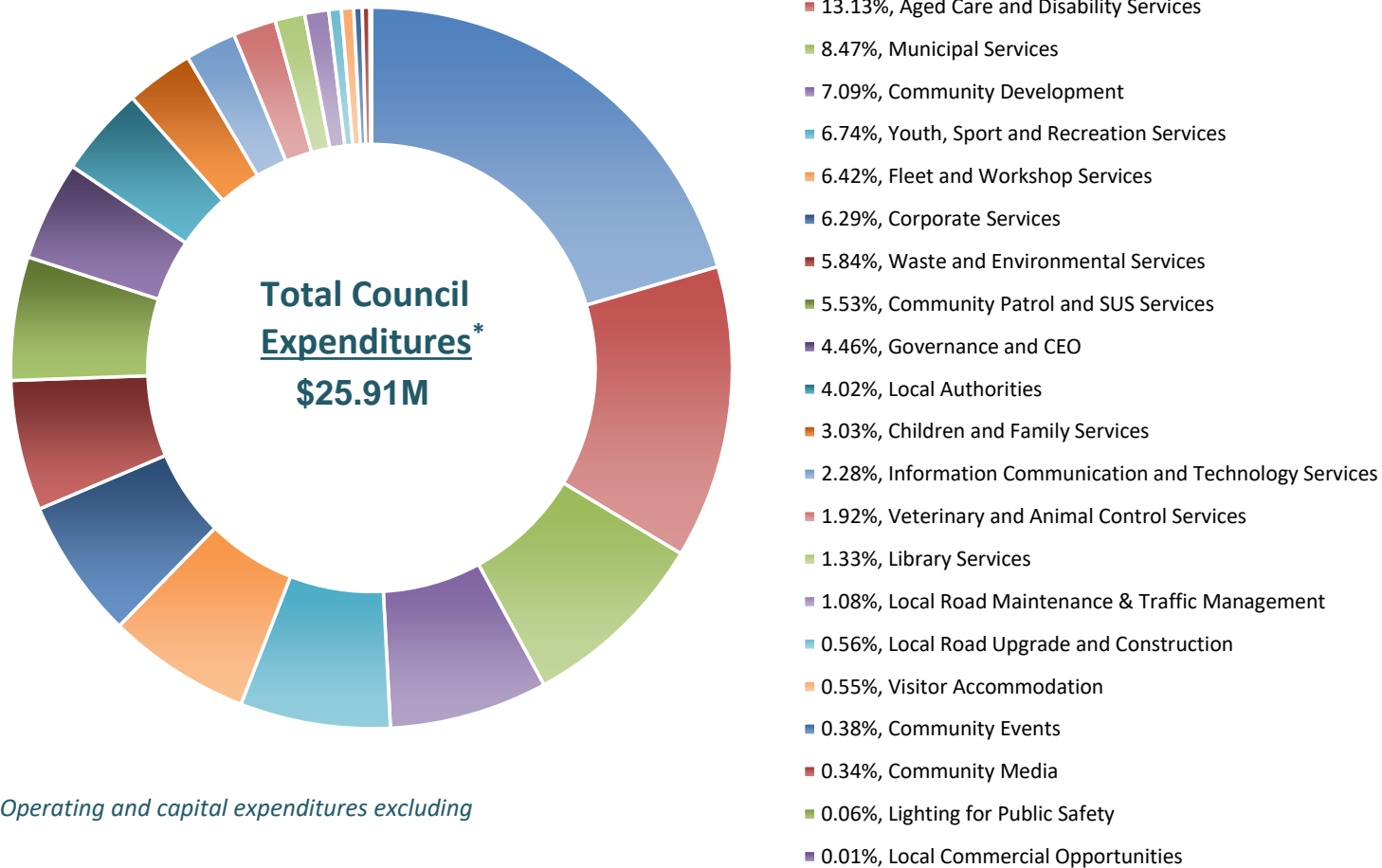
## Year to date Revenues



## Year to date Expenditures



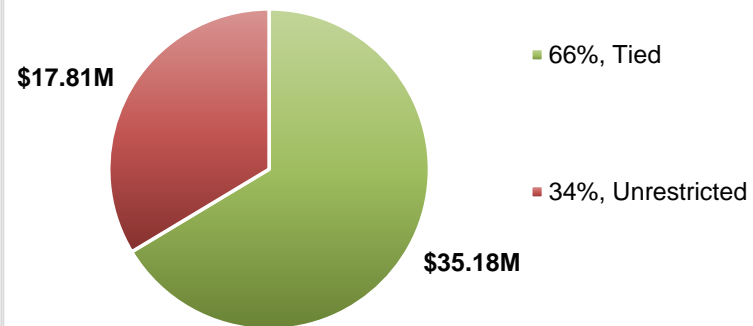
### Where the money was spent as of 31st December 2023



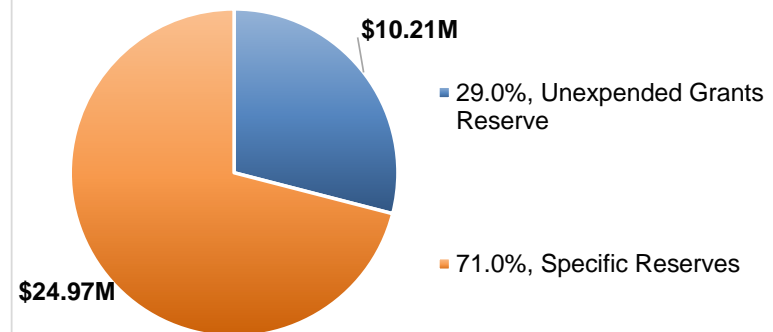
## Cash as of 31st December 2023

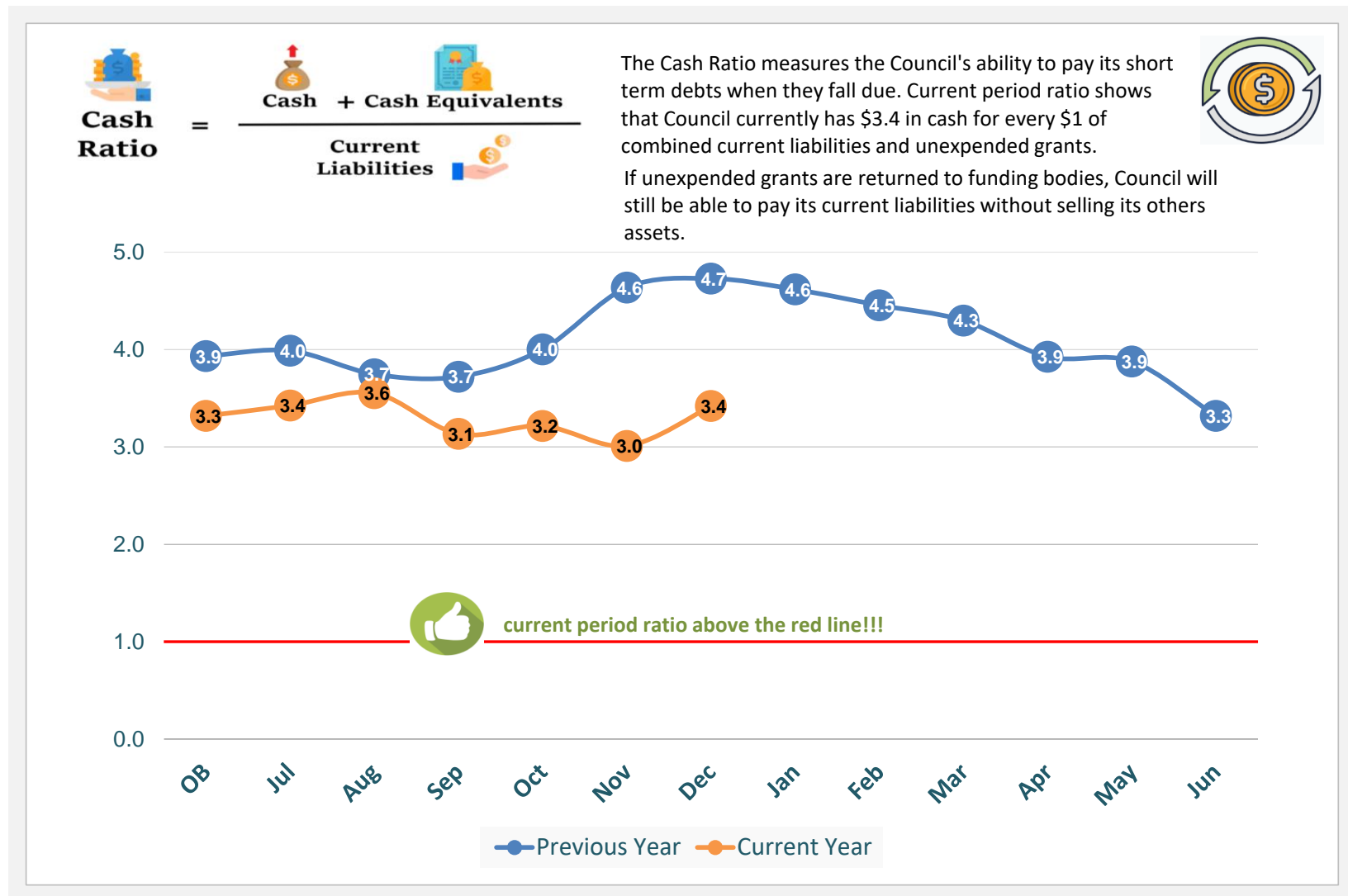


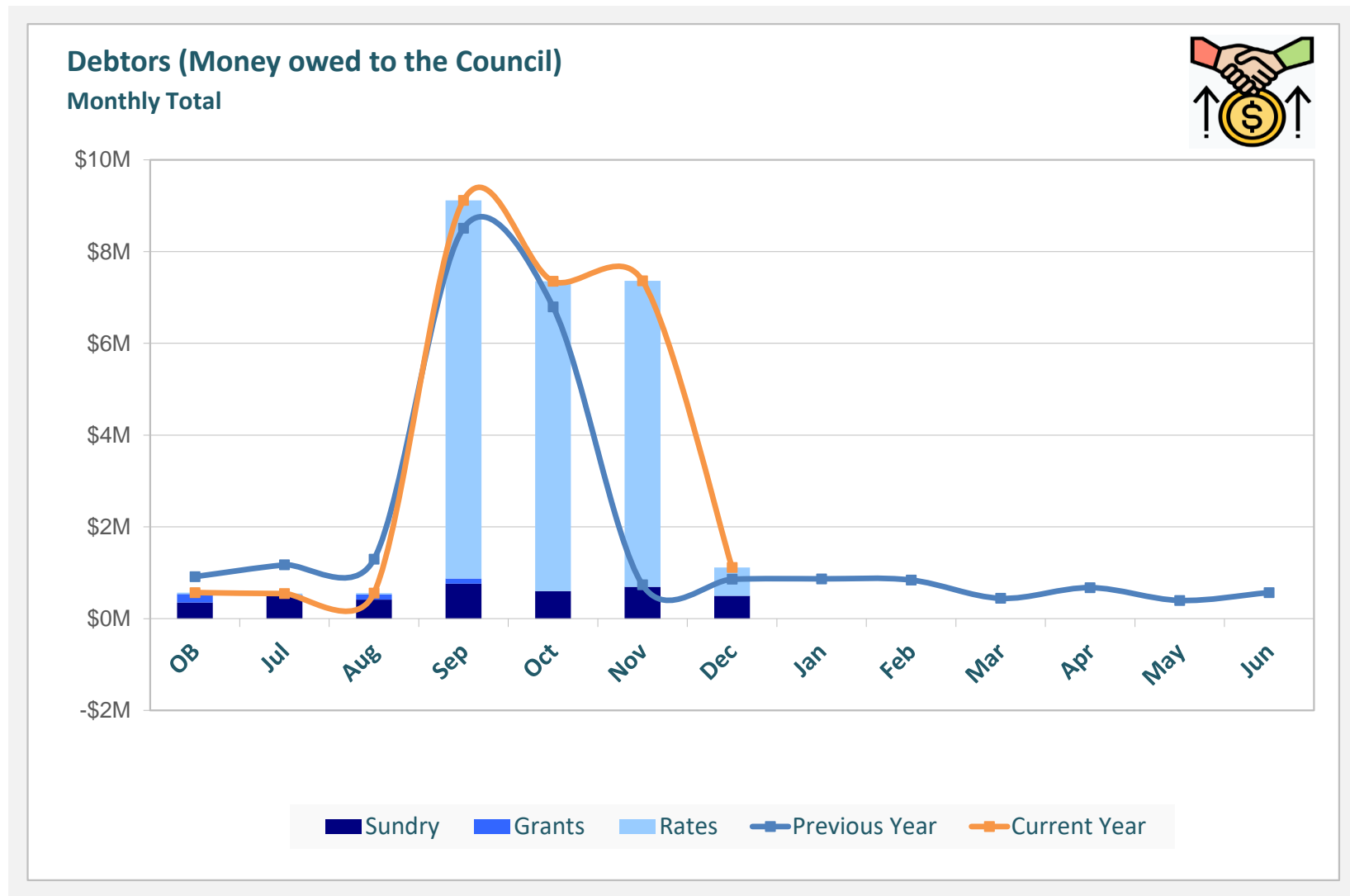
Tied and Unrestricted Cash



Tied Cash Breakdown







## INCOME AND EXPENSE STATEMENT

## ACTUAL VS BUDGET

Year to date 31st December 2023

	Note	YTD Actuals \$	YTD Budget \$	YTD Variance \$	YTD Variance %	Approved Annual Budget \$
<b>OPERATING REVENUE</b>						
Grants	A	10,860,754	15,002,517	(4,141,763)	(28%)	26,978,177
User Charges and Fees	B	3,621,018	5,131,491	(1,510,473)	(29%)	10,262,982
Rates and Annual Charges		8,449,685	7,517,633	932,052	12%	7,517,633
Interest Income	C	585,654	36,000	549,654	1527%	443,934
Other Operating Revenues	D	2,305,940	765,802	1,540,138	201%	1,531,605
<b>TOTAL OPERATING REVENUES</b>		<b>25,823,051</b>	<b>28,453,443</b>	<b>(2,630,392)</b>	<b>(9%)</b>	<b>46,734,330</b>
<b>OPERATING EXPENSES</b>						
Employee Costs	E	10,319,593	11,914,586	(1,594,993)	(13%)	23,880,262
Materials and Contracts	F	6,975,414	10,830,639	(3,855,224)	(36%)	19,279,111
Elected Member Allowances		252,111	274,000	(21,889)	(8%)	548,000
Elected Member Expenses		230,304	214,991	15,313	7%	429,981
Council Committee & LA Allowances		38,100	156,600	(118,500)	(76%)	313,200
Depreciation and Amortisation		2,063,597	1,776,131	287,465	16%	3,552,263
Other Operating Expenses	G	6,870,178	7,210,705	(340,527)	(5%)	13,041,972
<b>TOTAL OPERATING EXPENSES</b>		<b>26,749,296</b>	<b>32,377,653</b>	<b>(5,628,356)</b>	<b>(17%)</b>	<b>61,044,789</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>		<b>(926,245)</b>	<b>(3,924,209)</b>	<b>2,997,964</b>	<b>(76%)</b>	<b>(14,310,457)</b>
<b>Remove Non-Cash Item</b>						
Add back Depreciation Expense	H	2,063,597	1,776,131	287,465	16%	3,552,263
<b>Less Additional Outflows</b>						
Capital Expenditure	I	(1,227,987)	(5,629,548)	4,401,561	(78%)	(11,259,094)
Carried Forward Revenue for FY2025		-	(1,242,200)	1,242,200	(100%)	(1,242,200)
Transfer to Reserves		(2,670,792)	(2,646,096)	(24,696)	1%	(5,783,362)
<b>TOTAL ADDITIONAL OUTFLOWS</b>		<b>(3,898,779)</b>	<b>(9,517,843)</b>	<b>5,619,065</b>	<b>(59%)</b>	<b>(18,284,658)</b>
<b>NET SURPLUS/(DEFICIT)</b>		<b>(2,761,427)</b>	<b>(11,665,921)</b>	<b>8,904,494</b>	<b>(76%)</b>	<b>(29,042,853)</b>
<b>Add Additional Inflows</b>						
Carried Forward Grants Revenue	H	6,131,057	3,883,733	2,247,324	58%	4,133,568
Transfer from General Equity		25,000	25,000	-	0%	50,000
Transfer from Reserves		13,006,922	13,006,922	-	0%	24,885,190
<b>TOTAL ADDITIONAL INFLOWS</b>		<b>19,162,979</b>	<b>16,915,655</b>	<b>2,247,324</b>	<b>13%</b>	<b>29,068,757</b>
<b>NET OPERATING POSITION</b>		<b>16,401,552</b>	<b>5,249,735</b>	<b>11,151,818</b>	<b>212%</b>	<b>25,904</b>



## NOTES

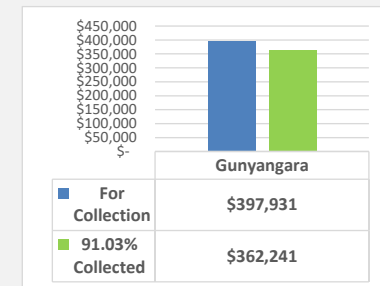
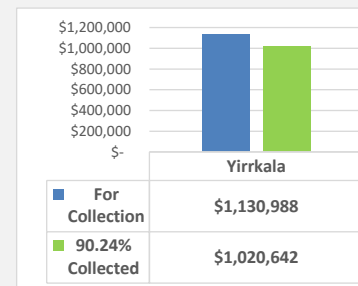
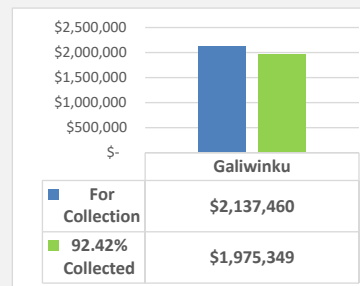
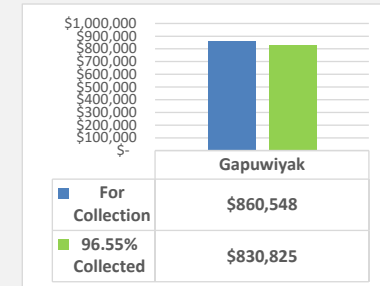
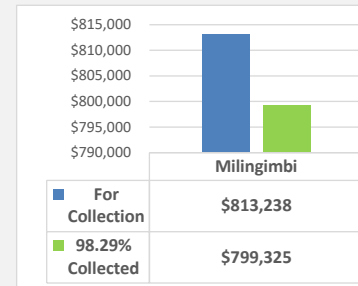
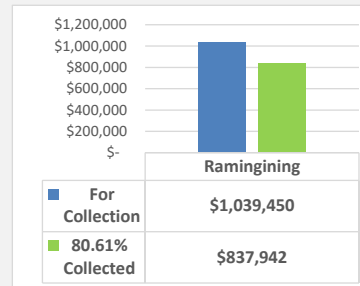
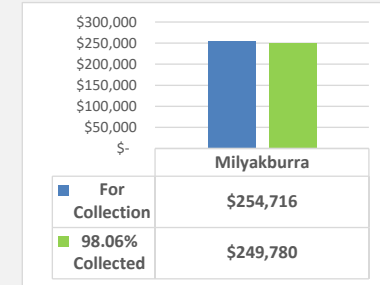
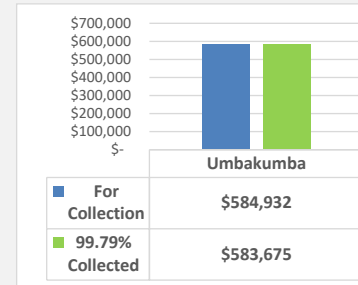
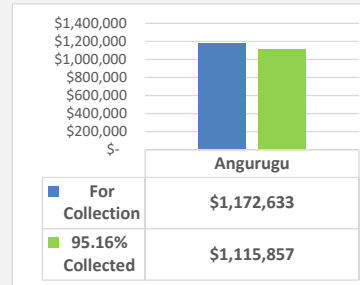
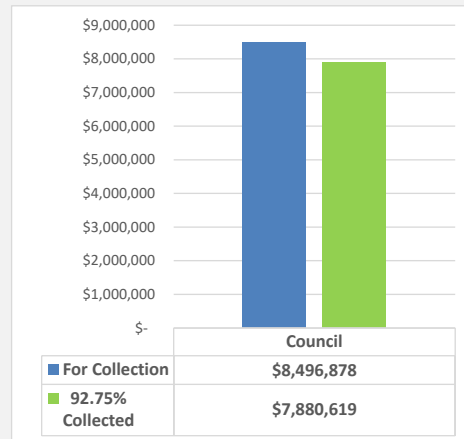
- A** Grants YTD Actual lower than Budget  
Financial Assistance grants budget to be updated in the budget revision as portion was received in advance last financial year 2023.
- B** User Charges and Fees YTD Actual lower than Budget  
Mainly NDIS revenue and medicare subsidies - below budget.
- C** Interest Income YTD Actual higher than Budget  
Interest income on term deposits higher than budget.
- D** Other Operating Revenues YTD Actual higher than Budget  
Mainly insurance claim related for workers compensation, motor vehicle and 2021 Milingimbi fire. Meals on wheels revenue also higher than budget.
- E** Employee Costs YTD Actual lower than Budget

Services	Actual YTD	Budget YTD	Variance
Aged Care and Disability Services	2,105,204	2,417,337	(312,133)
Youth, Sport and Recreation Services	1,010,179	1,357,505	(347,327)
Waste and Environmental Services	318,157	513,090	(194,933)
Municipal Services	1,236,326	1,437,400	(201,074)
Community Development	1,217,114	1,414,623	(197,509)
Community Media	10,910	56,198	(45,288)
Visitor Accommodation	27,789	59,716	(31,927)
Governance and CEO	213,189	252,151	(38,961)
Corporate Services	1,009,173	1,069,068	(59,896)
Building and Infrastructure Services	619,291	679,287	(59,997)
Library Services	239,996	285,151	(45,155)
Local Road Maintenance & Traffic Management	85,956	82,113	3,843
Information Communication and Technology Services	73,092	66,492	6,601
Fleet and Workshop Services	283,372	314,421	(31,049)
Community Patrol and SUS Services	1,003,489	1,047,335	(43,846)
Children and Family Services	577,407	599,892	(22,485)
Veterinary and Animal Control Services	288,950	262,808	26,142
<b>Total</b>	<b>10,319,593</b>	<b>11,914,586</b>	<b>(1,594,993)</b>

- F** Materials and Contracts YTD Actual lower than Budget  
Works are yet to commence for projects under building and infrastructure, roads maintenance and waste management. Expenditures to date for the new IT systems project is lower than budgeted.
- G** Other Operating Expenses YTD Actual lower than Budget  
Lower than budget spending on training related expenses, donation and waste collection as of Oct 2023. Also no grants repayment made to date.
- I** Capital Expenditure YTD Actual lower than Budget  
Actual spending relates to acquisition of motor vehicle, plant and equipment.
- H** The budget for the carried forward grants revenue and depreciation will be updated in the budget revision.



### Rates and Waste Collection Charges as of 31st December 2023



\*For Collection is rates outstanding from prior year plus billings during the current financial year 2024

<b>CAPITAL EXPENDITURES ACTUAL VS BUDGET As at 31st December 2023</b>	<b>YTD Actuals \$</b>	<b>YTD Budget \$</b>	<b>YTD Variance \$</b>	<b>Approved Annual Budget \$</b>
Infrastructure	-	4,063,516	- 4,063,516	8,127,032
Motor Vehicles	423,413	810,579	- 387,166	1,621,157
Equipment	35,735	300,000	- 264,265	600,000
Plant	768,839	455,453	313,386	910,905
<b>TOTAL CAPITAL EXPENDITURE</b>	<b>1,227,987</b>	<b>5,629,548</b>	<b>- 4,401,561</b>	<b>11,259,094</b>

<b>MONTHLY BALANCE SHEET REPORT</b> As at 31st December 2023	<b>YTD Actuals</b> <b>\$</b>	<b>Note</b> <b>Reference</b>
<b>ASSETS</b>		
Cash		
Tied Funds	35,177,255	
Untied Funds/Unrestricted Cash*	17,813,068	
<b>Total Cash</b>	<b>52,990,323</b>	<b>(1)</b>
Accounts Receivables		
Trade Debtors	497,877	<b>(2)</b>
Grant Debtors	0	<b>(2)</b>
Rates & Charges	616,260	<b>(2)</b>
Less: Provision for Doubtful Debts	(33,726)	
<b>Total Accounts Receivables</b>	<b>1,080,410</b>	
Other Current Assets	857,797	
<b>TOTAL CURRENT ASSETS</b>	<b>54,928,531</b>	
Non-Current Assets		
Property, Plant and Equipment	63,506,658	
Right-of-Use Assets	12,595,068	
Landfill Airspace	1,476,835	
Work In Progress	436,413	
Security Deposit	200,000	<b>(1)</b>
Other Non-Current Assets	16,133	
<b>TOTAL NON-CURRENT ASSETS</b>	<b>78,231,107</b>	
<b>TOTAL ASSETS</b>	<b>133,159,638</b>	
<b>LIABILITIES</b>		
Current Liabilities		
Accounts Payable	53,192	<b>(3)</b>
ATO & Payroll Liabilities	313,423	<b>(4)</b>
Current Provisions	2,369,941	
Lease Liabilities	356,682	
Other Current Liabilities	1,613,474	
<b>TOTAL CURRENT LIABILITIES</b>	<b>4,706,713</b>	
Non-Current Liabilities		
Lease Liabilities	12,938,271	
Landfill Rehabilitation Provision	1,869,594	
Provisions for Employee Entitlements	223,352	
<b>TOTAL NON-CURRENT LIABILITIES</b>	<b>15,031,218</b>	
<b>TOTAL LIABILITIES</b>	<b>19,737,931</b>	
<b>NET ASSETS</b>	<b>113,421,707</b>	
<b>EQUITY</b>		
Unexpended Grants Reserve	10,209,050	
Replacement and Contingency Reserve	24,968,205	
Asset Revaluation Reserve	42,061,965	
Accumulated Surplus	36,182,486	
<b>TOTAL EQUITY</b>	<b>113,421,707</b>	

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

## Note 1. Details of Cash and Investments Held

Accounts	Amount
Westpac Banking Corporation	20,376,294
Traditional Credit Union	1,067,036
Australia and New Zealand Bank	426,555
Members Equity Bank	16,000,000
People's Choice Credit Union	1,115,565
National Australia Bank	14,000,000
Total Banks	52,985,450
Petty Cash/Cash Float	4,873
<b>Total Cash</b>	<b>52,990,323</b>
Total Banks	52,985,450
Security Deposit under non-current assets (Westpac)	200,000
<b>Total Investment Funds*</b>	<b>53,185,450</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
National Disability Insurance Scheme (NDIS)	<div><div>21%</div></div>	104,373	-	-	-	104,373
JC Smith & Associates NT Pty LTD	<div><div>21%</div></div>	103,947	24,726	71,132	-	10,518
Arnhemland Progress Aboriginal Corporation	<div><div>15%</div></div>	73,876	43,839	14,296	9,706	6,033
AKJ SERVICES PTY LTD	<div><div>10%</div></div>	51,902	45,058	2,083	-	4,762
QBE Insurance	<div><div>3%</div></div>	16,646	-	-	5,652	-
<b>TOTAL TOP 5 DEBTORS</b>	<div><div>69%</div></div>	<b>350,745</b>	<b>113,622</b>	<b>87,511</b>	<b>15,358</b>	<b>125,685</b>
Other Debtors	<div><div>31%</div></div>	155,700	75,853	18,204	177	61,820
<b>TOTAL SUNDRY DEBTORS</b>	<div><div>100%</div></div>	<b>506,444</b>	<b>189,475</b>	<b>105,715</b>	<b>15,181</b>	<b>187,505</b>

Reminder letters/emails sent for all overdue accounts.

**AGE ANALYSIS - GRANTS DEBTORS**

DEBTORS	%	OUTSTANDING	CURRENT	> 30 DAYS	> 60 DAYS	> 90 DAYS
		-	-	-	-	-
		-	-	-	-	-
<b>TOTAL GRANTS DEBTORS</b>	<div><div>0%</div></div>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**AGE ANALYSIS - RATES & CHARGES**

RATE PAYERS	%	OUTSTANDING	CURRENT	> 30 DAYS	> 60 DAYS	> 90 DAYS
Rate payer 1	<div><div>71%</div></div>	438,833	-	4,936	-	443,769
Rate payer 2	<div><div>4%</div></div>	23,815	-	-	-	23,815
Rate payer 3	<div><div>3%</div></div>	19,893	-	-	-	19,893
Rate payer 4	<div><div>3%</div></div>	16,647	-	-	-	16,647
Rate payer 5	<div><div>3%</div></div>	15,541	-	-	-	15,541
<b>TOTAL TOP 5 RATE PAYERS</b>	<div><div>84%</div></div>	<b>514,729</b>	<b>-</b>	<b>4,936</b>	<b>-</b>	<b>519,665</b>
Other Rate Payers	<div><div>16%</div></div>	101,530	-	5,485	-	107,015
<b>TOTAL RATES &amp; CHARGES</b>	<div><div>100%</div></div>	<b>616,260</b>	<b>-</b>	<b>4,936</b>	<b>-</b>	<b>626,680</b>

Following up with rate payers and reminder emails sent.

**Note 3. Statement on Debts Owed by Council (Accounts Payable)****AGE ANALYSIS - TRADE CREDITORS**

<b>CREDITORS</b>	<b>%</b>	<b>OUTSTANDING</b>	<b>CURRENT</b>	<b>&gt; 30 DAYS</b>	<b>&gt; 60 DAYS</b>	<b>&gt; 90 DAYS</b>
POWERWATER	60%	31,895	30,605	1,290	-	-
TERRITORY HOUSING RENT	31%	16,256	16,256	-	-	-
Child Support Agency	6%	3,319	3,319	-	-	-
UNITED VOICE	2%	977	-	-	-	-
	0%	-	-	-	-	-
<b>TOTAL TOP 5 CREDITORS</b>	<b>99%</b>	<b>52,447</b>	<b>50,180</b>	<b>1,290</b>	<b>-</b>	<b>-</b>
Other Creditors	1%	746	1,723	30,929	-	600
<b>TOTAL TRADE CREDITORS</b>	<b>100%</b>	<b>53,192</b>	<b>51,903</b>	<b>32,219</b>	<b>-</b>	<b>600</b>

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

AGE ANALYSIS

CREDITORS	OUTSTANDING	CURRENT	> 30 DAYS	> 60 DAYS	> 90 DAYS
Australian Taxation Office (PAYG)	149,127	149,127	-	-	-
StatewideSuper-Trust The Local	164,296	161,081	3,215	-	-
TOTAL	313,423	310,208	3,215	-	-



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

Cardholder Name: Dale Keehne

Transaction Date	Amount \$	Supplier's Name	Reason for the Transaction
2/12/2023	\$85.00	GOVE P S L S CLUB IN NHULUNBUY AUS	Soft Drinks jugs for Nhulunbuy Staff Christmas Party
8/12/2023	\$12.46	LIBERTY STUART PARK STUART PARK AUS	Fuel for hire car during Darwin visit
8/12/2023	\$874.01	SHENANNIGANS APP Darwin City AUS	Darwin staff Christmas Party
Total	971		

**CASH & EQUITY ANALYSIS****31-Dec-2023****30-Jun-2023**

Cash	52,990,323	55,734,204
Less:		
Unexpended Grants Reserve	(10,209,050)	(8,655,066)
Specific Reserves	(24,968,205)	(32,471,576)
Income Received in Advance	0	(5,634,622)
<b>Cash Available before Liabilities</b>	<b>17,813,068</b>	<b>8,972,941</b>

**Other Current Assets & Liabilities**

Accounts Receivables & Other Current Assets	1,655,000	1,209,320
Less:		
Payables & other Liabilities	(1,696,882)	(972,449)
Employee Provisions Current	(2,369,941)	(2,401,003)
Employee Provisions NonCurrent	(223,352)	(200,760)
<b>Net Other Current Liabilities</b>	<b>(2,635,176)</b>	<b>(2,364,891)</b>

<b>Net Cash Available</b>	<b>15,177,892</b>	<b>6,608,049</b>
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**Noncurrent Assets**

Noncurrent Assets - excluding Right of Use Assets and Landfill Airspace	64,159,204	58,675,570
Less Revaluation Reserves	(42,061,965)	(39,687,776)
<b>Noncurrent Assets Actual Carrying Value</b>	<b>22,097,239</b>	<b>18,987,794</b>

**Leases**

Right of Use Assets	12,595,068	12,107,783
Less Lease Liabilities	(13,294,953)	(12,692,451)
<b>Net impact on Equity</b>	<b>(699,886)</b>	<b>(584,669)</b>

**Landfill Airspace**

Landfill Airspace Asset	1,476,835	1,775,767
Provision for Landfill Rehabilitation	(1,869,594)	(1,967,673)
<b>Net impact on Equity</b>	<b>(392,759)</b>	<b>(191,906)</b>

**Equity**

Total Equity	113,421,707	111,268,308
Less:		
Revaluation Reserve	(42,061,965)	(39,687,776)
Unexpended Grants Reserve	(10,209,050)	(8,655,066)
Specific Reserves	(24,968,205)	(32,471,576)
Income Received in Advance	0	(5,634,622)
<b>Net Equity</b>	<b>36,182,486</b>	<b>24,819,269</b>

**Net Equity is made up of**

Net Assets Carried	22,097,239	18,987,794
Net Impact of Leases	(699,886)	(584,669)
Net impact of Landfill Airspace	(392,759)	(191,906)
Net Cash Carried Forward	15,177,892	6,608,049
<b>Net Equity</b>	<b>36,182,486</b>	<b>24,819,269</b>

**Elected Members Allowances Report**

1st July 2022 - 31st December 2023

Family Name	Given Name	YTD Councillor Allowance	YTD Councillor Meeting
Thurlow	Kaye	9,970	7,100
Djalangi	David	9,970	700
Dhamarrandji	Evelyna	9,970	2,100
Djakala	Joe	9,970	2,400
Mirritjawuy	Jason	9,970	3,700
Wunungmurra	Bobby	9,970	900
Wunungmurra	Wesley	9,970	5,200
Dhamarrandji	Lapulung	54,800	-
Mamarika	Constantine	9,970	4,600
Yawarngu	Robert	9,970	1,600
Wunungmurra	Banambi	9,970	4,500
Marika	Marrpalawuy	9,970	4,500
Dhamarrandji	Wesley	9,970	1,300
Jaragba	Lionel	17,937	400
<b>Total</b>		<b>192,380</b>	<b>39,000</b>

*\*maximum extra meeting is \$10,000.*

Replacement and Contingency Reserves As at 31st December 2023	1 July 2023 Beginning Balance	Transfers		31 December 2023 Ending Balance
		From Reserves	To Reserves	
Fleet Replacement	5,399,557	(966,031)	747,413	5,180,940
Waste Management	3,454,001	(818,209)	267,061	2,902,854
Roads Replacement	5,147,848	(1,997,000)	422,750	3,573,598
Cemeteries Management	735,347	(225,500)	-	509,847
Buildings Replacement	6,766,303	(3,679,047)	701,928	3,789,184
Elections	123,662	-	-	123,662
Disaster Recovery	500,000	-	-	500,000
Public Infrastructure	3,755,625	(1,500,845)	1,850	2,256,630
Aged and Disability	4,917,502	(1,419,993)	467,018	3,964,527
Community Benefit	2,932,920	(1,271,603)	62,771	1,724,088
Unexpended Allocated Projects Carry Over	1,571,570	(1,128,694)	-	442,876
<b>TOTAL</b>	<b>35,304,335</b>	<b>(13,006,922)</b>	<b>2,670,792</b>	<b>24,968,205</b>

## East Arnhem Regional Council

Monthly Investment Report  
As at December 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 - Operational Acc	\$ 14,417,205	27%	✓	Operation fund	\$ 750,000	-	-	-	-		
				Operation fund	\$ 13,467,205	-	-	-	-		
				Security TD (C)	\$ 200,000	4.00%	274	30/09/2023	30/06/2024		
Westpac Banking Corporation - Investment Acc	\$ 6,159,089	12%	✓	Notice Saver	\$ 4,159,089	3.60%	31 day notice	23/12/2022	-		
				Short Term TD	\$ 2,000,000	5.08%	91	30/12/2023	30/03/2024		
Australia and New Zealand Bank	\$ 426,555	1%	✓	Operation fund	\$ 426,555	-	-	-	-		
National Australia Bank	\$ 14,000,000	26%	✓	Short Term TD	\$ 1,000,000	4.83%	90	26/12/2023	25/03/2024		
				Short Term TD	\$ 2,000,000	4.83%	90	27/12/2023	26/03/2024		
				Short Term TD	\$ 4,000,000	4.75%	184	29/10/2023	27/01/2024		
				Short Term TD	\$ 2,000,000	4.83%	90	27/12/2023	26/03/2024		
				Short Term TD	\$ 2,000,000	4.83%	90	24/12/2023	23/03/2024		
				Short Term TD	\$ 3,000,000	4.83%	90	27/12/2023	26/03/2024		
<b>TOTAL - Major Banks</b>	<b>\$ 35,002,848</b>	<b>66%</b>	<b>✓</b>		<b>\$ 35,002,848</b>						
Bank of Queensland	\$ 16,000,000	30%	✓	Short Term TD	\$ 4,000,000	5.20%	184	4/07/2023	4/01/2024		
				Short Term TD	\$ 4,000,000	5.00%	91	22/12/2023	22/03/2024		
				Short Term TD	\$ 1,000,000	5.20%	184	4/07/2023	4/01/2024		
				Short Term TD	\$ 4,000,000	5.20%	184	4/07/2023	4/01/2024		
				Short Term TD	\$ 3,000,000	5.20%	184	4/07/2023	4/01/2024		
People's Choice Credit Union	\$ 1,115,565	2%	✓	Operation fund	\$ 115,565	-	-	-	-		
				Short Term TD	\$ 1,000,000	3.95%	183	20/12/2023	20/03/2024		
Traditional Credit Union	\$ 1,067,036	2%	✓	Operation fund	\$ 67,036	-	-	-	-		
				Short Term TD	\$ 1,000,000	4.12%	365	13/12/2023	12/12/2024		
<b>TOTAL - Other banks &amp; ADI's</b>	<b>\$ 18,182,602</b>	<b>34%</b>	<b>✓</b>		<b>\$ 18,182,602</b>						
<b>TOTAL Investment Funds</b>	<b>\$ 53,185,450</b>	<b>100%</b>			<b>\$ 53,185,450</b>						

**Investment per Category**

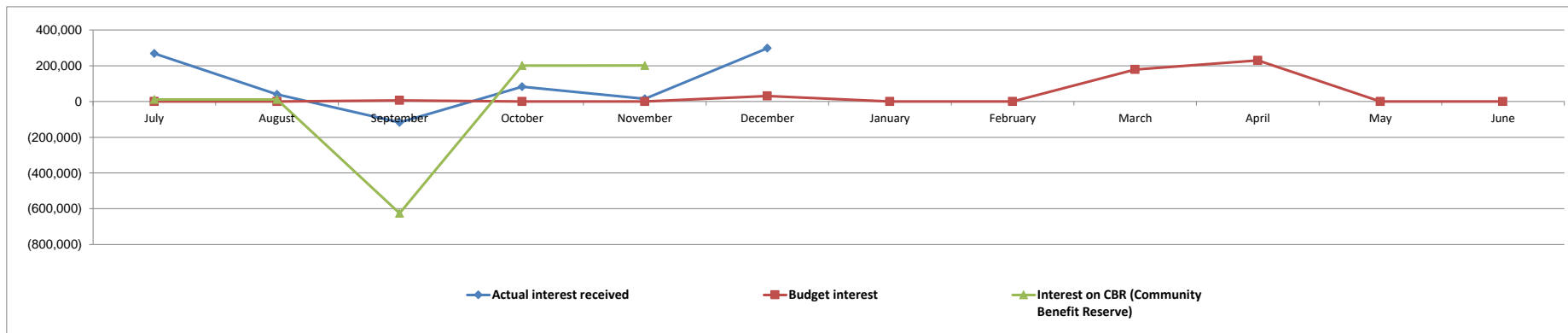
**Investment per Institution**

*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 December 31, 2023

Investment Performance													
	July	August	September	October	November	December	January	February	March	April	May	June	YTD
Actual Invested Funds	\$ 56,121,969	\$ 55,079,695	\$ 52,369,455	\$ 54,376,493	\$ 51,156,756	\$ 53,185,450							
Budget interest	0	0	6,000	0	0	30,000	0	0	178,171	229,763	0	0	443,934
Actual interest received	267,746	39,449	(117,102)	82,640	15,136	297,785							585,654
Interest on CBR (Community Benefit Reserve)	10,931	10,931	(625,223)	201,003	201,356								(201,003)
Actual v Budget	✓ 267,746	✓ 39,449	✗ (123,102)	✓ 82,640	✓ 15,136	✓ 267,785	✓ 0	✓ 0	✗ (178,171)	✗ (229,763)	✓ 0	✓ 0	✓ 141,720



**4 Confidential Reports**

**5 Date of Next Meeting**

**6 Meeting Close**