



**WEST DALY**  
*Regional Council*

**AGENDA**

**FINANCE COMMITTEE  
COUNCIL MEETING**

**21 OCTOBER 2016**

**AT**

**1:30pm**

**COUNCILBIZ OFFICE DARWIN**

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**Glenda Teede**  
**Chief Executive Officer**

# WEST DALY REGIONAL COUNCIL

## Agenda for Finance Committee Meeting 21 October 2016

AGENDA  
FINANCE COMMITTEE COUNCIL MEETING  
TO BE HELD AT THE COUNCILBIIZ OFFICE DARWIN  
ON 21 OCTOBER 2016  
COMMENCING AT 1:30pm

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### 1 WELCOME AND MEETING ARRANGEMENTS

### 2 ATTENDANCE

Present:

Officers:

Guests:

### 3 APOLOGIES / ABSENT

Applicant:	N/A
Location/ Address:	Darwin
Date:	21 October 2016
Author:	Chief Executive Officer, Glenda Teede

#### SUMMARY

This report is to table, for Council's record, any apologies and requests for leave of absence received from Elected Members for the Finance Committee Meeting held 21 October 2016.

Apology received from Chief Executive Office, Glenda Teede.

#### COMMENT

Council can choose to accept the apologies or requests for leave of absence as presented, or not accept them. Apologies or requests for leave of absence that are not accepted by Council will be recorded as absence without notice.

#### STATUTORY ENVIRONMENT

As per the Local Government Act s.39 (1), a person ceases to hold office as a member of a council if the person:

*(d) is absent, without permission of the council, from 2 consecutive ordinary meetings of the council.*

**VOTING REQUIREMENT**

Simple majority

**RECOMMENDATION**

THAT Council receive and notes apologies and grants a leave of absence the Chief Executive Officer, Glenda Teede, for the Finance Committee Meeting held 21 October 2016.

**Moved:** Clr.

**Seconded:** Clr.

**4 DISCLOSURE OF INTEREST – MEMBERS OF STAFF**

Applicant:	Chief Executive Officer
Location/Address:	Darwin
Date:	21 October 2016
Author:	Glenda Teede

**SUMMARY**

Elected members are required to disclose an interest in a matter under consideration by Council at a meeting of the Council or a meeting of a Council committee by:

- (1) In the case of a matter featured in an officer's report or written agenda item, by disclosing the interest to the Council by disclosure as soon as possible after the matter is raised.
- (2) In the case of a matter raised in general debate or by any means other than the printed agenda of the Council, by disclosure as soon as possible after the matter is raised. Under disclosure, the Member must abide by the decision of Council on whether he/she shall remain in the Chambers and/or take part in the vote on the issue. The council may elect to allow the Member to provide further and better particulars of the interest prior to requesting him/her to leave the Chambers.

Staff members of the Council are required to disclose an interest in a matter at any time at which they are required to act or exercise their delegate authority in relation to the matter.

Upon disclosure, the staff member is not to act or exercise his or her delegated authority unless the Council expressly directs him or her to do so.

**STATUTORY ENVIRONMENT**

Local Government Act Section 73 & Section 74 (Elected Members).

Local Government Act (2008) Section 107 Conflict of interest (Staff Members).

**POLICY IMPLICATIONS**

Conflict of Interest – Code of Conduct.

**VOTING REQUIREMENT**

Simple majority

**RECOMMENDATION**

That Council receives the declarations of interest as listed for the Ordinary General Meeting held 19 October 2016.

**Moved:**           Clr.

**Seconded:**       Clr.

**5      CONFIRMATION OF PREVIOUS MINUTES**

Applicant:	Chief Executive Officer
Location/Address:	Darwin
Date:	21 October 2016
Author:	Glenda Teede
Attachments:	"A" - Copy of Minutes from Finance Committee Meeting 17 August 2016

**SUMMARY**

Minutes of the Finance Committee Meeting held on 17 August are attached for acceptance by Council.

**STATUTORY ENVIRONMENT**

The minutes as submitted must comply with part section 67(2) Local Government Act 2011 and that confirmation of minutes is compliant with section 67(3) of the Local Government Act 2011.

**VOTING REQUIREMENT**

Simple majority

**RECOMMENDATION**

That the Minutes of the Council Meeting held on 17 August 2016 be confirmed as a true and correct record of the meeting held on 17 August 2016.

**Moved:** Clr.

**Seconded:** Clr.

## **6 BUSINESS ARISING FROM THE PREVIOUS MINUTES**

### **Accommodation for CEO**

Rental accommodation has been sourced and CEO is now residing in Darwin

### **Auction Agent – Gray’s Online**

Gray’s Online have been notified and are attending the communities on 13<sup>th</sup> and 14<sup>th</sup> October 2016 and will provide a list of items to be auctioned for approval by Council thereafter.

## **7 FINANCIAL REPORTS**

### **Purpose**

To provide financial information for the month of September 2016 by providing information on issues related to cash ratio, cash and bank balance, income and expenses of Core and Agency funded programs, variance analysis and information on large debtors and creditors.

Opening balances are yet to be audited and confirmed by the auditors. Unspent tied grants of \$3.6m yet to b/f as grants income opening balance for FY 16/17.

### **Background**

In conjunction with WDRC, CouncilBiz is responsible for preparing the council’s budget and overseeing all accounting procedures including accounts payable, accounts receivable and rates receivable, cash and bank administration, procurement, grants supervision, budget monitoring and all other necessary functions to run day to day financial activities of the council.

**Financial Overview**

<u>Financial Snapshot</u>	Sep-16	Aug-16	Variance	
<b><u>Current Assets</u></b>				
Cash & Bank	5,119,064	4,891,510	227,554	Increased
Receivable	1,040,155	69,837	970,318	Increased
<b><u>Current Liabilities</u></b>				
Staff Liability	414,109	407,705	6,404	Increased
Trade & Other Liability	339,455	745,785	(406,330)	Decreased
Unspent Grants (tied fund)	4,176,152	3,886,016	290,136	Increased
PO Commitment (tied fund)	375,568	382,950	(7,382)	Decreased

<u>Non Current Assets</u>	Fair Value	Acc. Dep	Net Value
Buildings	20,717,900	2,866,747	17,851,153
Road Infrastructures	3,377,270	998,393	2,378,877
Plant & Equipment	1,449,277	680,584	768,693
Structures	412,156	108,815	303,341
Furniture & Fittings	85,213	27,032	58,181
Motor Vehicle	1,266,432	551,366	715,066
Site Improvements	1,750,851	444,728	1,306,123
<b>Total</b>	<b>29,059,099</b>	<b>5,677,665</b>	<b>23,381,434</b>

<u>Financial Snapshot</u>	Sep-16	Monthly Average	Aug-16	Monthly Average	Variance	
Income	4,168,896	1,389,632	3,407,255	1,703,628	761,641	Increased
<b><u>Expenses</u></b>						
Expenses - Staff	1,293,728	431,243	878,564	439,282	415,164	Increased
Expenses - Councillors	54,507	18,169	34,553	17,277	19,954	Increased
Expenses - Others	1,779,957	593,319	841,572	841,572	938,385	Increased

**Cash and Investment**

	Sep-16	Aug-16	Variance
Cash & Bank	5,119,064	4,891,510	227,554

Cash on hand at the end of September 2016 was \$5,119,064 and is the equivalent of 6.06 months cash capacity based on average year to date payments of \$844k to suppliers, councillors and employees (excluding depreciation).

Out of total cash & bank, \$3.5m has been deposited in short term deposit for higher interest rate.



## WEST DALY REGIONAL COUNCIL

### Agenda for Finance Committee Meeting 21 October 2016

Account Name	Account Type	Account Number	Actual Balance	Available Balance
<u>WEST DALY REGIONAL COUNCIL</u>	Cash Deposit Account		\$3,500,000.00 CR	\$0.00 CR

#### General Information

Currency

#### Details

AUD

#### Product Information

Product	Actual Balance	Available Balance	Interest Rate	Maturity
Fixed Term Deposit	\$500,000.00	\$0.00	1.10%	9/11/2016
Fixed Term Deposit	\$1,000,000.00	\$0.00	2.40%	8/12/2016
Fixed Term Deposit	\$1,000,000.00	\$0.00	2.45%	25/10/2016
Fixed Term Deposit	\$1,000,000.00	\$0.00	2.46%	21/10/2016

#### Current Ratio

The current ratio identifies the Council's ability to meet short term financial obligation.

**Current Ratio - Sept 2016**

**1.17**

Current Assets		Current Liabilities	
Cash & Bank	5,119,064	Payables - Trades	185,060
Receivable	1,007,760	Payables - Others	102,238
Prepayments	32,395	Payable Funding Agency	52,157
Less:		Add:	
Staff Liability	414,109	Unspent Tied Grants (Agency & Core)	4,176,152
		Commitment Amounts	375,568
	<b>5,745,110</b>		<b>4,891,175</b>

**Current Ratio - Aug 2016**

**1.29**

Current Assets		Current Liabilities	
Cash & Bank	4,891,510	Payables - Trades	25,386
Receivable	1,247,154	Payables - Others	118,017
Prepayments	14,936	Payable Funding Agency	29,930
Less:		Add:	
Staff Liability	407,705	Unspent Tied Grants	3,886,016
		(Agency & Core)	
		Commitment Amounts	382,950
	<b>5,745,895</b>		<b>4,442,299</b>

The current ratio 1.17 and will gradually decrease over the period as Council unspent grants received in advance will be used during the period. Operating Grants has been already received for next six month.

Note: While calculating current ratio; unspent grant (tied only) and commitment amount has been add back as liability.

**Receivables / Debtors**

Total receivable amount at the month end of September 2016 is \$1.04m including doubtful debts provision of \$42k.

Receivable	Sep-16	Aug-16
Receivables P & R Rates	871,681	999,254
Receivables Trade	63,177	229,030
Accrued Income	6,673	13,813
Inventory - Fuel	20,698	20,698
Receivables Others	87,220	26,048
Prepayments General	32,395	14,936
Doubtful Debts Provision	(41,689)	(41,689)
<b>Total</b>	<b>1,040,155</b>	<b>1,262,090</b>

Prepayment General is related to FBT and insurance charges and will be adjusted during the year.

Accrued Income is related to Interest Income and receivable others related to Security bond for rental property and receivable like GST refund.

**Trade Debtors Age Analysis**

The table below compares aged analysis of current, 30 days, 60 days and 90 days for the month of September 2016.

<b>Trade Debtor's Account - Age Analysis</b>	<b>Sep-16</b>	<b>Aug-16</b>
Current	30,125	204,557
Over 30 days	23,935	3,024
Over 60 days	1,210	2,751
Over 90 days	7,907	18,698
<b>Total</b>	<b>63,177</b>	<b>229,030</b>

### Creditors / Payables

As at end of September 2016, total payable amount outstanding is \$754k, the detail break down is listed below;

<b>Payables</b>	<b>Sep-16</b>	<b>Aug-16</b>
Payables - Employees (Leave Provision)	414,109	407,705
Payables - Trades	185,060	25,386
Payables - Others	102,238	118,017
Payables - Funding Agency (Grants)	52,157	29,930
<b>Total</b>	<b>753,564</b>	<b>581,038</b>

Payable Employees figure is made of provision for Annual Leave and Long Service Leave. Payable others are made of; PAYG - \$69k, accrued expenses is \$14k, income received in advance (others) is \$4k and Audit fees provision is \$13k.

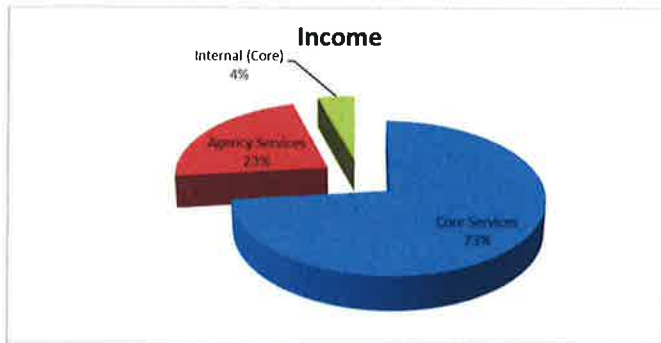
The table below compares aged analysis of current, 30 days, 60 days and 90 days for the month of September 2016.

<b>Creditor's Account - Age Analysis</b>	<b>Sep-16</b>	<b>Aug-16</b>
Current	179,628	23,667
Over 30 days	4,885	840
Over 60 days	275	685
Over 90 days	272	194
<b>Total</b>	<b>185,060</b>	<b>25,386</b>

### Summary of Revenue & Expenditure

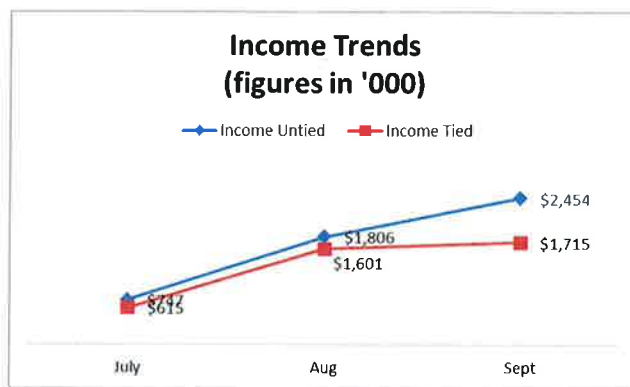
#### Income

Council received \$3.98m in revenue. Within income, Core (Council) revenue is \$3.04m, Agency revenue is \$938k and Internal Income of \$183k (Core)



While re-classifying as untied and tied,

Rem Tied/Untied Fund	Actual	Commitments	Total Actual	Annual Budget
	0	0	0	0
<u>TIED - Tied Funding</u>	(1,715,396)	0	(1,715,396)	(6,741,318)
<u>UNTIED - Untied Funding</u>	(2,270,247)	(28,319)	(2,298,566)	(6,342,624)



#### Tied Income - Program

Program	Actual	Commitments	Total Actual	Annual Budget	Funds Available
<u>AD - Administration</u>	(914,281)	0	(914,281)	(2,588,877)	(1,674,596)
<u>CA - Commercial Arrange...</u>	(144,565)	(28,319)	(172,884)	(653,000)	(480,117)
<u>CF - Council Fund</u>	(607,620)	0	(607,620)	(401,000)	206,620
<u>CG - NTG Budget Assist...</u>	0	0	0	(700,000)	(700,000)
<u>HS - Housing - Staff Hou...</u>	(6,833)	0	(6,833)	(22,500)	(15,667)
<u>PL - Pools</u>	(866)	0	(866)	(18,000)	(17,134)
<u>RM - Road Maintenance</u>	(209,549)	0	(209,549)	(809,316)	(599,767)
<u>WM - Waste Management</u>	(386,533)	0	(386,533)	(379,100)	7,433

## WEST DALY REGIONAL COUNCIL

### Agenda for Finance Committee Meeting 21 October 2016

#### Untied Income – Program

Program	Actual	Commitments	Total Actual	Annual Budget	Funds Available
<a href="#">AD - Administration</a>	(914,281)	0	(914,281)	(2,588,877)	(1,674,596)
<a href="#">CA - Commercial Arrange...</a>	(144,565)	(28,319)	(172,884)	(653,000)	(480,117)
<a href="#">CF - Council Fund</a>	(607,620)	0	(607,620)	(401,000)	206,620
<a href="#">CG - NTG Budget Assist...</a>	0	0	0	(700,000)	(700,000)
<a href="#">HS - Housing - Staff Hou...</a>	(6,833)	0	(6,833)	(22,500)	(15,667)
<a href="#">PL - Pools</a>	(866)	0	(866)	(18,000)	(17,134)
<a href="#">RM - Road Maintenance</a>	(209,549)	0	(209,549)	(809,316)	(599,767)
<a href="#">WM - Waste Management</a>	(386,533)	0	(386,533)	(379,100)	7,433

#### Tied Income - Fund

Fund	Actual	Commitments	Total Actual	Annual Budget	Funds Available
<a href="#">387 - NDRRA - Daly Riv...</a>	0	0	0	(265,171)	(265,171)
<a href="#">418 - Wadeye Festival</a>	0	0	0	(2,000)	(2,000)
<a href="#">704 - NTG - Municipal &amp; ...</a>	(258,276)	0	(258,276)	(320,000)	(61,724)
<a href="#">705 - NTG - Outstations ...</a>	(68,096)	0	(68,096)	(164,000)	(95,904)
<a href="#">707 - NTG - Sports &amp; Re...</a>	(91)	0	(91)	(96,000)	(95,909)
<a href="#">709 - NTG - Libraries</a>	(113,360)	0	(113,360)	(113,000)	360
<a href="#">710 - NTG - Environment...</a>	0	0	0	(76,000)	(76,000)
<a href="#">711 - NTG - Health: Hom...</a>	(167,594)	0	(167,594)	(565,000)	(397,406)
<a href="#">720 - NT Jobs Package ...</a>	0	0	0	(121,000)	(121,000)
<a href="#">722 - NTG Local Authorit...</a>	(416,286)	0	(416,286)	(416,286)	
<a href="#">725 - Homelands Extra A...</a>	0	0	0	(357,500)	(357,500)
<a href="#">736 - NTG - Wadeye To...</a>	(666)	0	(666)	(52,008)	(51,342)
<a href="#">737 - NTG - NDRRA Ma...</a>	0	0	0	(190,000)	(190,000)
<a href="#">741 - ISLRF - Palumpa A...</a>	0	0	0	(438,000)	(438,000)
<a href="#">755 - NTG - Merrepen S...</a>	0	0	0	(330,000)	(330,000)
<a href="#">756 - NTG - Softball NT ...</a>	0	0	0	(3,000)	(3,000)
<a href="#">757 - NTG - Minor upgra...</a>	(40,000)	0	(40,000)	(40,000)	
<a href="#">758 - NTG - Wadeye You...</a>	(24,960)	0	(24,960)	(24,960)	
<a href="#">759 - NTG - Attend NT S...</a>	(9,091)	0	(9,091)	0	9,091
<a href="#">804 - AuGov - Health: Fl...</a>	(402,489)	0	(402,489)	(1,569,443)	(1,166,954)
<a href="#">805 - AuGov - Education...</a>	(48,154)	0	(48,154)	(212,000)	(163,846)
<a href="#">806 - AuGov - Night Patrol</a>	0	0	0	(1,265,000)	(1,265,000)
<a href="#">807 - AuGov - NT Jobs ...</a>	(104,114)	0	(104,114)	(381,000)	(276,886)
<a href="#">811 - AG - Roads to Rec...</a>	0	0	0	(1,266,464)	(1,266,464)
<a href="#">812 - AG - Sport and Re...</a>	0	0	0	0	
<a href="#">813 - AG - Sport and Re...</a>	0	0	0	0	
<a href="#">816 - AG - Home Care P...</a>	(1,605)	0	(1,605)	0	1,605
<a href="#">821 - AG - Night Patrol B...</a>	0	0	0	0	
<a href="#">822 - AG - IAS Sport and...</a>	(60,614)	0	(60,614)	(296,000)	(235,386)



### Untied Income – Fund

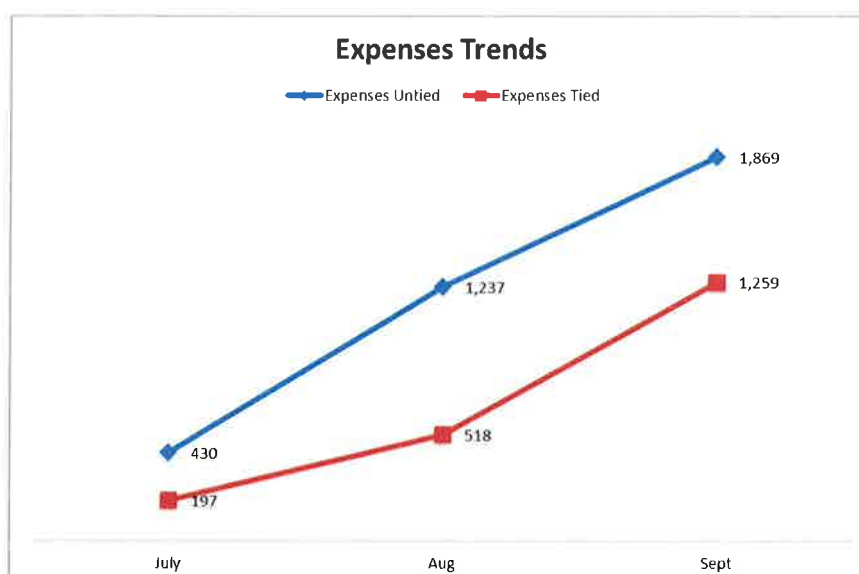
Fund	Actual	Commitments	Total Actual	Annual Budget	Funds Available
<a href="#">101 - General Operating</a>	(1,992,356)	0	(1,992,356)	(3,821,418)	(1,829,062)
<a href="#">201 - Airport Maintenan...</a>	(55,550)	0	(55,550)	(337,001)	(281,451)
<a href="#">203 - Australia Post</a>	(3,875)	0	(3,875)	(22,001)	(18,126)
<a href="#">204 - Centrelink</a>	(44,067)	0	(44,067)	(160,000)	(115,933)
<a href="#">205 - Mechanical Works...</a>	(473)	0	(473)	0	473
<a href="#">206 - Visitor Accommoda...</a>	(25,780)	255	(25,525)	(133,999)	(108,474)
<a href="#">207 - Commercial Buildings</a>	(14,821)	(28,573)	(43,394)	0	43,394
<a href="#">703 - NTG - Indigenous ...</a>	0	0	0	(592,000)	(592,000)
<a href="#">719 - NTG - FAA Gener...</a>	(133,326)	0	(133,326)	(505,376)	(372,050)

Note: Internal allocation income of \$183k is also added into untied while presenting graphs.

### Expenses

Council spent \$2.5m in operating expenses and \$595k as unfunded depreciation expenses.

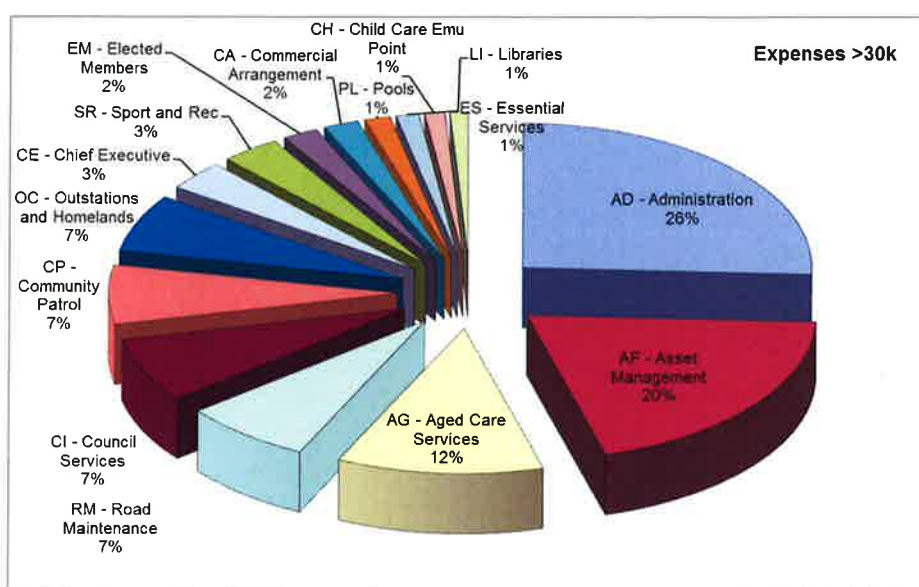
Employee Expenses	Councillors Expenses	Operating Expenses	Total Operating Expenses	Depreciation	Total Expenditure
1,293,728	54,507	1,184,924	2,533,159	595,033	3,128,192



Untied Expenditure is \$1.87m and Tied Expenditure is \$1.26m

While re-classifying the expenses, Core / Council expense is \$2.3m and agency expense is \$746k (including depreciation of \$595k in core).

### Expenses – Program



Rem Tied/Untied Fund	Actual	Commitments	Total Actual	Annual Budget
<u>TIED - Tied Funding</u>	1,259,038	83,006	1,342,044	6,488,066
<u>UNTIED - Untied Funding</u>	1,869,154	421,994	2,291,148	6,395,876

**Tied Expenses - Program**

Program	Actual	Commitments	Total Actual	Annual Budget	Funds Available
<a href="#">AG - Aged Care Services</a>	344,730	22,585	367,315	2,349,443	1,982,128
<a href="#">CH - Child Care Emu Point</a>	33,683	4,936	38,619	169,999	131,380
<a href="#">CP - Community Patrol</a>	198,287	4,118	202,405	1,265,000	1,062,595
<a href="#">CR - Community Program</a>	26,762	0	26,762	29,960	3,199
<a href="#">CZ - Capital Purchases</a>	0	0	0	330,000	330,000
<a href="#">EH - Environmental</a>	10,784	0	10,784	76,001	65,217
<a href="#">ES - Essential Services</a>	38,948	0	38,948	120,998	82,051
<a href="#">LA - Local Authorities</a>	27,737	49,970	77,707	416,287	338,580
<a href="#">LI - Libraries</a>	30,544	0	30,544	113,001	82,458
<a href="#">MB - Media and Broadca...</a>	13,051	0	13,051	166,000	152,949
<a href="#">OC - Outstations and Ho...</a>	193,160	0	193,160	841,501	648,341
<a href="#">PL - Pools</a>	0	0	0	0	
<a href="#">RM - Road Maintenance</a>	210,761	0	210,761	1,969,636	1,758,875
<a href="#">SG - Special Purpose Gr...</a>	15,880	0	15,880	242,007	226,127
<a href="#">SR - Sport and Rec</a>	99,662	1,397	101,059	431,996	330,937
<a href="#">VC - Vacation Care</a>	15,786	0	15,786	42,000	26,214
<a href="#">WM - Waste Management</a>	(737)	0	(737)	0	737

**Untied Expenses – Program**

Program	Actual	Commitments	Total Actual	Annual Budget	Funds Available
<a href="#">AD - Administration</a>	772,521	367,499	1,140,020	3,539,279	2,399,259
<a href="#">AF - Asset Management</a>	595,033	0	595,033	2,911,151	2,316,117
<a href="#">CA - Commercial Arrange...</a>	59,268	13,622	72,890	93,130	20,240
<a href="#">CE - Chief Executive</a>	99,957	0	99,957	318,073	218,116
<a href="#">CI - Council Services</a>	215,763	0	215,763	1,317,253	1,101,490
<a href="#">CM - Cemeteries</a>	(519)	0	(519)	0	519
<a href="#">EM - Elected Members</a>	59,342	270	59,612	376,277	316,665
<a href="#">HS - Housing - Staff Hou...</a>	14,325	4,688	19,013	90,889	71,877
<a href="#">IN - Infrastructure</a>	0	0	0	0	
<a href="#">LA - Local Authorities</a>	123	0	123	18,396	18,273
<a href="#">PG - Parks and Gardens</a>	8,114	2,426	10,540	278,544	268,004
<a href="#">PL - Pools</a>	42,763	6,333	49,097	185,697	136,600
<a href="#">RC - Street Cleaning</a>	(2,595)	0	(2,595)	0	2,595
<a href="#">RM - Road Maintenance</a>	6,744	13,581	20,325	111,385	91,060
<a href="#">TR - Training and Devel...</a>	0	700	700	115,001	114,301
<a href="#">WM - Waste Management</a>	(2,290)	538	(1,752)	81,431	83,182
<a href="#">WS - Work Health and S...</a>	604	1,541	2,145	44,947	42,802



## WEST DALY REGIONAL COUNCIL

### Agenda for Finance Committee Meeting 21 October 2016

#### Tied Expenses - Fund

Fund	Actual	Commitments	Total Actual	Annual Budget	Funds Available
<a href="#">387 - NDRRA - Daly Riv...</a>	210,761	0	210,761	265,171	54,410
<a href="#">418 - Wadeye Festival</a>	952	0	952	2,000	1,049
<a href="#">704 - NTG - Municipal &amp; ...</a>	84,455	0	84,455	320,000	235,546
<a href="#">705 - NTG - Outstations ...</a>	43,294	0	43,294	163,999	120,706
<a href="#">707 - NTG - Sports &amp; Re...</a>	2,438	858	3,296	96,000	92,704
<a href="#">709 - NTG - Libraries</a>	30,544	0	30,544	113,001	82,458
<a href="#">710 - NTG - Environment...</a>	10,047	0	10,047	76,001	65,954
<a href="#">711 - NTG - Health: Hom...</a>	53,196	4,283	57,479	570,697	513,218
<a href="#">720 - NT Jobs Package ...</a>	35,511	0	35,511	120,998	85,487
<a href="#">722 - NTG Local Authorit...</a>	27,737	49,970	77,707	416,287	338,580
<a href="#">725 - Homelands Extra A...</a>	68,848	0	68,848	357,502	288,653
<a href="#">733 - NTG - Fencing pro...</a>	528	0	528	0	(528)
<a href="#">736 - NTG - Wadeye To...</a>	15,352	0	15,352	52,008	36,656
<a href="#">737 - NTG - NDRRA Ma...</a>	0	0	0	190,000	190,000
<a href="#">738 - NTG - SPG Outstat...</a>	0	0	0	0	
<a href="#">741 - ISLRF - Palumpa A...</a>	0	0	0	438,000	438,000
<a href="#">755 - NTG - Merrepen S...</a>	0	0	0	330,000	330,000
<a href="#">756 - NTG - Softball NT ...</a>	3,212	0	3,212	3,000	(212)
<a href="#">757 - NTG - Minor upgra...</a>	17,490	0	17,490	40,000	22,510
<a href="#">758 - NTG - Wadeye You...</a>	14,614	0	14,614	24,960	10,346
<a href="#">759 - NTG - Attend NT S...</a>	7,984	0	7,984	0	(7,984)
<a href="#">804 - AuGov - Health: Fl...</a>	282,754	12,352	295,106	1,522,682	1,227,576
<a href="#">805 - AuGov - Education...</a>	49,469	4,936	54,405	211,999	157,594
<a href="#">806 - AuGov - Night Patrol</a>	198,287	4,118	202,405	1,265,000	1,062,595
<a href="#">807 - AuGov - NT Jobs ...</a>	26,931	0	26,931	422,064	395,133
<a href="#">810 - AG - Arts: Regional...</a>	0	0	0	0	
<a href="#">811 - AG - Roads to Rec...</a>	0	0	0	1,266,464	1,266,464
<a href="#">818 - Aged Care Repairs</a>	(5,100)	5,950	850	0	(850)
<a href="#">821 - AG - Night Patrol B...</a>	0	0	0	0	
<a href="#">822 - AG - IAS Sport and...</a>	79,734	539	80,273	295,996	215,723
<a href="#">823 - AG - IAS Kiosk</a>	0	0	0	0	
<a href="#">826 - Aged Care Service...</a>	0	0	0	0	

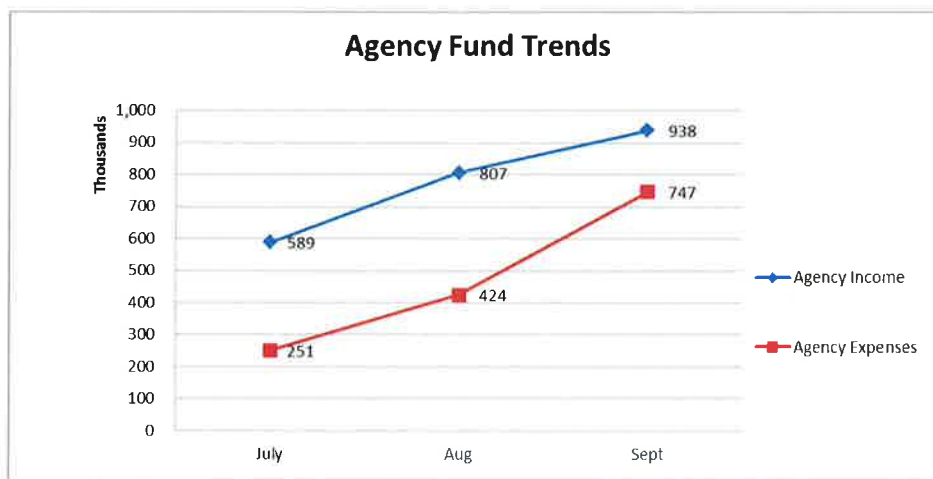
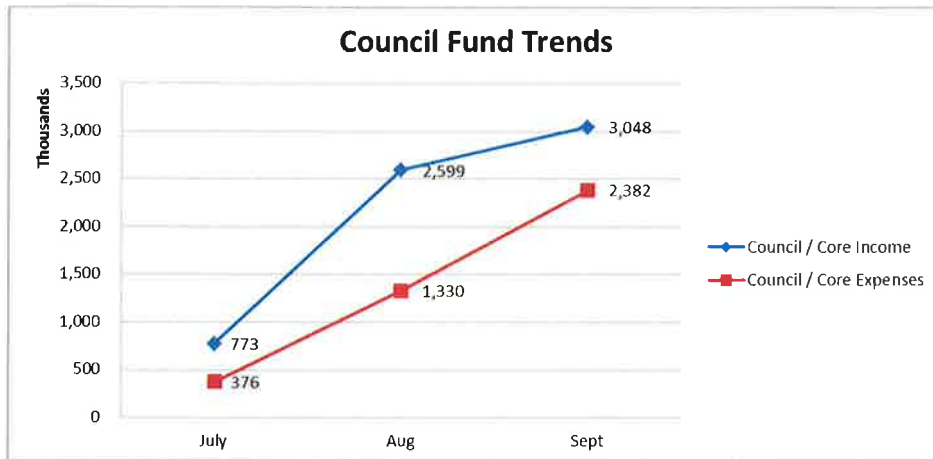
**Untied Expenses – Fund**

Fund	Actual	Commitments	Total Actual	Annual Budget	Funds Available
<a href="#">101 - General Operating</a>	1,829,664	397,576	2,227,240	9,388,323	7,161,083
<a href="#">201 - Airport Maintenan...</a>	14,492	540	15,032	3,716	(11,315)
<a href="#">204 - Centrelink</a>	11,493	0	11,493	58,226	46,734
<a href="#">205 - Mechanical Works...</a>	33,958	9,801	43,759	0	(43,759)
<a href="#">206 - Visitor Accommoda...</a>	3,319	0	3,319	31,187	27,868
<a href="#">207 - Commercial Buildings</a>	(1,047)	3,281	2,234	0	(2,234)
<a href="#">703 - NTG - Indigenous ...</a>	(19,064)	0	(19,064)	0	19,064
<a href="#">802 - AuGov - FAG Roads</a>	(3,660)	0	(3,660)	0	3,660

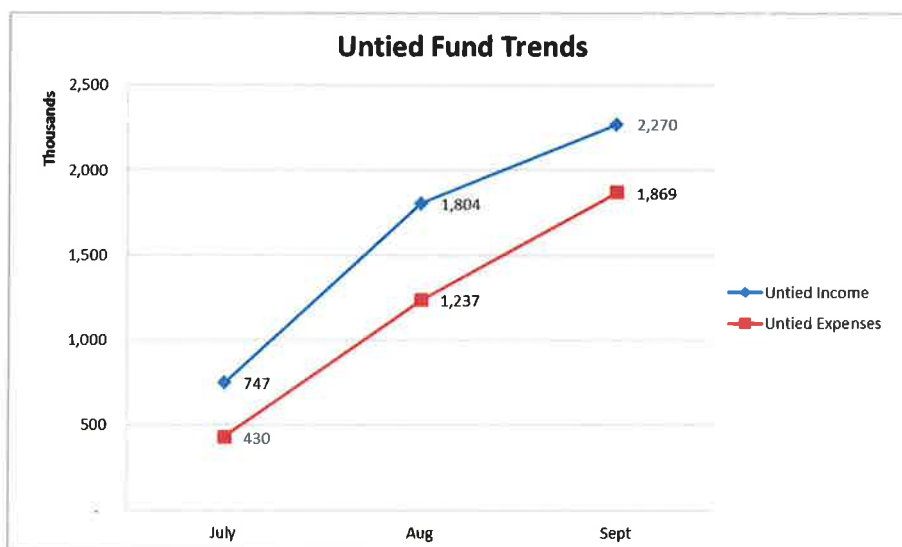
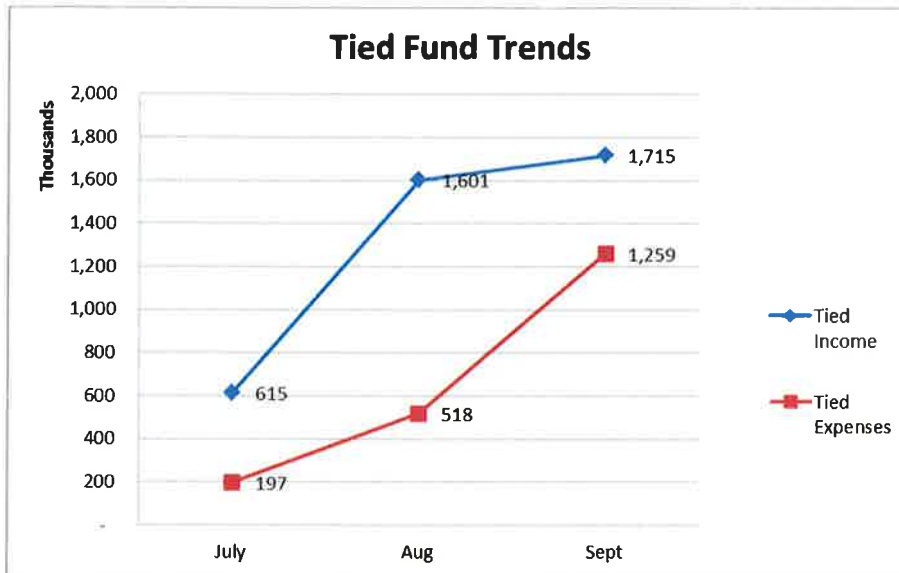
**Income Vs Expenses**

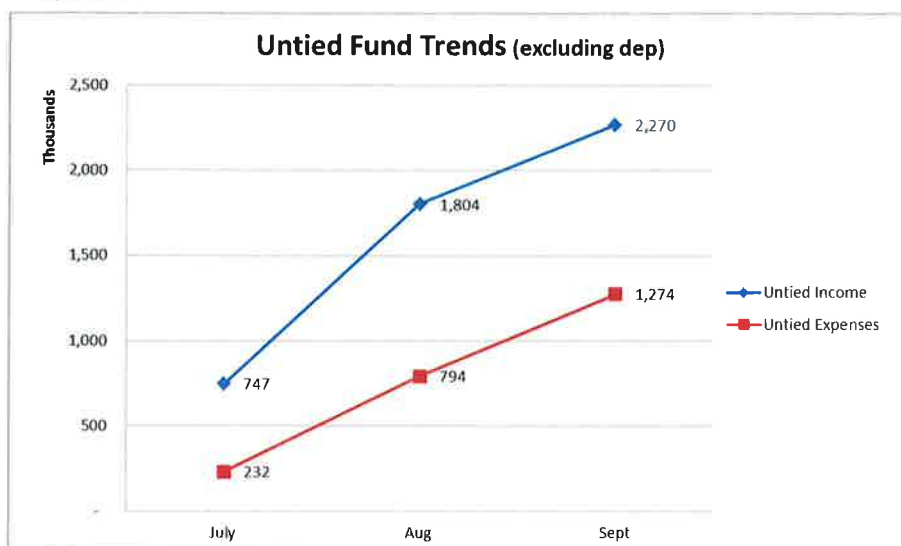
Program Description	Total Actual Income	Total Actual Expenses	Total Budgeted Income	Total Budgeted Expenses
<b>Council Funds</b>	3,047,622	2,381,665	2,298,046	3,342,371
<b>Agency Funds</b>	938,020	746,527	1,235,860	1,295,882
<b>Fund Total</b>	3,985,643	3,128,192	3,533,906	4,638,254

<b>Internal Charges (net)</b>	183,253
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Fund Source/ Program	Program Description	Total Actual Income	Total Budgeted Income	Income Variance	Total Actual Expenses	Total Budgeted Expenses	Expenses Variance
Untied Fund	Council	2,270,247	1,392,949	877,298	1,869,154	2,433,973	(564,820)
	Agency	0	0	0	0	0	0
Sub Total		2,270,247	1,392,949		1,869,154	2,433,973	
Tied Fund	Council	777,375	905,097	(127,722)	512,511	908,398	(395,887)
	Agency	938,020	1,235,860	(297,840)	746,527	1,295,882	(549,356)
Sub Total		1,715,396	2,140,958		1,259,038	2,204,280	
Total		3,985,643	3,533,906		3,128,192	4,638,254	





### Actual Vs Budget

Fund Source/ Program	Program Description	Total Actual Income	Total Budgeted Income	Income Variance	Total Actual Expenses	Total Budgeted Expenses	Expenses Variance
<b>Council Funds</b>							
Tied							
CR	Community Progr	34,051	7,490	(26,561)	26,762	7,490	19,272
ES	Essential Servi	0	30,250	30,250	38,948	32,559	6,389
LA	Local Authoriti	416,286	104,072	(312,215)	27,737	104,072	(76,335)
OC	Outstations and	326,372	210,375	(115,997)	193,160	210,375	(17,215)
RM	Road Maintenanc	0	492,409	492,409	210,761	492,409	(281,648)
SG	Special Purpose	666	60,502	59,836	15,880	61,493	(45,613)
WM	Waste Managemen	0	0	0	(737)	0	(737)
	<b>Council funds tied sub-total</b>	<b>777,375</b>	<b>905,097</b>	<b>127,722</b>	<b>512,511</b>	<b>908,398</b>	<b>(395,887)</b>

Fund Source/ Program	Program Description	Total Actual Income	Total Budgeted Income	Income Variance	Total Actual Expenses	Total Budgeted Expenses	Expenses Variance
<b>Council Funds</b>							
Untied							
AD	Administration	914,281	647,219	(267,062)	772,521	916,566	(144,045)
AF	Asset Managemen	0	0	0	595,033	727,788	(132,754)
CA	Commercial Arra	144,565	163,250	18,685	59,268	24,376	34,892
CE	Chief Executive	0	0	0	99,957	83,479	16,477
CF	Council Fund	607,620	100,250	(507,370)	0	0	0
CG	NTG Budget Assi	0	175,000	175,000	0	0	0
CI	Council Service	0	0	0	215,763	354,645	(138,882)
CM	Cemeteries	0	0	0	(519)	0	(519)
EM	Elected Members	0	0	0	59,342	94,069	(34,727)
HS	Housing - Staff	6,833	5,625	(1,208)	14,325	22,722	(8,397)
LA	Local Authoriti	0	0	0	123	4,599	(4,476)
PG	Parks and Garde	0	0	0	8,114	69,636	(61,522)
PL	Pools	866	4,500	3,634	42,763	47,901	(5,138)
RC	Street Cleaning	0	0	0	(2,595)	0	(2,595)
RM	Road Maintenanc	209,549	202,329	(7,220)	6,744	27,846	(21,102)
TR	Training & Devp	0	0	0	0	28,750	(28,750)
WM	Waste Managemen	386,533	94,775	(291,758)	(2,290)	20,358	(22,648)
WS	Work Health and	0	0	0	604	11,237	(10,634)
	<b>Council funds untied sub-total</b>	<b>2,270,247</b>	<b>1,392,949</b>	<b>(877,298)</b>	<b>1,869,154</b>	<b>2,433,973</b>	<b>(564,820)</b>



## WEST DALY REGIONAL COUNCIL

### Agenda for Finance Committee Meeting 21 October 2016

Fund Source/ Program	Program Description	Total Actual Income	Total Budgeted Income	Income Variance	Total Actual Expenses	Total Budgeted Expenses	Expenses Variance
<b>Agency Funds</b>							
<b>Tied</b>							
AG	Aged Care Serv	675,802	587,361	(88,441)	344,730	616,752	(272,021)
CH	Child Care Emu	33,345	42,500	9,155	33,683	44,512	(10,829)
CP	Community Patro	0	316,250	316,250	198,287	333,730	(135,443)
CZ	Capital Purchas	0	82,500	82,500	0	82,500	(82,500)
EH	Environmental	0	19,000	19,000	10,784	20,413	(9,628)
LI	Libraries	113,360	28,250	(85,110)	30,544	29,531	1,013
MB	Media and Broad	0	41,500	41,500	13,051	44,180	(31,129)
SR	Sport and Rec	100,705	108,000	7,295	99,662	113,602	(13,940)
VC	Vacation Care	14,808	10,500	(4,308)	15,786	10,664	5,122
	<b>Agency funds tied sub-total</b>	<b>938,020</b>	<b>1,235,860</b>	<b>297,840</b>	<b>746,527</b>	<b>1,295,882</b>	<b>(549,356)</b>

### Variance – Income

Fund Source/ Program	Program Description	Total Actual Income	Total Budgeted Income	Income Variance	% Variance	Explanation
<b>Council Funds</b>						
<b>Tied</b>						
CR	Community Program	34,051	7,490	(26,561)	-355%	more fund received than budgeted
ES	Essential Services	0	30,250	30,250	100%	Budgeted amount yet to receive
LA	Local Authority	416,286	104,072	(312,215)	-300%	Timing effect - budget over twelve months
OC	Outstations and Homeland	326,372	210,375	(115,997)	-55%	more fund received than budgeted, timing effect
SG	Special Purpose	666	60,502	59,836	99%	Grants yet to receive
	<b>Council funds tied sub-total</b>	<b>777,375</b>	<b>905,097</b>	<b>127,722</b>		
<b>Council Funds</b>						
<b>Untied</b>						
AD	Administration	914,281	647,219	(267,062)	-41%	Timing effect
CA	Commercial Arrangement	144,565	163,250	18,685	11%	more grant received than budgeted
CF	Council Fund	607,620	100,250	(507,370)	-506%	Timing effect - budget over twelve months
CG	NTG Budget Assistant	0	175,000	175,000	100%	Budgeted amount yet to receive
HS	Housing - Staff	6,833	5,625	(1,208)		Budgeted amount yet to receive
PL	Pools	866	4,500	3,634	81%	
RM	Road Maintenance	209,549	202,329	(7,220)	-4%	
WM	Waste Management	386,533	94,775	(291,758)	-308%	Timing effect - budget over twelve months
	<b>Council funds untied sub-total</b>	<b>2,270,247</b>	<b>1,392,949</b>	<b>(877,298)</b>		

# WEST DALY REGIONAL COUNCIL

## Agenda for Finance Committee Meeting 21 October 2016

### Variance – Expenses

Fund Source/ Program	Program Description	Total Actual Expenses	Total Budgeted Expenses	Expenses Variance	% Variance	Explanation
<b>Council Funds</b>						
<b>Tied</b>						
CR	Community Program	26,762	7,490	19,272	257%	due to non budgeted funding
ES	Essential Services	38,948	32,559	6,389	20%	over expenditure - timing effect
LA	Local Authority	27,737	104,072	(76,335)	-73%	Under spent
OC	Outstations and Homeland	193,160	210,375	(17,215)	-8%	Under spent
RM	Road Maintenance	210,761	492,409	(281,648)	100%	Under spent
SG	Special Purpose	15,880	61,493	(45,613)	-74%	Under spent
WM	Waste Management	(737)	0	(737)		
	<b>Council funds tied sub-total</b>	<b>512,511</b>	<b>908,398</b>	<b>(395,887)</b>		
<b>Council Funds</b>						
<b>Untied</b>						
AD	Administration	772,521	916,566	(144,045)	-16%	Under spent
AF	Asset Managemen	595,033	727,788	(132,754)	-18%	Under spent
CA	Commercial Arra	59,268	24,376	34,892	143%	due to non budget expenditure in MW
CE	Chief Executive	99,957	83,479	16,477	20%	due to additional rental
CI	Council Service	215,763	354,645	(138,882)	-39%	Under spent
CM	Cemeteries	(519)	0	(519)		
EM	Elected Members	59,342	94,069	(34,727)	-37%	Under spent
HS	Housing - Staff	14,325	22,722	(8,397)	-37%	Under spent
LA	Local Authoriti	123	4,599	(4,476)	-97%	Under spent
PG	Parks and Garde	8,114	69,636	(61,522)	-88%	Under spent
PL	Pools	42,763	47,901	(5,138)	-11%	Under spent
RC	Street Cleaning	(2,595)	0	(2,595)		
RM	Road Maintenanc	6,744	27,846	(21,102)	-76%	Under spent
TR	Training & Devp	0	28,750	(28,750)	-100%	Under spent
WM	Waste Managemen	(2,290)	20,358	(22,648)	-111%	Under spent
WS	Work Health and	604	11,237	(10,634)	-95%	Under spent
	<b>Council funds untied sub-total</b>	<b>1,869,154</b>	<b>2,433,973</b>	<b>(564,820)</b>		

**Unspent grants c/f from FY15/16 (yet to record in FY16/17)**

**Capital**

CP	821	(500,000)	Night Patrol Building
CZ	755	(299,900)	Solar Power Station
RM	741	(938,000)	Palumpa Airport Roads
RM	387	(240,031)	Daly River Monsoonal Trough
SG	736	(144,042)	Township Bus - Wadeye
		<b>(2,121,973)</b>	

**Operating**

**Australian Government**

AG	711	(348,413)	Home and Community Care
AG	804	(536,904)	Flexible Health Care
CP	806	(43,758)	Community (Night) Patrol
MB	807	(100,755)	NT Jobs Transition
SR	822	(1,382)	IAS Sports and Recreation
		<b>(1,031,212)</b>	

**Northern Territory Government**

CR	418	(2,000)	Wadeye Festival
CR	756	(3,000)	Softball Development Camp
LA	722	(60,342)	Local Authority Project Funding
LA	722	(14,224)	
LA	722	(156,370)	
		<b>(230,936)</b>	
LI	709	(37,634)	NT Libraries
OC	704	26,402	Municipal and Essential Services
OC	704	8,737	
OC	704	7,709	
		<b>42,848</b>	
OC	705	(44,952)	Outstation and Homeland
OC	705	(19,155)	
OC	705	(30,626)	
		<b>(94,733)</b>	
OC	725	(58,960)	Homeland Extra allowance
OC	725	(33,012)	
OC	725	(44,064)	
		<b>(136,036)</b>	
OC	720	(12,273)	NT Jobs Packages - ESO
OC	738	(33,051)	SPG outstations
WM	710	(14,608)	Environmental Health Workers



**Trial Balance**

Please refer to attachment "B"

**Conclusion**

The financial report for the period shows that WDRC has met its financial obligations for the period.

Bank Balance – \$3.5m is in short term deposit

Accounts Payable and Accounts Receivable are both regularly monitored for timely payment and collection.

The cash ratio healthy for the month and is above 1.

Unspent grant in cash ratio of \$4.1m is made of PY unspent grant c/f of \$3.6m and \$524k from this FY.

**MOTION**

THAT Council receive and notes the finance report for the month of September 2016.

**Moved:** Clr.

**Seconded:** Clr.

**8 GENERAL BUSINESS**

**Grants Officer**

CouncilBIZ is prepared to offer to accept the responsibility for the Grants Reporting duties on behalf of West Daly Regional Council. This role would be incorporated into the financial processing team at CouncilBIZ premises.



## WEST DALY REGIONAL COUNCIL

### Agenda for Finance Committee Meeting 21 October 2016

CouncilBIZ's proposal is as follows:

1. Application for New Grants and SPG: West Daly are responsible.
2. Once a grant is successfully obtained: CouncilBIZ will
  - a) Prepare a grant summary sheet that summarises the conditions and requirements of the grant, and provide to the nominated responsible delivery officer;
  - b) Collate information, both financial and operational, as required in grant reporting requirements from nominated delivery personnel;
  - c) Prepare grant report for review
  - d) After review, submit to funder
  - e) Be the contact point for funders for generic grant requirements
  - f) Ensure grant correspondence is stored in document management system
3. The annual cost would be \$75,000 to West Daly.
4. The role would be advertised as Financial Officer (Grants).

#### MOTION

THAT the Finance Committee receive and notes the Grants Officer position is to be the responsibility of CouncilBiz.

**Moved:** Clr.

**Seconded:** Clr.

#### 9 NEXT MEETING

The next Finance Committee Meeting of West Daly Regional Council, will be held in Darwin on **Wednesday 7<sup>th</sup> December 2016.**

#### 10 MEETING CLOSED AT

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# ATTACHMENT

A





**MINUTES**

**FINANCE COMMITTEE MEETING**

**17 August 2016**

**AT**

**DARWIN**

**Commencing at 9:08am**

**TABLE OF CONTENTS**

<b>Item</b>	<b>Description</b>	<b>Page Number</b>
<b>1</b>	<b>PERSONS PRESENT</b>	
<b>2</b>	<b>APOLOGIES AND LEAVE OF ABSENCE</b>	
<b>3</b>	<b>ELECTION OF MEMBER TO CHAIR FINANCE MEETING</b>	
<b>4</b>	<b>CONFIRMATION OF PREVIOUS MINUTES</b>	
<b>5</b>	<b>FINANCE REPORTS</b>	
<b>6</b>	<b>TRAVEL COST AND ACCOMODATION FOR CEO</b>	
<b>7</b>	<b>AUCTION AGENT</b>	
<b>8</b>	<b>CLOSE OF MEETING</b>	
<b>9</b>	<b>NEXT MEETING</b>	

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No responsibility is implied or accepted by the West Daly Regional Council for any act, omission or statement or intimation occurring during council or committee meetings.

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In particular and without detracting in any way from the broad disclaimer above, in any discussion regarding any planning application or application for a licence, any statement or intimation of approval made by any member or officer of the West Daly Regional Council during the course of any meeting is not intended to be and is not taken as notice of approval from West Daly Regional Council.

The West Daly Regional Council advises that anyone who has any application lodged with the West Daly Regional Council shall obtain and should only rely on **WRITTEN CONFIRMATION** of the outcome of the application, and any conditions attaching to the decision made by the West Daly Regional Council in respect of the application.

Glenda Teede  
**Chief Executive Officer**

**1. PERSONS PRESENT**

**FINANCE COMMITTEE MEMBERS PRESENT**

Deputy Mayor	Andrew Brown - via telephone
Councillor	Ralph Narburup – via telephone

**STAFF PRESENT**

Chief Executive Officer	Glenda Teede
Senior Financial Consultant	Ramesh Pudasaini
Human Resources Officer	Cathy Bottrell
Finance & Administration Team Leader	Rebecca Purser (minute taker)

**PERSONS ABSENT**

**FINANCE COMMITTEE MEMBERS ABSENT**

Mayor	Harold Wilson
-------	---------------

**2. APOLOGIES AND LEAVE OF ABSENCE**

**BACKGROUND**

This report is to table, for Council's record, any apologies and requests for leave of absence received from Finance Committee Members for the Finance Committee Meeting held 17 August 2016. Council can choose to accept the apologies or requests for leave of absence as presented, or not accept them. Apologies or requests for leave of absence that are not accepted by the Finance Committee will be recorded as absence without notice.

**MOTION:**

**THAT the Finance Committee receive and notes apologies for Mayor Wilson and grants a leave of absence for the Finance Committee Meeting held on 17 August 2016**

**Moved:** Deputy Mayor Andrew Brown

**Seconded:** Cllr Ralph Narburup



### **3. APPOINTING A CHAIR PERSON**

Discussions about who would chair the meeting.

In absence of Mayor, confirmed that Deputy Mayor Andrew Brown will Chair the meeting.

#### **MOTION:**

**THAT Deputy Mayor will Chair the Finance Committee Meeting held on 17 August 2016**

**Moved: Deputy Mayor Andrew Brown**

**Seconded: Cllr Ralph Narburup**

### **4. CONFIRMATION OF PREVIOUS MINUTES**

#### **BACKGROUND**

The Finance Committee last met on 22 June 2016.

#### **MOTION:**

**THAT the Finance Committee receive and note the minutes of the Finance Committee Meeting held 22<sup>nd</sup> June 2016.**

**Moved: Cllr Ralph Narburup**

**Seconded: Deputy Mayor Andrew Brown**

#### **4. FINANCE REPORTS**

##### **Background**

Ramesh Pudasaini, Senior Financial Consultant, spoke providing an overview of the current financial position including:

- a) Financial Overview;
- b) Untied and Tied fund Trends;
- c) Income and Expenditure;
- d) 2016/2017 Budget

##### **Conclusion**

The financial report for the period shows that WDRC has met its financial obligations for the period.

Bank Balance – \$3.5m is in short term deposit

Accounts Payable and Accounts Receivable are both regularly monitored for timely payment and collection.

The cash ratio still less than 1.

##### **MOTION:**

**THAT the Finance Committee receive and notes the finance reports for the month of July 2016**

**Moved:           Clr                   Ralph Narburup**

**Seconded:       Deputy Mayor Andrew Brown**

**5. TRAVEL COST AND ACCOMMODATION FOR CEO**

**BACKGROUND**

In FY 15/17 council spent \$36,000 on CEO's accommodation and mainly for the accommodation in Darwin and the adopted budget for FY 16/17 allocated \$40,000 on accommodation for the Chief Executive Officer.

CEO is considering renting the accommodation in Darwin for period of one year with rental cost of \$530 per week and annually it will cost \$27,560.00 which will be lesser than prior year accommodation cost and less than current budgeted cost.

All cost will be covered in the rental cost including repair & maintenance and all outgoings.

**MOTION:**

**THAT the Finance Committee approve the reallocation of \$27,500.00 from the employee accommodation and rental expenses for the CEO.**

**Moved: Deputy Mayor Andrew Brown**

**Seconded: Cllr Ralph Narburup**

## **6. AUCTION AGENT FOR WEST DALY REGIONAL COUNCIL**

### **1.0 Purpose and Scope**

Council to dispose of Fleet and Machinery assets and materials surplus to Councils by selecting a Preferred Auction Agency.

This purpose achieves

- Value for money
- Minimise Administration cost and time
- Promotes fair and effective competition
- Ensures open and transparent behaviour
- Select an Auction Agent from the attached 3 quotations which best suits Council needs and fairest pricing.

#### **MOTION:**

**THAT the Finance Committee receives and recommends Grays On-Line as the preferred auction agent**

**Moved: Deputy Mayor Andrew Brown**

**Seconded: Cllr Ralph Narburup**

## **7. CLOSE OF MEETING**

**Meeting closed at 9:52am**

## **8. NEXT MEETING**

**19 October 2016 in Darwin**

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# ATTACHMENT

B





# West Daly Regional Council

## Trial Balance

As at 30th September 2016

Description	Closing Balances 30th September 2016
<b>BALANCE SHEET</b>	
<b>Current Assets</b>	
11110 - Cash at Bank Operational	191,980
11130 - Cash at Bank High Interest Savings	1,423,044
11140 - Cash at Bank (TCU)	2,440
11210 - Petty Cash- Cash on Hand	1,600
12110 - Cash Investments Fixed Term Deposit -1	3,500,000
13110 - Receivables P&R Rates General	553,588
13140 - Receivables P&R Waste Collection General	318,093
13210 - Receivables CONTROL ACCOUNT	63,177
13220 - Receivables (Contra) Doubtful Debts Provision	(41,689)
13230 - Receivables Accrued Income	6,673
13240 - Receivables GST PAID	73,211
13280 - Receivable Others	13,769
14120 - Inventory Fuel and Oil General	20,698
15100 - Prepayments General	26,228
15180 - Prepayment - Fringe Benefits Tax	6,167
<b>Total Current Assets</b>	<b>6,158,981</b>
<b>Non Current Assets</b>	
36210 - Acquisition of Buildings	20,586,588
36220 - Accumulated Depreciation of Buildings	(2,866,747)
36310 - Acquisition of Road Infrastructure	3,377,270
36320 - Accumulated Depreciation of Road Infrastructure	(998,393)
36410 - Acquisition of Plant & Equipment	1,449,279
36420 - Accumulated Depreciation of Plant & Equipment	(680,584)
36510 - Acquisition of Structures	412,156
36520 - Accumulated Depreciation of Structures	(108,815)
36610 - Acquisition of Furniture, Fittings & Office Equip	85,213
36620 - Accum Depreciation of Furniture, Fittings & Office Equip	(27,032)
36710 - Acquisition of Motor Vehicles	1,266,432
36720 - Accumulated Depreciation of Motor Vehicles	(551,366)
36810 - Acquisition of Site Improvements	1,750,853
36820 - Accumulated Depreciation of Site Improvements	(444,728)
37210 - WIPBuilding Additions - Current Year	131,312
37420 - WIP Upgrade Plant & Equipment	(2)
37810 - WIP Site Improvements - Additions Current Year	(2)
<b>Total Non Current Assets</b>	<b>23,381,434</b>
<b>TOTAL ASSETS</b>	<b>29,540,415</b>
<b>Current Liabilities</b>	
22210 - Payables CONTROL ACCOUNT	(185,060)
22220 - Payables Accrued Expenditure	(13,668)
22230 - Payables PAYG WITHHELD	(69,350)
22240 - Payables GST COLLECTED	(8,157)
22280 - Payables Others	(680)
22285 - CBA CC - Glenda Teede 836094	40



# West Daly Regional Council

## Trial Balance

As at 30th September 2016

Description	Closing Balances 30th September 2016
23120 - Current Provisions Employees Annual Leave	(228,660)
23130 - Current Provisions Employees Long Service Leave	(11,153)
23131 - Current Provisions Time Off in Lieu	(932)
23150 - Current Provision - Audit Fees	(13,090)
23910 - Unexpended Grants to be Repaid	(52,157)
26420 - Income Received in Advance - Others	(4,518)
27140 - Workers Compensation Clearing	8,357
<b>Total Current Liabilities</b>	<b>(579,027)</b>
<b>Non Current Liabilities</b>	
43130 - Non-Current Provision Employee Long Service Leave	(174,296)
<b>Total Non Current Liabilities</b>	<b>(174,296)</b>
<b>TOTAL LIABILITIES</b>	<b>(753,323)</b>
<b>NET ASSETS</b>	<b>28,787,092</b>
<b>Equity</b>	
51110 - Accumulated Surplus Deficit	(27,746,387)
NET (PROFIT)/LOSS	(1,040,705)
<b>Total Equity</b>	<b>(28,787,092)</b>
<b>TOTAL EQUITY</b>	<b>(28,787,092)</b>
<b>CHECK</b>	<b>(0)</b>

## INCOME AND EXPENDITURE

<b>Income</b>	
61110 - Garbage General	(379,513)
61115 - Waste Dump Fees	(7,020)
61130 - Agency Income	(3,875)
61140 - Council Rates	(607,620)
61160 - Rent Employee Housing	(6,833)
61170 - Rent and Leases Property	(14,684)
61180 - Fuel Rebate Income	(996)
61200 - Hire of Council Assets	(362)
61210 - Interest Received	(26,407)
62100 - NTG - Operational Grants	(1,577,846)
62110 - NTG Special Purpose Grants (Operational)	(64,960)
62200 - Aust Gov - Operational Grants	(1,030,886)
62400 - Grant Income Other	(9,091)
62500 - Income - Contribution	(35,945)
62900 - Grant Income Adjustment	11,478
63100 - Period Contracts - Airports	(55,550)
63110 - Period Contracts Other	(44,067)
63200 - Commercial Services Income	(31,350)
63500 - Other Current Income	(39,502)





# West Daly Regional Council

## Trial Balance

As at 30th September 2016

Description	Closing Balances 30th September 2016
68940 - Grant Income Opening Balance Brought Forward (Cr)	(60,614)
<b>TOTAL REVENUE</b>	<b>(3,985,643)</b>

### Expenditure

71110 - Employee Salary Normal	788,384
71120 - Employee Salary Overtime	55,738
71130 - Employee Salary Allowances	90,178
71140 - Employee Salary Sick Leave	13,548
71150 - Employee Salary Other Leave	1,382
71170 - Employee Workers Compensation	18,282
71210 - Employee Travel Allowance - Meals and Incidentals	9,000
71230 - Employee Accommodation	10,594
71240 - Employee Fares - Air/Road	5,240
71250 - Employee Taxi/Hire Car Fares	1,528
71410 - Employee Superannuation	89,299
71510 - Employee Annual Leave	105,589
71520 - Employee Long Service Leave	11,020
71531 - Employee TOIL	239
71540 - Employee Uniforms	442
71550 - Employee Personal Protective Equipment	250
71560 - Recruitment & Relocation	31,623
71570 - Employee Training (Mandatory)	4,630
71575 - Employee Screening and License Checks	114
71587 - Employee Rent Expense - (CEO House)	3,180
71600 - Employee Amenities	1,010
71601 - Outsourced Services	52,458
72100 - Councillors Electoral Allowances	45,835
72110 - Councillors Extra Meeting Allowances	6,073
72210 - Councillors Travel Allowance - Meals and Incidentals	2,177
72230 - Councillors Accommodation	526
72240 - Councillors - Fares Air / Road	300
72580 - Councillors Professional Development	(405)
73115 - Administration Fees	162,636
73120 - Advertising	2,306
73140 - Levy, Fees and Charges	1,074
73150 - Cleaning Products and Contractors	6,965
73160 - Conferences, Seminars and Ceremonies	2,455
73180 - Audit and Risk Committee	2,346
73200 - Consulting Fees	55,611
73230 - Utilities - Electricity	12,519
73240 - Utilities - Water & Sewerage	17,277
73260 - Hire of Plant, Equipment and Motor Vehicles	3,267
73290 - Licenses and Registrations - MV & PE	13,703
73321 - Health and Safety Expenses	6,033
73326 - Festival Expenses & Contribution	6,000
73330 - Catering - Council, Committees, Seminars	2,312
73332 - Consumable Items	35,942
73343 - Operating Leases Office Equipment	683
73344 - Operating Leases Property	10,682



# West Daly Regional Council

## Trial Balance

As at 30th September 2016

Description	Closing Balances 30th September 2016
73350 - Printing, Postage (stamps) & Stationery	5,080
73400 - Subscriptions and Memberships	20,741
73460 - Street Light Electricity Payments	4,050
73511 - Freight Expenses	39,397
73531 - Fuel Diesel /ULP	26,207
73540 - Insurance Premiums	168,064
73800 - Contractor Materials and Labour	46,400
73830 - Repairs & Maintenance Plant (Small Plant Items)	8,258
73833 - Repairs & Maintenance MV & PE	21,469
73834 - Repairs & Maintenance Roads	210,921
73836 - Repairs & Maintenance Buildings	145,338
73841 - Contractors Electrical	426
73842 - Contractors Plumbing/Gas	2,746
73844 - Contractors Pest Control	7,200
73846 - Contractors Painting & Tiling	3,000
74110 - Depreciation - Building	314,553
74120 - Depreciation - Road Infrastructure	90,346
74130 - Depreciation - Plant & Equipment	54,693
74140 - Depreciation - Structures	14,930
74150 - Depreciation - Furniture, Fittings & Office Equip	6,956
74160 - Depreciation - Motor Vehicles	64,897
74170 - Depreciation - Site Improvements	48,659
74600 - ICT - Phone/Fax/Internet	15,973
74610 - ICT Satellite Telephone	13,577
74620 - ICT Mobile/ Modem Telephone	11,313
74630 - ICT - Consultants / Service Providers	58,375
74640 - ICT Software	2,811
74650 - ICT Hardware < \$5,000	825
74760 - Materials - Furniture & Office Equipment	4,431
74770 - Materials - Tools	3,767
74780 - Materials Minor Assets < \$5,000	17,926
74790 - Sports Equipment - Inc Uniforms, trophys etc	1,964
79000 - Small Balances Written Off	(19)
79020 - Committee Sitting Fees	123
79040 - Bad Debts	1,807
79080 - Write Off Expenses (Other than Assets)	945
<b>TOTAL EXPENDITURE</b>	<b>3,128,192</b>
<b>ReAllocations</b>	
91140 - Materials & Services Recovery	(162,636)
91500 - Insurance Cost Recovery	(20,617)
<b>TOTAL REALLOCATIONS</b>	<b>(183,253)</b>
<b>NET (PROFIT)/LOSS</b>	<b>(1,040,705)</b>