MEETING OF THE FINANCE COMMITTEE

WEDNESDAY, 22 FEBRUARY 2017

10:00am
Held at CouncilBIZ Office Darwin
This meeting is open to the public excluding confidential Council business.
Agenda available by the 17 February 2017, please contact Governance Manager on
mailto:governance@westdaly.nt.gov.au
or phone: 08 8901 3920

WEST DALY REGIONAL COUNCIL DISCLAIMER

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.

The West Daly Regional Council disclaims any liability for any loss whatsoever and howsoever caused arising out of reliance by any person or legal entity on any such act, omission or statement or intimation occurring during Council or committee meetings.

Any person or legal entity who acts or fails to act in reliance upon any statement, act or omission made in a Council or committee meeting does so at that person's or legal entity's own risk.

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 the 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.

AGENDA

West Daly Regional Finance Committee Meeting

9:00AM, Wednesday 22 February 2017

WEST DALY REGIONAL COUNCIL REGIONAL OFFICE, 21 PARAP ROAD, PARAP

Present

Apologies

Disclosure of interest – Councillors and Staff

Call for Items of General Business

Correspondence In & Out

Reports to Committee

1 Confirmation of Minutes 3
2 Financial Report 14
3 ToR - Finance Committee and Audit and Risk Committee 39

General Business

Confidential

WEST DALY REGIONAL COUNCIL

FOR THE FINANCE COMMITTEE MEETING OF 22 FEBRUARY 2017

Report for Agenda Item No 1

Prepared by **Rebecca Purser, Governance Officer**

Confirmation of Minutes

Purpose

Minutes of the Finance Committee Meeting held on 21st October are submitted for acceptance by Council.

Statutory Requirement

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

Recommendation

1. **That Council receives and notes the minutes of the meeting held on 21 October 2016 and confirms that they are a true and correct record.**

Attachments

1 2016-10-21 - Minutes Finance Committee Meeting

WEST DALY
Regional Council

MINUTES

FINANCE COMMITTEE
COUNCIL MEETING

21 OCTOBER 2016
AT
1:30pm

COUNCILBIZ OFFICE
DARWIN

TABLE OF CONTENTS

1 WELCOME AND MEETING ARRANGEMENTS 4
Mayor Harold Wilson opened the meeting at 1:32pm 4
2 ATTENDANCE 4
3 APOLOGIES / ABSENT 4
4 DISCLOSURE OF INTEREST – MEMBERS / STAFF 5
5 CONFIRMATION OF PREVIOUS MINUTES 6
6 BUSINESS ARISING FROM THE PREVIOUS MINUTES 7
7 FINANCIAL REPORTS 7
8 GENERAL BUSINESS 26
9 NEXT MEETING 28
10 MEETING CLOSED AT 28
Meeting closed at 2:11 28

WEST DALY REGIONAL COUNCIL DISCLAIMER

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.

The West Daly Regional Council disclaims any liability for any loss whatsoever and howsoever caused arising out of reliance by any person or legal entity on any such act, omission or statement or intimation occurring during Council or committee meetings.

Any person or legal entity who acts or fails to act in reliance upon any statement, act or omission made in a Council or committee meeting does so at that person's or legal entity's own risk.

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 the 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

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

1 WELCOME AND MEETING ARRANGEMENTS

Mayor Harold Wilson opened the meeting at 1:32pm

2 ATTENDANCE

Present: Mayor Harold Wilson
Deputy Mayor Andrew Brown (via telephone link up)
Councillor Ralph Narburup
Councillor Mark Martin
Ramesh Pudasaini (Acting CEO / Senior Financial Consultant)
Rebecca Purser (Finance and Administration Team Leader)

Guests: Jocelyn NATHANAEL-WALTERS – Department of Local Government

3 APOLOGIES / ABSENT

Glenda Teede - CEO

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: **Deputy Mayor Andrew Brown**

Seconded: **Clr. Ralph Narburup**

4 DISCLOSURE OF INTEREST – MEMBERS / 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 no declarations of interest for the Finance Committee Meeting held 21 October 2016.

Moved: **Deputy Mayor Andrew Brown**

Seconded: **Clr. Ralph Narburup**

1:35pm Councillor Mark Martin entered the meeting and was welcomed

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: **Deputy Mayor Andrew Brown**

Seconded: **Clr. Ralph Narburup**

6 BUSINESS ARISING FROM THE PREVIOUS MINUTES

Accommodation for CEO

Rental accommodation has been sourced for CEO.

Auction Agent – Gray's Online

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

1:39pm Mayor Wilson left the meeting. Deputy Mayor Brown chaired the meeting in his absence.
Mayor Wilson returned to the meeting at 1:45pm

7 FINANCIAL REPORTS

Senior Financial Consultant for CouncilBiz, Ramesh Pudasaini discussed the financials for West Daly Regional Council.

- Cash Balance is $5.1 million but $4.6 million is tied funds. Untied funds at $500k
- $750k is due to be paid to Northern Land Council (NLC) for the Section 19 leases (we are in the process of drafting a payment plan with NLC).
- Cash Ratio is 1.17 due to $800k for rates yet to be received.
- HR Manager to provide information as to why grants are overspent in regards to salaries. Some of the programs on the salary side are over the budgeted amount – two in particular

being Sport and Rec and Night Patrol. Discussed that there is a need to meet with CEO to discuss overspend.

Deputy Mayor Andrew Brown requested clarification on Page 11 – Creditors and Payables - Questioned what "others" is. Ramesh Pudasaini advised to read the paragraph underneath the table which advises what "others" is compiled of. Clarification provided and was understood.

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 form this FY.

MOTION

THAT Finance Committee Meeting receives and notes the finance report for the month of September 2016.

Moved: **Mayor Wilson**

Seconded: **Clr. Narburup**

8 GENERAL BUSINESS

Financial Statements and Financial Position

Ramesh Pudasaini advised that this was placed in general business as it was late. Attention was brought to the last page of the report being the profit and loss statement.

Jocelyn advised that part of the issue was the blow out of staff costs and directed the members to page 20. Wages are the big issue.

It was noted that thee Auditors have been provided with the information also.

Mayor Harold Wilson requested that a meeting with CEO is to take place on her immediate return from annual leave.

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.

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 receives and notes the Grants Officer position is to be the responsibility of CouncilBiz like other finance officers' roles.

Moved: **Deputy Mayor Andrew Brown**

Seconded: **Clr. Ralph Narburup**

9 NEXT MEETING

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

Comment made that as soon as CEO is back from Leave, the Councillors and Senior Financial Consultant and CEO to meet and go through finances in regards to spending and other issues.

10 MEETING CLOSED AT

Meeting closed at 2:11pm

WEST DALY REGIONAL COUNCIL

FOR THE FINANCE COMMITTEE MEETING OF 22 FEBRUARY 2017

Report for Agenda Item No 2

Prepared by **Ramesh Pudasaini, Deputy CEO (Acting)**

Financial Report

Purpose

To provide financial information for the month of January 2017 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.

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

	Jan-17		Dec-16		Variance	
Current Assets						
Cash & Bank	6,235,110		5,432,764		802,346	Increased
Receivable	240,840		223,436		17,404	Increased
Current Liabilities						
Staff Liability	379,686		370,335		9,351	Increased
Trade & Other Liability	666,116		603,811		62,305	Increased
Unspent Grants (tied fund)	5,116,898		4,786,025		330,873	Increased
PO Commitment (tied fund)	79,539		138,621		(59,082)	Decreased

Financial Snapshot	Jan-17	Monthly Average	Dec-16	Monthly Average	Variance	
Income	12,154,282	1,736,326	10,607,993	1,767,999	1,546,290	Increased
Expenses						
Expenses - Staff	3,169,332	452,762	2,567,369	427,895	601,963	Increased
Expenses - Councillors	155,003	22,143	128,633	21,439	26,370	Increased
Expenses - Others	3,951,534	564,505	3,577,810	596,302	373,724	Increased

Cash and Short Term Deposits

	Jan-17	Dec-16	Variance
Cash & Bank	6,235,110	5,432,764	802,346

Cash on hand at the end of January 2017 was $6,235,110 and is the equivalent of 7.43 months cash capacity based on average year to date payments of $838k to suppliers, councillors and employees (excluding depreciation of 1,403,904).

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

Product	Actual Balance	Available Balance	Interest Rate	Maturity
Fixed Term Deposit	$1,000,000.00	$0.00	2.38%	28/03/2017
Fixed Term Deposit	$1,000,000.00	$0.00	2.25%	27/02/2017
Fixed Term Deposit	$1,000,000.00	$0.00	2.34%	9/03/2017
Fixed Term Deposit	$500,000.00	$0.00	2.37%	8/02/2017

Current Ratio

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

Current Ratio - January 2017		**1.04**	
Current Assets		**Current Liabilities**	
Cash & Bank	6,235,110	Payables - Trades	513,743
Receivable	201,639	Payables - Others	103,873
Prepayments	39,201	Payable Funding Agency	48,500
Less:		Add:	
Staff Liability	379,686	Unspent Tied Grants (Agency & Core)	5,116,898
		Commitment Amounts	79,539
	6,096,264		**5,862,553**

Current Ratio - December 2016		**0.96**	
Current Assets		**Current Liabilities**	
Cash & Bank	5,432,764	Payables - Trades	487,405
Receivable	180,296	Payables - Others	67,906
Prepayments	43,140	Payable Funding Agency	48,500
Less:		Add:	
Staff Liability	370,335	Unspent Tied Grants (Agency & Core)	4,786,025
		Commitment Amounts	138,621
	5,285,865		**5,528,457**

The current ratio 1.04 and will gradually decrease over the period as Council united grants received in advance will be used during the period.

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 January 2017 is $241k including doubtful debts provision of $42k.

Receivable	Jan-17	Dec-16
Receivables P & R Rates	22,081	22,081
Receivables Trade	87,363	67,874
Accrued Income	10,266	2,959
Inventory - Fuel	25,179	25,179
Receivables Others	56,750	62,203
Prepayments General	39,201	43,140
Total	**240,840**	**223,436**

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 deposit, GST and workers compensation claim.

Trade Debtors Age Analysis

The table below compares aged analysis of current, 30 days, 60 days and 90 days for the month of January 2017.

Trade Debtor's Account - Age Analysis	Jan-17	Dec-16
Current	51,509	11,718
Over 30 days	3,640	11,850
Over 60 days	3,228	36,478
Over 90 days	28,986	7,828
Total	**87,363**	**67,874**

Creditors / Payables

As at end of January 2017, total payable amount outstanding is $1,045k, the detail break down is listed below;

Payables	Jan-17	Dec-16
Payables - Employees (Leave Provision)	379,686	370,335
Payables - Trades	513,743	487,405
Payables - Others	103,873	67,906
Payables - Funding Agency (Grants)	48,500	48,500
Total	1,045,802	974,146

Payable Employees figure is made of provision for Annual Leave ($197k) and Long Service Leave ($183k). Payable others are mostly made of PAYG.

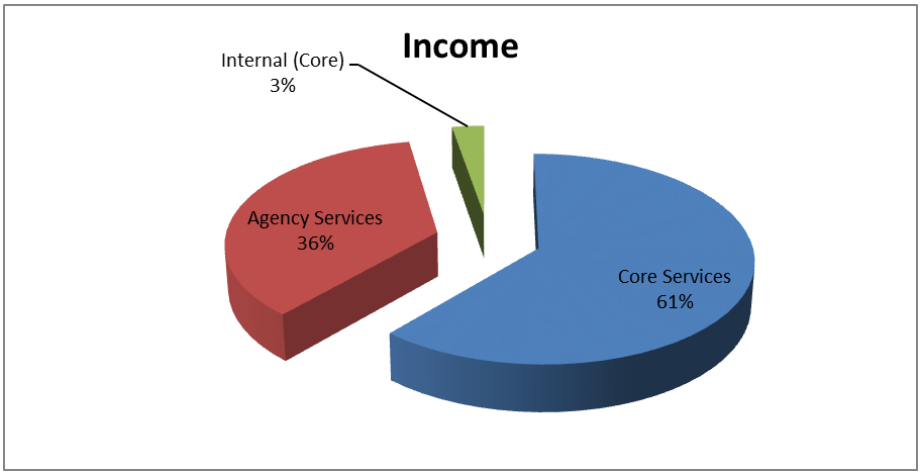
The table below compares aged analysis of current, 30 days, 60 days and 90 days for the month of January 2017.

Creditor's Account - Age Analysis	Jan-17	Dec-16
Current	24,165	-2,097
Over 30 days	0	107
Over 60 days	107	0
Over 90 days	489,471	489,394
Total	**513,743**	**487,405**

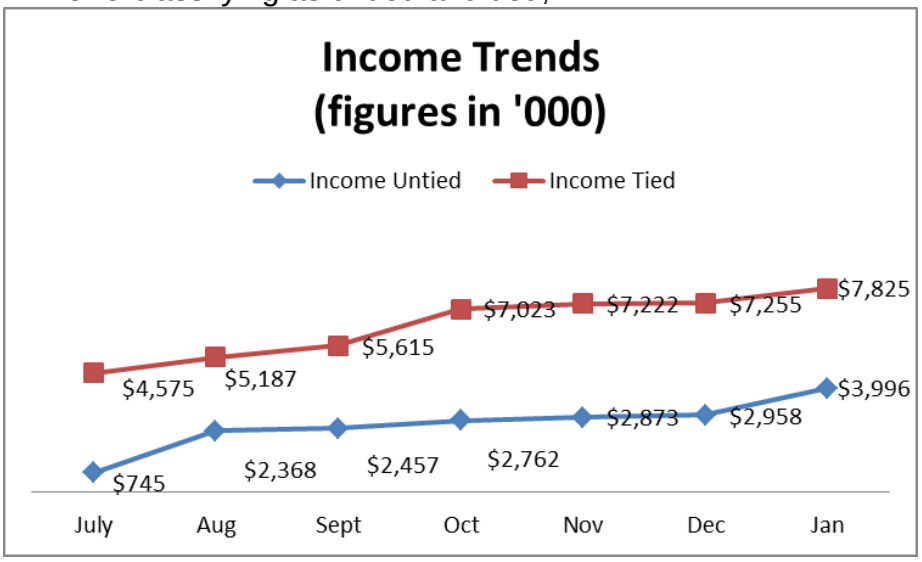
Summary of Revenue & Expenditure

Revenue

Council received $12.15m in revenue. Within income, Core (Council) revenue is $7.47m; Agency revenue is $4.35m and Internal Income of $333k (Core)



While re-classifying as untied and tied,



Note: Internal allocation income of $395k is also added into untied income.

Untied Income – Program

Program	Actual	Commitments	Total Actual	Annual Budget	Funds Available
AD - Administration	(2,191,292)	0	(2,191,292)	(2,745,010)	(553,718)
CA - Commercial Arrange...	(306,921)	(72,627)	(379,548)	(439,728)	(60,180)
CF - Council Fund	(618,333)	0	(618,333)	(618,333)	
CG - NTG Budget Assist...	0	0	0	(700,000)	(700,000)
HS - Housing - Staff Hou...	(14,216)	0	(14,216)	(30,840)	(16,624)
PL - Pools	(21,328)	0	(21,328)	(74,544)	(53,216)
RM - Road Maintenance	(419,098)	0	(419,098)	(838,198)	(419,100)
WM - Waste Management	(425,047)	0	(425,047)	(394,003)	31,044

Tied Income – Program

Program	Actual	Commitments	Total Actual	Annual Budget	Funds Available
AG - Aged Care Services	(2,697,974)	0	(2,697,974)	(2,463,357)	234,617
CA - Commercial Arrange...	(102,823)	0	(102,823)	(220,332)	(117,509)
CH - Child Care Emu Point	(83,364)	0	(83,364)	(110,000)	(26,636)
CP - Community Patrol	(860,138)	0	(860,138)	(1,721,242)	(861,104)
CR - Community Program	(39,051)	0	(39,051)	(39,052)	(1)
CZ - Capital Purchases /...	(299,900)	0	(299,900)	(299,900)	
EH - Environmental	(14,608)	0	(14,608)	0	14,608
ES - Essential Services	(73,002)	0	(73,002)	(133,731)	(60,729)
LA - Local Authorities	(829,517)	0	(829,517)	(829,518)	(1)
LI - Libraries	(151,009)	0	(151,009)	(150,994)	15
MB - Media and Broadca...	(100,755)	0	(100,755)	(100,755)	
OC - Outstations and Ho...	(1,104,952)	0	(1,104,952)	(1,431,326)	(326,374)
RM - Road Maintenance	(1,178,031)	0	(1,178,031)	(1,178,031)	
SG - Special Purpose Gr...	(144,708)	0	(144,708)	(334,042)	(189,334)
SR - Sport and Rec	(115,500)	0	(115,500)	(452,104)	(336,604)
VC - Vacation Care	(29,617)	0	(29,617)	(59,234)	(29,617)

Untied Income - Fund

Fund	Actual	Commitments	Total Actual	Annual Budget	Funds Available
101 - General Operating	(3,126,662)	0	(3,126,662)	(4,275,622)	(1,148,960)
201 - Airport Maintenanc...	(171,588)	0	(171,588)	(289,380)	(117,792)
203 - Australia Post	(9,161)	0	(9,161)	(10,992)	(1,831)
205 - Mechanical Works...	(473)	0	(473)	(468)	5
206 - Visitor Accommoda...	(65,055)	0	(65,055)	(94,788)	(29,733)
207 - Commercial Buildings	(60,645)	(72,627)	(133,272)	(44,100)	89,172
703 - NTG - Indigenous ...	(296,000)	0	(296,000)	(592,000)	(296,000)
719 - NTG – FAA Gener...	(266,652)	0	(266,652)	(533,306)	(266,654)

Tied Income – Fund

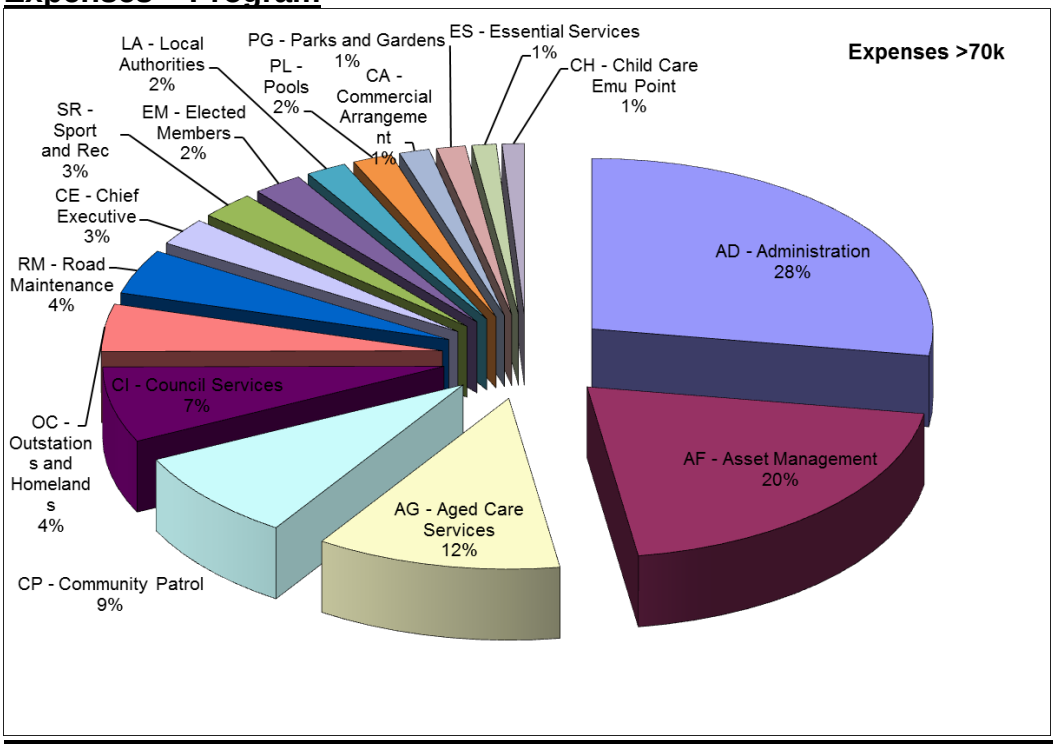
Fund	Actual	Commitments	Total Actual	Annual Budget	Funds Available
804 - AuGov - Health: Fl...	(1,713,905)	0	(1,713,905)	(1,568,902)	145,003
741 - ISLRF - Palumpa A...	(938,000)	0	(938,000)	(938,000)	
722 - NTG Local Authorit...	(829,517)	0	(829,517)	(829,518)	(1)
711 - Age Care - Commo...	(782,177)	0	(782,177)	(635,403)	146,774
821 - AG - Night Patrol B...	(500,000)	0	(500,000)	(500,000)	
806 - AuGov - Night Patrol	(360,138)	0	(360,138)	(1,221,242)	(861,104)
755 - NTG - Merrepen S...	(299,900)	0	(299,900)	(299,900)	
387 - NDRRA - Daly Riv...	(240,031)	0	(240,031)	(240,031)	
704 - NTG - Municipal & ...	(228,552)	0	(228,552)	(486,828)	(258,277)
807 - AuGov - NT Jobs ...	(204,869)	0	(204,869)	(329,807)	(124,938)
746 - Ablution Block in F...	(180,000)	0	(180,000)	(180,000)	
705 - NTG - Outstations ...	(165,353)	0	(165,353)	(233,449)	(68,096)
725 - Homelands Extra A...	(162,922)	0	(162,922)	(162,922)	
709 - NTG - Libraries	(151,009)	0	(151,009)	(150,994)	15
736 - NTG - Wadeye To...	(144,708)	0	(144,708)	(144,042)	666
742 - Deleye Solar/Batte...	(138,337)	0	(138,337)	(138,338)	(1)
805 - AuGov - Education...	(112,980)	0	(112,980)	(169,234)	(56,254)
204 - Centrelink	(102,823)	0	(102,823)	(220,332)	(117,509)
747 - Grading of Internal ...	(100,000)	0	(100,000)	(100,000)	
816 - AG - Home Care P...	(97,779)	0	(97,779)	(30,000)	67,779
822 - AG - IAS Sport and...	(75,409)	0	(75,409)	(296,104)	(220,695)
720 - NT Jobs Package ...	(73,002)	0	(73,002)	(133,731)	(60,729)
744 - Fossil Head Solar ...	(60,550)	0	(60,550)	(60,550)	
757 - NTG - Minor upgra...	(40,000)	0	(40,000)	(40,000)	
738 - NTG - SPG Outstat...	(33,051)	0	(33,051)	(33,051)	
758 - NTG -Wadeye You...	(24,960)	0	(24,960)	(24,960)	
743 - Fossil Head Power ...	(18,688)	0	(18,688)	(18,688)	
745 - Uminyuluk Sewera...	(17,500)	0	(17,500)	(17,500)	
710 - NTG - Environment...	(14,608)	0	(14,608)	0	14,608
759 - NTG - Attend NT S...	(9,091)	0	(9,091)	(9,092)	(1)
756 - NTG - Softball NT ...	(3,000)	0	(3,000)	(3,000)	
418 - Wadeye Festival	(2,000)	0	(2,000)	(2,000)	
707 - NTG - Sports & Re...	(91)	0	(91)	(116,000)	(115,909)

Expenses

Council spent $5.87m in operating expenses and $1.40m as unfunded depreciation expenses. In total, Council spent $ 7.28m till January 2017.

Employee Expenses	Councillors Expenses	Operating Expenses	Total Operating Expenses	Depriciation	Total Expnediture
3,169,332	155,003	2,547,630	5,871,965	1,403,904	7,275,869

Expenses – Program



Expenses Untied & Tied

Rem Tied/Untied Fund	Actual	Commitments	Total Actual	Annual Budget	Funds Available
TIED - Tied Funding	2,628,511	127,288	2,755,800	9,399,145	6,643,345
UNTIED - Untied Funding	4,647,358	304,876	4,952,234	9,164,040	4,211,806

Untied Expenses – Program

Program	Actual	Commitments	Total Actual	Annual Budget	Funds Available
AD - Administration	1,922,949	270,184	2,193,133	3,610,642	1,417,509
AF - Asset Management	1,403,904	0	1,403,904	2,390,726	986,822
CA - Commercial Arrange...	103,531	1,206	104,737	163,230	58,493
CE - Chief Executive	180,301	316	180,617	322,330	141,713
CI - Council Services	500,264	0	500,264	855,322	355,058
CM - Cemeteries	(216)	0	(216)	0	216
EM - Elected Members	164,467	4,662	169,129	356,148	187,019
HS - Housing - Staff Hou...	72,535	6,552	79,087	262,764	183,677
IN - Infrastructure	0	0	0	0	
LA - Local Authorities	123	0	123	18,396	18,273
PG - Parks and Gardens	99,956	13,358	113,314	264,420	151,106
PL - Pools	131,069	0	131,069	238,606	107,537
RC - Street Cleaning	(1,082)	0	(1,082)	0	1,082
RM - Road Maintenance	29,331	121	29,452	489,492	460,040
TR - Training and Devel...	1,168	0	1,168	60,000	58,832
WM - Waste Management	36,912	6,212	43,125	101,664	58,539
WS - Work Health and S...	2,145	2,265	4,410	30,300	25,890

Tied Expenses – Program

Program	Actual	Commitments	Total Actual	Annual Budget	Funds Available
AG - Aged Care Services	812,027	41,873	853,899	2,463,365	1,609,466
CA - Commercial Arrange...	31,129	0	31,129	95,836	64,707
CH - Child Care Emu Point	79,889	6,177	86,066	110,000	23,934
CP - Community Patrol	597,697	23,920	621,617	1,721,214	1,099,597
CR - Community Program	38,052	0	38,052	39,060	1,008
CZ - Capital Purchases /...	422	1,250	1,672	299,904	298,232
EH - Environmental	11,649	0	11,649	0	(11,649)
ES - Essential Services	95,749	0	95,749	133,716	37,967
LA - Local Authorities	62,196	50,104	112,299	829,524	717,225
LI - Libraries	65,841	0	65,841	150,996	85,155
MB - Media and Broadca...	28,542	0	28,542	100,742	72,200
OC - Outstations and Ho...	313,213	0	313,213	1,431,312	1,118,099
PL - Pools	0	0	0	0	
RM - Road Maintenance	268,421	1,540	269,961	1,178,040	908,079
SG - Special Purpose Gr...	24,246	2,126	26,372	334,050	307,678
SR - Sport and Rec	182,133	300	182,433	452,152	269,719
VC - Vacation Care	17,304	0	17,304	59,234	41,930

Untied Expenses – Fund

Fund	Actual	Commitments	Total Actual	Annual Budget	Funds Available
101 - General Operating	4,543,827	303,670	4,847,497	8,975,814	4,128,317
201 - Airport Maintenanc...	37,248	432	37,680	47,316	9,636
205 - Mechanical Works...	58,036	0	58,036	49,278	(8,758)
206 - Visitor Accommoda...	10,332	96	10,428	22,536	12,108
207 - Commercial Buildings	(2,085)	679	(1,407)	44,100	45,507

Tied Expenses – Fund

804 - AuGov - Health: Fl...	627,051	34,204	661,255	1,568,907	907,652
806 - AuGov - Night Patrol	597,697	23,920	621,617	1,221,210	599,593
387 - NDRRA - Daly Riv...	210,761	0	210,761	240,036	29,275
711 - Age Care - Commo...	141,437	7,669	149,106	635,412	486,306
822 - AG - IAS Sport and...	126,254	300	126,554	296,108	169,554
725 - Homelands Extra A...	122,043	0	122,043	162,924	40,881
704 - NTG - Municipal & ...	109,454	0	109,454	486,840	377,386
805 - AuGov - Education...	97,194	6,177	103,370	169,234	65,864
720 - NT Jobs Package ...	95,749	0	95,749	133,716	37,967
807 - AuGov - NT Jobs ...	77,180	0	77,180	329,788	252,608
709 - NTG - Libraries	65,841	0	65,841	150,996	85,155
705 - NTG - Outstations ...	65,294	0	65,294	233,436	168,142
722 - NTG Local Authorit...	62,196	50,104	112,299	829,524	717,225
741 - ISLRF - Palumpa A...	57,660	1,540	59,200	938,004	878,804
757 - NTG - Minor upgra...	39,676	0	39,676	40,020	344
204 - Centrelink	31,129	0	31,129	95,836	64,707
758 - NTG -Wadeye You...	24,541	0	24,541	24,972	431
736 - NTG - Wadeye To...	22,756	876	23,632	144,042	120,410
707 - NTG - Sports & Re...	16,204	0	16,204	116,024	99,820
745 - Uminyuluk Sewera...	16,000	0	16,000	17,496	1,496
710 - NTG - Environment...	11,649	0	11,649	0	(11,649)
759 - NTG - Attend NT S...	9,347	0	9,347	9,096	(251)
756 - NTG - Softball NT ...	3,212	0	3,212	3,000	(212)
737 - NTG - Manthathpe...	994	1,250	2,244	190,008	187,764
418 - Wadeye Festival	952	0	952	1,992	1,040
733 - NTG - Fencing pro...	495	0	495	0	(495)
755 - NTG - Merrepen S...	422	1,250	1,672	299,904	298,232
742 - Deleye Solar/Batte...	422	0	422	138,336	137,914

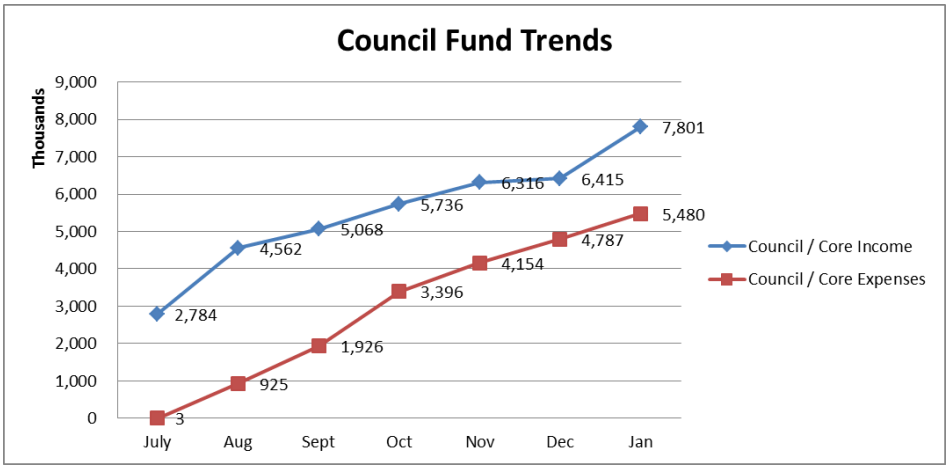
Income Vs Expenses

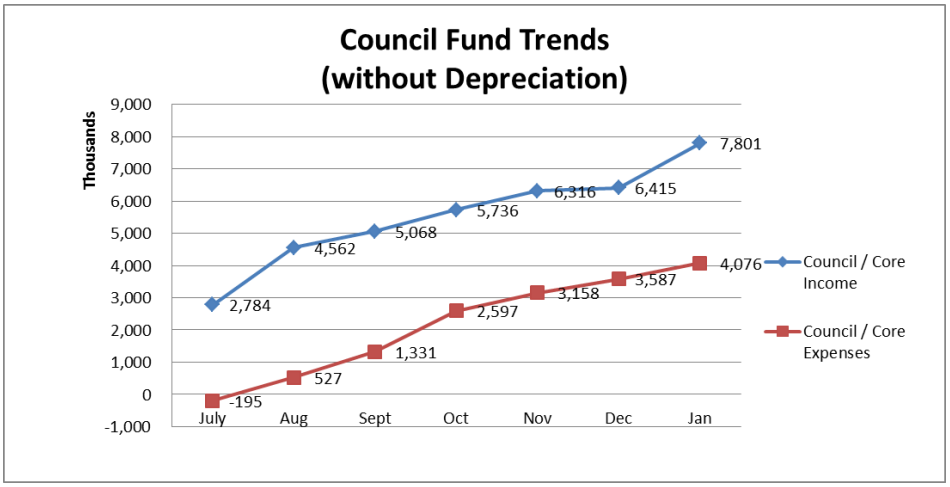
Core (Council) Vs Agency)

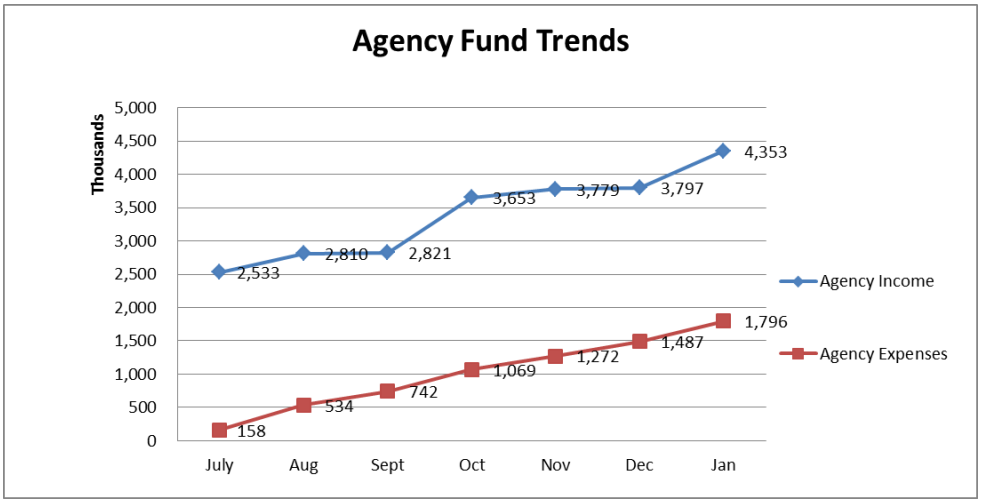
Program Description	Total Actual Income	Total Actual Expenses		Total Budgeted Income	Total Budgeted Expenses
Council Funds	7,468,319	5,480,363		9,644,033	7,818,823
Agency Funds	4,352,864	1,795,506		5,345,086	3,225,324
Fund Total	11,821,184	7,275,869		14,989,119	11,044,147
Internal Charges (net)	333,098				
Grand Total	12,154,282				

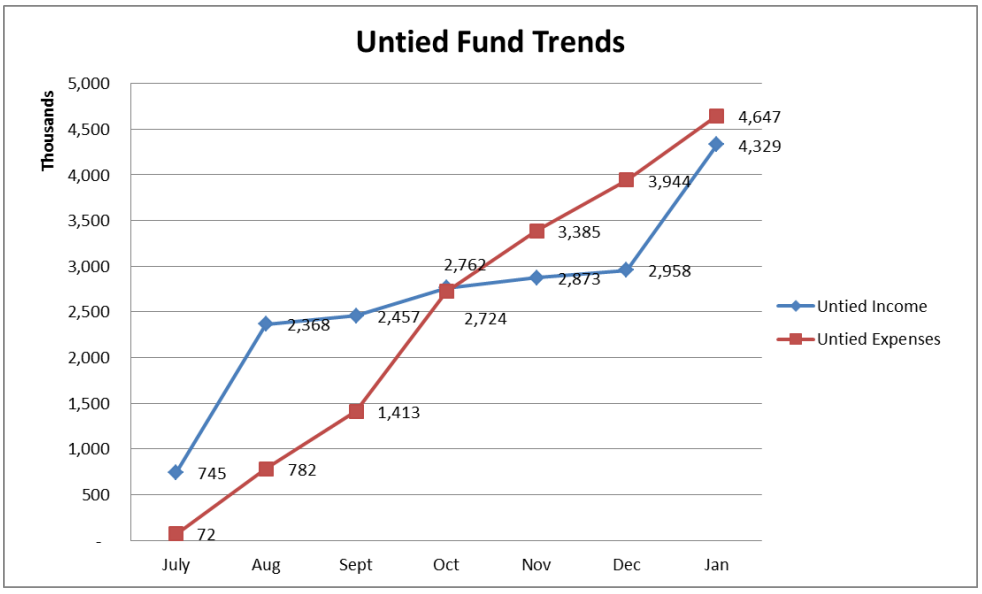
Untied Vs Tied

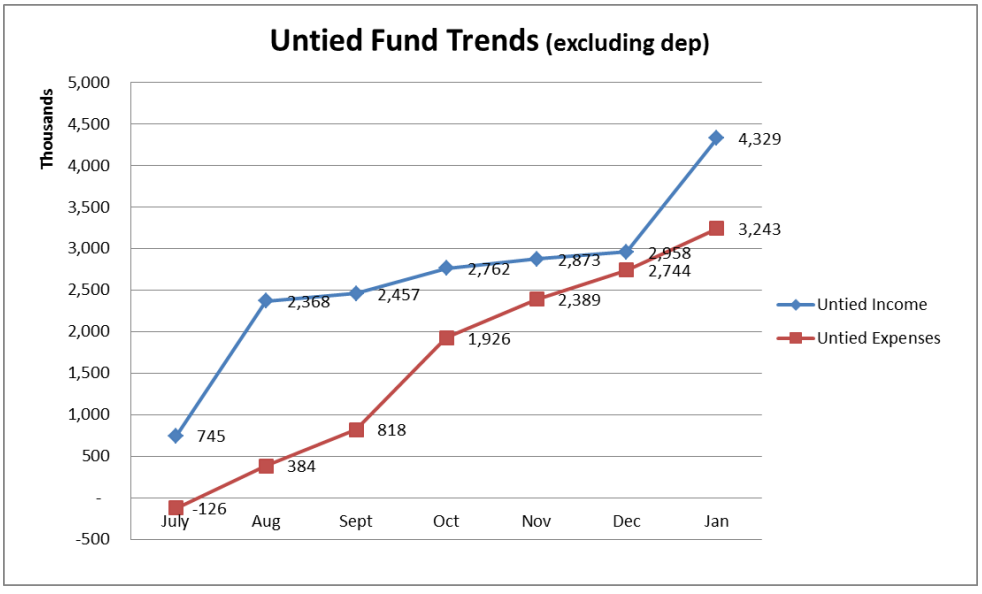
Program Description	Total Actual Income	Total Actual Expenses		Total Budgeted Income	Total Budgeted Expenses
Untied Funds	3,996,236	4,647,358		5,569,806	5,450,775
Tied Funds	7,824,948	2,628,511		9,419,313	5,593,372
Fund Total	11,821,184	7,275,869		14,989,119	11,044,147
Internal Charges (net)	333,098				
Grand Total	12,154,282				

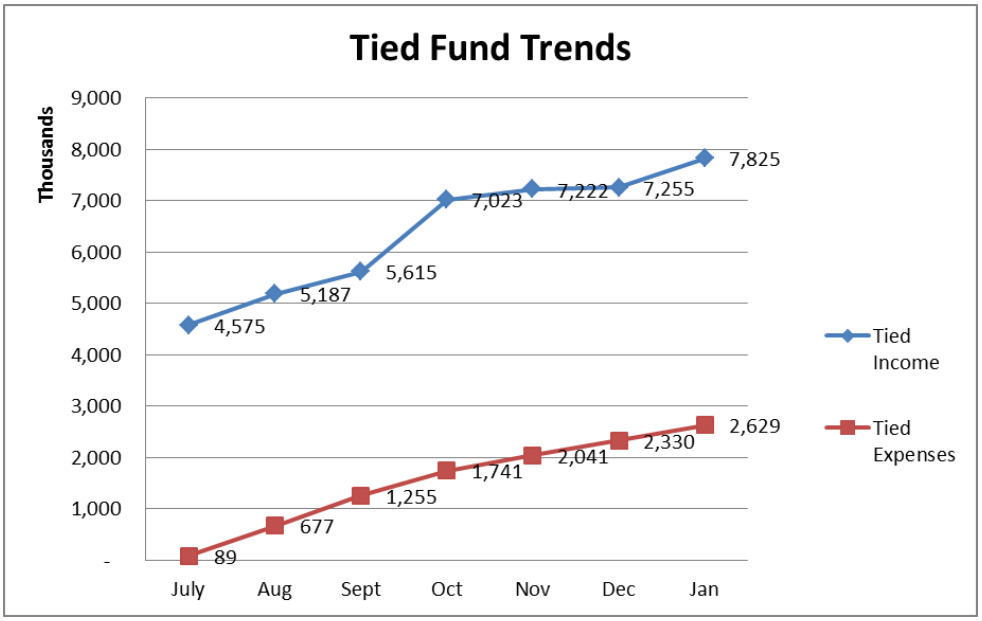





Agency Fund Trends
Thousands
5,000
4,500
4,000
3,500
3,000
2,500
2,000
1,500
1,000
500
0
2,533
2,810
2,821
3,653
3,779
3,797
4,353
158
534
742
1,069
1,272
1,487
1,796
July
Aug
Sept
Oct
Nov
Dec
Jan
Agency Income
Agency Expenses


Untied Fund Trends
Thousands
5,000
4,500
4,000
3,500
3,000
2,500
2,000
1,500
1,000
500
-
745
2,368
2,457
2,762
2,873
2,958
4,329
72
782
1,413
2,724
3,385
3,944
4,647
July
Aug
Sept
Oct
Nov
Dec
Jan
Untied Income
Untied Expenses


Untied Fund Trends (excluding dep)
Thousands
5,000
4,500
4,000
3,500
3,000
2,500
2,000
1,500
1,000
500
-
-500
745
2,368
2,457
2,762
2,873
2,958
4,329
-126
384
818
1,926
2,389
2,744
3,243
July
Aug
Sept
Oct
Nov
Dec
Jan
Untied Income
Untied Expenses



Actual Vs Budget

Fund Source/ Program	Program Description	Total Actual Income	Total Budgeted Income	Income Variance		Total Actual Expenses	Total Budgeted Expenses	Expenses Variance
Council Funds								
Tied								
CA	Commercial Arra	102,823	128,527	25,704		31,129	58,916	(27,787)
CR	Community Progr	39,051	39,052	1		38,052	22,785	15,267
ES	Essential Servi	73,002	133,731	60,729		95,749	82,171	13,578
LA	Local Authoriti	829,517	829,518	1		62,196	483,889	(421,693)
OC	Outstations and	1,104,952	1,431,326	326,374		313,213	834,932	(521,719)
RM	Road Maintenanc	1,178,031	1,178,031	0		268,421	687,190	(418,769)
SG	Special Purpose	144,708	334,042	189,334		24,246	198,165	(173,919)
	Council funds tied sub-total	3,472,084	4,074,227	602,143		833,006	2,368,048	(1,535,042)

Fund Source/ Program	Program Description	Total Actual Income	Total Budgeted Income	Income Variance		Total Actual Expenses	Total Budgeted Expenses	Expenses Variance
Untied								
AD	Administration	2,191,292	2,705,455	514,163		1,922,949	2,155,962	(233,013)
AF	Asset Managemen	0	0	0		1,403,904	1,394,546	9,358
CA	Commercial Arra	306,921	256,508	(50,413)		103,531	113,295	(9,764)
CE	Chief Executive	0	0	0		180,301	194,615	(14,314)
CF	Council Fund	618,333	618,333	(0)		0	0	0
CG	NTG Budget Assi	0	700,000	700,000		0	0	0
CI	Council Service	0	0	0		500,264	526,352	(26,088)
CM	Cemeteries	0	0	0		(216)	0	(216)
EM	Elected Members	0	0	0		164,467	207,753	(43,286)
HS	Housing - Staff	14,216	17,990	3,774		72,535	153,279	(80,744)
LA	Local Authoriti	0	0	0		123	10,731	(10,608)
PG	Parks and Garde	0	0	0		99,956	154,245	(54,289)
PL	Pools	21,328	43,484	22,156		131,069	142,481	(11,412)
RC	Street Cleaning	0	0	0		(1,082)	0	(1,082)
RM	Road Maintenanc	419,098	838,198	419,100		29,331	285,537	(256,206)
TR	Training & Devp	0	0	0		1,168	35,000	(33,832)
WM	Waste Managemen	425,047	389,838	(35,209)		36,912	59,304	(22,392)
WS	Work Health and	0	0	0		2,145	17,675	(15,530)
	Council funds untied sub-total	3,996,236	5,569,806	1,573,570		4,647,358	5,450,775	(803,417)

Fund Source/ Program	Program Description	Total Actual Income	Total Budgeted Income	Income Variance		Total Actual Expenses	Total Budgeted Expenses	Expenses Variance
Agency Funds								
Tied								
AG	Aged Care Serv	2,697,974	2,450,857	(247,117)		812,027	1,484,685	(672,658)
CH	Child Care Emu	83,364	110,000	26,636		79,889	75,109	4,780
CP	Community Patro	860,138	1,721,242	861,104		597,697	1,031,249	(433,552)
CZ	Capital P/P	299,900	299,900	0		422	174,944	(174,522)
EH	Environmental	14,608	0	(14,608)		11,649	0	11,649
LI	Libraries	151,009	150,994	(15)		65,841	90,461	(24,620)
MB	Media and Broad	100,755	100,755	0		28,542	61,412	(32,870)
SR	Sport and Rec	115,500	452,104	336,604		182,133	272,912	(90,779)
VC	Vacation Care	29,617	59,234	29,617		17,304	34,552	(17,248)
	Agency funds tied sub-total	4,352,864	5,345,086	992,222		1,795,506	3,225,324	(1,429,818)

Variance – Income

Fund Source/ Program	Program Description	Total Actual Income	Total Budgeted Income	Income Variance		% Variance	Explanation
Council Funds							
Tied							
CA	Commercial Arrangement	102,823	128,527	(25,704)		-20%	Timing effect
CR	Community Program	39,051	39,052	(1)		0%	more fund received than budgeted
ES	Essential Services	73,002	133,731	(60,729)		-45%	remaining grants yet to receive
LA	Local Authority	829,517	829,518	(1)		0%	Timing effect - budget over twelve months and unspent Opening balance
OC	Outstations and Home Land	1,104,952	1,431,326	(326,374)		-23%	remaining grants yet to receive
RM	Road Maintenance	1,178,031	1,178,031	0		0%	additional program received budget will be updated
SG	Special Purpose	144,708	334,042	(189,334)		-57%	Manthathpe crossing grants yet to receive (190,000)
	Council funds tied sub-total	**3,472,084**	**4,074,227**	**(576,439)**			
Council Funds							
Untied							
AD	Administration	2,191,292	2,705,455	(514,163)		-19%	Grants yet to receive - FAA Operational - 266k and IJD - 296k
CA	Commercial Arrangement	306,921	256,508	50,413		20%	Timing effect - budget over twelve months
CF	Council Fund	618,333	618,333	0		0%	Timing effect - budget over twelve months
CG	NTG Budget Assistant	0	700,000	(700,000)		-100%	Budgeted amount yet to receive
HS	Housing - Staff	14,216	17,990	(3,774)		-21%	rent yet to receive
PL	Pools	21,328	43,484	(22,156)		-51%	Pool rent yet to receive
RM	Road Maintenance	419,098	838,198	(419,100)		-50%	Grants yet to receive - Commonwealth Fund for Roads - 419k
WM	Waste Management	425,047	389,838	35,209		9%	additional income due to additional dump by external contractor
	Council funds untied sub-total	**3,996,236**	**5,569,806**	**(1,573,570)**			

Variance – Expenses

Fund Source/ Program	Program Description	Total Actual Expenses	Total Budgeted Expenses	Expenses Variance		% Variance	Explanation
Council Funds							
Tied							
CA	Commercial Arrangement	31,129	58,916	27,787		47%	saving from staff cost
CR	Community Program	38,052	22,785	(15,267)		-67%	Budget over twelve months, program completed - total budget - 38k
ES	Essential Services	95,749	82,171	(13,578)		-17%	over expenditure in employee cost
LA	Local Authority	62,196	483,889	421,693		87%	project yet to decide
OC	Outstations and Home Land	313,213	834,932	521,719		62%	projects are under tendering process
RM	Road Maintenance	268,421	687,190	418,769		100%	Project yet to start
SG	Special Purpose	24,246	198,165	173,919		88%	Under spent, township Bus project and Mapatha Crossing project - yet to start
	Council funds tied sub-total	**833,006**	**2,368,048**	**1,507,255**			
Council Funds							
Untied							
AD	Administration	1,922,949	2,155,962	233,013		11%	saving from staff cost and other expenses
AF	Asset Management	1,403,904	1,394,546	(9,358)		-1%	
CA	Commercial Arrangement	103,531	113,295	9,764		9%	due to non budget expenditure in MW
CE	Chief Executive	180,301	194,615	14,314		7%	CEO position yet to fill
CI	Council Service	500,264	526,352	26,088		5%	Under spent, HR Cost
EM	Elected Members	164,467	207,753	43,286		21%	Under spent
HS	Housing - Staff	72,535	153,279	80,744		53%	yet to finalize the repair work
LA	Local Authority	123	10,731	10,608		99%	No local authority meeting fees claimed
PG	Parks and Garden	99,956	154,245	54,289		35%	Under spent, HR Cost
PL	Pools	131,069	142,481	11,412		8%	Under spent, HR Cost
RM	Road Maintenance	29,331	285,537	256,206		90%	Under spent, repair yet to carried out
TR	Training & Development	1,168	35,000	33,832		97%	Under spent, no training line up
WM	Waste Management	36,912	59,304	22,392		38%	Under spent
WS	Work Health and Safety	2,145	17,675	15,530		88%	Under spent HR Cost
	Council funds untied sub-total	**4,647,358**	**5,450,775**	**803,417**			

Local Authority

Local Authority- Income and Expenditure report including Commitments								
14/15	b/f	Income	Expenses	Balance				
Palumpa	-	52,380.00	6,598.92	45,781.08				
Peppimenarti	-	25,927.00	23,570.00	2,357.00				
Wadeye	-	337,979.00	77,909.67	260,069.33				
		416,286.00	**108,078.59**	**308,207.41**				
15/16	Balance b/f-14/15	Income	Expenses	Balance -14/15	Balance-15/16	Total Balance		
Palumpa	45,781.08	52,380.00	37,818.74	7,962.34	52,380.00	60,342.34		
Peppimenarti	2,357.00	25,927.00	14,060.00	-	14,224.00	14,224.00		
Wadeye	260,069.33	337,979.00	441,677.92	-	156,370.41	156,370.41		
	308,207.41	**416,286.00**	**493,556.66**	**7,962.34**	**222,974.41**	**230,936.75**		
16/17	Balance b/f-14/15	Balance b/f-15/16	Income	Expenses	Balance-14/15	Balance-15/16	Balance-16/17	Total Balance
Palumpa	7,962.34	52,380.00	52,368.80	20,004.00	-	40,338.34	52,368.80	92,707.14
Peppimenarti	-	14,224.00	25,934.60	1,942.36	-	12,281.64	25,934.60	38,216.24
Wadeye	-	156,370.41	337,982.60	40,249.20	-	116,121.21	337,982.60	454,103.81
	7,962.34	**222,974.41**	**416,286.00**	**62,195.56**	**-**	**168,741.19**	**416,286.00**	**585,027.19**
							balance	585,027.19
							Expenses	663,830.81
							total	1,248,858.00

LA funded expenses – FY 14/15

PROJECTS	ACCOUNT	DATE	INV	AMOUNT
SEATING FOR LOCAL AUTHORITY - MTG/TRAINING ROOM	300-LA-722-73800	31/03/2015	182026727	2,254.55
SEATING FOR LOCAL AUTHORITY - MTG/TRAINING ROOM	300-LA-722-74760	28/02/2015	182026627	1,818.18
MATERIALS FOR MTG/TRAINING ROOM	300-LA-722-73800	22/05/2015	2320/99703689	187.71
CORRUGATED IRON FOR MTG/TRAINING ROOM	300-LA-722-73800	30/06/2015	GA000130	1,261.21
URN HOT WATER 20L/T CAPACITY FOR MTG/TRNG ROOM	300-LA-722-74760	30/06/2015	94857105	250.00
KELVINATOR 420L RH 2DR - MTG/TRAINING ROOM	300-LA-722-74780	13/05/2015	1871490	827.27
				6,598.92
PEPPI STREET LIGHTS AND COURT LIGHTS	400-LA-722-73800	23/06/2015	829	23,570.00
				23,570.00
WADEYE STREET LIGHTS	700-LA-722-73800	30/04/2015	2845	32,454.55
				32,454.55
WADEYE SPEED HUMP	700-LA-722-73834	19/05/2015	N101817	16,464.00
				16,464.00
SUPPLY & INSTALL SPLIT SYSTEM A/C AT WADEYE GYM	700-LA-722-73836	30/04/2015	2844	10,875.12
				10,875.12
REFURBISHING OF ABLUTION BLOCK AT OVAL	700-LA-722-73836	3/06/2015	16651	18,116.00
				18,116.00
TOTAL EXPENSES FOR LA-722 FOR FY 2014-2015				**108,078.59**

LA funded expenses – FY 15/16

PROJECT	ACCOUNT	DATE	INV	AMOUNT
DISPOSABLE DUST MASK/LAM BENCHTOP KABOODLE	300-LA-722-73800	1/06/2015	2320-99703871	777.27
				777.27
PALUMPA SPEED HUMP	300-LA-722-73834	30/06/2016	N102906	1,680.00
				1,680.00
PALUMPA LOT 30 DOOR & WINDOW SUPPLY	300-LA-722-73836	16/09/2015	STC-0359	8,088.74
				8,088.74
PALUMPA MEETING ROOM RENOVATION	300-LA-722-73836	30/06/2016	STC-0897	27,272.73
				27,272.73
IRRIGATION OF FOOTBALL OVAL - PEPPI	400-LA-722-73800	25/05/2016	6371	4,840.00
				4,840.00
PEPPI SOLAR LIGHTING PROJECT	400-LA-722-73800	28/06/2016	6380	2,305.00
PEPPI SOLAR LIGHTING PROJECT	400-LA-722-73800	28/06/2016	6380	2,305.00
PEPPI SOLAR LIGHTING PROJECT	400-LA-722-73800	28/06/2016	6380	4,610.00
				9,220.00
JOHN DEERE GATOR AND TRAILER	700-LA-722-37420	30/06/2016	942184	30,738.18
				30,738.18
IRRIGATION OF WADEYE AFL OVAL	700-LA-722-37810	12/08/2016	SLI21009496	67,466.55
IRRIGATION OF WADEYE AFL OVAL	700-LA-722-37810	12/08/2016	SLI21009496	6,363.64
IRRIGATION OF WADEYE AFL OVAL	700-LA-722-37810	12/08/2016	SLI21009496	2,727.27
IRRIGATION OF WADEYE AFL OVAL	700-LA-722-37810	10/02/2016	SLI00000002	74,999.99
				151,557.45

PROJECTS	ACCOUNT	DATE	INV	AMOUNT
INSTALLATION OF FENCE-AROUND WATER TANK AT MAIN OVAL	700-LA-722-73800	30/06/2016	19976	25,790.00
MAIN OVAL WADEYE	700-LA-722-73800	30/06/2016	GJ001360	10,160.00
SHADE STRUCTURE FOR THE OVAL	700-LA-722-73836	23/06/2016	19770	40,750.00
				76,700.00
LA MEETINGS	700-LA-722-71210	9/05/2016	TR00288	519.40
AIRFARE-MICHAEL TOMLINSON-(DRW-PKTS)	700-LA-722-71240	10/05/2016	59649/59634	545.45
ACCOMODATION FOR RODNEY DONNE	700-LA-722-73420	31/05/2016		252.73
ACCOMODATION FOR RODNEY DONNE	700-LA-722-73420	31/05/2016		135.45
ACCOMODATION FOR MICHAEL TOMLINSON	700-LA-722-73420	31/05/2016		79.09
				1,532.12
SMALL GRANT FOR WAD COMMUNITY FESTIVAL EXPENSES	700-LA-722-73326	27/06/2016	178	4,545.45
				4,545.45
FOR SPEED HUMPS - SIKAFLEX, LIQUID NAILS	700-LA-722-73332	30/11/2015		392.27
				392.27
FREIGHT-BUNDLES RAILS AND POSTS	700-LA-722-73511	19/11/2015	C10408	2,141.82
				2,141.82
SUPPLY AND INSTALL GUARDRAIL	700-LA-722-73800	25/11/2015	00000111	30,054.55
SUPPLY AND INSTALL GUARDRAIL	700-LA-722-73800	25/11/2015	00000111	827.27
SUPPLY AND INSTALL GUARDRAIL	700-LA-722-73800	25/11/2015	00000111	3,088.18
				33,970.00
WADEYE STREET LIGHTS	700-LA-722-73800	25/02/2016	INV-0001219	4,327.27
				4,327.27
REMOVAL OF MAHOGANY TREE	700-LA-722-73800	30/06/2016	INV-0235	8,400.00
REMOVAL OF MAHOGANY TREE	700-LA-722-73800	30/06/2016	INV-0241	35,100.00
				43,500.00
SOLAR LIGHTS FOR WALKING TRACK	700-LA-722-73830	13/11/2015	INV-0001182	23,950.00
SOLAR LIGHTS FOR WALKING TRACK	700-LA-722-73830	28/12/2015	5364	23,950.00
				47,900.00
INSTALLATION OF FOOTBALL SCOREBOARD	700-LA-722-73836	30/06/2016	20021	8,636.36
				8,636.36
INSTALLATION OF FOOTBALL FENCE	700-LA-722-73843	28/01/2016	18277	18,357.00
				18,357.00
MGB POST INGROIND SECURE STAND/SECURITY LOCK	700-LA-722-74770	7/12/2015	I405731	17,380.00
				17,380.00
TOTAL EXPENSES FOR LA-722 FOR FY 2015-2016				**493,556.66**

LA funded expenses – FY 16/17

	ACCOUNT	DATE	INV	AMOUNT
IRRIGATION OF WADEYE AFL OVAL	700-LA-722-73800	25/08/2016	41833	1,120.00
IRRIGATION OF WADEYE AFL OVAL - ACCOMODATION	700-LA-722-73800	7/09/2016	54182	4,480.00
IRRIGATION OF WADEYE AFL OVAL - ACCOMODATION	700-LA-722-73800	1/11/2016	SLI-21010044	7,744.00
FREIGHT-ESKY VACCINES FOR IRRIGATION WORKERS	700-LA-722-73511	25/10/2016	68769	20.91
				13,364.91
WADEYE POOL SOLAR SENSOR LIGHT	700-LA-722-73800	3/08/2016	6866	20,551.60
				20,551.60
FREIGHT-JOHN DEERE BUGGY & TRAILER	700-LA-722-73511	31/07/2016	31072016	1,195.59
				1,195.59
COMMUNITY DOG PROGRAMME	700-LA-722-73321	27/10/2016	973A/996A/997A/263841	5,137.10
COMMUNITY DOG PROGRAMME	300-LA-722-73321	27/10/2016	973A/996A/997A/263841	1,712.36
COMMUNITY DOG PROGRAMME	400-LA-722-73321	27/10/2016	973A/996A/997A/263841	1,712.36
				8,561.82
IRRIGATION OF FOOTBALL OVAL - PEPPI	400-LA-722-73800	31/08/2016	6396	230.00
				230.00
PALUMPA MEETING ROOM RENOVATION	300-LA-722-73836	16/01/2017	STCFB0047	18,087.09
				18,087.09
PALUMPA SPEED HUMP SPIKE NAILS	300-LA-722-73834	21/09/2016	DWIQ8860	160.00
FREIGHT FOR SPEED HUMP SPIKE NAILS	300-LA-722-73511	29/09/2016	C16927	44.55
				204.55
TOTAL EXPENSES FOR LA-722 FOR FY 2016-2017				**62,195.56**

Consultancy

Council spent $126k to hire consultancy services;

Lease agreement and other legal advice	70,829
Grants application and Tender	20,400
Roads - Palumpa Airport	10,544
Aged Care	9,110
Regional Plan	8,330
Reporting - Outstations and Aged Care	4,505
Review Policies	2,548
Total	**126,266**

Grants Information - Attached

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 is just above 1.

Unspent grant in cash ratio of $5.11m is made of PY unspent grant and this year's additional funding (yet to spend).

If the tied grants could not be expended during agreed time, we have to refund these grants.

Budget assistant of $700,000 from Department of Local Government is yet to claim as reimbursement.

Recommendation

1. **That the Finance Committee receives the Financial Report for January 2017.**

Attachments

1 WDRC Trial Balance - Jan 2017
2 Grants Summary Report - Jan 2017

West Daly Regional Council
Trial Balance
As at 31st January 2017

Description	Closing Balances 31st January 2017
BALANCE SHEET	
Current Assets	
11110 - Cash at Bank Operational	(64,823)
11130 - Cash at Bank High Interest Savings	2,798,333
11210 - Petty Cash- Cash on Hand	1,600
12110 - Cash Investments Fixed Term Deposit -1	3,500,000
13110 - Receivables P&R Rates General	43,793
13140 - Receivables P&R Waste Collection General	19,977
13210 - Receivables CONTROL ACCOUNT	87,363
13220 - Receivables (Contra) Doubtful Debts Provision	(41,689)
13230 - Receivables Accrued Income	10,266
13240 - Receivables GST PAID	22,536
13280 - Receivable Others	13,769
14120 - Inventory Fuel and Oil General	25,179
15100 - Prepayments General	20,699
15180 - Prepayment - Fringe Benefits Tax	18,502
Total Current Assets	**6,455,506**
Non Current Assets	
36210 - Acquisition of Buildings	20,586,588
36220 - Accumulated Depreciation of Buildings	(3,287,291)
36310 - Acquisition of Road Infrastructure	3,377,270
36320 - Accumulated Depreciation of Road Infrastructure	(1,119,181)
36410 - Acquisition of Plant & Equipment	1,449,279
36420 - Accumulated Depreciation of Plant & Equipment	(756,144)
36510 - Acquisition of Structures	412,156
36520 - Accumulated Depreciation of Structures	(128,776)
36610 - Acquisition of Furniture, Fittings & Office Equip	85,213
36620 - Accum Depreciation of Furniture, Fittings & Office Equip	(36,331)
36710 - Acquisition of Motor Vehicles	1,266,432
36720 - Accumulated Depreciation of Motor Vehicles	(639,334)
36810 - Acquisition of Site Improvements	1,750,853
36820 - Accumulated Depreciation of Site Improvements	(519,477)
37210 - WIPBuilding Additions - Current Year	409,061
37420 - WIP Upgrade Plant & Equipment	(2)
37810 - WIP Site Improvements - Additions Current Year	(2)
Total Non Current Assets	**22,850,312**
TOTAL ASSETS	**29,305,818**
Current Liabilities	
22210 - Payables CONTROL ACCOUNT	(513,743)
22230 - Payables PAYG WITHHELD	(101,687)
22240 - Payables GST COLLECTED	(8,524)
22280 - Payables Others	(680)
22285 - CBA CC - Glenda Teede 836094	913

West Daly Regional Council
Trial Balance
As at 31st January 2017

Description	Closing Balances 31st January 2017
23120 - Current Provisions Employees Annual Leave	(196,259)
23130 - Current Provisions Employees Long Service Leave	(8,199)
23131 - Current Provisions Time Off in Lieu	(932)
23910 - Unexpended Grants to be Repaid	(48,500)
26420 - Income Received in Advance - Others	(1,506)
27140 - Workers Compensation Clearing	28,056
Total Current Liabilities	**(851,061)**
Non Current Liabilities	
43130 - Non-Current Provision Employee Long Service Leave	(174,296)
Total Non Current Liabilities	**(174,296)**
TOTAL LIABILTIES	**(1,025,357)**
NET ASSETS	**28,280,462**
Equity	
51110 - Accumulated Surplus Deficit	(23,402,048)
Accumulated (Surplus) Deficit - FY16/17	(4,878,414)
Total Equity	**(28,280,461)**
TOTAL EQUITY	**(28,280,461)**
CHECK	**0**

PROFIT AND LOSS

Income	
61110 - Garbage General	(384,007)
61115 - Waste Dump Fees	(41,040)
61130 - Agency Income	(9,161)
61140 - Council Rates	(618,333)
61160 - Rent Employee Housing	(14,216)
61170 - Rent and Leases Property	(57,463)
61180 - Fuel Rebate Income	(7,456)
61200 - Hire of Council Assets	(21,527)
61210 - Interest Received	(59,893)
62100 - NTG - Operational Grants	(2,737,519)
62110 - NTG Special Purpose Grants (Operational)	(580,035)
62200 - Aust Gov - Operational Grants	(2,841,941)
62400 - Grant Income Other	(9,091)
62500 - Income - Contribution	(99,239)
62900 - Grant Income Adjustment	9,462
63100 - Period Contracts - Airports	(171,588)
63110 - Period Contracts Other	(102,823)
63200 - Commercial Services Income	(71,663)

West Daly Regional Council
Trial Balance
As at 31st January 2017

Description	Closing Balances 31st January 2017
63500 - Other Current Income	(43,601)
68940 - Grant Income Opening Balance Brought Forward (Cr)	(3,960,050)
TOTAL REVENUE	**(11,821,184)**
Expenditure	
71110 - Employee Salary Normal	1,956,589
71120 - Employee Salary Overtime	130,837
71130 - Employee Salary Allowances	193,298
71140 - Employee Salary Sick Leave	31,895
71150 - Employee Salary Other Leave	7,585
71170 - Employee Workers Compensation	46,355
71210 - Employee Travel Allowance - Meals and Incidentals	14,787
71220 - Employee Travel Allowance - Mileage	137
71230 - Employee Accommodation	12,059
71240 - Employee Fares - Air/Road	7,075
71250 - Employee Taxi/Hire Car Fares	2,092
71410 - Employee Superannuation	218,534
71510 - Employee Annual Leave	235,373
71520 - Employee Long Service Leave	26,801
71531 - Employee TOIL	474
71540 - Employee Uniforms	2,362
71550 - Employee Personal Protective Equipment	1,791
71560 - Recruitment & Relocation	58,599
71570 - Employee Training (Mandatory)	5,900
71571 - Employee Travel & Accom (Training Only)	1,000
71575 - Employee Screening and License Checks	433
71587 - Employee Rent Expense - (CEO House)	10,600
71600 - Employee Amenities	3,578
71601 - Outsourced Services	201,180
72100 - Councillors Electoral Allowances	105,407
72110 - Councillors Extra Meeting Allowances	9,126
72210 - Councillors Travel Allowance - Meals and Incidentals	14,665
72230 - Councillors Accommodation	8,574
72240 - Councillors - Fares Air / Road	6,395
72580 - Councillors Professional Development	10,836
73115 - Administration Fees	312,482
73120 - Advertising	4,588
73130 - Audit Expenses (external)	24,444
73140 - Levy, Fees and Charges	2,169
73150 - Cleaning Products and Contractors	22,582
73160 - Conferences, Seminars and Ceremonies	2,642
73180 - Audit and Risk Committee	3,146
73200 - Consulting Fees	126,266
73230 - Utilities - Electricity	98,700
73240 - Utilities - Water & Sewerage	57,767
73250 - Gas Industrial/Medical/Heating Etc Purposes NOT FUEL	932
73260 - Hire of Plant, Equipment and Motor Vehicles	7,623
73290 - Licenses and Registrations - MV & PE	25,979

West Daly Regional Council
Trial Balance
As at 31st January 2017

Description	Closing Balances 31st January 2017
73321 - Health and Safety Expenses	20,254
73326 - Festival Expenses & Contribution	6,000
73330 - Catering - Council, Committees, Seminars	3,341
73332 - Consumable Items	81,285
73340 - Operating Leases - MV, Plant & Equipment	43,851
73343 - Operating Leases Office Equipment	683
73344 - Operating Leases Property	252,892
73350 - Printing, Postage (stamps) & Stationery	14,282
73400 - Subscriptions and Memberships	20,991
73420 - Accommodation (not employees or councillors)	4,050
73450 - Street Light Maintenance	2,344
73460 - Street Light Electricity Payments	4,521
73511 - Freight Expenses	61,263
73531 - Fuel Diesel /ULP	83,448
73540 - Insurance Premiums	222,855
73800 - Contractor Materials and Labour	98,659
73830 - Repairs & Maintenance Plant (Small Plant Items)	8,830
73833 - Repairs & Maintenance MV & PE	118,664
73834 - Repairs & Maintenance Roads	210,921
73835 - Repairs & Maintenance Airstrips	1,396
73836 - Repairs & Maintenance Buildings	284,032
73841 - Contractors Electrical	10,753
73842 - Contractors Plumbing/Gas	3,445
73843 - Contractors Carpentry	2,953
73844 - Contractors Pest Control	7,200
73846 - Contractors Painting & Tiling	3,000
74110 - Depreciation - Building	735,096
74120 - Depreciation - Road Infrastructure	211,134
74130 - Depreciation - Plant & Equipment	130,253
74140 - Depreciation - Structures	34,892
74150 - Depreciation - Furniture, Fittings & Office Equip	16,255
74160 - Depreciation - Motor Vehicles	152,865
74170 - Depreciation - Site Improvements	123,409
74600 - ICT - Phone/Fax/Internet	32,104
74610 - ICT Satellite Telephone	28,017
74620 - ICT Mobile/ Modem Telephone	20,780
74630 - ICT - Consultants / Service Providers	121,257
74640 - ICT Software	2,811
74650 - ICT Hardware < $5,000	825
74760 - Materials - Furniture & Office Equipment	9,048
74770 - Materials - Tools	21,837
74780 - Materials Minor Assets < $5,000	30,369
74790 - Sports Equipment - Inc Uniforms, trophys etc	15,004
79000 - Small Balances Written Off	(21)
79020 - Committee Sitting Fees	123
79040 - Bad Debts	3,302
79080 - Write Off Expenses (Other than Assets)	945
TOTAL EXPENDITURE	**7,275,869**

West Daly Regional Council
Trial Balance
As at 31st January 2017

Description	Closing Balances 31st January 2017
ReAllocations	
91140 - Materials & Services Recovery	62,443
91500 - Insurance Cost Recovery	(20,617)
91910 - Administration Fees Cost Allocation	(374,924)
TOTAL REALLOCATIONS	**(333,098)**

…est Daily Regional Council
…ants Summary Sheet 2016-2017
…of 03.02.2017

…e Name (InfoXpert)	Grant/Programme Name/Activity	Fund Code	Grant ID Number	Schedule ID/Activity #	Start Date	End Date	Locations	Admin Fee %	Funding Body (Govt Dept./Agency)	Grant Status	Amount incl GST (as per Funding Agreement)	Reports Required (Reporting Requirements)	Notes/Comments	Funding Agreement - SEAL USED? Y/N	Grant/Funding Agreement Signed by:
-711-Home Support-…475JCT	Home And Community Care Programme (HACC)/ Commonwealth Home and Support Programme (CHSP)	711 - NTG - Health: Home & Community Care	4-2475JCT	4-24XFQPK, 4-24XFQT2, 4-24XF9OC, 4-24XFR17, 4-24XFQT2, 4-24XFQWA, 4-24XFQ55, 4-24XFQX9	1/11/2015	30/06/2018	Wadeye, Peppi		Department of Social Services	On-going	$ 1,507,891.49	Performance Reports, Activity Work Plan, Annual Report, Financial Declaration, Service Stocktake, Financial Acquittal Reports	GST Not applicable	Y	Signed by Glenda Teede - C… West Daly Regional Council 12/11/2015
-804-Residential and …ible Care-4-…ZOWM	Residential and Flexible Care	804 - AuGov - Health: Flexible Aged Care	4-1AZOWM	4-HKPHHM	1/07/2015	31/10/2017	Wadeye		Department of Social Services	On-going	$ 3,137,805.84	Performance Reports, Activity Work Plan, Independently Audited Financial Report, Activity Continuity Plan		Y	Signed by Glenda Teede - C… West Daly Regional Council 25/06/2015
-807-NT Jobs …kage-4-6LIPZ5	NT - Jobs Package	807 - AuGov - NT Jobs Transition (Age Care)	4-6LIPZ5	4-6LIFE7	1/07/2014	30/06/2017	Wadeye, Peppi		Department of Social Services	On-going	$ 251,555.00	Performance Reports, Financial Acquittal Report	Variation signed 26/04/16 by CEO (No Seal used)	Y	Signed by Shaun Hardy - CE… West Daly Regional Council 26/06/2014
-816-Home Care …kages	Home Care Packages Programme	816 - AG - Home Care Package			2/06/2015	30/06/2016	Peppi	15%	Department of Social Services	Ended	$ 115,954.30		Project surrendered/ended 30/06/2016 as there was only one care recipient in June of 2016		
-805-Emu Point …che-4-1KDPBHG	Emu Point Community Creche	805 - AuGov - Education: Emu Point Creche & Wadeye VAC	4-1KDPBHG	4-1KDP81F	2016/2017	31/03/2018	Emu Point	15%	Department of Social Services	On-going	$ 174,884.82	Quality Improvement Plan, Service Budget, Financial Report, Compliance and Operations Report, Utilisation Report	Variation signed 10/08/16 by CEO (With Seal)	Y	Signed by Glenda Teede - C… West Daly Regional Council 25/06/2014
-805-Wadeye …ation Care-4-…DPBHG	Wadeye Vacation Care Program	805 - AuGov - Education: Emu Point Creche & Wadeye VAC	4-1KDPBHG	4-1RWYBZ5, 4-8DRYIP	2016/2017	31/03/2018	Wadeye	15%	Department of Social Services	On-going	$ 41,481.38	Quality Improvement Plan, Service Budget, Financial Report, Compliance and Operations Report, Utilisation Report	Variation signed 10/08/16 by CEO (With Seal)	Y	Signed by Glenda Teede - C… West Daly Regional Council 25/06/2014
-755-Merrepen Solar …wer Station-MESSPG-…16-169	Municipal and Essential Services Special Purpose Grant (MESSPG)	755 - NTG - Merrepen Solar Power Station	15/16-169		1/06/2016	30/06/2017	Palumpa		Department of Local Government and Community Services	On-going	$ 329,890.00	Financial Reports, Performance Reports, Progress Reports		Y	Signed by Glenda Teede - C… West Daly Regional Council 03/06/2016
-…,743,744,745,746,74… Various Projects-2016-17 MESSPG	Municipal and Essential Services Special Purpose Grant (MESSPG)	742 - Deleye Solar/Battery Electricity System, 743 - Fossil Head Power Station in Converter with Batteries, 744 - Fossil Head Solar Power Electricity System, 745 - Uminyuluk Sewerage System, 746 - Ablution Block Fossil Head, 747 - Grading of internal Roads	16/17 - 186, 187, 188, 222, 223, 224		29/09/2016	30/06/2017	Wadeye, Peppi		Department of Housing and Community Development	On-going	$ 566,581.50	Financial and Performance Reports, Specific Purpose Audit Report		Y	Signed by Glenda Teede - C… West Daly Regional Council 12/10/2016
-806-Community …ht Patrol-4-19TNRZH	General Grants Safety and Wellbeing Programme	806 - AuGov - Night Patrol	4-19TNRZH	4-1HHOUG	1/07/2015	30/06/2018	Wadeye, Peppi, Palumpa		Department of the Prime Minister and Cabinet	On-going	$ 3,796,557.00	Performance Reports, Expenditure Reports		N	Signed by Glenda Teede - C… West Daly Regional Council 25/06/2015
-822-Sports and …creation Activities-4-…TNRZH	Sports and Recreation Activities	822 - AG - IAS Sport and Recreation	4-19TNRZH	4-1HFIOSU	1/07/2015	30/06/2017	Wadeye, Peppi, Palumpa		Department of the Prime Minister and Cabinet	On-going	$ 592,234.00	Performance Reports, Expenditure Reports		N	Signed by Glenda Teede - C… West Daly Regional Council 25/06/2015
-807-Broadcasting …ject-4-19TNRZH	Indigenous Broadcasting Programme	807 - AuGov - NT Jobs Transition (Age Care)	4-19TNRZH	4-IFWPCKE	1/07/2015	30/06/2017	Wadeye, Peppi, Palumpa		Department of the Prime Minister and Cabinet	On-going	$ 332,150.00	Performance Reports, Expenditure Reports, Financial Reports	Variation signed 07/10/16 by CEO (No Seal used)	N	Signed by Glenda Teede - C… West Daly Regional Council 25/06/2015
-701-NT Operational …sidy	NT Operational Subsidy Programme	701 - NTG - Operational Subsidy Funding			8/08/2016	16/01/2017	Wadeye, Peppi, Palumpa		Department of Local Government and Community Services	On-going	$ 1,524,772.00		Funding increase dated 06/12/2016		
-703-Indigenous Jobs …velopment Funding	Indigenous Jobs Development Funding	703 - NTG - Indigenous Development Jobs Funding			8/08/2016	15/06/2017	Wadeye, Peppi, Palumpa		Department of Local Government and Community Services	On-going	$ 592,000.00				
-736-Wadeye …nship Bus Service …t Project	Wadeye Township Bus Service Pilot Project	736 - NTG - Wadeye Township Bus Service - Pilot			30/05/2015	30/06/2017	Wadeye	15%	Department of the Chief Minister	On-going	$ 237,820.00	Financial Reports, Acquittal Reports		N	Signed by Glenda Teede - C… West Daly Regional Council 22/06/2015
-821-Night Patrol …ilding -72331	Wadeye Community Night Patrol Base facility and associated security fencing	821 - AG - Night Patrol Building Wadeye	72331	78981	31/07/2015	30/06/2018	Wadeye		Department of the Prime Minister and Cabinet	On-going	$ 500,000.00	Performance Reports, Periodic Financial Expenditure	Variation signed by Glenda Teede - CEO West Daly Regional Council on 29/07/2015, original funding for Vic Daly Regional Council transferred to West Daly Regional Council	N	
-719-General …pose Funding	General Purpose Funding	719 - NTG - FAA General Purpose			16/08/2016	16/05/2017	Wadeye, Peppi, Palumpa		Department of Local Government and Community Services	On-going	$ 533,306.00				
-802-Local Roads …ding	Local Roads Funding	802 - AuGov - FAG Roads			16/08/2016	16/05/2017	Wadeye, Peppi, Palumpa		Department of Local Government and Community Services	On-going	$ 838,195.00				
-710-Environmental …alth Grants-Darwin …al-131215	DoH Programme	710 - NTG - Environmental Health Worker	131215		1/07/2014	30/06/2017	Wadeye, Peppi, Palumpa		Department of Health	On-going	$ 84,136.00	Performance Reports		Y	Signed by Glenda Teede - C… West Daly Regional Council 26/06/2015
-737-Manthathpe …ssing	NT Federal Black Spot Program	737 - NTG Manthathpe Crossing					Manthathpe		Department of Infrastructure, Planning and Logistics	Yet to commence	$ 185,562.00		Letter of Grant approval dated 15/09/2016. Funding agreement being finalized as of 16/01/2017		
-389-NTG Palumpa …mmunity Crossing	NT Federal Black Spot Program	389 - NTG Palumpa Community Crossing					Palumpa		Department of Infrastructure, Planning and Logistics	Yet to commence	$ 175,841.00		Letter of Grant approval dated 15/09/2016. Funding agreement being finalized as of 16/01/2017		
-707-Resurface …deye Outdoor …ketball Court	Sports and Recreation Programme - Resurface Wadeye Outdoor Basketball Court	707 - NTG Sports & Recreation funding	798889		1/12/2016	31/03/2017	Wadeye		Department of Tourism and Culture	Funding Agreement on hold for Council's signature	$ 40,586.00	Financial Acquittal Report	Letter of Grant approval dated 30/11/2016. Funding agreement to be signed on the next Council meeting 25/01/2017		
-709-Library …erational Grant	Operational Grant	709 - NTG Libraries	7929		30/06/2014	30/06/2016		15%	Minister for Arts and Museums	Ended	$ 124,696.00	Acquittal Report	Grant surplus of $17,[illegible] as of 10/10/2016 - NT Library Grants Acquittal Form	Y	Signed by Authorised Offic… on 30/06/2014
-387-Daly River …nsoonal Trough	Natural Disaster Relief Recovery Arrangements (NDRRA)	387 - NDRRA - Daly River Monsoonal Trough			1/07/2016	31/07/2016	Peppi		Department of Local Government and Community Services	Ended	$ 285,171.00	Acquittal Report	Grant surplus of $240,031 to be spent in 2016/2017 FY		
-741-Palumpa …port Road	Capital Grant - Repair, Upgrade and Seal Palumpa Airport	741 - ISLRF - Palumpa Airport Road			17/12/2015	1/06/2017	Palumpa		Department of Transport	Yet to commence	$ 508,000.00	Progress Report, Final Report, Funding Acquittal Statement	Project completion – due to proximity of the wet season and the risks associated, physical work will not commence until March-April 2017, with completion in June 2017.	N	Signed by Glenda Teede - C… West Daly Regional Council 17/12/2015

e Name (InfoXpert)	Grant/Programme Name/Activity	Fund Code	Grant ID Number	Schedule ID&/Activity #	Start Date	End Date	Locations	Admin Fee %	Funding Body (Govt Dept./Agency)	Grant Status	Amount incl GST (as per Funding Agreement)	Reports Required (Reporting Requirements)	Notes/Comments	Funding Agreement - SEAL USED? Y/N	Grant/Funding Agreeme Signed by:
-704 -Municipal and ential Services	MES/HMS Grant	704 - NTG - Municipal & Essential Services Funding				30/06/2017			Department of Local Government and Community Services	On-going	$ 368,208.30			Y	Signed by Glenda Teede - C West Daly Regional Council 27/07/2016
-705-Housing intenance	MES/HMS Grant	705 - NTG - Outstations and Homelands - Housing Maintenance				30/06/2017			Department of Local Government and Community Services	On-going	$ 145,812.30			Y	Signed by Glenda Teede - C West Daly Regional Council 27/07/2016
-720-NT Jobs kage 3 ESD	NT Jobs Package Funding	720 - NT Jobs Package 3 ESD					Various		Department of Housing and Community Development	Ended	$ 121,458.00	Financial and Performance Reports	Surplus of $12,273 to be carried forward in FY 2016/2017	Y	Signed by Glenda Teede - C West Daly Regional Council 19/11/2014
-725-Homelands ra Allowance	Homelands Extra Allowance	725 - Homelands Extra Allowance					Wadeye, Peppi		Department of Community Services	On-going		Performance Reports, Special Purpose Financial Report	Eligible Dwellings to maximum value of $5,730 incl of GST	Y	Signed by Glenda Teede - C West Daly Regional Council 16/02/2015
-722-Local Authority ject	Local Authority Project Funding	722 - NTG Local Authority Project Funding					Wadeye, Peppi, Palumpa		Department of Local Government and Community Services		$ 416,286.00		LAPF for 2016-2015 ($416,286.00) and 2015-2016 ($416,286.00)	N	Signed by Glenda Teede - C West Daly Regional Council 29/09/2014
-201-Repair and intenance of Airstrip	Period Contract	201 - Airport Maintenance, Safety & Security	T14-18428		28/10/2014	19/04/2018	Wadeye, Peppi, Palumpa		Department of Corporate and Information Services		$ 356,384.32		Funds received: 2015-2016 $358,304.00, 2016-2017 $171,588.80		Schedule of rates signed for $326,908.00 by Glenda Tee CEO on 03/10/2014
-203-Australia Post	Commercial Arrangement	203 - Australia Post			1/01/2014	30/06/2016	Palumpa, Peppi		Australia Post	On-going				Y	Post Office Agreement sign (Aug 2015) by Shaun Hardy
-204-Centrelink	Commercial Arrangement	204 - Centrelink			1/07/2015	30/06/2016	Palumpa, Peppi		Department of Human Services	On-going				Y	Agent and Access Program Agreement signed by CEO o 11/06/2015

WEST DALY REGIONAL COUNCIL

FOR THE FINANCE COMMITTEE MEETING OF 22 FEBRUARY 2017

Report for Agenda Item No 3

Prepared by **Ramesh Pudasaini, Deputy CEO (Acting)**

ToR - Finance Committee and Audit and Risk Committee

Purpose

Review terms of Reference for Finance Committee and Audit & Risk Committee.

Background

ToR for Finance Committee and Audit and Risk Committee is mandatory for council to create and update regularly.

Impact for Council

Compliance with law

Recommendation

1. **That the committee reviewed the ToR and recommended for Council's review.**

Attachments

1 ToR - Audit & Risk Committee
2 ToR- Finance Committee

Audit and Risk Committee
Terms of Reference

Unit: Finance

Responsible Position: CEO / CFO

Relevant Delegations: As delegated from Regional Council

Date Adopted: TBA

Review Date: Every two years

Establishment

The Audit and Risk Committee (the Committee) is established as an advisory committee to the Council in accordance with the Local Government Act Part 5.2, and section 10(2) (b) of the Local Government (Accounting) Regulations.

Objective

The Committee is to provide independent assurance and assistance to the West Daly Regional Council (the Council) and the Chief Executive Officer (CEO) on:

- The Council's risk, control and compliance frameworks
- The agency's external accountability responsibilities as prescribed in the Local Government Act and Accounting Regulations

Authority

With consideration of legal and confidentiality implications the committee is authorised, within the capacity of its role and responsibilities, to:

- Obtain any information it requires from any employee and/or external party.
- Discuss any matters with the external auditor, or other external parties.
- Request the attendance of any employee at committee meetings.
- Obtain external legal or other professional advice, as considered necessary to meet its responsibilities.

Members and Tenure

The Committee consists of:

- Two Councillors, one of whom will be the Mayor or Deputy Mayor.
- Two Community Members, with preference for one of whom should be either a CPA or a CA or overseeing financial department experience.
- The Chairman of the Committee shall be a Community member.
- The Council shall appoint Councillors to this Committee annually and the Community Members shall be appointed for a term of two years.

Key Responsibilities

The Committee will undertake the following functions:

- Monitor strategic and operational risk management and the adequacy of the internal control policies, practices and procedures established to manage identified risk.
- Oversee the internal audit function including development of audit programs with reference to the Council's risk assessment, the conduct of internal audits by appropriately qualified personnel, the monitoring of audit outcomes and the implementation of recommendations.
- Review quality of annual financial statements and other public accountability documents (such as annual reports) prior to their adoption by the Council.
- Review management's responses to external audit recommendations and monitor implementation of the agreed recommendations.
- Meet with the external and relevant internal auditors at least once each year to receive direct feedback about any key risk and compliance issues, and to provide feedback about the auditor's performance.
- Advise the Council about the appointment of external auditors.
- Assess the adequacy of audit scope and coverage.

Reporting

The Committee will regularly report on its operation and activities, including:

- A summary of the key issues arising from each meeting of the committee.
- Annually, an overall assessment of the Council's risk, control and compliance framework, together with a summary of the work the committee performed in conducting its responsibilities during the preceding year.
- The committee will make recommendations and report directly to Council.

Meetings

The Committee will meet at least four times per year and a special meeting may be held to review the Council's Annual Report including financial statements. A forward meeting plan, including meeting dates and agenda items, will be agreed by the Committee each year and will address all of the Committee's responsibilities as detailed.

The Chief Executive Officer may attend committee meetings.

A quorum will consist of a majority of Committee Members.

Secretariat

Secretariat support will be provided by the West Daly Regional Council.

Responsibilities

The Secretariat will be responsible for ensuring that the agenda for each meeting and supporting documentation are circulated, after approval from the chair, at least one week prior to the meeting. The Secretariat will prepare and maintain the minutes ensuring they are signed by the chair and distributed to each member.

Conflict of Interest

In accordance with Section 74(1) of the Local Government Act, committee members must declare any conflicts of interest at the start of each meeting or before discussion of the relevant agenda item or topic. All details of any conflict of interests are to be minuted.

If members or observers at a Committee meeting are deemed to have a real or perceived conflict of interest, they are to be excused from Committee discussions on the issue where the conflict of interest exists.

Confidential and Improper Use of Information

Committee Members will from time to time deal with confidential reports. Section 75 of the Local Government Act outlines the penalties applicable to people who disclose confidential information acquired as a member of a Council committee. Section 76 of the Local Government Act states that a person who makes improper use of information acquired as a member of a Council committee is guilty of an offence.

Due Diligence and Induction

All proposed and new members of the Committee will be entitled to receive relevant information and briefings prior to, and shortly after, their appointment.

Assessment of Committee

The chair of the committee and the CEO will initiate a review of the performance of the committee at least once every two years. The review will be on an internal assessment basis with appropriate input from the Council, CEO and senior managers, internal and external auditors, and any other relevant stakeholders.

Review

These Terms of Reference will be reviewed on an annual basis by the Committee.

Any substantive changes will be recommended by the Committee and formally approved by the Council.

Finance Committee
Terms of Reference

Unit: Finance

Responsible Position: CEO / CFO

Relevant Delegations: As delegated from Regional Council

Date Adopted: TBA

Review Date: Every two years

Introduction

The West Daly Regional Council (hereinafter called the "Council") hereby establishes a committee under the powers given in Section 54 of the Local Government Act and Section 11 of the Local Government (Accounting) Regulations, such committee to be known as the Finance Committee (hereinafter called the "Committee"). The Committee is established for the purpose of assisting the Council to undertake its financial functions in the months that the Council does not hold an ordinary meeting.

The Committee shall act for and on behalf of Council in accordance with the provisions of the Local Government Act, local laws and policies of the West Daly Regional Council and this Instrument.

Objectives of Finance Committee

The Finance Committee will assist the Council to oversee the allocation of the local government's finances and resources. Under the control and direction of the Council, the Finance Committee will:

1. Ensure the annual budget is aligned with the Regional Council Plan.

2. Monitor and report on financial performance against the annual budget and the Regional Council Plan.

3. Formulate strategies to improve the Council's financial position.

4. Make executive financial decisions on behalf of Council when the matter cannot be held over until the next ordinary Council meeting.

5. Monitor compliance with appropriate legislative and accounting standards.

Responsibilities

1. Review the monthly income and expenditure reports, monitor progress against the budget and provide advice to Council on implications of these.

2. Approve adjustments to budget and re-allocation of resources after consultation with affected areas.

3. Review and accept or reject Program Funding Agreements or any other offers of funding.

4. Consider and make appropriate recommendations to Council on any matters having a significant financial impact on the Council.

5. Advise Council on the short, medium and long term financial implications of the Council's Regional Council Plan and any sub-plans.

6. At least annually, advise Council about the adequacy of the Council's insurance coverage.

7. On a regular basis, review the financial investments of the Council.

8. At least annually, review the Council's borrowing program.

9. Review financial delegations and policies at least annually.

10. To advise Council on the level of allowances to be paid to Councillors.

11. Review and determine action for any other financial documents that need to be dealt with prior to the next ordinary Council meeting.

12. Work with CEO to develop the annual budget, ensure it aligns with the Regional Council Plan and present it to Council for adoption.

13. Approve the awarding of any tenders or major contracts.

14. Determine fees and charges to be made by the Council.

15. Decide which applications for financial aid made to the Council will be supported.

16. Contribute to the preparation of the annual financial statements.

17. Review the annual audited financial statement and auditor's report and recommend any necessary follow-up.

18. Ensure there is an adequate internal control system, including a fraud protection plan, to minimise financial risk.

19. Exercise any general authority delegated by Council.

20. Deal with any tasks that have been delegated from a previous Council meeting.

21. Consider any matters referred by the CEO or the Council.

Membership

Members of this Committee include the Mayor and Deputy Mayor and a minimum of one other Councillor/s appointed by Council.

Quorum

A quorum for the Finance Committee is calculated as more than half the total membership and must include the Mayor or the Deputy Mayor.

Chair

The Mayor or Deputy Mayor will chair the Finance Committee.

Proxies

In order to ensure continuity and a useful level of knowledge and experience, Finance Committee members are not permitted to send proxies to the meeting. The exceptions are the Mayor and Deputy Mayor, who may act as proxies for each other on the Finance Committee.

Term of office

The term of office is for the Local Government electoral term. A newly elected Council will appoint a new Finance Committee. Should a Councillor be re-elected, he/she may serve multiple terms on the Finance Committee if appointed by Council.

Self-review

At least once a year, the Finance Committee will devote part of the meeting to reviewing its own processes and outcomes of the preceding year.

Timing

The Finance Committee will meet in the months between ordinary Council meetings.

Minutes

Minutes must be kept of the decisions and actions of the Finance Committee. Minutes will be taken by the delegated staff member.

Reporting

The minutes of the Finance Committee will be tabled at the next Council Meeting.