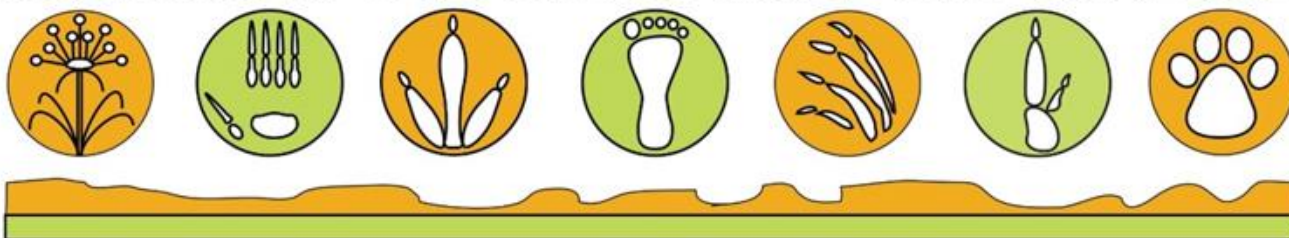


BARKLY REGIONAL COUNCIL



AGENDA AUDIT AND RISK COMMITTEE MEETING

Thursday 8 August 2024

Barkly Regional Council's Audit and Risk Committee Meeting will be held in Council Chambers, 41 Peko Road, Tennant Creek on Thursday 8 August 2024 at 12:00 pm.

Romeo Mutsago
Chief Finance Officer

OUR VISION

We strive to be a responsive, progressive, sustainable council which respects, listens to and empowers the people to be strong.

The Way We Will Work

We will make it happen!

We will be engaged and have regular opportunities to listen.

We will have strong policies and budgets to ensure our programs and services are progressive and sustainable.

Respect is shown in everything we do, and we have acceptance of all cultures in the Barkly Region and their practices through a culturally competent Council.

We are a responsible Council. We will be a responsive Council.

We want to empower local decision making.

We want to ensure that our services are sustainable and that our region has a standard consistent level of services.

We want to be able to sustain our environment – our communities, our physical places, our people, and our organisational culture.

We will aggressively pursue additional funding from both levels of government to improve the standard of living of people across the region. We need to be realistic, transparent, and accountable.

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1 OPENING AND ATTENDANCE

- 1.1 Committee Members Present
- 1.2 Staff Members And Visitors Present
- 1.3 Apologies
- 1.4 Absent Without Apology
- 1.5 Disclosure of Interest

2 ACTIONS FROM PREVIOUS MINUTES

Nil

3 CONFIRMATION OF COMMITTEE MEETING MINUTES

Confirmation Of Committee Meeting Minutes

3.1 Confirmation Of Committee Meeting Minutes

Author Paul Hyde Kaduru (LA Coordinator)

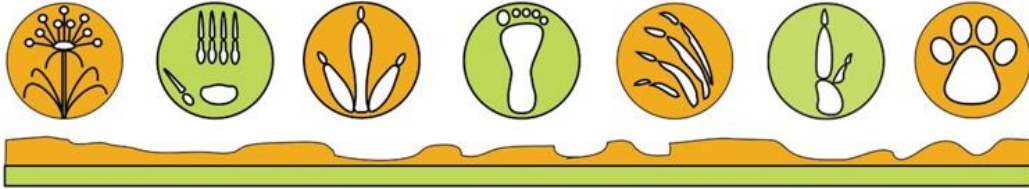
RECOMMENDATION

That the committee receives and confirms the minutes from the Audit and Risk committee meeting of council held on 31/05/2024.

ATTACHMENTS:

- 1. Audit__ Risk Committee Meeting Minutes [3.1.1 - 8 pages]

BARKLY REGIONAL COUNCIL



MINUTES AUDIT & RISK COMMITTEE MEETING

The meeting of the Audit & Risk Committee of the Barkly Regional Council was held in Council Chambers, 41 Peko Road, Tennant Creek on Friday 31 May 2024 at 11:00 am.

Romeo Mutsago
Deputy CEO & Chief Financial Officer

OUR VISION

We strive to be a responsive, progressive, sustainable council which respects, listens to and empowers the people to be strong.

The Way We Will Work

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We need to be realistic, transparent, and accountable.



The meeting commenced at 11AM PM with Shane Smith as chair.

1 OPENING AND ATTENDANCE

1.1 Committee Members Present

- Shane Smith - Chair
- Noel Clifford - Member
- Karen Hayward - Member
- Gareth Muchinguri - Member
- Peter Holt - Official Manager

1.2 Staff Members And Visitors Present

- Jeff MacLeod – Acting Chief Executive Officer
- Romeo Mutsago – Deputy CEO & Chief Finance Officer (CFO)
- Murray Davies - Director of Corporate Services (DCS)
- Emmanuel Okumu - Governance Manager

1.3 Apologies

NIL

1.4 Absent Without Apology

Nil

1.5 Disclosure of Interest

Karen declared that she attends the review committee of the Barkly Regional Deal (BRD) and there some issues which may be connected to council or the Audit & Risk Committee (ARC).

2 ACTIONS FROM PREVIOUS MINUTES

Nil



3 CONFIRMATION OF COMMITTEE MEETING MINUTES

Confirmation Of Committee Meeting Minutes

3.1 Confirmation of previous minutes

3.1 Confirmation of previous minutes
<p>MOTION</p> <p>That the ARC receives and confirms the minutes from the committee meeting of council held on 8 March 2024 as true and accurate record of that meeting.</p> <p>The Official Manager: Change be made to the minute Regarding Barkly Community Fund. Instead of without approval by the Governance Table (GT), it should read that without BRC approval. Approval by the GT was separate from council approval that should have been made in relation to those projects especially the variations but was not done.</p> <p>The Committee agreed to the proposed amendment.</p> <p>RESOLVED Moved: AC Member Shane Smith Seconded: Gareth Muchinguri</p> <p style="text-align: right;">CARRIED UNANIMOUSLY</p>

4 REGISTER OF MOTIONS

Nil

5 UPDATED COMMITTEE WORK PROGRAM REPORTS

Updated Committee Work Program Reports

5.1 Committee Work Program Reports

5.1 Committee Work Program Reports
<p>MOTION</p> <p>That the committee receives and notes the work plan program.</p> <p>Review of the Committee Charter.</p> <p>The committee chair, Mr. Shane Smith sought clarification on the review of the committee charter. He said he can't recall there being a need to review the committee terms of reference. The CFO, Mr. Romeo Mutsago explained to the committee that it's an annual process that the committee charter/terms of reference gets reviewed.</p>



This allows the ARC to review and make suggestions if there are anything they would like added or removed to enable effective work of the ARC.

The ARC agreed to go back and review the terms of reference properly then would report back in the next committee meeting with any suggestion in relations to the charter.

Karen Hayward informed the ARC that as she attends the review committee of the BRD, and the role of the ARC relates to councils financials, she just wanted to know whether the council receives BRD updated financials and council actually has idea of how this is going in terms of affecting councils financial position and service delivery to the community?

She further stated that she was concerned looking at the BRD updated financials and council's involvement that if exposed, would raise concerns in the public.

The ACEO in reply informed the ARC that council does not receive the financials. He said Karen's concern is correct as he has been having the same concern too and has made effort to reach the different stake holders ever since taking on the ACEO role.

This includes talking to the Minister, lawyers and those various organisations that money was given to and have not delivered services or goods.

ACEO informed the ARC that there is a GT meeting in Elliot next week and he plans to let the GT membership know that council will no longer participate in this process because it is a mess.

Under the deal signed by the former CEO, Council gets an update on all the projects plus money to only pass it to third parties, but council don't have any control over the projects or contractual connections with those organisations it is passing money to. This makes us feel like we are being used as middlemen for other people's benefit and nothing to do with council's obligation to the community.

The ACEO said he had reviewed the projects, and his opinion is that the process breaches the Local Government Act in all levels as there is no clear tender process followed. He said that he already held a meeting with the Minister and informed him that this deal is a charm and council will no longer continue with it.

Karen Hayward further questioned why council had to pay \$3 million in monetary, yet this was meant to be in kind.

The ACEO in reply said the deal was a mess that is what I can tell you in simple terms – and if I was the CEO then, I would not have signed this deal. But what we are doing now is to ensure that we do not continue in the same mess.

The ACEO said in addition to that \$3 million, in all community projects, council is given direction to pay such money to third party organizations that council had no contract, no council footprint or any tendering process followed. Therefore, no control or legal connection to enforce performance in case there is breach or no delivery of service.

Example, in Carteen Creek, we do not have council footprint there yet we were instructed to give money to the organisation there.



Council was directed to pay for tractors, and delivery of this tractors have not been delivered by T&J and we do not have a way to enforce the delivery.

Official Manager said, they make BRC act as a middleman. There is a lot of governance issue at the moment of how money was spent yet council has no control over those organizations.

Karen Hayward said it was the first financial report she received and its horrifying and as a committee, we need to be aware of this situation around the BRD projects.

The Official Manager, informed the ARC that he was concerned why, for example purchase of trucks had to be given through T&J which is not even a tractor supplying company. If they want council to be part of this projects, then they need to allow council to source providers through the required tender process as per the Act. Otherwise, council will need to pull out of this deal issues.

The Official Manager further appreciated the ACEO for the work he has so done in following up the mess around the projects and trying to resolve them in the short time he has been ACEO.

The Committee recommended a letter of demand be sent to T&J for delivery of the tractors.

On the Regional Plan, the Official Manager informed the ARC that it will be presented next week in the special council meeting.

RESOLVED

Moved: Gareth Muchinguri

Seconded: Karan Hayward

CARRIED UNANIMOUSLY

6 GENERAL BUSINESS

General Business

6.1 Updates Regarding Finance and Risk.

6.1 Updates Regarding Finance and Risk.

MOTION

That the ARC receives and notes information and updates regarding Finance and Risk.

Official Manager informed the ARC that Council had requested a review of procurement processes and not policy which is why the policy review was deferred to 2025.

ACEO further added and said the policy was fit-for-purpose and no need for review at this stage. The problem found was that people were just not following the policy when doing the procurement. The real problem is that the procurement policy was not followed which led to the issues around the failure to find approval for the variations of the 5 projects including the Ali Curung Youth Centre.

The ARC requested update on the two legal matters previously reported.

The ACEO informed the committee that Elliot land issue with the developer (Northern Interest) has been resolved properly and so this have been removed off the table.

The developer has indicated that they will first develop their land which they own in the same location of Elliot town.

This land which they had interest in will wait until council returns or the new council, then we will go back to Elliot LA and ask them to decide if the empty block should be developed into commercial or what do they want done.

On the issue of Harvey Development, the ACEO informed the committee that council and Harvey went through conciliation process and only today, this morning council received information that the decision did came out on the wrong side.

As such, council intends to seek further legal advice with the intention of directing the legal team to appeal the decision as council believe the decision was reached without understanding most of the facts and circumstances right.

The CFO further informed the ARC that the decision has a cost implication to council as it would lead to \$430,000, plus legal cost of \$32,000. The ACEO added that the council is speaking with council's legal team and insurers to agree on certain terms.

The ARC requested to know if the auditor issued any issues of the concerns in their recent audit. In response, the CFO responded saying the common practice is normally the auditor would issue a report to management after the completion of the final audit for management comments not after the interim audit.

The ARC requested they be made aware of those issues of concerns found by the auditors, if any. The ARC further said that last year there was a great delay on receiving the financial from the Auditor and asked what plans the CFO had put in plan to ensure that the committee receive the financials early enough this time round.

The ACEO advised that he has spoken to the finance team and asked them to provide him with a report on all the council grant fundings as soon as practicable after year end. The Official Manager further agreed with the ARC and said to allow the committee sufficient time to go through the financials, it should be made available early before submission time.

Gareth Muchinguri requested that the ARC be provided rough details of the areas where management thinks there will be some issues of contention so that the ARC can go through it early enough even before the auditor's report comes.

ACEO further advised the ARC that he had asked the auditors to do a separate report on all Regional deal Fund projects such as the project in Ali Curung Youth Centre as BRC has to send our final aquittal as we were holding up finalization of the BBRF reporting with the delay.

Income and expenditure issue - the ARC requested to know what council hopes the final deficit situation will be compared to the year-to-date deficit situation reflected in the report.



The CFO responded saying the council expects the final deficit to be within the budget deficit position considering most of the items which were causing deficit had already been incurred and the deficit is not a cash deficit.

Karen Hayward further requested to know whether the said four tractors are insured and registered under the council and if not, whether there are signed agreement that these assets are not belonging to the council.

In response, ACEO informed the ARC that the council just acted as middleman who receives these tractors and hands it over to the third party organization. What council had done is making sure the organisation signs delivery document for the tractors so that its clear asset has gone and no longer with council.

Noel asked whether they are recorded in council balance sheet or BRC asset register. In reply, the ACEO further informed the committee that the asset are not registered in council asset register. They are taken to have been gifted to the homeland by the GT so they belong to the homelands and are maintained by the supplier T&J not council. That is the only better side that maintenance is not on council.

The ARC asked whether they will be given the opportunity to go through areas of the investigator's report especially on financial matters of the council.

The Official Manager in reply said that the understanding is that the report was already given to the Minister and we are still waiting for the Ministers decision. There was allegation of the report being leaked to the media before it was officially released but that lays with the Minister to see what to do.

The Official Manager further advised the ARC that council's financial matters were not part of the investigator's terms of reference.

In terms of whether the ARC will see the report, Official Manager said that they had asked to be given a redacted report outlining governance issues that may have implications on council finances so council can address those issues as soon as practicable.

Regarding whether investigator's report may warrant further investigation on council is a matter of time that we will know when the report is released. ACEO informed the committee that while the report is not yet out, he had been making several changes already and he is sure there will be a number of items in that report that we have already been working on and improved tremendously.

Actions required.

CFO to make sure contingent liability is included in the draft financials.

Account for grant income as standard

Organize A &R committee meeting on 8th August 2024 to discuss draft unaudited financials plus any issues that may be raised in the investigators report if in relates to financials.

Hold another meeting in October to discuss audited financials. The date of the meeting to be confirmed.

The CFO advised the ARC that first week of August is too early for the auditor's report to be ready. The ARC said that even if the auditor's report is not yet ready, draft financials will suffice for ARC to gain insight especially around grant reporting and contingent liabilities.



The ARC asked to know what preparation has in place to mitigate risks as investigators report gets released and who know if it ends up leading to further investigations.

The Official Manager informed the committee that in terms of risk management, the understanding is that the operation of council will remain strong and efficient as well as that official management will continue for some time until we hear from the Minister.

As Official Manager, I am still going to be here to support whoever is here as the CEO and Jeff has agreed to keep acting until when Chris starts in July.

Even if the councillors are reinstated or not, we will ensure that council runs effectively even if election is called around October or November.

The Official Manager said his focus is to ensure that service delivery to the community is not affected through out this process and to handle issues of the councillors is in the Minister's office.

The ACEO informed the ARC that he had restructured the organisation and it aims at accountability and effective service delivery. He said he had created a Risk Officer and will report to CFO. He said the new organisation chart will be effective 1st July.

RESOLVED

Moved: Noel Clifford

Seconded: Gareth Muchinguri

CARRIED UNANIMOUSLY

7 CLOSE OF MEETING

4 REGISTER OF MOTIONS

Nil

5 GENERAL BUSINESS

General Business

5.1 Updates regarding the Finance and Risk

Author Romeo Mutsago (Chief Finance Officer)

RECOMMENDATION

That the Audit & Risk Committee, (ARC) receives and notes information and updates regarding Finance and Risk.

SUMMARY

ARC, in its advisory mandate as outlined in the ARC terms of reference, needs to be furnished with relevant reports for review, timely, to enable ARC members to consider issues and proffer their opinions to improve overall governance of the BRC.

BACKGROUND

Update for 08 August 2024 ARC meeting:

1. Progress Report for FY2024-2025 Annual Report

BRC will produce a progress report against Regional Plan in the Annual Report due 15 November 2024.

2. Audit & Risk Committee Work Program Progress Report

Proposed ARC Program Report (attached) covers:

- Governance
- Financial reporting
- Performance reporting
- Systems of risk oversight and management
- System of internal control
- Legislative and policy compliance
- Internal audit function
- Business continuity management
- Delegations

- Ethical and lawful conduct

This is a living document and suggestions for improvement are welcome.

3. Community Project Funds

Note audited acquittal attached. No current projects ongoing as no funding has been released since 8 March 2024 update.

4. Procurement Policy Review

Stantons acknowledged deferral of the Procurement Policy Review to 2nd Half 2025 as recommended per the ARC's recommendation.

5. Variations under Barkly Regional Deal (BRD)

BRC's request to the Governance Table (GT) to ratify overspends will be discussed at 5 June 2024 GT meeting. ARC will be updated of the outcome in due course. BRC will continue to argue that whatever balance remains of the \$3m BRC contribution, BRC will honour over the remainder of the time remaining for BRD arrangement.

6. Contingent liabilities

BRC can confirm that there are two legal matters involving:

1. Elliot piece of land
2. Harvey Developments Ali Curung Youth Centre

Both matters have since been notified to BRC's insurers on 22 February 2024.

Note attached lawyer's letter confirming BRC obligation. Council approved at 25 July 2024 meeting to settle into a Trust Account at the Supreme Court pending BRC's appeal.

7. Fair Work matters

There are no Fair Work matters to report at this time.

8. Current Claims

There are no Industrial Relations claims against BRC to report on at this time.

Note Claims history attached.

9. Reportable Incidents

There are not reportable incidents at this time.

10. Workers Compensation Claims

June 2024 Claims record is attached for inspection.

NB. These are Insurer issues ... no cash flow implications for BRC ... suffice to mention that claims history affects future WC premiums.

11. BRC Agreement with BRD for \$3m commitment

With the Local Community Projects Fund audited and acquitted, BRC stands to be guided by agreement with other partners regarding the balance of BRC's contribution.

12. FY2024 Audit

- Auditors are finalising the FY2024.
- No matters of concern to the auditor emerged from the audit exercise being finalised.

13. Building Better Regions Fund (BBRF) with Cth. Dpt. of Industry & Infrastructure

BBRF has since been audited and acquitted.

Note the attached audit report.

All claims made by BRC against BBRF were settled.

14. Unaudited FY2024 financial statements

See attached.

ORGANISATIONAL RISK ASSESSMENT

Considering recent developments since 30 June 2024, BRC will do a budget refresh to take into account:

- New funding secured for FY2025
- Legal developments around Harvey Development

BUDGET IMPLICATION

Costs arising from the legal matter has been estimated and will be disclosed as contingent liability in FY2024 financials.

FY2025 budget will be refreshed to take into the legal costs – now known.

ISSUE/OPTIONS/CONSEQUENCES

Budget implications of legal matters are now known have been discussed at Council and will be updated in the revised FY2025 budget.

CONSULTATION & TIMING

Ongoing with BRC stakeholders ... lawyers, ARC members, etc. involved.

ATTACHMENTS:

1. 1. Audited Financial Report - BBRF [5.1.1 - 10 pages]
2. Barkly Local Community Projects Fund [5.1.2 - 22 pages]
3. BARKLY WC Claims Experience Report June 2024 [5.1.3 - 2 pages]
4. BARKLY Monthly Outstanding Claims Report 30-6-2024 [5.1.4 - 1 page]
5. Ltr Barkly Regional Council 08 Jul 24 [5.1.5 - 3 pages]
6. 1. Financial Report for the period ended 30 th June 2024 - signed [5.1.6 - 10 pages]
7. 3 PPT Finance Report June 2024 [5.1.7 - 10 pages]
8. commentary - 30 June 2024 financials [5.1.8 - 3 pages]
9. ARC Work Program - for August 2024 ARC meeting [5.1.9 - 3 pages]



**BARKLY REGIONAL COUNCIL
SPECIAL PURPOSE GRANT ACQUITTAL REPORT
AUSTRALIAN GOVERNMENT
DEPARTMENT OF INDUSTRY, SCIENCE AND RESOURCES
FOR THE PERIOD FROM 1 JULY 2019 TO 31 MARCH 2024**

BARKLY REGIONAL COUNCIL

**SPECIAL PURPOSE GRANT ACQUITTAL REPORT
FOR THE PERIOD FROM 1 JULY 2019 TO 31 MARCH 2024**

Australian Government

Department of Industry, Science and Resources

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Independent Auditor's Report

Officer's Certificate

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**Youth Infrastructure across the Barkly under the Building Better Regions Fund – Infrastructure Projects
Stream – Round 3**

Auditor Certification of Certain Matters

BARKLY REGIONAL COUNCIL

**SPECIAL PURPOSE GRANT ACQUITTAL REPORT
FOR THE PERIOD FROM 1 JULY 2019 TO 31 MARCH 2024**

Australian Government

Department of Industry, Science and Resources

SUMMARY OF UNEXPENDED GRANT

Program Name	\$
Youth Infrastructure across the Barkly under the Building Better Regions Fund – Infrastructure Projects Stream – Round 3	Nil



INDEPENDENT AUDITOR'S REPORT

AUSTRALIAN GOVERNMENT TO THE DEPARTMENT OF INDUSTRY, SCIENCE AND RESOURCES

Report on the Audit of the Special Purpose Grant Acquittal Report

Opinion

We have audited the accompanying Special Purpose Grant Acquittal Report ('Report') in respect of funding releases from the Department of Industry, Science and Resources for the period from 1 July 2019 to 31 March 2024 for Barkly Regional Council (the 'Council'). The special purpose grant acquittal report has been prepared on an accrual basis of accounting by management based on the financial reporting requirements of the agreement with the Department of Industry, Science and Resources.

In our opinion:

1. The attached special purpose grant acquittal report for the Department of Industry, Science and Resources grant funds presents fairly the financial transactions for each activity for the Period from 1 July 2019 to 31 March 2024, is based on proper accounts and records and is presented fairly in accordance with applicable accounting standards and other mandatory professional reporting requirements;
2. All assets with a purchase or construction cost exceeding \$5,000 acquired with the Department of Industry, Science and Resources grant funds have been insured with an approved insurer;
3. The Council is maintaining an Asset Register of assets acquired with the Department of Industry, Science and Resources grant funds where the purchase or construction price exceeds \$5,000;
4. In relation to employees, we can confirm that all tax, superannuation and workers compensation obligations have been met and all employee records have been properly maintained.
5. The Council has complied with its obligations to pay superannuation entitlements.
6. Unexpended grant funds and grants received in advance, if any, have been recorded either as a liability or in the unexpended grants reserve in the Statement of Financial Position. The Council's financial position enables the Council to repay surplus Australian Government Funds or complete the approved activity with available funds, if required;
7. The financial controls in place within the Council are adequate;
8. The Council has complied with its taxation obligations and is able to meet its taxation liabilities;
9. The Council is able to meet its liabilities as and when they fall due; and
10. There are no court or tribunal orders against the Council.

Basis for opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Special Purpose Grant Acquittal Report* section of our report. We are independent of the Council in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* (the Code) that are relevant to our audit of the special purpose grant acquittal report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



Basis of accounting

Without modifying our opinion, we draw attention to the fact that the special purpose grant acquittal report does not comply with all Australian Accounting Standards in issue. The special purpose grant acquittal report has been prepared for the purpose of fulfilling the grant terms and conditions with the Department of Industry, Science and Resources. As a result, the special purpose grant acquittal report may not be suitable for another purpose.

Responsibilities of the Chief Executive Officer for the Special Purpose Grant Acquittal Report

The Chief Executive Officer is responsible for the preparation and fair presentation of the special purpose grant acquittal report in accordance with Australian Accounting Standards and for such internal control as management determines is necessary to enable the preparation and fair presentation of a special purpose grant acquittal report that is free from material misstatement, whether due to fraud or error.

In preparing the special purpose grant acquittal report, the Chief Executive Officer is responsible for assessing the Council's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Council or to cease operations, or has no realistic alternative but to do so.

The Chief Executive Officer is also responsible for overseeing the Council's financial reporting process.

Auditor's Responsibilities for the Audit of the Special Purpose Grant Acquittal Report

Our objectives are to obtain reasonable assurance about whether the special purpose grant acquittal report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the special purpose grant acquittal report.

A further description of our responsibilities for the audit of the special purpose grant acquittal report is located at the Auditing and Assurance Standards Board website (<http://www.auasb.gov.au/Home.aspx>) at:

http://www.auasb.gov.au/auditors_responsibilities/ar4.pdf

This description forms part of our audit report.

LOWRYS AUDIT

A handwritten signature in black ink, appearing to read "Colin James", written over a horizontal line.

Colin James, FCA
Registered Company Auditor

Darwin
19 June 2024

BARKLY REGIONAL COUNCIL

OFFICER'S CERTIFICATE

FOR THE PERIOD FROM 1 JULY 2019 TO 31 MARCH 2024

**Australian Government
Department of Industry, Science and Resources**


I hereby certify that:

- a) the Council has not been a related body corporate during the financial period;
- b) the grant funds have been used for the approved activities as outlined in the Letter of Offer /Agreements;
- c) the unexpended portion of the grant funds (if any) is available for use within the next reporting period, subject to approval by the Department;
- d) salary and allowances paid to persons involved in the activities are in accordance with any applicable award or agreement in force under any relevant law on industrial or workplace relations;
- e) the Special Purpose Grant Acquittal Report for each activity presents the financial transactions fairly in accordance with applicable accounting standards and other mandatory professional reporting requirements and is based on proper accounts and records; noting that the Council is not a reporting entity and that these statements should be read in conjunction with Note 1 to the audited Council's Financial Statements;
- f) all grant conditions and statutory obligations such as under the tax system have been complied with;
- g) assets with a cost or written down value greater than \$5,000 that have been acquired with grant funds, have:-
 - i. Adequate insurance cover with an approved insurer; and
 - ii. The assets have been included on the asset register;
- h) assets and services, if any, have been acquired in fair and open competition and in accordance with the approved procurement method; and
- i) the Council is able to meet its liabilities as and when they fall due and have sufficient resources to discharge all the Council's debts at the end of the financial period.

Signed on behalf of the Council

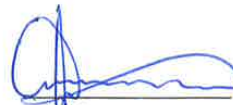
Signature:

Name: Romeo Mutsago
Position: Deputy CEO and CFO
Date: 19 June 2024



Signature:

Name: Jeff Macleod
Position: Chief Executive Officer
Date: 19 June 2024



Statement of grant income and expenditure

Building Better Regions Fund

Project number	BBRF74029 / BRFIPIII000030
Grant recipient	Barkly Regional Council
Project title	Youth Infrastructure across the Barkly under the Building Better Regions Fund – Infrastructure Projects Stream – Round 3
Reporting periods start date	01/07/2019
Reporting period end date	31/03/2024

This statement of grant income and expenditure must be prepared by the grant recipient and contain the following:

- Statement of funds, grant recipient contributions and other financial assistance*
- Statement of eligible expenditure*
- Notes to the statement of eligible expenditure, explaining the basis of compilation.
- Certification by directors of the grant recipient

*We will compare this information to that detailed in the grant agreement.

1. Statement of funds, grant recipient contributions and other financial assistance

Complete the following table for all cash and in-kind contributions for your project for the period in question, including:

- the BBRF grant
- other government funding
- your own contributions
- partner or other third-party contributions.
- any additional private sector funding.

Insert rows as required.

Contributor	Cash amount (GST excl)	Total (GST excl)
BBRF grant	\$3,928,665.00	\$3,928,665.00
Total	\$3,928,665.00	\$3,928,665.00

2. Statement of eligible expenditure

You must provide detail of the eligible expenditure that has been incurred and paid for during the reporting period in the 'Statement of eligible expenditure' spreadsheet.

Comment on any variance between the expenditure items and amounts detailed in the grant agreement and the actual items and amounts detailed in the attached statement of eligible expenditure.

Description	FY 2020/21	FY 2021/22	FY 2022/23	FY2023/24	Total
Purchase of materials	\$[0.00]	\$[0.00]	\$[0.00]	0.00	\$[0.00]
External labour hire	\$[0.00]	\$[0.00]	\$[0.00]	0.00	\$[0.00]
Plant and equipment hire	\$1,514,032.00	\$2,735,344.00	\$210,387.00	\$0.00	\$4,459,763.00
External consulting costs	\$[0.00]	\$[0.00]	\$[0.00]	0.00	\$[0.00]
Total	\$1,514,032.00	\$2,735,344.00	\$210,387.00	\$0.00	\$4,459,763.00

3. Note to the statement of eligible expenditure.

3.1. Eligible expenditure

The eligible expenditure as reported in the statement of eligible expenditure is in accordance with the BBRF program guidelines.

3.2. Basis of compilation

This statement of eligible expenditure has been prepared to meet the requirements of the grant agreement between Barkly Regional Council and the Commonwealth represented by the Department of Industry, Science and Resources. Significant accounting policies applied in the compilation of the statement of grant income and expenditure include the following:

Refer to the audit report.

For Official Use Only

Young Initiatives are across the Entity under the following Better Region Fund - Infrastructure Projects Stream - Round 3

Eligible expenditure statement

Project number	BRF74029 / BRFPI000030	\$4,459,763
Recipient name	Barinya Regional Council	
Approved eligible expenditure	\$7,621,497	
Grant percentage	100.00%	
		Max total grant
		\$4,459,763

No	Eligible expenditure Item (Proof of payment may be required)	Supplier name	Supplier invoice number	Supplier invoice date	Invoice amount GST exclusive	Date invoice paid (if applicable)	CIU Comments (if applicable to complete)
1	AE Curung Youth Centre	AECOM Australia Pty Ltd	21265066	4/11/2020	\$14,760.00	14/12/2020	
2	AE Curung Youth Centre	AECOM Australia Pty Ltd	21267366	11/01/2021	\$5,880.00	11/02/2021	
3	Pedestrian Footpath Tennant Creek	FYFE Pty Ltd	197396	31/01/2021	\$40,900.00	11/03/2021	
4	Tennant Creek Youth Centre	Remole Industries Australia	INV-0827	7/02/2021	\$291,330.00	25/02/2021	
5	Pedestrian Footpath Tennant Creek	AECOM Australia Pty Ltd	21269871	23/03/2021	\$9,870.00	14/04/2021	
6	AE Curung Youth Centre	Harvey Developments Pty Ltd	892184 - Claim 1	31/03/2021	\$325,124.74	14/04/2021	
7	Alpuruatam Skate Park	Remole Industries Australia	INV-0864	31/03/2021	\$63,326.00	14/04/2021	
8	Tennant Creek Youth Centre	Remole Industries Australia	INV-0863	31/03/2021	\$211,815.00	30/04/2021	
9	Tennant Creek Youth Centre	Remole Industries Australia	INV-0917	29/04/2021	\$286,369.90	30/04/2021	
10	Tennant Creek Youth Centre	Remole Industries Australia	INV-0917	29/04/2021	\$12,811.00	30/04/2021	
12	AE Curung Youth Centre	Harvey Developments Pty Ltd	892303 - Claim 2	30/04/2021	\$21,869.23	14/05/2021	
13	Tennant Creek Youth Centre	Remole Industries Australia	INV-0939	31/05/2021	\$24,484.00	17/06/2021	
14	Tennant Creek Youth Centre	Remole Industries Australia	INV-0966	28/06/2021	\$165,555.05	26/07/2021	
15	AE Curung Youth Centre	Harvey Developments Pty Ltd	892531 - Claim 3	30/06/2021	\$39,916.67	26/07/2021	
16	Alpuruatam Skate Park	Remole Industries Australia	INV-0982	27/07/2021	\$ 110,100.00	29/09/2021	
17	Tennant Creek Youth Centre	Remole Industries Australia	INV-0988	29/07/2021	\$ 85,567.10	11/08/2021	
18	Tennant Creek Youth Centre	Remole Industries Australia	INV-0992	3/08/2021	\$ 100,000.00	8/09/2021	
19	AE Curung Youth Centre	Harvey Developments Pty Ltd	892771 - Claim 4	30/08/2021	\$ 19,631.14	16/09/2021	
21	Tennant Creek Youth Centre	Remole Industries Australia	INV-1013	31/08/2021	\$ 133,067.90	21/09/2021	
22	AE Curung Youth Centre	Harvey Developments Pty Ltd	892967 - Claim 5	29/09/2021	\$ 92,341.10	27/10/2021	
23	Tennant Creek Youth Centre	Remole Industries Australia	INV-1040	30/09/2021	\$ 439,857.85	15/10/2021	
24	Pedestrian Footpath Tennant Creek	Aboriginal Areas Protection Authority (AAPA)	329012031	5/10/2021	\$ 18,534.55	27/10/2021	
25	Tennant Creek Youth Centre	Remole Industries Australia	INV-1073	29/10/2021	\$ 100,779.60	26/11/2021	
26	Alpuruatam Skate Park	Remole Industries Australia	INV-1094	19/11/2021	\$ 20,054.00	12/01/2022	
27	AE Curung Youth Centre	Harvey Developments Pty Ltd	893217 - Claim 6	29/11/2021	\$ 86,932.69	16/12/2021	
28	Tennant Creek Youth Centre	Remole Industries Australia	INV-1103	30/11/2021	\$ 361,392.65	12/01/2022	
29	Tennant Creek Youth Centre	Remole Industries Australia	INV-1127	22/12/2021	\$ 163,300.92	28/01/2022	
30	Pedestrian Footpath Tennant Creek	FYFE Pty Ltd	208438	31/01/2022	\$ 27,000.00	21/04/2022	
31	Tennant Creek Youth Centre	Remole Industries Australia	INV-1152	31/01/2022	\$ 25,416.35	10/02/2022	
32	Tennant Creek Youth Centre	Remole Industries Australia	INV-1177	28/02/2022	\$ 99,967.20	30/03/2022	
33	Tennant Creek Youth Centre	Remole Industries Australia	INV-1217	31/03/2022	\$ 110,907.88	12/05/2022	
34	Tennant Creek Youth Centre	Remole Industries Australia	INV-1241	1/05/2022	\$ 93,950.75	30/05/2022	
35	Tennant Creek Youth Centre	Remole Industries Australia	INV-1269	31/05/2022	\$ 328,453.89	28/06/2022	
36	Tennant Creek Youth Centre	Remole Industries Australia	INV-1310	30/06/2022	\$ 268,088.68	12/08/2022	
37	Tennant Creek Youth Centre	Remole Industries Australia	INV-1354	30/07/2022	\$ 121,699.61	30/08/2022	
38	Tennant Creek Youth Centre	Remole Industries Australia	INV-1445	31/10/2022	\$ 88,687.74	15/01/2023	
Total					\$4,459,763.00		

No	Ineligible expenditure items	Amount GST exclusive	Date paid



**Department of Industry, Science and Resources
GPO Box 2013
Canberra ACT 2601**

Auditor Certification of Certain Matters

I understand that the Commonwealth, represented by the Department of Industry, Science and Resources and Barkly Regional Council (the grant recipient) have entered into a grant agreement for the provision of financial assistance under the Building Better Regions Fund to the grant recipient for the project. A condition of funding under the grant agreement is that the grant recipient provides a statement of grant income and expenditure certifying that expenditure on approved project items has been incurred within the relevant audit period and paid in accordance with the program guidelines, and is supportable by appropriate documentation.

In fulfilment of the condition, I hereby certify that:

- a. I am a member of Chartered Accountants Australia and New Zealand.
- b. I have prepared the independent audit report on Barkly Regional Council's statement of grant income and expenditure in accordance with the details of the grant agreement between the grant recipient and the Commonwealth.
- c. I have reviewed the grant agreement between the grant recipient and the Commonwealth and related program guidelines and understand the requirements pertaining to financial reporting and eligible expenditure contained therein.
- d. I have signed the attached copy of Barkly Regional Council's statement of eligible expenditure that I used to prepare the independent audit report.
- e. I have complied with the professional independence requirements of Chartered Accountants Australia and New Zealand. I specifically certify that I:
 - i. am not, and have not been, a director, office holder, or employee of Barkly Regional Council or related body corporate of Barkly Regional Council
 - ii. have not been previously engaged by Barkly Regional Council for the purpose of preparing their program application or any report required under the grant agreement
 - iii. have no financial interest in Barkly Regional Council.

LOWRYS AUDIT

A handwritten signature in black ink, appearing to be 'Colin James', written over a horizontal line.

**Colin James, FCA
Registered Company Auditor**

Darwin
19 June 2024



**BARKLY REGIONAL COUNCIL
BARKLY LOCAL COMMUNITY PROJECTS FUND
SPECIAL PURPOSE GRANT ACQUITTAL REPORTS
NORTHERN TERRITORY GOVERNMENT
DEPARTMENT OF THE CHIEF MINISTER AND CABINET
FOR THE PERIOD FROM 1 JULY 2020 TO 30 JUNE 2024**

**BARKLY REGIONAL COUNCIL
BARKLY LOCAL COMMUNITY PROJECTS FUND
SPECIAL PURPOSE GRANT ACQUITTAL REPORTS
FOR THE PERIOD FROM 1 JULY 2020 TO 30 JUNE 2024**

Northern Territory Government

Department of the Chief Minister and Cabinet

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- Community Work Vehicle for Nguyarrimini
- Community Work Vehicle for Irrultja
- Community Work Vehicle for Atnwengerrpe
- Community Work Vehicle for Mungkarta
- Community Work Vehicle and Work Shed for Wakurlpu
- Canteen Creek Street Lighting
- Deadly Hair Dude
- Community Strategic Planning
- Purchase of Skid Steer Loader and Excavator

**BARKLY REGIONAL COUNCIL
BARKLY LOCAL COMMUNITY PROJECTS FUND
SPECIAL PURPOSE GRANT ACQUITTAL REPORTS
FOR THE PERIOD FROM 1 JULY 2020 TO 30 JUNE 2024**

Northern Territory Government

Department of the Chief Minister and Cabinet

SUMMARY

	\$
Project funds received	2,000,000
Project expenditures	(3,271,201)
Overspent	(1,271,201)

REPRESENTED BY:

Program Names	(Overspent)/ Underspent \$
Alpurrurulam Basketball Court	(98,008)
Epenarra Art Centre Upgrade	(52,886)
Elliott Change Rooms	(517,346)
Ampilatwatja Ablution Block	(263,188)
Ampilatwatja Recreation Hall Upgrade	(521,127)
Marlinja Solar Project	-
Community Work Vehicle for Nguyarrimini	8,171
Community Work Vehicle for Irrultja	18,314
Community Work Vehicle for Atnwengerrpe	8,314
Community Work Vehicle for Mungkarta	19,964
Community Work Vehicle and Work Shed for Wakurlpu	17,159
Canteen Creek Street Lighting	7,751
Deadly Hair Dude	25,000
Community Strategic Planning	57,893
Purchase of Skid Steer Loader and Excavator	18,788
TOTAL OVERSPENT	(1,271,201)



INDEPENDENT AUDITOR'S REPORT

NORTHERN TERRITORY GOVERNMENT TO THE DEPARTMENT OF THE CHIEF MINISTER AND CABINET

Report on the Audit of the Special Purpose Grant Acquittal Reports

Opinion

We have audited the accompanying Special Purpose Grant Acquittal Reports in respect of funding releases from the Department of the Chief Minister and Cabinet for the period from 1 July 2020 to 30 June 2024 for Barkly Regional Council (the 'Council'). The special purpose grant acquittal reports have been prepared on an accrual basis of accounting by management based on the financial reporting requirements of the agreement with the Department of the Chief Minister and Cabinet.

In our opinion:

1. The attached special purpose grant acquittal reports for the Department of the Chief Minister and Cabinet grant funds present fairly the financial transactions for each activity for the period from 1 July 2020 to 30 June 2024, are based on proper accounts and records and are presented fairly in accordance with applicable accounting standards and other mandatory professional reporting requirements;
2. All assets with a purchase or construction cost exceeding \$5,000 acquired with the Department of the Chief Minister and Cabinet grant funds have been insured with an approved insurer;
3. The Council is maintaining an Asset Register of assets acquired with the Department of the Chief Minister and Cabinet grant funds where the purchase or construction price exceeds \$5,000;
4. In relation to employees, we can confirm that all tax, superannuation and workers compensation obligations have been met and all employee records have been properly maintained.
5. The Council has complied with its obligations to pay superannuation entitlements.
6. Unexpended grant funds and grants received in advance, if any, have been recorded either as a liability or in the unexpended grants reserve in the Statement of Financial Position. The Council's financial position enables the Council to repay surplus Northern Territory Government Funds or complete the approved activity with available funds, if required;
7. The financial controls in place within the Council are adequate;
8. The Council has complied with its taxation obligations and is able to meet its taxation liabilities;
9. The Council is able to meet its liabilities as and when they fall due; and
10. There are no court or tribunal orders against the Council.

Basis for opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Special Purpose Grant Acquittal Report* section of our report. We are independent of the Council in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* (the Code) that are relevant to our audit of the special purpose grant acquittal reports in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



Basis of accounting

Without modifying our opinion, we draw attention to the fact that the special purpose grant acquittal reports do not comply with all Australian Accounting Standards in issue. The special purpose grant acquittal reports have been prepared for the purpose of fulfilling the grant terms and conditions with the Department of the Chief Minister and Cabinet. As a result, the special purpose grant acquittal reports may not be suitable for another purpose.

Responsibilities of the Chief Executive Officer for the Special Purpose Grant Acquittal Reports

The Chief Executive Officer is responsible for the preparation and fair presentation of the special purpose grant acquittal reports in accordance with Australian Accounting Standards and for such internal control as management determines is necessary to enable the preparation and fair presentation of a special purpose grant acquittal reports that are free from material misstatement, whether due to fraud or error.

In preparing the special purpose grant acquittal reports, the Chief Executive Officer is responsible for assessing the Council's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Council or to cease operations, or has no realistic alternative but to do so.

The Chief Executive Officer is also responsible for overseeing the Council's financial reporting process.

Auditor's Responsibilities for the Audit of the Special Purpose Grant Acquittal Reports

Our objectives are to obtain reasonable assurance about whether the special purpose grant acquittal reports as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the special purpose grant acquittal reports.

A further description of our responsibilities for the audit of the special purpose grant acquittal reports is located at the Auditing and Assurance Standards Board website (<http://www.auasb.gov.au/Home.aspx>) at:

http://www.auasb.gov.au/auditors_responsibilities/ar4.pdf

This description forms part of our audit report.

LOWRYS AUDIT

A handwritten signature in black ink, appearing to read "Colin James", written over a horizontal line.

Colin James, FCA
Registered Company Auditor

Darwin
8 July 2024

BARKLY REGIONAL COUNCIL

OFFICER'S CERTIFICATE

FOR THE PERIOD FROM 1 JULY 2020 TO 30 JUNE 2024

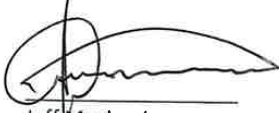
**Northern Territory Government
Department of the Chief Minister and Cabinet**

I hereby certify that:

- a) the Council has not been a related body corporate during the financial period;
- b) the grant funds have been used for the approved activities as outlined in the Letter of Offer /Agreements;
- c) the unexpended portion of the grant funds (if any) is available for use within the next reporting period, subject to approval by the Department;
- d) salary and allowances paid to persons involved in the activities are in accordance with any applicable award or agreement in force under any relevant law on industrial or workplace relations;
- e) the Special Purpose Grant Acquittal Reports for each activity present the financial transactions fairly in accordance with applicable accounting standards and other mandatory professional reporting requirements and are based on proper accounts and records; noting that the Council is not a reporting entity and that these statements should be read in conjunction with Note 1 to the audited Council's Financial Statements;
- f) all grant conditions and statutory obligations such as under the tax system have been complied with;
- g) assets with a cost or written down value greater than \$5,000 that have been acquired with grant funds, have:-
 - i. Adequate insurance cover with an approved insurer; and
 - ii. The assets have been included on the asset register;
- h) assets and services, if any, have been acquired in fair and open competition and in accordance with the approved procurement method; and
- i) the Council is able to meet its liabilities as and when they fall due and have sufficient resources to discharge all the Council's debts at the end of the financial period.

Signed on behalf of the Council

Signature: 
Name: Chris Kelly
Position: Chief Executive Officer
Date: 8 July 2024

Signature: 
Name: Jeff Macleod
Position: Official Manager
Date: 8 July 2024

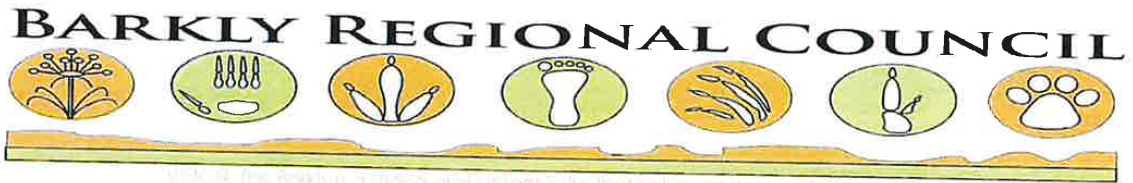
BARKLY REGIONAL COUNCIL



Grant Details

Organisation	Barkly Regional Council
Grant Title	Barkly Local Community Projects Fund
Project Title	Alpurrurulam Basketball Court

Income & Expenditure			
Reporting period			
From	1 July 2020		
To	30 June 2024		
MYOB SCOA Ref	Account	Comments	Actual Income / Expenditure
4-0000	Income		
4-1000	Grants		
4-1040	Grants (NT) Operating		180,000.00
4-1100	Grants - Other	Opening Unxpendd Grant Balance	0.00
TOTAL GRANT INCOME			180,000.00
4-5000	Other Income		
4-5050	Other/Sundry Income	Council Contribution	0.00
TOTAL OTHER INCOME			0.00
Total Income			180,000.00
Materials and Other Expenses			
6-0020	Advertising & Promotion		567.64
6-0230	Consultancy Fees	Tendering Costs	168.00
6-9999	Capital Expenses	Materials and equipment	277,272.36
Total Materials and other expenses			278,008.00
Program Administration			
6-0470	Management Fees		0.00
Total Program Administration			0.00
Total Expenses			278,008.00
Balance (Income less Cost of Goods Sold less Expenses)			-98,008.00



Grant Details

Organisation	Barkly Regional Council
Grant Title	Barkly Local Community Projects Fund
Project Title	Epenerra Art Centre Upgrade

Income & Expenditure			
Reporting period			
From	1 July 2020		
To	30 June 2024		
MYOB SCOA Ref	Account	Comments	Actual Income / Expenditure
4-0000	Income		
4-1000	Grants		
4-1040	Grants (NT) Operating		200,000.00
4-1100	Grants - Other	Opening Unxpended Grant Balance	0.00
TOTAL GRANT INCOME			200,000.00
4-5000	Other Income		
4-5050	Other/Sundry Income	Council Contribution	0.00
TOTAL OTHER INCOME			0.00
Total Income			200,000.00
Materials and Other Expenses			
6-0650	Security Expenses		499.98
6-0320	Equipment Hire/Lease	Crane Hire	763.64
6-9999	Capital Expenses	Materials and equipment	251,622.14
Total Materials and other expenses			252,885.76
Program Administration			
6-0470	Management Fees		0.00
Total Program Administration			0.00
Total Expenses			252,885.76
Balance (Income less Cost of Goods Sold less Expenses)			-52,885.76



Grant Details

Organisation	Barkly Regional Council
Grant Title	Barkly Local Community Projects Fund
Project Title	Elliott Change Rooms

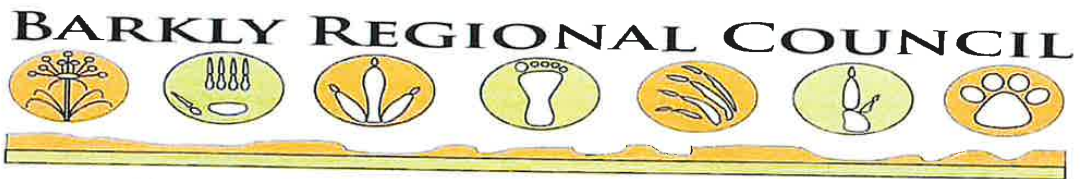
Income & Expenditure			
Reporting period			
From	1 July 2020		
To	30 June 2024		
MYOB SCOA Ref	Account	Comments	Actual Income / Expenditure
4-0000	Income		
4-1000	Grants		
4-1040	Grants (NT) Operating		120,000.00
4-1100	Grants - Other		7,878.00
TOTAL GRANT INCOME			127,878.00
4-5000	Other Income		
4-5050	Other/Sundry Income	Council Contribution	0.00
TOTAL OTHER INCOME			0.00
Total Income			127,878.00
Materials and Other Expenses			
6-0020	Advertising & Promotion		595.31
6-0230	Consultancy Fees	Tendering Costs	168.00
6-9999	Capital Expenses	Materials and equipment	636,582.95
Total Materials and other expenses			637,346.26
Program Administration			
6-0470	Management Fees		7,878.00
Total Program Administration			7,878.00
Total Expenses			645,224.26
Balance (Income less Cost of Goods Sold less Expenses)			-517,346.26



Grant Details

Organisation	Barkly Regional Council
Grant Title	Barkly Local Community Projects Fund
Project Title	Ampilatwatja Ablution Block

Income & Expenditure			
Reporting period			
From	1 July 2020		
To	30 June 2024		
MYOB SCOA Ref	Account	Comments	Actual Income / Expenditure
4-0000	Income		
4-1000	Grants		
4-1040	Grants (NT) Operating		275,000.00
4-1100	Grants - Other	Opening Unxpendd Grant Balance	0.00
TOTAL GRANT INCOME			275,000.00
4-5000	Other Income		
4-5050	Other/Sundry Income	Council Contribution	0.00
TOTAL OTHER INCOME			0.00
Total Income			275,000.00
Materials and Other Expenses			
6-0020	Advertising & Promotion		595.31
6-0230	Consultancy Fees	Tendering Costs	168.00
6-0230	Consultancy Fees	Design and Construct	2,640.00
6-9999	Capital Expenses	Materials and equipment	534,785.05
Total Materials and other expenses			538,188.36
Program Administration			
6-0470	Management Fees		0.00
Total Program Administration			0.00
Total Expenses			538,188.36
Balance (Income less Cost of Goods Sold less Expenses)			-263,188.36



Grant Details

Organisation	Barkly Regional Council
Grant Title	Barkly Local Community Projects Fund
Project Title	Ampilatwatja Recreation Hall Upgrade

Income & Expenditure			
Reporting period			
From	1 July 2020		
To	30 June 2024		
MYOB SCOA Ref	Account	Comments	Actual Income / Expenditure
4-0000	Income		
4-1000	Grants		
4-1040	Grants (NT) Operating		300,000.00
4-1100	Grants - Other	Opening Unxpended Grant Balance	0.00
TOTAL GRANT INCOME			300,000.00
4-5000	Other Income		
4-5050	Other/Sundry Income	Council Contribution	0.00
TOTAL OTHER INCOME			0.00
Total Income			300,000.00
Materials and Other Expenses			
6-0020	Advertising & Promotion		567.64
6-0230	Consultancy Fees	Tendering Costs	168.00
6-9999	Capital Expenses	Materials and equipment	820,391.01
Total Materials and other expenses			821,126.65
Program Administration			
6-0470	Management Fees		0.00
Total Program Administration			0.00
Total Expenses			821,126.65
Balance (Income less Cost of Goods Sold less Expenses)			-521,126.65



Grant Details

Organisation	Barkly Regional Council
Grant Title	Barkly Local Community Projects Fund
Project Title	Marlinja Solar Project

Income & Expenditure			
Reporting period			
From	1 July 2020		
To	30 June 2024		
MYOB SCOA Ref	Account	Comments	Actual Income / Expenditure
4-0000	Income		
4-1000	Grants		
4-1040	Grants (NT) Operating		136,000.00
4-1100	Grants - Other	Opening Unxpended Grant Balance	0.00
TOTAL GRANT INCOME			136,000.00
4-5000	Other Income		
4-5050	Other/Sundry Income	Council Contribution	0.00
TOTAL OTHER INCOME			0.00
Total Income			136,000.00
Materials and Other Expenses			
6-9999	Other Expenses		
		Payment made to Original Power	136,000.00
Total Materials and other expenses			136,000.00
Program Administration			
6-0470	Management Fees		0.00
Total Program Administration			0.00
Total Expenses			136,000.00
Balance (Income less Cost of Goods Sold less Expenses)			0.00



Grant Details

Organisation	Barkly Regional Council
Grant Title	Barkly Local Community Projects Fund
Project Title	Community Work Vehicle for Nguyarrimini

Income & Expenditure			
Reporting period			
From	1 July 2020		
To	30 June 2024		
MYOB SCOA Ref	Account	Comments	Actual Income / Expenditure
4-0000	Income		
4-1000	Grants		
4-1040	Grants (NT) Operating		89,884.50
4-1100	Grants - Other	Opening Unxpended Grant Balance	0.00
TOTAL GRANT INCOME			89,884.50
4-5000	Other Income		
4-5050	Other/Sundry Income	Council Contribution	0.00
TOTAL OTHER INCOME			0.00
Total Income			89,884.50
Materials and Other Expenses			
6-9999	Capital Expenses		
		Materials and equipment	81,713.18
Total Materials and other expenses			81,713.18
Program Administration			
6-0470	Management Fees		0.00
Total Program Administration			0.00
Total Expenses			81,713.18
Balance (Income less Cost of Goods Sold less Expenses)			8,171.32

Note: Payment has been released to the supplier but the goods/services has not been received yet.



Grant Details

Organisation	Barkly Regional Council
Grant Title	Barkly Local Community Projects Fund
Project Title	Community Work Vehicle for Irrulija

Income & Expenditure			
Reporting period			
From	1 July 2020		
To	30 June 2024		
MYOB SCOA Ref	Account	Comments	Actual Income / Expenditure
4-0000	Income		
4-1000	Grants		
4-1040	Grants (NT) Operating		91,457.50
4-1100	Grants - Other	Opening Unxpended Grant Balance	0.00
TOTAL GRANT INCOME			91,457.50
4-5000	Other Income		
4-5050	Other/Sundry Income	Council Contribution	0.00
TOTAL OTHER INCOME			0.00
Total Income			91,457.50
Materials and Other Expenses			
6-9999	Capital Expenses		
		Community Work Vehicle	73,143.18
Total Materials and other expenses			73,143.18
Program Administration			
6-0470	Management Fees		0.00
Total Program Administration			0.00
Total Expenses			73,143.18
Balance (Income less Cost of Goods Sold less Expenses)			18,314.32

Note: Payment has been released to the suppliers but the goods/services has not been received yet.



Grant Details

Organisation	Barkly Regional Council
Grant Title	Barkly Local Community Projects Fund
Project Title	Community Work Vehicle for Atwengerpe

Income & Expenditure			
Reporting period			
From	1 July 2020		
To	30 June 2024		
MYOB SCOA Ref	Account	Comments	Actual Income / Expenditure
4-0000	Income		
4-1000	Grants		
4-1040	Grants (NT) Operating		91,457.50
4-1100	Grants - Other	Opening Unxpendd Grant Balance	0.00
TOTAL GRANT INCOME			91,457.50
4-5000	Other Income		
4-5050	Other/Sundry Income	Council Contribution	0.00
TOTAL OTHER INCOME			0.00
Total Income			91,457.50
Materials and Other Expenses			
6-9999	Capital Expenses	Community Work Vehicle	83,143.18
Total Materials and other expenses			83,143.18
Program Administration			
6-0470	Management Fees		0.00
Total Program Administration			0.00
Total Expenses			83,143.18
Balance (Income less Cost of Goods Sold less Expenses)			8,314.32

Note: Payment has been released to the suppliers but the goods/services has not been received yet.



Grant Details

Organisation	Barkly Regional Council
Grant Title	Barkly Local Community Projects Fund
Project Title	Community Work Vehicle for Mungkarta

Income & Expenditure			
Reporting period			
From	1 July 2020		
To	30 June 2024		
MYOB SCOA Ref	Account	Comments	Actual Income / Expenditure
4-0000	Income		
4-1000	Grants		
4-1040	Grants (NT) Operating		91,457.50
4-1100	Grants - Other	Opening Unxpendd Grant Balance	0.00
TOTAL GRANT INCOME			91,457.50
4-5000	Other Income		
4-5050	Other/Sundry Income	Council Contribution	0.00
TOTAL OTHER INCOME			0.00
Total Income			91,457.50
Materials and Other Expenses			
6-9999	Capital Expenses		
		Community Work Vehicle	71,493.18
Total Materials and other expenses			71,493.18
Program Administration			
6-0470	Management Fees		0.00
Total Program Administration			0.00
Total Expenses			71,493.18
Balance (Income less Cost of Goods Sold less Expenses)			19,964.32



Grant Details

Organisation	Barkly Regional Council
Grant Title	Barkly Local Community Projects Fund
Project Title	Community Work Vehicle and Work Shed for Wakurlpu

Income & Expenditure			
Reporting period			
From	1 July 2020		
To	30 June 2024		
MYOB SCOA Ref	Account	Comments	Actual Income / Expenditure
4-0000	Income		
4-1000	Grants		
4-1040	Grants (NT) Operating		90,302.50
4-1100	Grants - Other	Opening Unxpended Grant Balance	0.00
TOTAL GRANT INCOME			90,302.50
4-5000	Other Income		
4-5050	Other/Sundry Income	Council Contribution	0.00
TOTAL OTHER INCOME			0.00
Total Income			90,302.50
Materials and Other Expenses			
6-9999	Capital Expenses	Community Work Vehicle	73,143.18
Total Materials and other expenses			73,143.18
Program Administration			
6-0470	Management Fees		0.00
Total Program Administration			0.00
Total Expenses			73,143.18
Balance (Income less Cost of Goods Sold less Expenses)			17,159.32



Grant Details

Organisation	Barkly Regional Council
Grant Title	Barkly Local Community Projects Fund
Project Title	Canteen Creek Street Lighting

Income & Expenditure			
Reporting period			
From	1 July 2020		
To	30 June 2024		
MYOB SCOA Ref	Account	Comments	Actual Income / Expenditure
4-0000 Income			
4-1000 Grants			
4-1040	Grants (NT) Operating		68,761.00
4-1100	Grants - Other	Opening Unxpendd Grant Balance	0.00
TOTAL GRANT INCOME			68,761.00
4-5000 Other Income			
4-5050	Other/Sundry Income	Council Contribution	0.00
TOTAL OTHER INCOME			0.00
Total Income			68,761.00
Materials and Other Expenses			
6-9999	Capital Expenses	REPLACE 50 X STREET LIGHTS	61,010.00
Total Materials and other expenses			61,010.00
Program Administration			
6-0470	Management Fees		0.00
Total Program Administration			0.00
Total Expenses			61,010.00
Balance (Income less Cost of Goods Sold less Expenses)			7,751.00



Grant Details

Organisation	Barkly Regional Council
Grant Title	Barkly Local Community Projects Fund
Project Title	Deadly Hair Dude

Income & Expenditure			
Reporting period			
From	1 July 2020		
To	30 June 2024		
MYOB SCOA Ref	Account	Comments	Actual Income / Expenditure
4-0000	Income		
4-1000	Grants		
4-1040	Grants (NT) Operating		55,000.00
4-1100	Grants - Other	Opening Unxpended Grant Balance	0.00
TOTAL GRANT INCOME			55,000.00
4-5000	Other Income		
4-5050	Other/Sundry Income	Council Contribution	0.00
TOTAL OTHER INCOME			0.00
Total Income			55,000.00
Materials and Other Expenses			
6-9999	Other Expenses	Deadly Hair Dude providing training and all sevice products, equipment	30,000.00
Total Materials and other expenses			30,000.00
Program Administration			
6-0470	Management Fees		0.00
Total Program Administration			0.00
Total Expenses			30,000.00
Balance (Income less Cost of Goods Sold less Expenses)			25,000.00



Grant Details

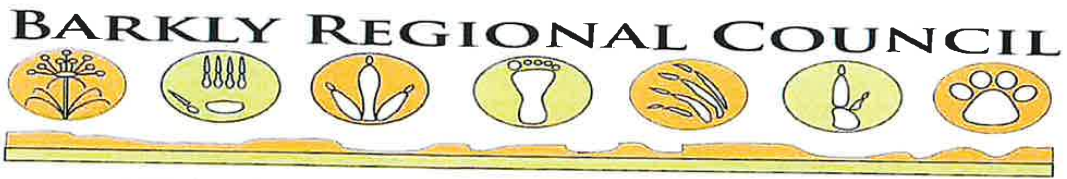
Organisation	Barkly Regional Council
Grant Title	Barkly Local Community Projects Fund
Project Title	Community Strategic Planning

Income & Expenditure

Reporting period

From 1 July 2020
To 30 June 2024

MYOB SCOA Ref	Account	Comments	Actual Income / Expenditure
4-0000	Income		
4-1000	Grants		
4-1040	Grants (NT) Operating		106,136.80
4-1100	Grants - Other	Opening Unxpended Grant Balance	0.00
TOTAL GRANT INCOME			106,136.80
4-5000	Other Income		
4-5050	Other/Sundry Income	Council Contribution	0.00
TOTAL OTHER INCOME			0.00
Total Income			106,136.80
Materials and Other Expenses			
6-0230	Consultancy Fees	Community Strategic Planning for Four Communities	48,244.00
Total Materials and other expenses			48,244.00
Program Administration			
6-0470	Management Fees		0.00
Total Program Administration			0.00
Total Expenses			48,244.00
Balance (Income less Cost of Goods Sold less Expenses)			57,892.80



Grant Details

Organisation	Barkly Regional Council
Grant Title	Barkly Local Community Projects Fund
Project Title	Purchase of Skid Steer Loader and Excavator

Income & Expenditure			
Reporting period			
From	1 July 2020		
To	30 June 2024		
MYOB SCOA Ref	Account	Comments	Actual Income / Expenditure
4-0000	Income		
4-1000	Grants		
4-1040	Grants (NT) Operating		96,664.70
4-1100	Grants - Other	Opening Unxpende Grant Balance	0.00
TOTAL GRANT INCOME			96,664.70
4-5000	Other Income		
4-5050	Other/Sundry Income	Council Contribution	0.00
TOTAL OTHER INCOME			0.00
Total Income			96,664.70
Materials and Other Expenses			
6-9999	Capital Expenses	Skid steer loader	77,877.00
Total Materials and other expenses			77,877.00
Program Administration			
6-0470	Management Fees		0.00
Total Program Administration			0.00
Total Expenses			77,877.00
Balance (Income less Cost of Goods Sold less Expenses)			18,787.70

Note: Funds were released to Canteen Creek Owairtilla Aboriginal Corporation. BRC has not received the declaration and final acquittal form.

Barkly Regional Council
All Outstanding & Finalised Claims
WORKERS' COMPENSATION as at 12th November 2019 (GIO data - all claims finalised), 30th June 2024 (QBE data)

Client Code	Claim No.	Insurer	Status	Finalised Date	Date of Injury	Policy Period	Injured Worker	Accident / Loss Cause	Accident / Injury Description	Time Lost	Paid to Date	Recovered to Date	Outstanding Estimate	Total Cost
BARKLY	A3986537	GIO	Finalised	24/02/2015	8/08/2014	2014/15	Russell BILLINGS	Sprains & strains of joints & adjacent muscles	Sprains & Strains	0 \$	85 \$	- \$	- \$	85
BARKLY	A3986508	GIO	Finalised	31/03/2015	13/08/2014	2014/15	Jeff HERBERT	Contusion with intact skin surface and crushing injury excluding those with fracture	Unspecified	4 \$	1,193 \$	- \$	- \$	1,193
BARKLY	A3986538	GIO	Finalised	29/12/2014	22/08/2014	2014/15	Brendon LEMON	Sprains & strains of joints & adjacent muscles	Sprains & Strains	1 \$	84 \$	- \$	- \$	84
BARKLY	A3986632	GIO	Finalised	19/01/2015	1/10/2014	2014/15	Matthew HICKS	Contusion with intact skin surface and crushing injury excluding those with fracture	Unspecified	0 \$	352 \$	- \$	- \$	352
BARKLY	A3986634	GIO	Finalised	24/12/2014	6/10/2014	2014/15	Ricky POSTRAK	Other Person	Other Person	0 \$	1,078 \$	- \$	- \$	1,078
BARKLY	A3986498	GIO	Finalised	27/08/2015	16/07/2014	2014/15	John MCMAHON	Mental Disorder	Unspecified	0 \$	352 \$	- \$	- \$	352
BARKLY	A3986745	GIO	Finalised	23/04/2015	9/12/2014	2014/15	Steven HORTON	Sprains & strains of joints & adjacent muscles	Motor Vehicle Accident	65 \$	18,212 \$	- \$	- \$	18,212
BARKLY	A3986639	GIO	Finalised	14/05/2015	28/10/2014	2014/15	Mervyn CAMPBELL	Sprains & strains of joints & adjacent muscles	Vegetation	3 \$	504 \$	- \$	- \$	504
BARKLY	A3986862	GIO	Finalised	12/05/2015	17/11/2014	2014/15	Donald SIMPSON	Sprains & strains of joints & adjacent muscles	Unspecified	0 \$	- \$	- \$	- \$	-
BARKLY	A3987044	GIO	Finalised	10/08/2015	27/05/2015	2014/15	Allan JAMES	Foreign Body in Eye	Ferrous and non-ferrous metal	2 \$	899 \$	- \$	- \$	899
BARKLY	10					2014/15				\$	22,759 \$	- \$	- \$	22,759
BARKLY	A3987226	GIO	Finalised	31/05/2016	31/08/2015	2015/16	Allan JAMES	Sprains & strains of joints & adjacent muscles	Sprains & Strains	0 \$	352 \$	- \$	- \$	352
BARKLY	A3987212	GIO	Finalised	12/10/2015	8/09/2015	2015/16	Mervyn CAMPBELL	Sprains and strains of joints and adjacent muscles	Sprains & Strains	10 \$	2,080 \$	- \$	- \$	2,080
BARKLY	A3987462	GIO	Finalised	7/09/2016	9/03/2016	2015/16	Darren BATHUR	Foreign Body in Eye	Ferrous and non-ferrous metal	0 \$	- \$	- \$	- \$	-
BARKLY	A3987493	GIO	Finalised	25/10/2016	23/03/2016	2015/16	Zaim DUPOVAC	Sprains and strains of joints and adjacent muscles	Other Outdoor Environmental Agencies	0 \$	1,193 \$	- \$	- \$	1,193
BARKLY	A3987599	GIO	Finalised	2/09/2016	12/05/2016	2015/16	Allan JAMES	Foreign body	Other agencies, not elsewhere classified	0 \$	509 \$	- \$	- \$	509
BARKLY	A3987512	GIO	Finalised	26/10/2016	11/04/2016	2015/16	Samuel Steffensen	Sprains and strains of joints and adjacent muscles	Crates, cartons, boxes, cases, drums, keas, barrels, cans	0 \$	- \$	- \$	- \$	-
BARKLY	6					2015/16				\$	4,134 \$	- \$	- \$	4,134
BARKLY	AD2130540	QBE	Finalised	3/04/2020	16/11/2016	2016/17	Glen TOWNSEND	DROVE BACK HOE TO A POWER LINE	STRESS/ANXIETY	Y \$	312,782 \$	- \$	- \$	312,782
BARKLY	AD2133310	QBE	Finalised	28/07/2017	15/02/2017	2016/17	Brett TURNER	PART OF MACHINE GLAZED IP/ARM	BRUISING & SWELLING	Y \$	440 \$	- \$	- \$	440
BARKLY	AD2138732	QBE	Finalised	27/04/2018	21/06/2017	2016/17	Munish SINGLA	FELL OFF A LADDER	IMPACT / BUMP	Y \$	32,164 \$	- \$	- \$	32,164
BARKLY	AD2139059	QBE	Finalised	3/11/2017	1/04/2017	2016/17	Glen TOWNSEND	INADEQUATE CUSTOMER SERVICE	MAJOR DEPRESSION & PTSD	N \$	1,448 \$	- \$	- \$	1,448
BARKLY	4					2016/17				\$	346,833 \$	- \$	- \$	346,833
BARKLY	AD2145470	QBE	Finalised	6/02/2018	30/10/2017	2017/18	Dick MILLER	SLIPPED AND FELL	BRUISING	Y \$	1,377 \$	- \$	- \$	1,377
BARKLY	AD2148227	QBE	Finalised	4/04/2018	7/02/2018	2017/18	Ruza AHEARN	CUT TOP OF MY THUMB	CUT	Y \$	1,265 \$	- \$	- \$	1,265
BARKLY	AD2149495	QBE	Finalised	7/05/2018	4/03/2018	2017/18	Rueangsuk PONGKRATOK	SLIPPED POT AND FELL ON HEAD	CONCUSSION	N \$	2,778 \$	- \$	- \$	2,778
BARKLY	AD2150482	QBE	Finalised	8/11/2018	21/03/2018	2017/18	Donna EDDIE	WORKPLACE STRESS	ANXIETY / DEPRESSION STRESS	Y \$	14,715 \$	- \$	- \$	14,715
BARKLY	AD2155697	QBE	Finalised	8/11/2019	11/04/2018	2017/18	Susan HICKS	INAPPROPRIATE SEXUAL BEHAVIOUR	SEVERE ANXIETY	\$	237,124 \$	(7,986) \$	- \$	237,124
BARKLY	AD2151952	QBE	Finalised	31/05/2019	8/05/2018	2017/18	Brendon JEFFS	PICKED UP A BAG WITH NEEDLE	NEEDLE PRICK	\$	75,341 \$	- \$	- \$	75,341
BARKLY	AD2167924	QBE	Finalised	22/09/2020	15/03/2018	2017/18	Lee KIRSCHNER	BULLYING BEHAVIOUR AT WORK	ANXIETY - SEVERE	\$	306,305 \$	(130) \$	- \$	306,305
BARKLY	7					2017/18				\$	638,905 \$	(8,116) \$	- \$	638,905
BARKLY	AD2159499	QBE	Finalised	23/01/2019	21/11/2018	2018/19	Shane BUTTERWORTH	FELL FROM ROOF	CUT/BRUISING	\$	2,210 \$	- \$	- \$	2,210
BARKLY	AD2163870	QBE	Finalised	25/06/2020	29/08/2018	2018/19	Alba-Lux BROCKIE	CHANGED WORK HOURS	ANXIETY	\$	95,975 \$	- \$	- \$	95,975
BARKLY	AD2163902	QBE	Finalised	29/08/2019	26/03/2019	2018/19	Shirley KUNOTH	TRIPPED OVER PAVING	FRACTURE	\$	- \$	- \$	- \$	-
BARKLY	3					2018/19				\$	98,185 \$	- \$	- \$	98,185
BARKLY	AD2168043	QBE	Finalised	12/09/2019	25/07/2019	2019/20	Robert BALDRY	CUT FINGER OPENING METER BOX	CUT	\$	685 \$	- \$	- \$	685
BARKLY	AD2168282	QBE	Finalised	9/09/2020	6/08/2019	2019/20	Thomas LEADER	RATCHET SLIP OFF HIT MOUTH	BROKEN TEETH	\$	950 \$	- \$	- \$	950
BARKLY	AD2174251	QBE	Finalised	29/05/2020	10/12/2019	2019/20	Andrew RAE	FELL IN HOLE	TORN MENISCUS	\$	4,347 \$	- \$	- \$	4,347
BARKLY	AD2176213	QBE	Finalised	29/06/2020	14/04/2020	2019/20	Charles MAY	TIGHTENING BOLTS TORQUE WRENCH	STRAIN / SPRAIN	\$	2,339 \$	- \$	- \$	2,339
BARKLY	AD2176330	QBE	Finalised	24/06/2020	14/04/2020	2019/20	Thomas LEADER	DOING A RATCHET STRAP ON TRUCK	MUSCLE SPASMS	\$	998 \$	- \$	- \$	998
BARKLY	AD2178687	QBE	Finalised	22/12/2020	20/04/2020	2019/20	Owen TORRES	OVERBURDENED WITH WORK NEEDS	ADJUSTMENT DISORDER	\$	- \$	- \$	- \$	-
BARKLY	AD2176945	QBE	Finalised	30/09/2020	6/05/2020	2019/20	Timothy HEMA	STEPPED BACKWARD	STRAIN	\$	- \$	- \$	- \$	-
BARKLY	AD2177621	QBE	Finalised	4/01/2022	8/05/2020	2019/20	Elaisa SEMSI	BULLYING AND HARASSMENT	WORK RELATED STRESS/ANXIETY	\$	167,730 \$	(1,650) \$	- \$	167,730
BARKLY	8					2019/20				\$	177,049 \$	(1,650.00) \$	- \$	177,049
BARKLY	AD2180161	QBE	Finalised	9/10/2020	11/08/2020	2020/21	David LIGHTOWLER	OTHER PERSON BLOOD	EXPOSURE TO BLOOD	\$	567 \$	- \$	- \$	567
BARKLY	AD2180639	QBE	Finalised	21/09/2023	23/07/2020	2020/21	Robert BALDRY	UNLOADING HEAVY BATTERIES	INFLAMED TENDONS	\$	3,360 \$	- \$	- \$	3,360
BARKLY	AD2181936	QBE	Finalised	29/01/2021	2/09/2020	2020/21	Ralph ULAMARI	PIECE OF METAL FLEW UP	FOREIGN BODY	\$	1,013 \$	(194) \$	- \$	1,013
BARKLY	AD2182558	QBE	Finalised	6/04/2021	7/10/2020	2020/21	Jeremy TSAVARIS	CONTACT WITH BLOOD FLUID	EXPOSURE TO BLOOD	\$	528 \$	- \$	- \$	528
BARKLY	AD2183548	QBE	Finalised	3/02/2021	4/10/2020	2020/21	Michelle BATES	SLIP WHILE STANDING ON RATES	AXIAL COMPRESSION INJURY	\$	276 \$	- \$	- \$	276
BARKLY	AD2188004	QBE	Finalised	4/06/2021	25/03/2021	2020/21	Kevin NEADE	CUT LEG ON SHARP METAL EDGE	LACERATION	\$	1,123 \$	- \$	- \$	1,123
BARKLY	AD2191281	QBE	Finalised	16/02/2024	28/06/2021	2020/21	Victoria SHERRAH	GETTING OUT OF 4WD	MENISCAL TEAR *R knee	\$	154,617 \$	(124) \$	- \$	154,617
BARKLY	7					2020/21				\$	161,484 \$	(318) \$	- \$	161,484
BARKLY	AD2191983	QBE	Finalised	18/10/2021	19/07/2021	2021/22	Orawan SULLIVAN	TRIPPED OVER VACUUM CORD	MUSCULOSKELETAL / BRUISE	\$	590 \$	- \$	- \$	590
BARKLY	AD2194276	QBE	Finalised	19/04/2022	20/09/2021	2021/22	Anna TOMLINSON	CAR ACCIDENT	MUSCULAR TRAUMA WITH BRUISING	\$	1,474 \$	- \$	- \$	1,474
BARKLY	AD2194681	QBE	Finalised	17/10/2022	29/09/2021	2021/22	Yvette PORTER-SMITH	TRIPPED	PAIN AND SWELLING	\$	14,502 \$	- \$	- \$	14,502
BARKLY	AD2194349	QBE	Finalised	30/03/2023	24/08/2021	2021/22	David LIGHTOWLER	LIFTING TABLE	JARRED RIGHT SHOULDER	\$	42,984 \$	- \$	- \$	42,984
BARKLY	AD2197049	QBE	Finalised	27/03/2022	24/11/2021	2021/22	Orawan SULLIVAN	LANDING	MUSCLE STRAIN	\$	975 \$	- \$	- \$	975
BARKLY	AD2200023	QBE	Finalised	20/04/2022	8/02/2022	2021/22	Roy LEVIAN	SAFE GUARD SENSOR FAILING	FRACTURE	\$	7,025 \$	- \$	- \$	7,025
BARKLY	AD2201808	QBE	Finalised	11/07/2022	28/03/2022	2021/22	Ray HOCKING	METAL BAR FELL ON FOOT	SEVERE BRUISING	\$	580 \$	- \$	- \$	580
BARKLY	AD2204221	QBE	Finalised	13/07/2022	3/05/2022	2021/22	Dick MILLER	SLIPPED OVER CONCRETE	SPRAIN	\$	189 \$	- \$	- \$	189
BARKLY	AD2204489	QBE	Finalised	23/11/2023	3/03/2022	2021/22	Erini TSAVARIS	SEXUAL HARASSMENT	DEPRESSION	\$	76,929 \$	- \$	- \$	76,929
BARKLY	AD2207209	QBE	Finalised	30/01/2023	26/05/2022	2021/22	Renjith KOLLAKOMBIL JOSE	UNSPECIFIED	STRESS DEPRESSION ANXIETY	\$	3,611 \$	- \$	- \$	3,611

AGENDA Audit and Risk Committee 8 August 2024

BARKLY	AD2209904	QBE	Finalised	1/09/2023	11/03/2022	2021/22	Robert BALDRY	CARRYING MAIL BAGS	L SHOULDER INJURY	\$	6,246	\$	-	\$	-	\$	6,246
BARKLY	11					2021/22				\$	155,105	\$	-	\$	-	\$	155,105
BARKLY	AD2206119	QBE	Finalised	16/05/2023	10/07/2022	2022/23	David LIGHTOWLER	ORGANISATIONAL CHANGE	WORK STRESS	\$	68,976	\$	-	\$	-	\$	68,976
BARKLY	AD2207726	QBE	Finalised	21/02/2023	25/07/2022	2022/23	Sharen LAKE	EXCESSIVE WORKLOAD	HYPERTENSIVE & ANXIOUS	\$	106,873	\$	-	\$	-	\$	106,873
BARKLY	AD2207776	QBE	Finalised	25/05/2023	12/08/2022	2022/23	Irena BUTKIEWICZ	WORK STREET DUE TO BULLYING	STRESS ANXIETY	\$	600	\$	-	\$	-	\$	600
BARKLY	AD4000023	QBE	Finalised	6/09/2023	1/11/2022	2022/23	Richard BIANCO	Bullying and victimization from staff member- Mental Health	Adjustment disorder- Psychological	\$	5,806	\$	-	\$	-	\$	5,806
BARKLY	AD4000267	QBE			8/03/2023	2022/23	Gregory CARNEY	Getting hired out to do jobs for other people	Work related stree *Psychological	\$	11,843	\$	(600)	\$	96,355	\$	108,198
BARKLY	5					2022/23				\$	194,098	\$	(600)	\$	96,355	\$	290,453
BARKLY	AD4000316	QBE	Finalised	13/12/2023	24/07/2023	2023/24	Louis MACMAHON	Run off Road	Anxiety & Stress	\$	-	\$	-	\$	-	\$	-
BARKLY	AD4000361	QBE			25/08/2023	2023/24	Josaia QALO	Operating skid steer machine & the machine tipped over	Headache abdominal pain chest pain*Legs hand & h	\$	555	\$	-	\$	33,395	\$	33,950
BARKLY	AD4000612	QBE			26/12/2023	2023/24	Aaron MCDONNELL	Recent house breakin on community, robbery	Stress lack of sleep anxiety and concentration di	\$	3,619	\$	-	\$	116,019	\$	119,638
BARKLY	AD4000681	QBE	Finalised	2/04/2024	2/04/2024	2023/24	Kevin NEADE	Unclear mechanism. Took on a physical role with whipper sn	Tendonitis*L wrist	\$	-	\$	-	\$	-	\$	-
BARKLY	AD4000703	QBE			10/10/2023	2023/24	Leigh WARE	Burnt out and stress due to pressures of role and a lack o	Burnout stress anxiety*Psychological	\$	4,231	\$	-	\$	73,767	\$	77,998
BARKLY	AD4000734	QBE			20/03/2024	2023/24	Dean POLLOCK	Fall onto dirt road while checking car for damage*	Underlying haematoma upper quadriceps*R leg	\$	2,942	\$	-	\$	58,240	\$	61,182
BARKLY	AD4000769	QBE			21/03/2024	2023/24	Heather SMITH	Caught foot awkwardly on running board of vehicle causing	Ulnar styloid fracture*L wrist & hand	\$	8,829	\$	-	\$	65,748	\$	74,577
BARKLY	7					2023/24				\$	20,176	\$	-	\$	347,169	\$	367,345
TOTAL 10 YEARS	68									\$	1,818,728	\$	(10,684)	\$	443,524	\$	2,262,252

Barkly Regional Council - Outstanding Claims June 2024									
Claims Outstanding as at 08/07/2024									
Policy Class Description	Policy Lead Underwriter Name	Claim Number	Claim Loss Date	Claim Received Date	Claim Description	Claim Status Description	Claim Total Estimate	Claim Total Paid	Claim Total Outstanding
Motor Vehicle	Territory Insurance Office	4009	21/12/2023	23/01/2024	IV CA08NZ Stolen, recovered damaged	01/07/2024 Waiting insurer response to salvage value.	\$ -	\$ -	\$ -
Motor Vehicle	Territory Insurance Office	4036	7/02/2024	29/02/2024	IV CD19YB Malicious Damage	05/07/2024 Insurer waiting panel damage quote to determine if costs are over excess.	\$ -	\$ -	\$ -
Management Liability	Insurance Aust Ltd T/a CGU Prof Risks	4084	26/04/2024	30/04/2024	Management Liability Claim	24/05/2024 Insurer reserving rights - Panel Lawyers working with Insured	\$ -	\$ -	\$ -
Management Liability	Insurance Aust Ltd T/a CGU Prof Risks	4090	8/12/2023	3/05/2024	Management Liability Claim	08/07/2024 Insurer requesting specific documents from Insured	\$ -	\$ -	\$ -
JLT Discretionary Trust	JLT- NT Councils Discretionary Trust PIL	4091	8/12/2023	3/05/2024	Notification of circumstances which may arise in a claim - Harvey Developments P/L matter	05/06/2024 Trust considering documents supplied	\$ -	\$ -	\$ -

LAWYERS & NOTARIES

POVEY STIRK

Our Ref: ATP:230369
Your Ref:
Monday
8 July 2024

* JOHN STIRK B.A. LL.B.
* ALISON PHILLIS LL.B. LL.M.
NICHOLAS SIMMONS B. Comm. LL.B.
KARLA GOODMAN LL.B.
(* Notaries Public)

1st Floor, 8 Gregory Terrace
Alice Springs NT 0870
PO Box 3621
Alice Springs NT 0871
T: (08) 8952 6400
F: (08) 8952 9379

Centawave Pty Ltd
ABN 40 115 613 664

Barkly Regional Council
PO Box 821
TENNANT CREEK NT 0861

ATTENTION: Chris Kelly

Via email: chris.kelly@barkly.nt.gov.au

Dear Chris

DISPUTE WITH HARVEY DEVELOPMENTS

By his decision dated 30 May 2024 the Adjudicator determined that Barkly Regional Council ("BRC") is to pay Harvey Development ("HD") \$428,774.36 (inclusive of GST and interest of \$2,919.42) plus costs of \$10,395.00 by 6 June 2024. You have advised that BRC is arranging to pay the costs imminently but does not wish to pay the adjudication amount pending the outcome of the Judicial Review application and foreshadowed breach of contract claim.

HD are entitled to apply to the Supreme Court to register the adjudication determination as a judgment and can then take steps to enforce the judgment including obtaining a warrant to seize BRC's assets or funds held in accounts. Counsel engaged to act for BRC, Ms Heidenreich, appeared at the first mention of the Judicial Review application on Thursday 4 July 2024 and noted that during that hearing, HD's Counsel stated to the Court that HD had "*registered*" the judgment. From that it can be taken that HD has commenced taking steps to enforce the determination as an order of the Court.

HD has offered to forbear from taking further steps in the statutory enforcement process if BRC agrees to pay the determination sum into Court.

We confirm our advice that a payment into Court is the most effective means of avoiding payment to HD until the Judicial Review proceedings are concluded. If BRC is wholly successful in those proceedings it will be entitled to retrieve the sum paid into Court. At the other end of the spectrum, if BRC is wholly unsuccessful in the proceedings it will be necessary for that money to be released to HD.

We note that you have concerns regarding BRC's capacity to pay the amount in circumstances where the Commonwealth grant has now been withdrawn. If an

amount paid into Court was to be ultimately paid over to HD, there is also the ancillary issue of HD's capacity to repay in circumstances where BRC is considering bringing a claim for (at least) breach of contract against HD in which it will seek to recover some or all of the determination sum (as mentioned further below).

You have sought our advice regarding alternatives to payment of the adjudication amount into Court.

Stay of execution

BRC has previously instructed us to apply for a stay of execution of the judgment on the basis that it is concerned that it would be unlikely to be able to recover money paid over to HD if BRC is successful on the Judicial Review application or, in the longer term, on a breach of contract claim.

To succeed on a stay application, we would need to show that BRC's interests outweigh HD's right to the fruits of the judgment. The authorities on this topic indicate that this could be satisfied if we were able to show that HD would likely be unable to repay the adjudication amount if the Judicial Review proceedings succeed. However, it is important to note that this is a discretionary matter for the Court and it is not guaranteed that BRC would be successful on a stay application even if it was able to put on evidence pointing to a clear lack of financial capacity on HD's part.

As a stay application is a responsive measure, it would be made after BRC was served with a sealed copy of the Court order rendering the determination capable of being enforced as an order of the Court. For optimal prospects of success, it would be necessary to annex a proposed statement of claim to the application. We estimate the costs of bringing a stay application to be in the range of \$20,000 to \$30,000. Even if the application is successful, however, it is likely that the Court would order BRC to pay HD's costs of the application, which would be within that range or even higher as HD has now engaged Senior Counsel.

If the stay application is unsuccessful, it is unlikely that HD would repeat its offer to forbear from enforcing the adjudication determination and BRC would be immediately liable to pay the determination sum plus accrued interest.

Bank Guarantee

We may be able to negotiate with HD for them to accept the filing of a bank guarantee with the Supreme Court as an alternative to payment into Court. We note your advice that this may fall within the definition of a loan which would require Ministerial approval and we will therefore not consider this further.

-3-

Barkly Regional Council

8 July 2024

Please contact the writer if you wish to discuss any aspects of this advice further. We will write separately concerning the estimated costs of the Judicial Review application and the Breach of Contract Action.

Yours faithfully
POVEY STIRK



ALISON PHILLIS
Lawyer Director
Email: alison@poveystirk.com.au

Cc. murray.davies@barkly.nt.gov.au
jeff.macleod@barkly.nt.gov.au





BARKLY REGIONAL COUNCIL

ABN 32 171 281 456

Certification by the CEO to the Council

Council Name:	Barkly Regional Council
Reporting Period:	30/06/2024

That, to the best of the CEO's knowledge, information, and belief:
(1) The internal controls implemented by the council are appropriate; and
(2) The council's financial report best reflects the financial affairs of the council.

CEO Signed

Date Signed

16/07/2024

Note: The monthly financial report to the council must either be accompanied by a written certification by the CEO to the council, as set out above, or the CEO is to provide written reasons for not providing the certification. (Regulation 17(5) of the General Regulations)



Statement 1. Comparison of Actual Performance against Budget

Table 1.1 Income and Expenditure Statement as of 30th June 2024

Account	YTD Actuals \$	YTD Budget \$	YTD Variance \$	Annual Budget \$
Operating Income				
Rates	4,252,963	4,146,000	106,963	4,146,000
Fees and Charges	1,841,663	1,262,992	578,671	1,262,992
Operating Grants and Subsidies	19,511,980	19,401,000	110,980	19,401,000
Interest/Investment Income	95,701	14,004	81,697	14,004
Commercial and Other Income	1,729,961	1,475,004	254,957	1,475,004
Total Operating Income	27,432,267	26,299,000	1,133,267	26,299,000
Operating Expenditure				
Employee Expenses	17,245,852	16,540,320	(705,532)	16,540,320
Materials and Contracts	13,568,895	10,020,308	(3,548,587)	10,020,308
Elected Member Allowances	85,973	186,780	100,807	186,780
Elected Member Expenses	50,158	48,612	(1,546)	48,612
Council Committee & LA Allowances	45,077	35,196	(9,881)	35,196
Council Committee & LA Expenses	63,315	61,728	(1,587)	61,728
Other Expenses	13,754	10,056	(3,698)	10,056
Depreciation Expense - Other Assets	2,800,000	2,800,000	0	2,800,000
Total Operating Expenditure	33,873,024	29,703,000	4,170,024	29,703,000
Operating Surplus/Deficit	(6,440,756)	(3,404,000)	(3,036,756)	(3,404,000)

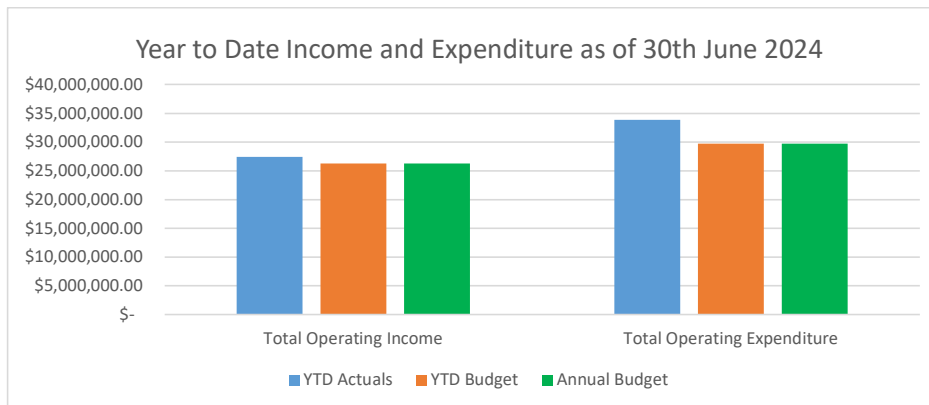
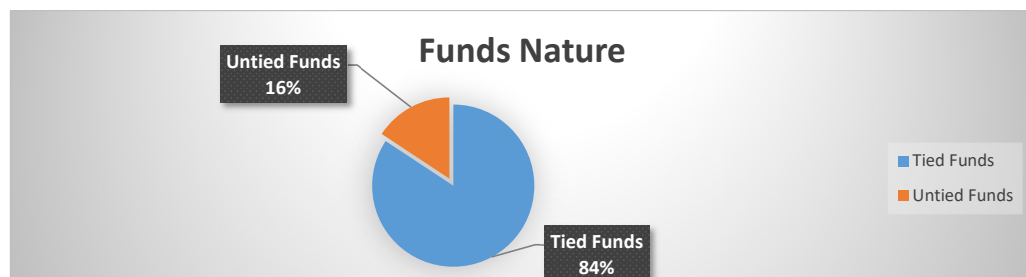




Table 1.2 Operating Position as of 30th June 2024

	YTD Actuals \$	YTD Budget \$	YTD Variance \$	Annual Budget \$
BUDGETED OPERATING SURPLUS / DEFICIT	-6,440,756	-3,404,000	-3,036,756	-3,404,000
Remove NON-CASH ITEMS				
Less Non-Cash Income	-	-	-	-
Add Back Non-Cash Expenses	2,800,000	2,800,000	0	2,800,000
TOTAL NON-CASH ITEMS	2,800,000	2,800,000	0	2,800,000
Less ADDITIONAL OUTFLOWS				
Capital Expenditure	1,313,794	588,697	-725,097	588,697
Borrowing Repayments (Principal Only)	-	-	-	-
Transfer to Reserves	-	-	-	-
Other Outflows (Grants Returned to Funding Body)	407,757	-	-407,757	-
TOTAL ADDITIONAL OUTFLOWS	1,721,550	588,697	-1,132,854	588,697
Add ADDITIONAL INFLOWS				
Capital Grants Income	-	-	-	-
Prior Year Carry Forward Tied Funding	3,656,811	1,124,371	2,532,440	1,124,371
Other Inflow of Funds	-	-	-	-
Transfers from Reserves	-	-	-	-
TOTAL ADDITIONAL INFLOWS	3,656,811	3,656,811	3,656,811	3,656,811
NET BUDGETED OPERATING SURPLUS / DEFICIT	-1,705,496	2,464,114	1,752,908	2,464,114





Statement 2. Capital Expenditure and Funding

Table 2.1 By class of infrastructure, property, plant, and equipment.

CAPITAL EXPENDITURE **	YTD Actuals	YTD Budget *	YTD Variance	Current Financial Year (Annual) Budget *
	\$	\$	\$	\$
Land and Buildings	98,892	88,697	- 10,195	88,697
Infrastructure (including roads, footpaths, park furniture)	143,876	-	- 143,876	-
Plant and Machinery	657,839	215,000	- 442,839	215,000
Fleet	413,188	285,000	- 128,188	285,000
Other Assets (including furniture and office equipment)	-	-	-	-
Other Leased Assets	-	-	-	-
TOTAL CAPITAL EXPENDITURE*	1,313,795	588,697	- 725,098	588,697
TOTAL CAPITAL EXPENDITURE FUNDED BY: **				
Operating Income (amount allocated to fund capital items)	564,433	500,000	- 64,433	500,000
Capital Grants	-	-	-	-
Transfers from Cash Reserves	236,190	-	- 236,190	-
Borrowings	-	-	-	-
Sale of Assets (including trade-ins)	102,589	-	- 102,589	-
Other Funding (Community Benefits Funds + BBRF Funding for Tennant Creek Youth Centre)	410,583	88,697	- 321,886	88,697
TOTAL CAPITAL EXPENDITURE FUNDING	1,313,795	588,697	-725,098	588,697



Table 2.2 Report on Planned Major Capital Works for the month of June 2024

Class of Assets	By Major Capital Project *	Total Prior Year(s) Actuals (A)	YTD Actuals (B)	Total Actuals (C=A+B)	Total Planned Budget ** (D)	Total Yet to Spend \$ (E = D - C)	Expected Project Completion Date
Nil						0	
						0	
						0	
						0	
						0	
TOTAL ***		0	0	0	0	0	

The table below shows the capital expenditure as of 30th June 2024. These expenses are funded by Barkly Local Community Projects Fund, Local Authority Fund, Grants and Council's Reserves.

Classifications	Amount Expended
BBQ Trailer - Alpururulam	\$24,131.82
Bin Lifter tipper	\$35,990.00
Huski Skid Steer Loader - Tennant Creek	\$38,950.00
Kube Twin Compartment (Animal Lifter)	\$57,630.00
Mitsubishi Triton Ute	\$31,872.48
Skid Steer Loader and Excavator - Barkly Regional Deal	\$77,877.00
Station Tractor - Barkly Regional Deal	\$289,872.72
Structures - Construction of Dog Run Area (Tennant Creek - Dog Pound)	\$25,749.88
Structures - Containers for Tennant Creek Swimming Pool	\$51,012.32
Structures - Demountable Office (Tennant Creek Landfill)	\$10,195.10
Structures - Softball Pitch Construction (Alpururulam)	\$2,681.00
Structures - Tennant Creek Youth Centre	\$88,696.83
Toyota Hilux	\$73,830.67
Toyota Hilux VIN No: MR0KA3CD901289705	\$73,830.67
Toyota Hilux VIN No: MR0KA3CD501289703	\$73,830.67
Toyota Hilux VIN No: MR0KA3CD701289699	\$73,830.67
Toyota Landcruiser Prado	\$85,991.82
Zero Turn Mower - Wutungurra	\$19,872.73
Rubbish Trailer - Ali Curung	\$36,387.64
Skid Steer Loader - Tennant Creek	\$38,950.00
Car Trailer - Tennant Creek	\$16,359.09
Fire Management Trailer - Ali Curung	\$21,818.18
Weigh Bridge	\$64,432.75

\$1,313,794.04



Table 3. Monthly Balance Sheet

BALANCE SHEET AS AT 30 th June 2024	YTD Actuals	FY2022/2023	Note Reference*
	\$		
ASSETS			
Cash at Bank			-1
Tied Funds	3,856,725	9,418,000	
Untied Funds	720,237	3,160,000	
Accounts Receivable			
Trade Debtors	530,095	564,000	-2
Rates & Charges Debtors	1,834,156	1,769,000	
Other Current Assets	858,705	80,000	
TOTAL CURRENT ASSETS	7,799,917	14,991,000	
Non-Current Financial Assets			
Property, Plant and Equipment	59,053,454	62,296,000	
TOTAL NON-CURRENT ASSETS	59,053,454	62,296,000	
TOTAL ASSETS	66,853,370	77,287,000	
LIABILITIES			
Accounts Payable	275,743	1,214,000	-3
ATO & Payroll Liabilities	30,982	27,000	-4
Current Provisions	1,366,383	794,000	
Other Current Liabilities	20,818	0	
TOTAL CURRENT LIABILITIES	1,693,927	2,035,000	
Non-Current Provisions	417,000	408,000	
Other Non-Current Liabilities	0	0	
TOTAL NON-CURRENT LIABILITIES	417,000	408,000	
TOTAL LIABILITIES	2,110,927	2,443,000	
NET ASSETS	64,742,444	74,844,000	
EQUITY			
Reserves	39,609,862	52,814,000	
Accumulated Surplus	25,132,582	22,030,000	
TOTAL EQUITY	64,742,444	74,844,000	



Note 1. Details of Cash and Investment Held.

As of 30th June 2024, the Council's cash and cash equivalent balances amounted to \$4.58m. A breakdown of the Council's cash and cash equivalent balances are as follows:

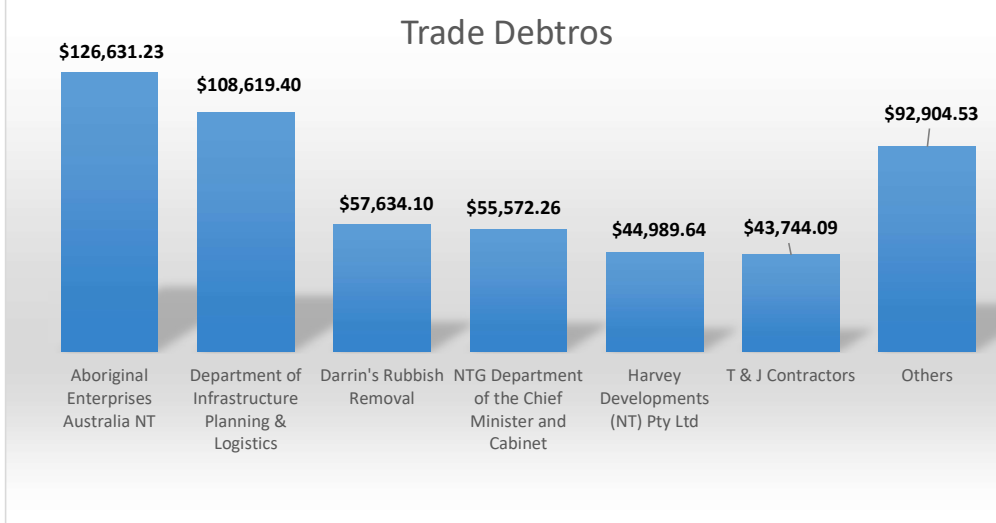
Cash in Hand and at Bank

Operational Account - ANZ			3,358,872
Trust account - WBC			720,237
Operational Account - WBC			497,852
			<u>\$4,576,961</u>

Note 2. Statement of Trade Debtors

As of June 30, 2024, the Council's trade receivables balance was \$530,095. Finance teams are continuously following up on overdue invoices.

	Current	Past Due 1-30 Days	Past Due 31-60 Days	Past Due 61-90 Days	Past Due 90+ Days	Total
Trade Debtors	\$62,294	\$37,828	\$28,714	\$14,215	\$387,044	\$530,095
Percentage	12%	7%	5%	3%	73%	100%





Note 3. Statement on Trade Creditors

As of 30 June 2024, the Council's trade payable was \$275,743. The Council typically settles its trade payables within 30 days. There are no trade payables that the Council considers non-current, i.e., not payable within 12 months.

	Current	Past Due 1-30 Days	Past Due 31-60 Days	Past Due 61-90 Days	Past Due 90+ Days	Total
Trade Creditors	\$ 218,863	\$ 56,880	\$ 0	\$ 0	\$ 0	\$ 275,743.00
Percentage.	21 %	79 %	0 %	0 %	0 %	100 %

Note 4. Statement on Australian Tax Office, Payroll, and Insurance Obligations

(a) Australian Taxation Office

The Council has the following reporting and payment obligations with the Australian Taxation Office:

- (i) Goods and Services Tax – Amounts are reported and remitted monthly.
- (ii) PAYG Income Tax Withheld – Amounts are reported and remitted monthly as part of Single Touch Payroll (STP) arrangements and
- (iii) Fringe Benefits Tax—Instalment amounts are paid quarterly, and an FBT return for the 12-month period ending 30 March must be lodged each year.

As of 30 June 2024, the Council has no liability to the Australian Taxation Office.

(b) Superannuation

In accordance with the superannuation legislation framework, employees receive defined superannuation contributions. Superannuation contributions are made to either the employee's choice of complying fund or the Council's default fund. The Council deposits 11% of an employee's ordinary time earnings into their chosen super account. Some Council employees have an additional superannuation contribution in their agreed-upon compensation plan. Superannuation payments are made on a weekly basis. As of 30th June 2024, the Council has super liabilities amounting to \$30,982. In July 2024, the Council will remit this payment to superannuation funds.

Note 5: Provisions

Current Provision - LSL	\$ 257,910.88
Annual Leave (Staff) Provision	\$ 1,108,472.34
	<u>\$1,366,383.22</u>
Non-Current Provision - LSL	\$ 417,000.00
	<u>\$ 417,000.00</u>



Note 6: Equity

Equity	Amount in \$
Accumulated Surpluses	25,132,582
Asset Revaluation Reserves	39,609,862
Total Equity	\$64,742,444

Table 4. Member and CEO Council Credit Card Transactions as of 30th June 2024

The Council has a credit card facility of a \$47,000 credit limit.

For the month of June 2024, there was an aggregate spend of \$31,240.83

- Official Manager's Credit Card:

In June 2024, the Official Manager of the Council spent \$1,764.52 on his credit card. Below is the summary of the expenditure.

Transaction Date	Supplier Name	Amount	Reason for Expenses Occurred
3/06/2024	CABFARE PAYMENTS MELBOURNE	23.20	Travel
3/06/2024	DOUBLETREE ALICE SPRINGS ALICE SPRINGS	493.99	Travel and Accommodation
3/06/2024	QANTAS AIRWAYS LTD (EC MASCOT	703.48	Travel
3/06/2024	QANTAS AIRWAYS LTD (EC MASCOT	505.10	Travel
6/06/2024	SQ *SPEAKERS CORNER CAFE DARWIN CITY	23.00	Meals
26/06/2024	CABFARE PAYMENTS MELBOURNE	15.75	Travel and Accommodation

1,764.52



Key Indicators Year to Date:

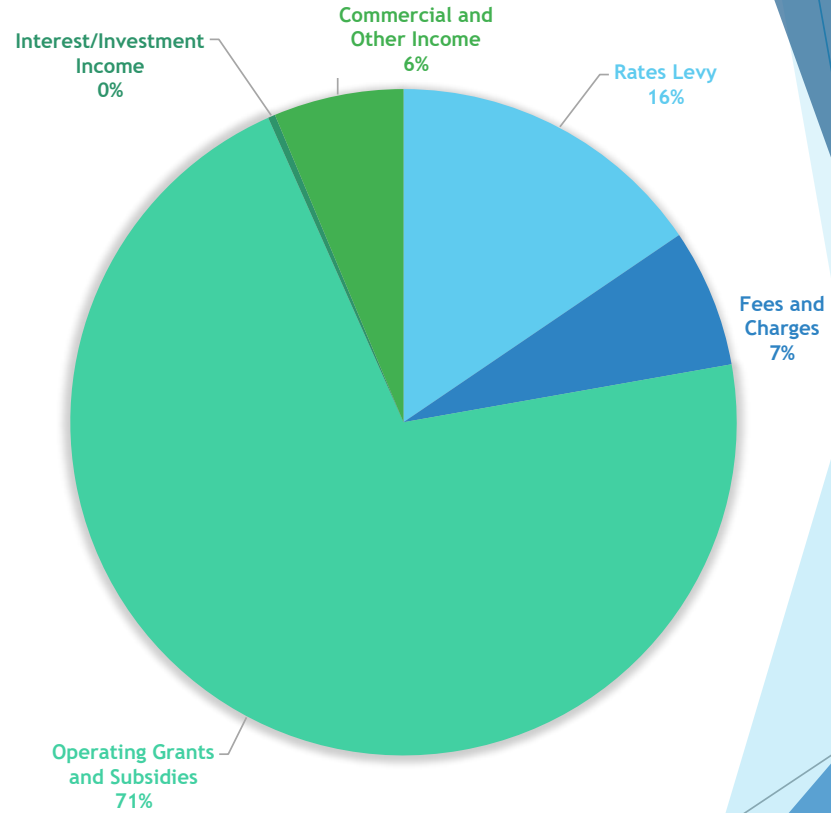
Liquidity Test (Working Capital Ratio)	Amount
Current Assets:	7,799,916.74
Current Liabilities:	1,693,926.75
Current Liquidity Ratio:	4.60
Quick Asset Ratio:	2.70
2023 Liquidity Ratio:	4.80



Financial Analysis for the period
ended 30th June 2024

Income and Expenditure Report

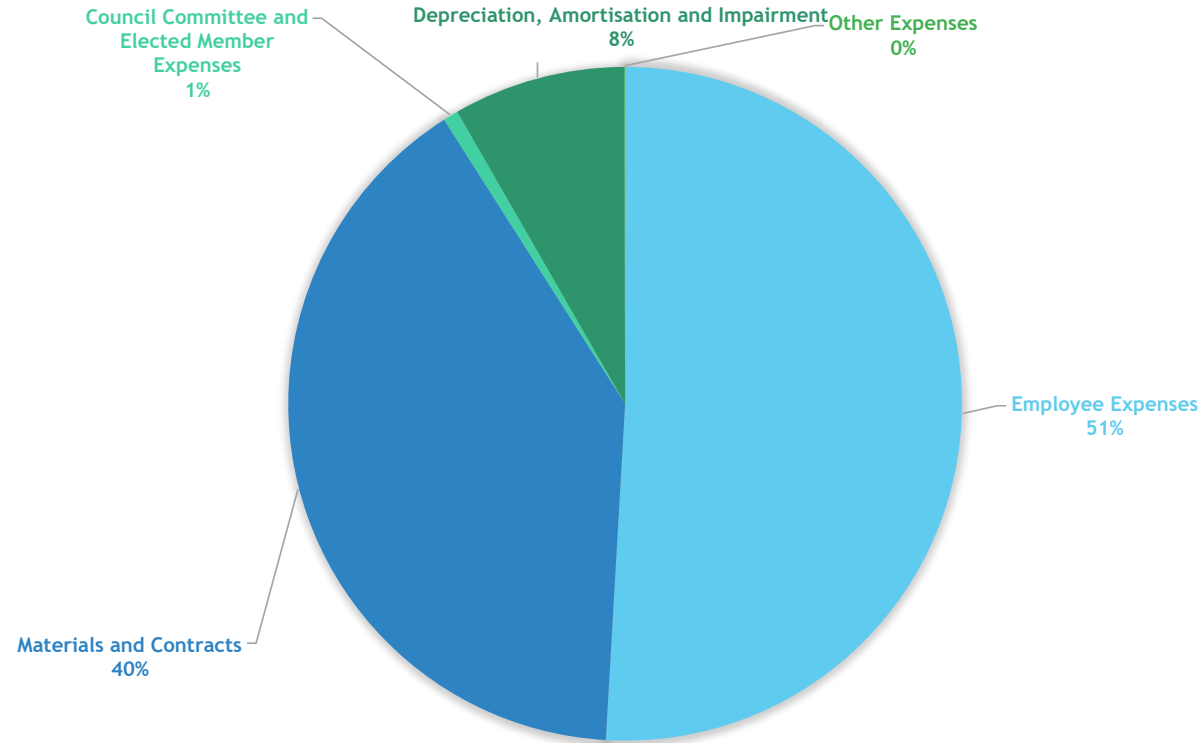
Account	YTD Actuals \$	YTD Budget \$	YTD Variance \$	Annual Budget \$
Operating Income				
Rates	4,252,963	4,146,000	106,963	4,146,000
Fees and Charges	1,841,663	1,262,992	578,671	1,262,992
Operating Grants and Subsidies	19,511,980	19,401,000	110,980	19,401,000
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Operating Expenditure				
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Elected Member Expenses	50,158	48,612	(1,546)	48,612
Council Committee & LA Allowances	45,077	35,196	(9,881)	35,196
Council Committee & LA Expenses	63,315	61,728	(1,587)	61,728
Other Expenses	13,754	10,056	(3,698)	10,056
Depreciation Expense - Other Assets	2,800,000	2,800,000	0	2,800,000
Total Operating Expenditure	33,873,024	29,703,000	4,170,024	29,703,000
Operating Surplus/Deficit	(6,440,756)	(3,404,000)	(3,036,756)	(3,404,000)



Where did the income come from?

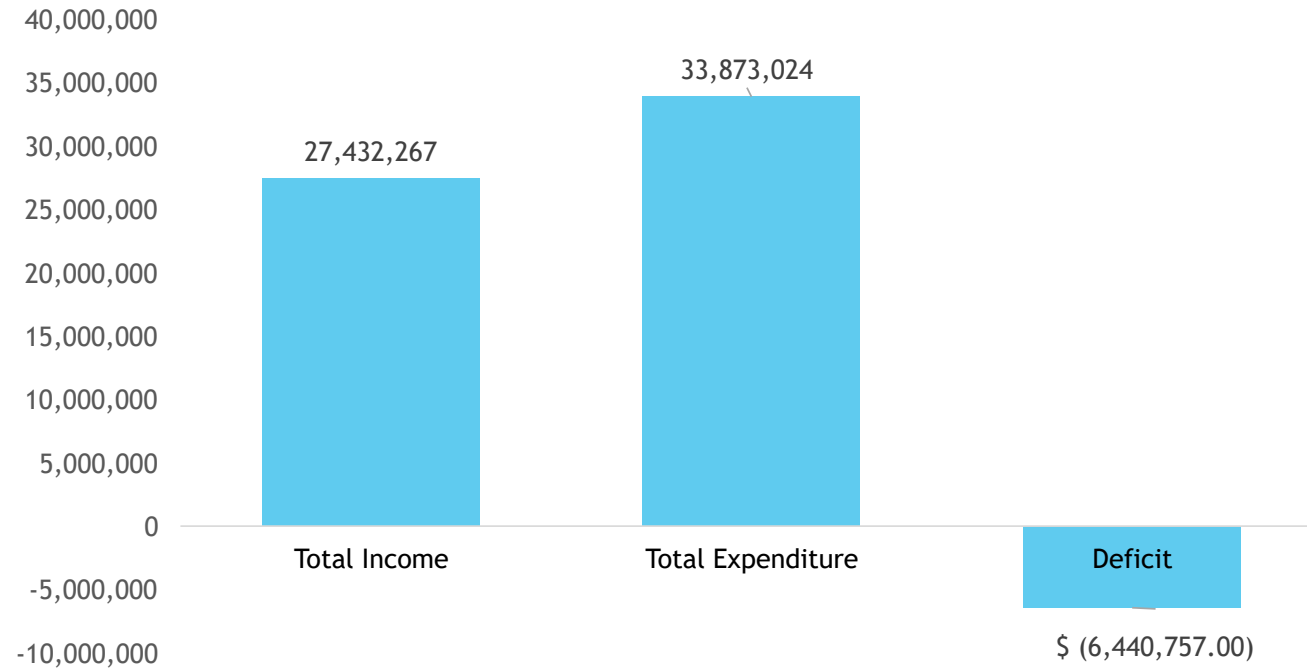
Total income = \$27,432,267

What were the expenses?

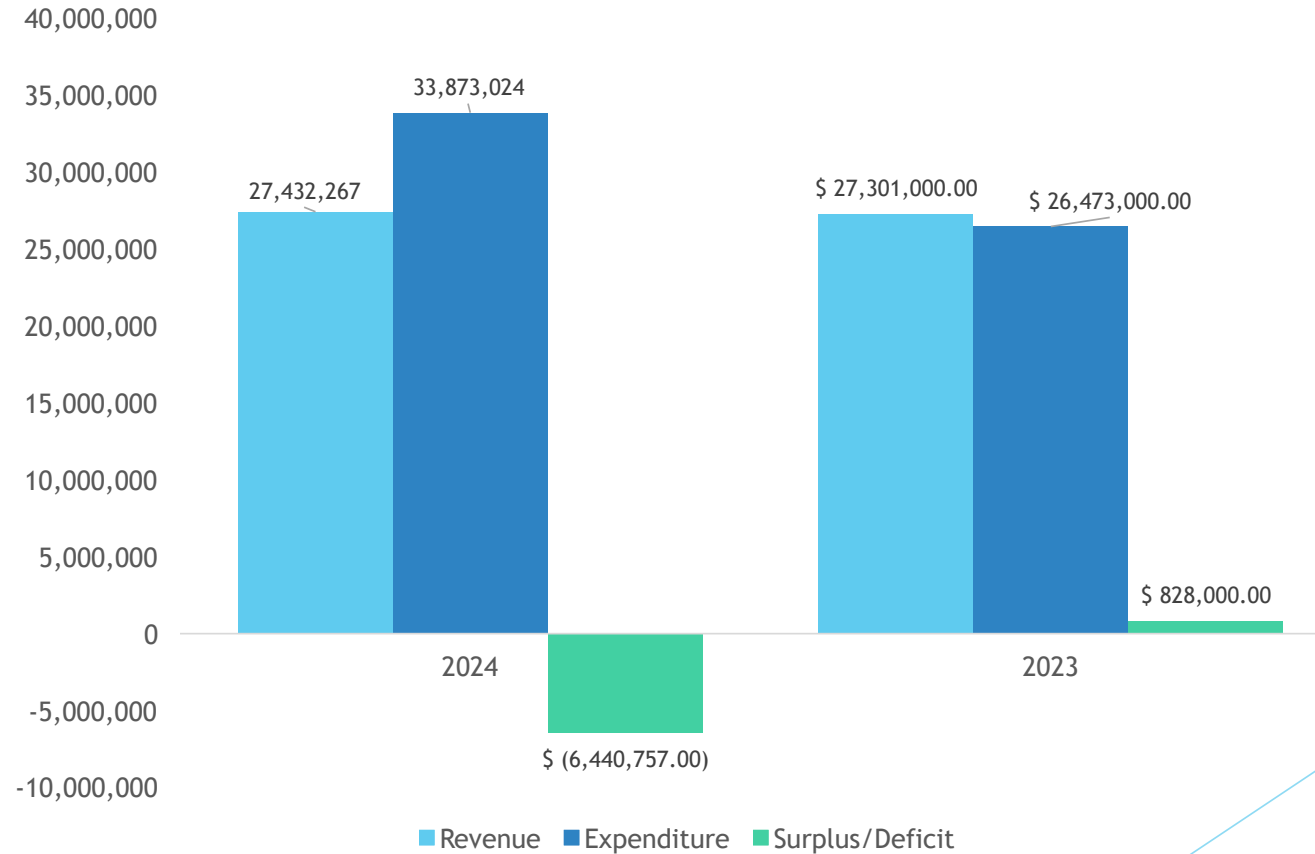


Total expenses = \$33,873,024

Results of operation



Income and Expenditure Trends



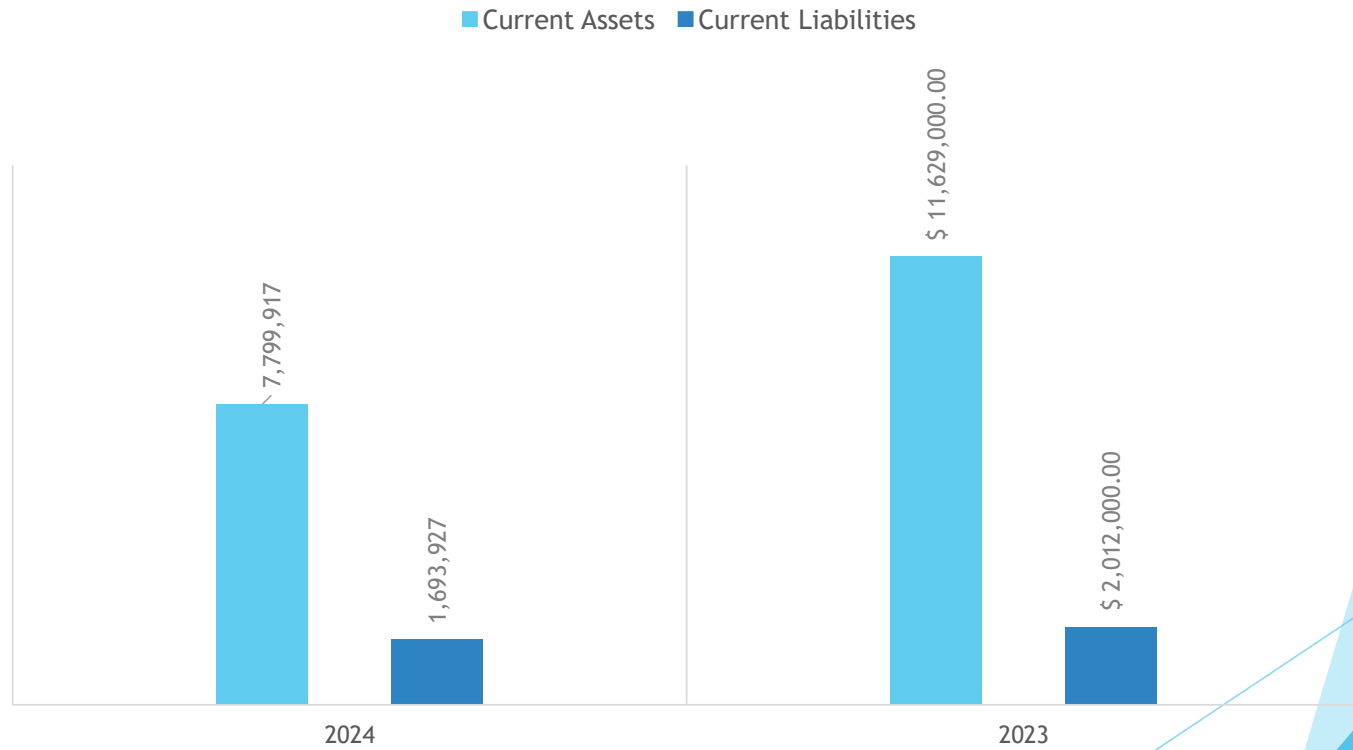
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Balance Sheet

BALANCE SHEET AS AT 30 th June 2024	YTD Actuals	FY2022/2023	Note Reference*
	\$		
ASSETS			
Cash at Bank			-1
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TOTAL LIABILITIES	2,110,927	2,443,000	
NET ASSETS	64,742,444	74,844,000	
EQUITY			
Reserves	39,609,862	52,814,000	
Accumulated Surplus	25,132,582	22,030,000	
TOTAL EQUITY	64,742,444	74,844,000	



Able to pay its debts?



Balance sheet trend



9

Key performance indicators

Liquidity Test (Working Capital Ratio)	Amount
Current Assets:	7,799,916.74
Current Liabilities:	1,693,926.75
Current Liquidity Ratio:	4.60
Quick Asset Ratio:	2.70
2023 Liquidity Ratio:	4.80



Officers' Reports

12.1 YTD June 2024 (Unaudited Financials)

Reference <Enter Ref here>
Author Romeo Mutsago (Chief Finance Officer), Susan Wright (Grants Manager), Sunil Neupane (Accountant)

RECOMMENDATION

That Council receives and notes the Finance Report for the YTD 30 June 2024.

SUMMARY

The report summarises the Finance Directorate activities for the YTD June 2024. The Finance Report complies with the Local Government (General) Regulations 2021 s17(2).

BACKGROUND

Acquittals

All FY2023 acquittals have been filed, including revised acquittals following suggested edits by funding agencies.

Staff Compliment for Finance Directorate

As of 30 June 2024, the Finance Directorate is staffed to enable normal independent checks of work to enhance internal controls entity-wide.

ATO (Australian Taxation Office) Lodgements

As of 30 June 2024, all statutory obligations were up to date.

FY2025 Budget for Regional Plan

Budget, as part of the Regional Plan, was approved at Ordinary Council Meeting on 28 June 2024. Subsequent budget refreshes will be made to consider change of circumstances when known and material information becomes known.

Year-to-date 30 June 2024 (Unaudited) Financial Statements

The financials are attached, with explanatory graph analyses.

- Attachment 1 – statutory financial report

- Attachment 2 – financial analyses.

Financials indicate the Council is in a healthy financial position.

The Council can meet its contractual obligations as and when they fall due and payable.

Comments:



Employee Costs

- YTD actual was higher than budget despite unfilled positions during over the reporting period. This is attributable to overtime work especially for Municipal, Area Managers and Night Patrol due to staffing challenges in those departments from time to time. We continue to implore Managers to be strict with approving unbudgeted overtime.

Materials and Contracts

Notable overspending relates to:

- Labour Hire (\$610k) engaged when Area Managers could not recruit municipal workers, but the council had to deliver municipal services. Labour Hire has since been stopped.
- Repairs and Maintenance expenses (\$2,5m) turned out to be more excessive than anticipated due to the aged state of the property, plant and equipment which has become overly expensive to maintain. This can be attributed to the absence of an asset management replacement plan over the years which left BRC (Barkly Regional Council) with aged property, plant, and equipment.
- Continued engagement of Councilbiz after switching systems (\$1,14m).

Normal disengagement protocols from Councilbiz were not followed, which left BRC with all associated costs for a full year & a further 6 months' worth of bills from the time proper disengagement is lodged.

- Official Manager & A/CEO in their respective capacities as contractors, account for (\$348k).

Operating Surplus (Deficit)

The YTD deficit position is worse than the budget on account of the over-spending on materials and contracts. It is comforting to note that the expected deficit approximates depreciation cost as opposed to being a cash deficit.

Cash and Cash Equivalentents

YTD cash and cash equivalentents are comparatively lower because of the timing of reporting. All expected FY2024 grant funding has been received.

Grant funding

At 58 percent of annual expenditure, BRC's grant funding falls short of its needs to ensure we build decent reserves to enable timely asset replacement over time.

On a comparative basis, BRC has much lower grant funding than other regional councils. The implication is lower potential to earn admin fees. To operate sustainably, \$10m in new grant funding would be ideal. That would leave own generated funds to fund asset replacement sustainably to improve service delivery across geographically spread and diverse communities.

Grant report is attached.

Grant activity is per attached.

ORGANISATIONAL RISK ASSESSMENT



AGENDA Ordinary Council Meeting 25 July 2024



<Enter Text Here>

BUDGET IMPLICATION

<Enter Text Here>

ISSUE/OPTIONS/CONSEQUENCES

<Enter Text Here>

CONSULTATION & TIMING

<Enter Text Here>

ATTACHMENTS:

1. 1. Financial Report for the period ended 30 th June 2024 - signed [12.1.1 - 10 pages]
 2. PPT Finance Report June 2024 [12.1.2 - 10 pages]
 3. Grants Overview July 2024 [12.1.3 - 3 pages]
 4. BR C- Payments to Council [12.1.4 - 2 pages]
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Draft BRC Audit & Risk Committee (ARC) – work program

Charter ref TBA	Description	Action/s required	Progress to May 2024
	Audit Committee Charter	Discuss and agree on 2024 ARC Charter based on revised ANAO Best Practice Guideline.	TBC
	Forum for communication - between BRC Executive team & external auditors	Periodically meet with Executive Team to discuss ARC reports from the Executive.	Ongoing Risk Management function re-assigned to Corporate Directorate. External Auditor – reappointment for FY2025 after FY2024 reporting is concluded.
	Annual Financial Statements - independent view	Review the annual financial statements for the FY2023 and to provide the Council with an authoritative and credible view of the financial performance of BRC.	Audited 2022-2023 financial statements and audit report provided to ARC members. Auditor working on finalising FY2024 audit.
	Interim Financial Statements – BRC reports monthly to NTG LGU	Review interim reports and provide feedback to BRC.	Completed
	Auditor’s Report to Management - independent view	In conjunction with annual financial statements review.	FY2023 issues were reported and resolved.
	Annual Report - independent view	Review Annual Report and provide independent view of alignment of non-financial outcomes and financial performance.	FY2023 Annual Report finalised and lodged on time.
	Regional Plan – FY2024 approved and lodged on time with NTG LGU.	ARC awareness of the management approach being pursued for medium and longer term financial planning. Independent oversight and input to provide BRC with advice.	<ul style="list-style-type: none"> Performance Information Framework will be developed through ‘dashboards’ for key performance indicators. All key metrics in the annual report to be defined. FY2025 Regional Plan remains work-in-progress Annual Performance Statement to be included in the FY2024 annual report.
	Long term financial plan and medium term financial framework - Key aim will be to reduce funding/growth risks, and set financial targets.	ARC awareness of the management approach being pursued for medium and longer term organisation and financial planning.	LTFP updated for draft FY2025 Regional Plan.

	Performance information framework - annual report contains a series of performance measures, but there is no target setting or alignment to resource requirements. A PIF to be incorporated into the Regional Plan to encourage a focus on effective outputs.	ARC of the management approach being pursued for medium- and longer-term performance management.	PIF included in draft FY2025 Regional Plan.
	Risk Management Plan - ongoing	Consider draft RMP once its ready	Risk Management Plan update for FY2025 being drafted, including Risk Profile.
	Asset Management Plan – major property and fleet assets critical for operations	Review and input into the risk aspects of asset management and remote distance service delivery.	Directors Infrastructure & Operations coordinating asset management plan – to be reviewed annually. Asset condition report completed as part of the FY2023 revaluation.
	Enterprise Agreement – staff a critical operation input	2023 EA concluded and implementation is ongoing. 68% voted for the EA.	EA implementation is ongoing.
	Internal financial controls - independent view	For ARC oversight discussion.	ARC to periodically make suggestions.
	Fraud control policy and plan	Mandatory requirement, including annual reporting	Fraud register to be maintained on an ongoing basis and investigations will be undertaken as appropriate. Fraud Awareness e-learning package will be rolled out for all managers and staff responsible for expenditure / procurement to periodically complete.
	Legislation	Monitor implementation of and BRC to the LGA 2019 and applicable guidelines.	Draft ‘compliance rule’ will be produced before FY2024 Annual Report date.
	Internal Audit function	Discuss outsourcing Internal Audit function as needed	Engage suitable Internal Audit consultant H2 FY2025.
	Risk Management Plan - Business Continuity Plan	Draft BCP by FY2024 reporting date	Engage suitable consultant to coordinate the BCP.
	Procurement Policy - ongoing	Revised policy has been implemented.	Review deferred to H2 FY2025.

Proposed meetings & content: 2024-2025

	Description	ARC Role
	February 2024	Normal business
	March 2024	Follow up meeting
	May 2024	Review interim financial statements, work plan review/internal controls
	August 2024	Receive update on unaudited financial statements
	October 2024	Review of FY2024 audited financial statement and management report

BRC Charter categories

- Governance
- Financial reporting
- Performance reporting
- Systems of risk oversight and management
- System of internal control
- Legislative and policy compliance
- Internal audit function
- Business continuity management
- Delegations
- Ethical and lawful conduct

6 CLOSE OF MEETING