

## AGENDA

# AUDIT AND RISK COMMITTEE MEETING

**Wednesday 18 February 2026**

Notice is hereby given that the next Audit and Risk Committee Meeting of the Roper Gulf Regional Council will be held on:

Wednesday 18 February 2026 at 10:00 am  
The Council Chambers, Roper Gulf Regional Council Support Centre  
2 Crawford Street, Katherine, NT

Your attendance at the meeting will be appreciated.

Or via  
Microsoft Teams meeting  
(Join on your computer, mobile app or room device)

[Click here to join the meeting](#)

Meeting ID: 410 223 205 478 66

Passcode: p7c5jL9k

**Or please call (audio only)**

[+61 2 8320 9269](#)

When prompted, enter Conference ID: 303 553 440#



Cindy HADDOW  
**ACTING CHIEF EXECUTIVE OFFICER**

## PLEDGE

“We pledge to work as one towards a better future through effective use of all resources.

We have identified these key values and principles of Honesty, Equality, Accountability, Respect and Trust as being integral in the achievement of our vision, that the Roper Gulf Regional Council is Sustainable, Viable and Vibrant.”

## PRAMIS BLA WI

“Mela pramis bla wek gudbalawei bla meigim futja bla wi wanwei, en bla yusim ola gudwan ting bla helpum wi luk lida.

Mela bin luk ol dijlod rul, ebrobodi gada tok trubalawei, wi gada meik so wi gibit firgo en lisiin misalp, abum rispek en trastim misalp bla jinggabat bla luk lida, Roper Galf Rijinul Kaunsul deya maindim en kipbum bla wi pramis, dum wek brabli gudbalawei, en im laibliwan.”

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**NB** The page numbers on this index may be inaccurate due to current software formatting issues.



## CONFIRMATION OF PREVIOUS MINUTES

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<b>ITEM NUMBER</b>	7.1
<b>TITLE</b>	Confirmation of Audit and Risk Committee Previous Minutes
<b>AUTHOR</b>	Daniele Piga, Governance Coordinator

### RECOMMENDATION

That the Audit and Risk Committee confirms the minutes of the Audit Committee Meeting held on Monday, 20 October 2025, and affirms them to be a true and accurate record of those meetings, decisions and proceedings.

### KEY OUTCOME AREA

Governance: Increase the effectiveness and efficiency of the organisation, including in engagement with staff members, residents and external stakeholders.

### BACKGROUND

The Audit and Risk Committee last met on Monday, 20 October 2025 at 10:00 am. Attached are the unconfirmed minutes of the Audit and Risk Committee Meeting for the Committee's review and confirmation.

### ISSUES/OPTIONS/SWOT

Attached are the unconfirmed minutes of the Audit Committee Meeting of Monday, 20 October 2025 for the Committee's review and confirmation.

The next Audit and Risk Committee Meeting scheduled to be held on Tuesday, 09 June 2026 at 10:00 am.

### FINANCIAL CONSIDERATIONS

Nil.

### ATTACHMENTS

1. AUD MIN 20102025 unconfirmed [7.1.1 - 4 pages]



MINUTES OF THE ROPER GULF REGIONAL COUNCIL, AUDIT AND RISK COMMITTEE  
MEETING HELD AT THE COUNCIL CHAMBERS ROPER GULF REGIONAL COUNCIL  
SUPPORT CENTRE

2 CRAWFORD STREET, KATHERINE, NT ON MONDAY 20 OCTOBER 2025 AT 10:00 AM

**1 PRESENT MEMBERS/STAFF/GUESTS**

**1.1 Appointed Members**

- Independent Member Ian SWAN (Chairperson);
- Independent Member Carolyn EAGLE; and
- Councillor Samuel EVANS FARRELL; and
- Councillor Preston LEE.

**1.2 Staff**

- David HURST, Chief Executive Officer;
- Cindy HADDOW, General Manager Corporate Services and Sustainability;
- Cristian COMAN, Manager Corporate Compliance; and
- Daniele PIGA, Governance Coordinator (minutes secretary).

**1.3 Guests**

- Greg EVANS, Managing Director, Greg Evans Consulting.

**2 MEETING OPENED**

The Audit and Risk Committee Meeting opened at 10:05 am. with **QUORUM**. The Chairperson welcomed members, staff and guests to the Meeting and the Roper Gulf Regional Council Pledge was read.

**3 WELCOME TO COUNTRY**

**4 APOLOGIES AND LEAVE OF ABSENCE**

**4.1 Apologies and Leave of Absence**

2025/39 **RESOLVED (Ian Swan/Councillor Preston Lee)**

**CARRIED**

That the Audit and Risk Committee accepts the apology of Independent Member Claudia GOLDSMITH.

**5 DISCLOSURE OF INTEREST**

Nil.

**6 QUESTIONS FROM THE PUBLIC**

**7 CONFIRMATION OF PREVIOUS MINUTES**

**7.1 Confirmation of Audit and Risk Committee Previous Minutes**

2025/40 **RESOLVED (Carolyn Eagle/Ian Swan)**

**CARRIED**

That the Audit and Risk Committee confirms the minutes of the Audit Committee Meeting held on Wednesday, 13 August 2025, and affirms them to be a true and accurate record of those meetings, decisions and proceedings.

**8 BUSINESS ARISING FROM PREVIOUS MINUTES**

**8.1 Action List**

AUDIT AND RISK COMMITTEE MEETING MINUTES

20 OCTOBER 2025

**2025/41 RESOLVED (Ian Swan/Carolyn Eagle)****CARRIED**

That the Audit and Risk Committee receives and notes the Action List.

**9 DISCLOSURE OF INTEREST**

Nil.

**10 INCOMING CORRESPONDENCE**

Nil.

**11 OUTGOING CORRESPONDENCE**

Nil.

**12 EXECUTIVE REPORTS****12.1 Audit and Risk Committee Member Attendance Report****2025/42 RESOLVED (Ian Swan/Councillor Samuel Evans)****CARRIED**

That the Audit and Risk Committee receives and notes the Audit and Risk Committee Member Attendance Report.

**13 CORPORATE SERVICES AND SUSTAINABILITY DIVISIONAL REPORT****13.1 Council Financial Report as at 30.09.2025****2025/43 RESOLVED (Carolyn Eagle/Ian Swan)****CARRIED**

That the Audit and Risk Committee receives and notes the Council's Financial Report as at 30 September 2025.

**14 COMMUNITY SERVICES AND ENGAGEMENT DIVISIONAL REPORT**

Nil.

**15 INFRASTRUCTURE SERVICES AND PLANNING DIVISIONAL REPORT**

Nil.

**16 GENERAL BUSINESS**

Nil.

**17 CLOSED SESSION****DECISION TO MOVE TO CLOSED SESSION****2025/44 RESOLVED (Carolyn Eagle/Ian Swan)****CARRIED**That pursuant to *section 99(2) and 293(1) of the Local Government Act 2019 and section 51(1)(a) of the Local Government (General) Regulations 2021* the meeting be closed to the public to consider the Confidential items of the Agenda :-

Matthew WARD, KPMG Enterprise, Audit and Assurance joined the Meeting at 10:15 am.

**17.3 Finance Consultant Update and Independently Audited Financial Statements**

*Regulation 51(1)(c)(iii) - The Report will be dealt with under Section 293(1) of the Local Government Act 2019 and General Regulation 2021 Part (3) Administration - Division 2 Section 51(1)(c)(iii). It contains information that would, if publicly disclosed, be likely to: prejudice the security of the council, its members or staff.*

*Regulation 51(1)(e) - The Report will be dealt with under Section 293(1) of the Local Government Act 2019 and General Regulation 2021 Part (3) Administration - Division 2 Section 51(1)(e). It contains information provided to the council on condition that it be kept confidential and would, if publicly disclosed, be likely to be contrary to the public interest.*

Matthew WARD, KPMG Enterprise, Audit and Assurance, left the Meeting at 11:15 am.

#### **17.1 Confirmation of Previous Minutes Confidential Session**

*Regulation 51(1)(c)(iii) - The Report will be dealt with under Section 293(1) of the Local Government Act 2019 and General Regulation 2021 Part (3) Administration - Division 2 Section 51(1)(c)(iii). It contains information that would, if publicly disclosed, be likely to: prejudice the security of the council, its members or staff.*

#### **17.2 Action List**

*Regulation 51(1)(c)(iii) - The Report will be dealt with under Section 293(1) of the Local Government Act 2019 and General Regulation 2021 Part (3) Administration - Division 2 Section 51(1)(c)(iii). It contains information that would, if publicly disclosed, be likely to: prejudice the security of the council, its members or staff.*

*Regulation 51(1)(d) - The Report will be dealt with under Section 293(1) of the Local Government Act 2019 and General Regulation 2021 Part (3) Administration - Division 2 Section 51(1)(d). It contains information subject to an obligation of confidentiality at law, or in equity.*

#### **17.4 Rates Concession**

*Regulation 51(1)(c)(i) - The Report will be dealt with under Section 293(1) of the Local Government Act 2019 and General Regulation 2021 Part (3) Administration - Division 2 Section 51(1)(c)(i). It contains information that would, if publicly disclosed, be likely to: cause commercial prejudice to, or confer an unfair commercial advantage on, any person.*

*Regulation 51(1)(c)(iii) - The Report will be dealt with under Section 293(1) of the Local Government Act 2019 and General Regulation 2021 Part (3) Administration - Division 2 Section 51(1)(c)(iii). It contains information that would, if publicly disclosed, be likely to: prejudice the security of the council, its members or staff.*

*Regulation 51(1)(e) - The Report will be dealt with under Section 293(1) of the Local Government Act 2019 and General Regulation 2021 Part (3) Administration - Division 2 Section 51(1)(e). It contains information provided to the council on condition that it be kept confidential and would, if publicly disclosed, be likely to be contrary to the public interest.*

#### **17.5 Corporate Compliance**

*Regulation 51(1)(e) - The Report will be dealt with under Section 293(1) of the Local Government Act 2019 and General Regulation 2021 Part (3) Administration - Division 2 Section 51(1)(e). It contains information provided to the council on condition that it be kept confidential and would, if publicly disclosed, be likely to be contrary to the public interest.*

#### **17.6 Aged Care Report**

*Regulation 51(1)(e) - The Report will be dealt with under Section 293(1) of the Local Government Act 2019 and General Regulation 2021 Part (3) Administration - Division 2 Section 51(1)(e). It contains information provided to the council on condition that it be kept confidential and would, if publicly disclosed, be likely to be contrary to the public interest.*

#### **17.7 Remote Australia Employment Services**

*Regulation 51(1)(c)(i) - The Report will be dealt with under Section 293(1) of the Local Government Act 2019 and General Regulation 2021 Part (3) Administration - Division 2 Section 51(1)(c)(i). It contains information that would, if publicly disclosed, be likely to: cause commercial prejudice to, or confer an unfair commercial advantage on, any person.*

*Regulation 51(1)(c)(iii) - The Report will be dealt with under Section 293(1) of the Local Government Act 2019 and General Regulation 2021 Part (3) Administration - Division 2 Section 51(1)(c)(iii). It contains information that would, if publicly disclosed, be likely to: prejudice the security of the council, its members or staff.*

*Regulation 51(1)(e) - The Report will be dealt with under Section 293(1) of the Local Government Act 2019 and General Regulation 2021 Part (3) Administration - Division 2 Section 51(1)(e). It contains information provided to the council on condition that it be kept confidential and would, if publicly disclosed, be likely to be contrary to the public interest.*

**18 CLOSE OF MEETING**

The Meeting closed at 1:54 pm.

This page and the preceding pages are the Minutes of the Audit and Risk Committee Meeting held on Monday, 20 October 2025 and will be confirmed at the next meeting.

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Chairperson Ian SWAN  
Confirmed on 18 February 2026.



**BUSINESS ARISING FROM PREVIOUS MINUTES**

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**ITEM NUMBER** 8.1  
**TITLE** Action List  
**AUTHOR** Daniele Piga, Governance Coordinator

**RECOMMENDATION**  
 That the Audit and Risk Committee receives and notes the Action List.

**KEY OUTCOME AREA**  
 Governance: Increase the effectiveness and efficiency of the organisation, including in engagement with staff members, residents and external stakeholders.

**BACKGROUND**  
 The Action List is a summary of tasks that Council has requested be undertaken by Council Staff.

The Action List is a **non-authoritative** reference document for Business Arising out of Previous Minutes. The highlighted points are the actionable item of each **resolved** matter.

**ACTION LIST**

**8.1 ACTION LIST**

**Meeting Date REPORT IN THE AGENDA**

Nil.

**ISSUES/OPTIONS/SWOT**

Nil.

**FINANCIAL CONSIDERATIONS**

Nil.

**ATTACHMENTS**

Nil.



**EXECUTIVE REPORTS**

**ITEM NUMBER** 12.1  
**TITLE** Audit and Risk Committee Member Attendance Report  
**AUTHOR** Daniele Piga, Governance Coordinator

**RECOMMENDATION**

That the Audit and Risk Committee receives and notes the Audit and Risk Committee Member Attendance Report.

**KEY OUTCOME AREA**

Governance: Increase the effectiveness and efficiency of the organisation, including in engagement with staff members, residents and external stakeholders.

**BACKGROUND**

The *Local Government Act 2019* states that the Committee Members will be disqualified from a member of a Committee if the person is absent, without permission or the approved apologies of the Committee in accordance with the regulations, from two (2) consecutive Committee meetings.

**Committee Member Attendance**

Committee Members		20 October 2025
Independent Member Ian SWAN		P
Independent Member Carolyn EAGLE		P
Independent Member Claudia GOLDSMITH		AP
Councillor Samuel EVANS	Appointed at the 25 September 2025 OMC	P
Councillor Preston LEE	Appointed at the 25 September 2025 OMC	P

\*\* Table Key  
P

Present

AP Apologies given and accepted  
 NO AP No apologies given and not present at meeting  
 N/A Not a Committee Member

**ISSUES/OPTIONS/SWOT**

Nil.

**FINANCIAL CONSIDERATIONS**

Nil.

**ATTACHMENTS**

Nil.



## CORPORATE SERVICES AND SUSTAINABILITY DIVISIONAL REPORT

<b>ITEM NUMBER</b>	13.1
<b>TITLE</b>	Council Financial Report as at 31.01.2026
<b>AUTHOR</b>	Greg Evans, Financial Consultant

### RECOMMENDATION

That the Audit and Risk Committee receives and notes the Council's Financial Report as at 31 January 2026.

### KEY OUTCOME AREA

Economic Development: Foster strengthening and growing jobs, industries, and investment attraction.

### BACKGROUND

The Financial Report to 31 January 2026 is tabled to Council for its consideration. Note that the Financial report is based on transactions up until the date of this report.

Attached are the Council's financial reports as at 31 January 2026, including:

- Balance Sheet;
- Income and expenditure report by account category with explanation on variances;
- Breakdown of Other Operating Expenses with explanation on variances;
- Financial Ratio Analysis;
- Cash-at-bank Statement and 12-month graph on cash balances;
- Investment Report;
- Capital Expenditure Report;
- Accounts Receivable Age Analysis report and a summary of outstanding rates;
- Accounts Payable Age Analysis report and list of top ten payments made to suppliers.

The balance sheet has been prepared as per prevailing accounting standards, practice and in compliance with the applicable *Local Government Act 2019*.

The figures included in this report include the updated budget as a result of the Budget Review approved by Council in December 2025.

The Income and Expenditure Report YTD January shows that the net operating position is a negative of \$5.79M inclusive of depreciation and amortisation costs. This figure represents a favourable variance from budget of \$0.574M. Timing of capital expenditure being the main cause.

The bank balance at 31 January is \$30.315M. Of this total bank balance, \$27M is invested in various interest earning term deposits. The total balance of untied cash after liabilities and commitments towards major projects is \$23.005M.

As per the Local Government Act 2019, the monthly financial reports have to be certified by the Chief Executive Officer

Chief Executive Officer's Declaration

To the Council,

I, Cindy Haddow, Acting Chief Executive Officer of the Council, certify that to the best of my knowledge, information and belief:

- (i) the internal controls implemented by the council are appropriate: and
- (ii) the council's financial report best reflects the financial affairs of the Council



Cindy Haddow,  
Acting Chief Executive Officer 10 February 2026

### **ISSUES/OPTIONS/SWOT**

#### **Provision for Landfill Rehabilitation**

As per recent environmental regulations, Council's waste management operations give rise to obligations to rehabilitate certain sites. As such the liability component of the estimated future cost has to be included in the financial statement for a fair representation of Council's financial affairs.

#### **Statement on Australian Tax Office, Payroll and any other obligations.**

The reported Payroll Tax obligations were paid by the due date as required by the Tax Office. The Business Activity Statement reporting for 31 January 2026 has been processed prior to month end February. Furthermore, all superannuation obligations and insurance premium have been paid by the due date.

#### **Debtors Analysis:**

Debtors currently sit at \$151K, current invoices make up 42% of this total with 90 day plus debtors representing an additional 42% of this figure.

### **FINANCIAL CONSIDERATIONS**

Nil.

### **ATTACHMENTS**

1. Financial Reports Jan 2026 [**13.1.1** - 16 pages]



# Financial Reports

## at 31 January 2026

## The Balance Sheet – a snapshot of the organisation’s financial status at a given point in time



## Roper Gulf Regional Council

Balance Sheet  
31-January-2026



ASSETS		LIABILITIES	
<b>Current Assets</b>		<b>Current Liabilities</b>	
Cash	3,315,173	Accounts payable	108,179
Accounts receivable	106,235	Taxes payable	169,696
(less doubtful accounts)	-	Accrued Expenses	78,500
Rates & Waste Charges Receivable	1,374,884	Provisions (Annual Leave)	2,010,796
Inventory	445,994	Contractors Retention and Deposit Bonds	205,050
Investments	27,000,000	Operating Lease	105,521
Other current assets	1,372,964	Unspent Grant and Client Funds	7,309,216
<b>Total Current Assets</b>	<b>33,615,250</b>	<b>Total Current Liabilities</b>	<b>9,829,957</b>
<b>Non-current Assets</b>		<b>Total Current Liabilities</b>	
Land	5,575,000		<b>9,829,957</b>
Right of Use - Land	4,503,795	<b>Long-term Liabilities</b>	
Buildings	52,591,978	Non Current Provision (Long Service Leave)	332,004
(less accumulated depreciation and impairment)	-	Operating Lease Expense Property	4,938,110
Fleet, Plant, Infrastructure and Equipment	50,860,009	Provision for Landfill Rehabilitation	1,104,565
(less accumulated depreciation)	-	<b>Total Long-Term Liabilities</b>	<b>6,374,678</b>
Intangible Asset Acquisition(Landfill rehabilitation)	-	<b>Total Liabilities</b>	
Work in Progress assets	5,879,056		<b>16,204,635</b>
Other non-current assets	370,755	<b>EQUITY</b>	
<b>Total Non-current Assets</b>	<b>108,061,642</b>	Retained earnings	41,783,872
		Asset Revaluation Reserves	83,688,384
		<b>Total Shareholders' Equity</b>	<b>125,472,256</b>
<b>TOTAL ASSETS</b>	<b>141,676,892</b>	<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>141,676,892</b>

## Roper Gulf Regional Council Actual Cash at Bank as at 31 January 2026



**Bank:**

Commonwealth - Operating	XXXXXXXX3294
Commonwealth - Business	XXXXXXXX3307
Commonwealth - Trust	XXXXXXXX3315
Commonwealth - Numbulwar Fuel	XXXXXXXX1211
Commonwealth - Borroloola Recycling	XXXXXXXX7642
Commonwealth - Homeland Grants	XXXXXXXX0900
Petty Cash	

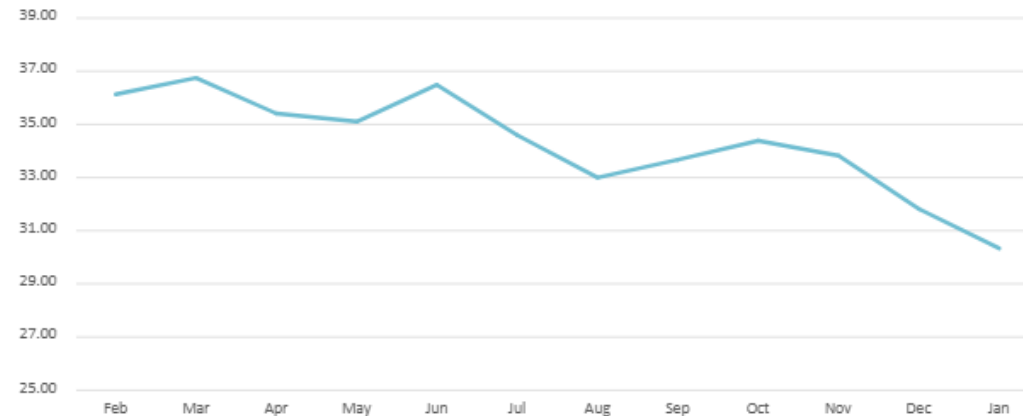
Term Deposits  
**Total Cash at Bank**  
 Less  
 Liabilities - Tied

**Total Untied Cash**

**Total Interest Earned for 2025-26 financial year**

Closing Balances January 2026	Jan Interest Receipts
\$158,484.08	\$597.70
\$3,138,822.30	\$6,606.40
\$13,071.35	\$68.54
\$0.00	\$4,366.46
\$2,038.37	\$9.97
\$2,277.38	\$186.09
\$480.00	-
<b>\$3,315,173.48</b>	<b>\$11,835.16</b>
<b>\$27,000,000.00</b>	<b>\$34,175.35</b>
<b>\$30,315,173.48</b>	<b>\$46,010.51</b>
<b>\$7,309,215.58</b>	
<b>\$23,005,957.90</b>	
<b>\$710,735.90</b>	

12 Month Rolling Cash Balance Movement - Jan 2026 (\$M)



## Liquidity Ratio Analysis

### Current Ratio:

The Current ratio measures our council's ability to use its assets to generate income.

Current Assets

Current Liabilities



### Quick Ratio:

**A ratio of 3.37** means the Council has \$3.37 in untied assets for every \$1 of liabilities, showing strong short-term financial health.

### Roper Gulf Current Ratio:

**With a ratio of 3.42:1**, Roper Gulf has solid liquidity. Including all assets, this rises to **3.42:1**, indicating strong financial capacity.

### Untied Cash to Creditors Ratio:

**The 8.85:1** ratio shows untied cash is well in excess of what is required to meet current creditor obligations, exceeding the minimum desirable level.

## TERM DEPOSITS (10) | Total Consideration (excl. accrued): \$27,000,000



INVESTMENT	INSTITUTION	S&P EQUIV. RATING	CONSIDERATION	SETTLEMENT DATE	TERM (DAYS)	MATURITY DATE	YIELD	INTEREST FREQUENCY	INTEREST ACCRUED	TOTAL DEPOSIT INTEREST	NEXT PAYMENT DATE	COMMENTS
CN# 098856 Roper Gulf Regional Council	Rabobank Australia	A-1 / A	\$2,000,000	29/01/2026	243	29/09/2026	4.5900%	At maturity	Monthly: \$754.52 Total: \$754.52	\$61,118.16	29/09/2026	
CN# 097906 Roper Gulf Regional Council	Rabobank Australia	A-1 / A	\$2,000,000	03/12/2025	182	03/06/2026	4.4000%	At maturity	Monthly: \$7,473.97 Total: \$14,485.75	\$43,879.45	03/06/2026	
CN# 097572 Roper Gulf Regional Council	Great Southern Bank	A-2 / BBB+	\$3,000,000	14/11/2025	270	11/08/2026	4.3700%	At maturity	Monthly: \$11,134.52 Total: \$28,375.07	\$96,978.08	11/08/2026	
CN# 097571 Roper Gulf Regional Council	Great Southern Bank	A-2 / BBB+	\$2,000,000	14/11/2025	182	15/05/2026	4.3200%	At maturity	Monthly: \$7,338.08 Total: \$18,700.27	\$43,061.64	15/05/2026	
CN# 097072 Roper Gulf Regional Council	NAB	A-1+ / AA-	\$2,000,000	27/10/2025	301	24/08/2026	4.1000%	At maturity	Monthly: \$6,964.38 Total: \$21,791.78	\$67,621.92	24/08/2026	
CN# 097071 Roper Gulf Regional Council	Bendigo and Adelaide Bank.	A-2 / A-	\$3,000,000	27/10/2025	182	27/04/2026	4.1500%	At maturity	Monthly: \$10,573.97 Total: \$33,086.3	\$62,079.45	27/04/2026	
CN# 096853 Roper Gulf Regional Council	Bank of Queensland.	A-2 / A-	\$3,000,000	15/10/2025	273	15/07/2026	4.2000%	At maturity	Monthly: \$10,701.37 Total: \$37,827.4	\$94,241.1	15/07/2026	
CN# 096387 Roper Gulf Regional Council	Judo Bank.	A-2 / BBB	\$3,000,000	22/09/2025	182	23/03/2026	4.2500%	At maturity	Monthly: \$10,828.77 Total: \$46,109.59	\$63,575.34	23/03/2026	
CN# 095408 Roper Gulf Regional Council	Judo Bank.	A-2 / BBB	\$3,000,000	05/08/2025	182	03/02/2026	4.1500%	At maturity	Monthly: \$10,573.97 Total: \$61,397.26	\$62,079.45	03/02/2026	
CN# 081768 Roper Gulf Regional Council	NAB	A-1+ / AA-	\$4,000,000	14/02/2025	364	13/02/2026	4.7000%	At maturity	Monthly: \$15,967.12 Total: \$181,304.11	\$187,484.93	13/02/2026	

## Income & Expenditure Statement Summary January YTD 2026

<b>Income &amp; Reserve</b>	<b>-</b>	<b>Expenditure</b>	<b>=</b>	<b>Net Operating position</b>
<b>\$22,168,378</b>		<b>\$27,958,530</b>		<b>-\$5,790,152</b>



**Roper Gulf Regional Council**  
**Income & Expenditure Report as at**  
**31-January-2026**



**Income**

11 - Income Rates	3,490,856	3,630,758	-139,902	3,630,758
12 - Income Council Fees and Charges	409,153	585,484	-176,331	1,003,687
13 - Income Operating Grants Subsidies	12,013,219	12,498,959	-485,740	21,426,787
14 - Income Investments	847,327	931,893	-84,566	1,597,530
16 - Income Reimbursements	13,668	0	13,668	0
17 - Income Agency and Commercial Services	4,788,224	6,333,600	-1,545,376	10,857,600
19 - Other Income	167,129	337,753	-170,624	579,005

**Total Operating Income**

	YTD Actual	YTD Budget	Variance	Budget 25-26
<b>Total Operating Income</b>	<b>21,729,576</b>	<b>24,318,447</b>	<b>-2,588,871</b>	<b>39,095,368</b>

**Operating Expenditure**

21 - Employee Expenses	11,516,856	13,699,356	-2,182,500	25,441,661
22 - Contract and Material Expenses	4,205,060	5,857,956	-1,652,897	10,042,211
24 - Depreciation, Amortisation & Impairment	3,680,539	3,541,162	139,378	6,070,563
25 - Other Operating Expenses	6,212,483	5,092,113	1,120,369	8,729,337
26 - Other Operating Expenses	0	0	0	0
27 - Finance Expenses	76,851	78,897	-2,046	135,252

**Total Expenditure**

**Operating Surplus/Deficit**

<b>Total Expenditure</b>	<b>25,691,789</b>	<b>28,269,484</b>	<b>-2,577,696</b>	<b>50,419,024</b>
<b>Operating Surplus/Deficit</b>	<b>-3,962,213</b>	<b>-3,951,037</b>	<b>-11,175</b>	<b>-11,323,656</b>

**Capital Funding**

18 - Income Capital Grants	438,803	2,260,417	-1,821,614	3,875,000
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**Capital Expenditure**

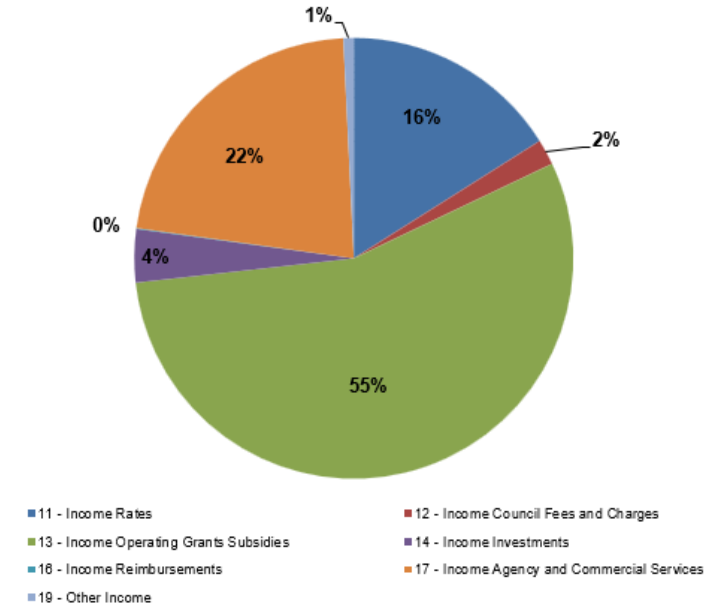
53 - WIP Assets	2,266,742	4,674,405	-2,407,663	8,013,265
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**Total Capital Expenditure**

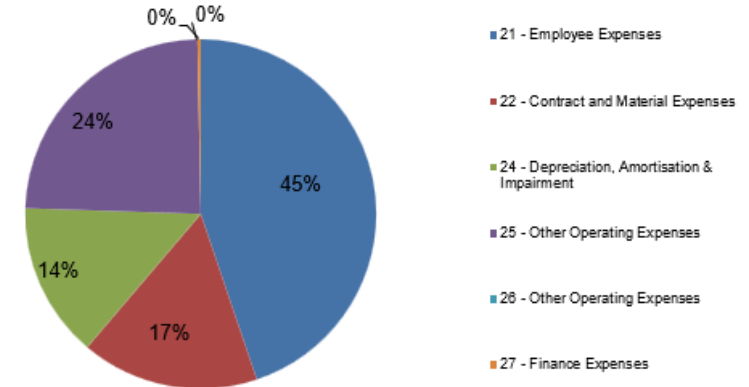
**Net Operating Position**

<b>Total Capital Expenditure</b>	<b>2,266,742</b>	<b>4,674,405</b>	<b>-2,407,663</b>	<b>8,013,265</b>
<b>Net Operating Position</b>	<b>-5,790,152</b>	<b>-6,365,025</b>	<b>574,873</b>	<b>-15,461,921</b>

**Income by Account Category, Year to Date**



**Expenditure by Account Category, 2025 - 2026**



## Variances in Income and Expenditure YTD January 2026

<b>Income</b>			
Income Rates	-	139,902	Lower than budget rates due to incorrect rating of mineral and pastoral properties.
Income Council Fees and Charges	-	176,331	Reduced fees and charges across a number of categories
Income Operating Grants Subsidies	-	485,740	Timing of untied grant receipts
Income Investments	-	84,566	Recent Term deposits are at lower interest rates
Income Reimbursements		13,668	Higher insurance claims received
Income Agency and Commercial Services	-	1,545,376	Commercial Services invoicing timing issue
Other Income	-	170,624	Budget asset sales have not occurred to date
<b>Total Variance</b>	<b>-</b>	<b>2,588,871</b>	
<b>Expenditure</b>			
Employee Expenses	-	2,182,500	Reduced staffing levels due to vacancies
Contract and Material Expenses	-	1,652,897	Timing variance will be reviewed as part of April budget review
Depreciation, Amortisation & Impairment		139,378	Increased depreciation due to revalued assets
Other Operating Expenses		1,120,369	See Other expenses table
Finance Expenses	-	2,046	Cash balances have remained positive minimising expenses
Internal Cost Allocations		0	
<b>Total Variance</b>	<b>-</b>	<b>2,577,696</b>	
<b>Capital Funding</b>			
Income Capital Grants	-	1,821,614	Unrealised income due to budgeted timing issues
<b>Total Variance</b>	<b>-</b>	<b>1,821,614</b>	
<b>Capital Expenditure</b>			
WIP Assets	-	2,407,663	Budget timing does not reflect project timing
<b>Total Variance</b>		<b>574,873</b>	

## Roper Gulf Regional Council

Other Expenses Report as at  
31-January-2026



*Other Expenses*

Utilities  
Freight  
Insurance  
Office Expenses  
IT and Comms Costs  
Vehicle Costs  
Cost of Goods Sold  
Travel Expenses  
Staff costs  
Audit and Legal Fees  
Rent and Taxes  
Outdoor Rec Costs  
Council Allowances  
Other

	YTD Actual	YTD Budget	Variance	Budget 25-26
Utilities	414,758	495,149	-80,390	848,826
Freight	157,847	131,597	26,250	225,594
Insurance	738,202	738,593	-391	1,266,159
Office Expenses	518,874	390,421	128,453	669,293
IT and Comms Costs	649,245	361,762	287,483	620,163
Vehicle Costs	724,113	658,187	65,925	1,128,321
Cost of Goods Sold	798,471	496,241	302,230	850,699
Travel Expenses	617,271	578,314	38,957	991,395
Staff costs	196,904	210,381	-13,477	360,653
Audit and Legal Fees	239,358	295,385	-56,026	506,374
Rent and Taxes	614,070	83,744	530,326	143,561
Outdoor Rec Costs	148,398	61,401	86,997	105,258
Council Allowances	310,016	481,444	-171,427	825,332
Other	84,957	109,497	-24,540	187,709
<b>Total Other Expenses</b>	<b>6,212,483</b>	<b>5,092,113</b>	<b>1,120,369</b>	<b>8,729,337</b>

## Variances in Other Expenses YTD January 2026

<b>Other Expenses</b>			
Utilities	-	80,390	Timing of utility invoicing
Freight		26,250	
Insurance	-	391	
Office Expenses		128,453	Higher than budget subscriptions, printing and consumables
IT and Comms Costs		287,483	Timing of IT contractor and communications costs
Vehicle Costs		65,925	Timing of vehicle expenses
Cost of Goods Sold		302,230	Stock writeoffs not budgeted
Travel Expenses		38,957	Timing of travel costs
Staff costs	-	13,477	Timing of staff cost invoicing
Audit and Legal Fees	-	56,026	Timing of legal fees
Rent and Taxes		530,326	To be reviewed as part of Budget review
Outdoor Rec Costs		86,997	Higher than budget outdoor recreation costs
Council Allowances	-	171,427	Timing of Councilor allowances
Other	-	24,540	
<b>Total Variance</b>		<b>1,120,369</b>	

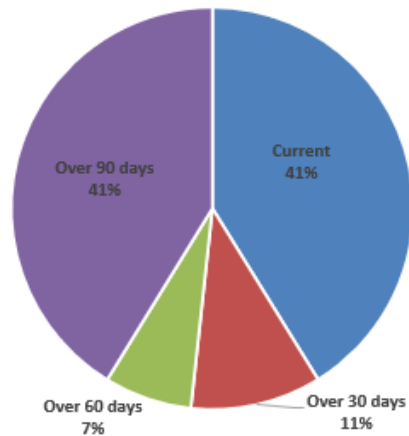
## YTD Capital Expenditure January 2026

Account	WIP Expenditure	YTD Actual	YTD Budget	FY Budget
5321	Buildings	2,034,365.36	2,108,750.00	3,615,000.00
5331	Infrastructure	73,957.86	1,661,487.92	2,848,265.00
5341	Plant & Equipment	20,981.36	145,833.33	250,000.00
5361	Furniture	9,120.00	0.00	0.00
5371	Vehicles	52,573.71	758,333.33	1,300,000.00
5381	Roads	75,743.46	0.00	0.00
	<b>Total Capex YTD</b>	<b>2,266,741.75</b>	<b>4,674,404.58</b>	<b>8,013,265.00</b>

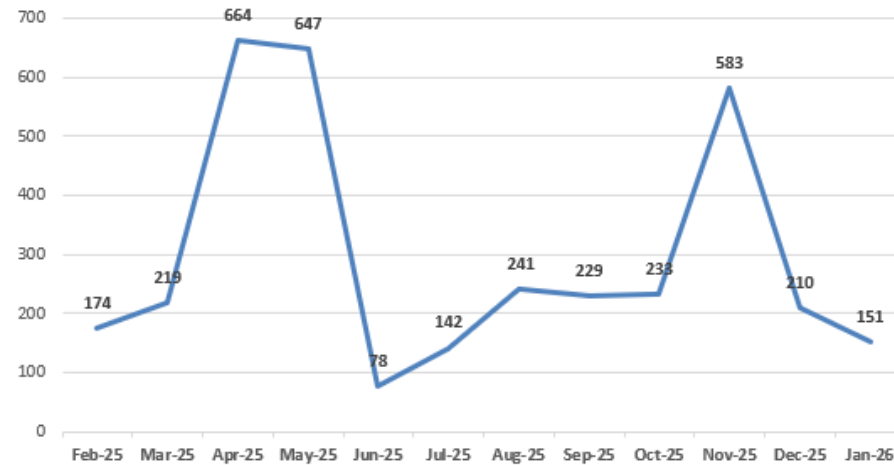
### Accounts Receivable

Current	Over 30 days	Over 60 days	Over 90 days	Total
\$62,129.03	\$15,866.82	\$10,636.89	\$62,183.29	\$150,816.03
Balance after accounting for unapplied credits (\$0.00)				\$150,816.03

Accounts Receivable Aged Analysis - Jan 2026



Accounts Receivable Overview - Feb 2025 - Jan 2026



Note this analysis is from Council's debtors' system and excludes GST Receivable which explains the difference between this table and the Accounts Receivable number in the balance sheet

## Rates Outstanding YTD Jan 2026

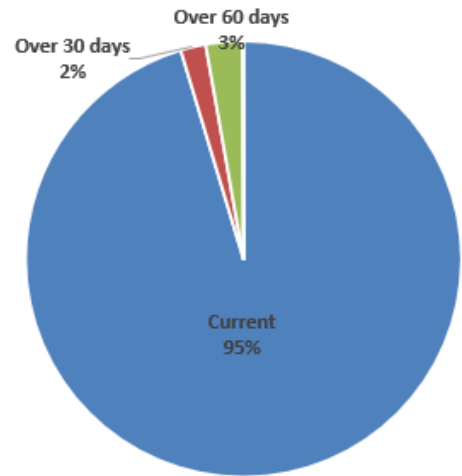
Year	Total Balance	Outstanding %
Outstanding upto 23/24 (TechOne)	\$578,470.70	42.15%
Outstanding Bal 24/25	\$301,138.83	21.94%
Outstanding Bal 25/26	\$492,743.08	35.90%
<b>Total</b>	<b>\$1,372,352.61</b>	<b>100.00%</b>

Rates processing was migrated from the TechOne to CouncilWise financial operating system in July 2024, balances up to and including 2023 - 2024 will in future be represented as a summed amount as uploaded into the CouncilWise operating system.

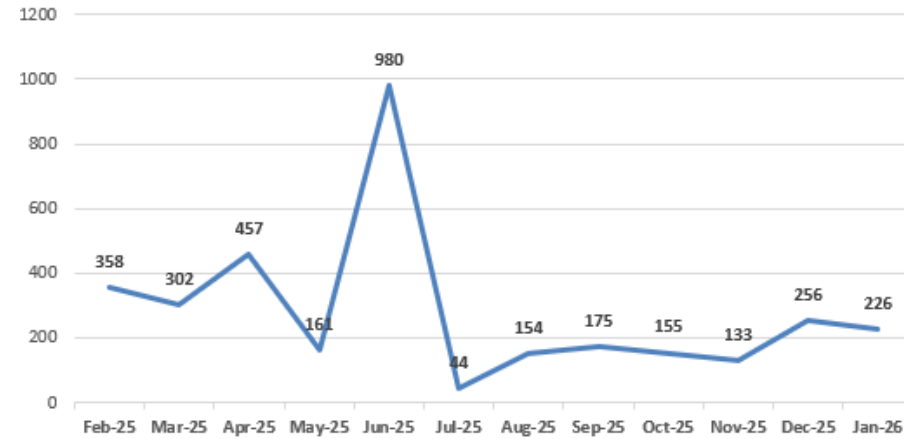
## Accounts Payable

Current	Over 30 days	Over 60 days	Over 90 days	Total
\$217,716.09	\$4,224.00	\$6,176.00	\$122.28	\$228,238.37
Balance after accounting for unapplied debits \$2,010.93				\$226,227.44

Accounts Payable Aged Analysis - Jan 2026



Accounts Payable Overview - Feb 2025 - Jan 2026



Note this analysis is from Council's creditors system and excludes disputed debt with Grant provider which explains the difference between this table and the Accounts Payable number in the balance sheet

Following are the details of top ten suppliers from whom invoices were received and entered during the month of January.

Acc. #	Supplier	Amount \$	Transaction Description
10092	Gillespie Sports NT Pty Ltd T/A CFS Gear	38,999.95	New Council Staff Uniforms
10507	Alawa Aboriginal Corporation	32,552.82	NT Ops Grant – January 2026
10856	NT Electoral Commission	127,917.39	RGRC Election 2026
10863	Cairns Industries Pty Ltd	15,290.00	PR09 - Borroloola Toilet Block
11941	Fletchers Plumbing & Gas Fitting	11,335.50	Urgent pump out of Stan Martin Ablution - Mataranka
12781	WEX Australia Pty Ltd	35,565.84	Fuel Cards - December 2025
14539	Telstra Limited	51,634.25	Consolidated Account – December 2025
14598	Mogas Regional Pty Ltd	24,711.75	Numbulwar Fuel Delivery
14599	Contract Concepts NT Pty Ltd	9,900.00	Belinda McArthur Consultancy Fee for January 2026
14736	Zensai ANZ Pty Ltd	25,091.00	LMS365 Annual Subscription - Microsoft Training Package
		372,998.50	

All amounts have been paid and settled.

## **17 CLOSED SESSION**

### **17.1 Confirmation of Previous Minutes Confidential Session**

*Regulation 51(1)(c)(iii) - The Report will be dealt with under Section 293(1) of the Local Government Act 2019 and General Regulation 2021 Part (3) Administration - Division 2 Section 51(1)(c)(iii). It contains information that would, if publicly disclosed, be likely to: prejudice the security of the council, its members or staff.*

### **17.2 Action List**

*Regulation 51(1)(c)(iii) - The Report will be dealt with under Section 293(1) of the Local Government Act 2019 and General Regulation 2021 Part (3) Administration - Division 2 Section 51(1)(c)(iii). It contains information that would, if publicly disclosed, be likely to: prejudice the security of the council, its members or staff.*

*Regulation 51(1)(d) - The Report will be dealt with under Section 293(1) of the Local Government Act 2019 and General Regulation 2021 Part (3) Administration - Division 2 Section 51(1)(d). It contains information subject to an obligation of confidentiality at law, or in equity.*

### **17.3 Financial Consultant Update Report**

*Regulation 51(1)(c)(iii) - The Report will be dealt with under Section 293(1) of the Local Government Act 2019 and General Regulation 2021 Part (3) Administration - Division 2 Section 51(1)(c)(iii). It contains information that would, if publicly disclosed, be likely to: prejudice the security of the council, its members or staff.*

*Regulation 51(1)(e) - The Report will be dealt with under Section 293(1) of the Local Government Act 2019 and General Regulation 2021 Part (3) Administration - Division 2 Section 51(1)(e). It contains information provided to the council on condition that it be kept confidential and would, if publicly disclosed, be likely to be contrary to the public interest.*

### **17.4 Audit Committee Work-Plan**

*Regulation 51(1)(e) - The Report will be dealt with under Section 293(1) of the Local Government Act 2019 and General Regulation 2021 Part (3) Administration - Division 2 Section 51(1)(e). It contains information provided to the council on condition that it be kept confidential and would, if publicly disclosed, be likely to be contrary to the public interest.*

### **17.5 Audit Committee Terms of Reference**

*Regulation 51(1)(e) - The Report will be dealt with under Section 293(1) of the Local Government Act 2019 and General Regulation 2021 Part (3) Administration - Division 2 Section 51(1)(e). It contains information provided to the council on condition that it be kept confidential and would, if publicly disclosed, be likely to be contrary to the public interest.*

### **17.6 Corporate Services GM Report**

*Regulation 51(1)(c)(iii) - The Report will be dealt with under Section 293(1) of the Local Government Act 2019 and General Regulation 2021 Part (3) Administration - Division 2 Section 51(1)(c)(iii). It contains information that would, if publicly disclosed, be likely to: prejudice the security of the council, its members or staff.*

*Regulation 51(1)(e) - The Report will be dealt with under Section 293(1) of the Local Government Act 2019 and General Regulation 2021 Part (3) Administration - Division 2 Section 51(1)(e). It contains information provided to the council on condition that it be kept confidential and would, if publicly disclosed, be likely to be contrary to the public interest.*

### **17.7 Website Compliance**

*Regulation 51(1)(e) - The Report will be dealt with under Section 293(1) of the Local Government Act 2019 and General Regulation 2021 Part (3) Administration - Division 2 Section 51(1)(e). It contains information provided to the council on condition that it be kept confidential and would, if publicly disclosed, be likely to be contrary to the public interest.*

### **17.8 Corporate Risk Register**

*Regulation 51(1)(c)(iii) - The Report will be dealt with under Section 293(1) of the Local Government Act 2019 and General Regulation 2021 Part (3) Administration - Division 2 Section 51(1)(c)(iii). It contains information that would, if publicly disclosed, be likely to: prejudice the security of the council, its members or staff.*

*Regulation 51(1)(e) - The Report will be dealt with under Section 293(1) of the Local Government Act 2019 and General Regulation 2021 Part (3) Administration - Division 2 Section 51(1)(e). It contains information provided to the council on condition that it be kept confidential and would, if publicly disclosed, be likely to be contrary to the public interest.*