

# **Tiwi Islands Regional Council**

## **Annual Report & Audited Financial Statements 2018 – 2019**



***“Service for a Tiwi Future”***

2018-19 Tiwi Islands Regional Council Annual Report and Audited Financial Statements

Cover image: Wurrumiyanga street sign, photograph by Michael Johnston

Approved and endorsed by the Tiwi Islands Regional Council

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## Acronyms

CEO	Chief Executive Officer
HR	Human Resources
IT	Information Technology
ICT	Information and Communications Technology
JSA	Job Safety Analysis
LGANT	Local Government Association Northern Territory
MOU	Memorandum of Understanding
SLA	Service Level Agreement
TIRC	Tiwi Islands Regional Council
WHS	Workplace Health and Safety
ARMC	Audit and Risk Management Committee



## Message from the Mayor



I am pleased to present the Tiwi Islands Regional Council Annual Report for 2018/19. I am very honoured and proud to represent our community and Council as Mayor and to work with the CEO to deliver better services for Tiwi people.

This year I have made communication with the CEO a priority and have done my utmost to represent all constituents and Elected Members. My team and I have worked hard to apply our skills and experience to best represent Council and promote the services that TIRC provides to the community.

I take this opportunity to thank all of our funding bodies, in particular the Northern Territory Government for their continued support. I'd also like to thank the Commonwealth for their commitment to working with Council in a number of program areas. The CEO has met with a number of funding bodies and government department representatives to ensure that our services are aligned with funding expectations and our compliance obligations.

In my role, I have met with and listened to stakeholders from both Bathurst and Melville Islands on issues affecting our communities.

Council has focussed on providing employment opportunities for Tiwi people. I'm proud to say that TIRC is leading the way with Tiwi staff working at all levels of the organisation including in critical community facing programs. The continued development of Tiwi people, through employment and our services is essential for the sustainability of our communities and culture. Our young people are our future, and Council must continue to create new opportunities for them.

There are exciting times ahead for the Tiwi Islands with the scheduled delivery of the new interisland ferry, funded by the Northern Territory Government. We will continue to work with on-island stakeholders to deliver the vision of our community and ancestors.

In particular I'd like to thank the Commonwealth, Tiwi Enterprises Board of Directors, Tiwi Land Council, and the Mantiyupwi leaders, for making the Wurrumiyanga and Paru pontoon project a reality.

We will continue to work with our stakeholders, community and the government to deliver our vision of service for a Tiwi future.

Leslie Tungatulum  
Mayor





## CEO foreword

I want to acknowledge the wonderful support and assistance I have received from the Mayor, Leslie Tungatalum, Elected Members, managers and Tiwi Islands Regional Council staff since coming on board as CEO in June 2019.

I would also like to acknowledge and thank our local member, Lawrence Costa MLA for his advocacy for our communities in the Northern Territory Parliament. I know I had big shoes to fill after the departure of the previous CEO, Marion Scrymgour, and will continue the important work set before me.

In my role, I aim to focus on the core vision of Council to build the financial sustainability of our organisation in order to reduce reliance on tied government funding. Another core vision for TIRC is to build our employment stream by encouraging young Tiwi people to work with the Tiwi Islands Training Education Board (TITEB) through host agreements. The host agreement creates a link between local organisations for Tiwi people that we can develop for the purpose of strengthening the local economy as a local government service provider across the Tiwi Islands.

Local employment means money stays in our communities and our children benefit which has the flow on effect for creating strong and resilient young people who can attain positive educational outcomes.

I take this opportunity to acknowledge the stakeholders on the Tiwi Islands as well as those on the mainland. These stakeholders are key to providing community events for our children, young people and Elders. Open communication and transparency creates a strong working relationship outcomes in collaboration that helps deliver results for the Tiwi people. We acknowledge the support from those who are non-Tiwi and rate payers who have chosen to live and work in our communities to develop our community towards strong economic and educational approach.

Over the past year, the TIRC team and I have worked extremely hard to resolve a number of financial issues in order to establish a financial position of stability for the Council. Previous audit issues and overdue financial grant acquittals have now been addressed, rectified and submitted. During this year, the finance team met all external deadlines with respect to grant funding obligations and local government compliance.

TIRC continues to face challenges head on. We strive to work harder to create better service outcomes for the Tiwi Islands communities and the Tiwi Islands Regional Council as a whole.

Valerie Rowland  
Chief Executive Officer



## Contact us

The Tiwi Islands Regional Council operates offices in the communities of Wurrumiyanga, Pirlangimpi, and Milikapiti.

Please include your relevant contact details (full name and postal or email address) when requesting a response from the Council or its representatives.

GENERAL	
Email:	<a href="mailto:info@tiwiislands.nt.gov.au">info@tiwiislands.nt.gov.au</a>
Website:	<a href="http://www.tiwiislands.org.au">www.tiwiislands.org.au</a>
Postal Address:	PMB 267, Winnellie NT 0822
Wurrumiyanga Office (Bathurst Island) Lot 834 Puti Drive	08 8970 9500
Pirlangimpi Office (Melville Island): Lot 317	08 8970 9600
Milikapiti (Melville Island): Lot 351	08 8939 4333

Copies of relevant Council documents are available on our website, [www.tiwiislands.org.au](http://www.tiwiislands.org.au)

This information includes but is not restricted to:

- Council plans (current and historical)
- Annual Reports and Audited Financial Statements (current and historical)
- Budget, including Schedule of Fees and Charges (current and historical)
- Minutes of Ordinary Meetings of Council
- Council policies



## Values and vision

“Service for a Tiwi Future” - our Values and Visions:

- Develop and retain employees and emphasise the recruitment of local people.
- Provide effective Council services to the Tiwi Communities and other stakeholders.
- Manage finances, assets and infrastructure in a responsible, accountable and transparent manner.
- Manage resources in an environmentally sustainable manner, respecting country and culture.
- Improve Council operations.
- Communicate in an open, honest and culturally appropriate way.
- Achieve best practice in compliance and governance.
- Facilitate the development of socio-economically responsible opportunities on the Tiwi Islands.

## Council boundaries

### Tiwi Islands Regional Council





## Our Councillors

### Bathurst Island Ward



**Mayor Leslie  
Tungatulum**



**Councillor Jennifer  
Clancy**



**Councillor Wesley  
Kerinaia**



**Councillor Francisco  
Babui**



**Councillor Kevin  
Doolan**



**Councillor Valentine  
Intalui**

### Milikapiti Ward



**Deputy Mayor Lynette  
De Santis**



**Councillor Connell  
Tipiloura**



**Councillor Pius  
Tipungwuti**

### Pirlangimpi Ward



**Councillor Osmond  
Pangiraminni**



**Councillor  
Mary Dunn**

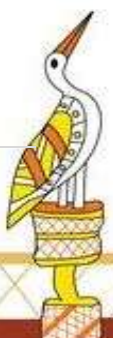


**Councillor Therese  
(Wokay) Bourke**

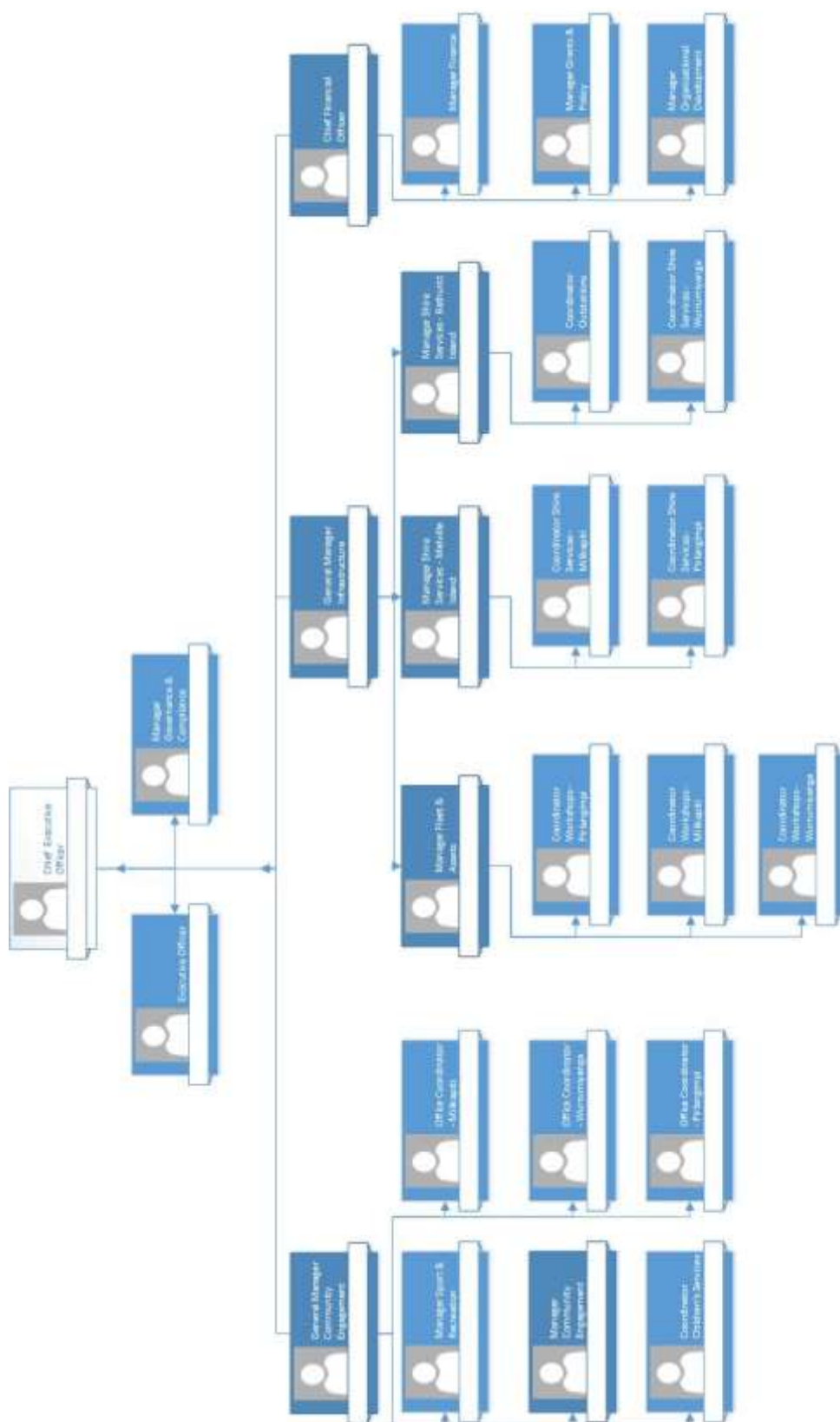


## Councillor portfolios

DIRECTORATE	Wurrumiyanga	Pirlangimpi	Milikapiti
<b>Infrastructure &amp; Asset Services</b>			
Fleet & Trade	Jennifer Clancy	Mary Dunn	Pius Tipungwuti
Civil	Jennifer Clancy	Mary Dunn	Pius Tipungwuti
Town Services / Outstations	Wesley Kerinaia	Mary Dunn	Lynette De Santis
Homelands	Wesley Kerinaia	Mary Dunn	
DIRECTORATE	Wurrumiyanga	Pirlangimpi	Milikapiti
<b>Community Development &amp; Services</b>			
Children's Services	Kevin Doolan	Osmond Pangiraminni	Connell Tipiloura
Sport & Rec and Libraries	Kevin Doolan	Osmond Pangiraminni	Connell Tipiloura
Youth & Community	Kevin Doolan Francisco Babui	Osmond Pangiraminni	Connell Tipiloura
Community Safety	Kevin Doolan Francisco Babui	Osmond Pangiraminni	Connell Tipiloura
DIRECTORATE	Wurrumiyanga	Pirlangimpi	Milikapiti
<b>Corporate &amp; Finance Services</b>			
ICT & Systems	Leslie Tungutalum	Therese (Wokay) Bourke	Lynette De Santis
Finance	Leslie Tungutalum	Therese (Wokay) Bourke	Lynette De Santis
Governance & Compliance	Leslie Tungutalum	Therese (Wokay) Bourke	Lynette De Santis
Human Resources	Leslie Tungutalum	Therese (Wokay) Bourke	Lynette De Santis



## Corporate structure



## Finance report

Finance is responsible for the smooth operation of Council through direction, control and administration of the financial activities of the Tiwi Islands Regional Council. Our team provides the Council and senior management accurate financial assessments to inform better strategic planning and budgeting and day-to-day decision making.

The finance section functions can be divided into two main areas;

- 1) Financial accounting (all transactional processing including accounts payable, accounts receivable, property and rating) along managing the external audit.
- 2) Management accounting/grants and contracts which includes the provision of monthly financial reports to Managers, along with the ad hoc and special purpose financial reports required under our grant funding agreements.

Over the past year our team has resolved almost all of the previous legacy issues in order to improve the financial stability of Council. Significant work has been completed to rectify previous audit issues and overdue financial grant acquittals. The finance team has met all external deadlines with respect to grant funding and local government compliance. These have included:

- Half year ended December 2018 grant funding acquittals
- Preparation and submission of the 2019/2020 Budget and Regional Plan (including Rates Declaration) by the due date
- Completion of all unaudited and audited grant funding acquittals on time

A major achievement for the team has been delivering this annual report along with the 2019 Audited Financial Statements to the Department before the deadline. This has taken significant work from the Chief Executive, senior managers and the entire Finance team and we are proud to deliver the end of year financials on time.

Finance will continue to work closely with Council, the Senior Executive, the Northern Territory and Commonwealth Governments to create a more financially sustainable Council into the future. Our financial sustainability is also being addressed via a number of small but growing commercial arrangements, which generate additional amounts of untied revenue, which Council can spend at its discretion.





## Governance report

### Governance

The Governance team provides effective leadership in governance activities to support the strategic direction of Tiwi Islands Regional Council. This area is responsible for overseeing the establishment and ongoing implementation of good governance, structure and processes. High level management advice, guidance and support are provided to the Council, Council Committee, Senior Management and Staff. Governance also extends to each community supporting Local Authority Members, and ensuring ongoing compliance with NT Legislative and Regional Council policies and procedures.

### Local Authorities

The Council has established three Local Authorities at Wurrumiyanga, Pirlangimpi and Milikapiti communities. These three Local Authorities have now been operating for a number of years and have been well accepted as a form of community consultation through the Council. Local Authority meetings are held quarterly.

### Local Authority projects

This year has seen a combined effort through all three Local Authorities, each investing in the future development of each community. Wurrumiyanga Local Authority wanted to display the history and culture of Tiwi people through the Museum's "Tiwi Spirit Project".

It is with pride that Wurrumiyanga Museum can showcase the history of Tiwi Islands and the people through the latest technology and special effects. Milikapiti Local Authority continued its focus on community safety. Community projects focused on raising awareness around road safety, traffic management and street lighting being key areas of improvement. Pirlangimpi Local Authority continued to encourage families through Bush Holiday projects and Easter break activities.

Summary of projects under Local Authorities 2018/19:

- Tiwi spirit project
- Cultural history project
- WLA uniform shirts
- Removal of dangerous trees
- NAIDOC celebrations
- VET visits
- MLA uniform shirts
- Street lighting
- Traffic management project
- Pirlangimpi oval upgrades
- Easter break activities
- Public toilets
- Bush holiday project





## Audit and Risk Committee

The Audit and Risk Management Committee (ARMC) consists of two independent members and three elected members representing each community.

This year all ARMC meetings were held in Darwin on the following dates:

- Monday 11th February 2019
- Monday 3rd June 2019
- Friday 25th October 2019



Town Services operating Council inter-island ferry



## Councillors professional development and training 2018/19

Cooperation Act for Torres Strait Islander (CATSI) Reform Consultation	Darwin	Mayor Gawin Tipiloura Cr Mary Dunn	8 August 2018
Defence Summit Conference	Canberra	Mayor Gawin Tipiloura Cr Leslie Tungatulum	17 – 20 September 2018
LGANT Conference, General Meeting & AGM	Darwin	Mayor Gawin Tipiloura Cr Leslie Tungatulum	8 – 9 November 2018
Healing our Spirit Worldwide Conference	Sydney	Mayor Gawin Tipiloura Cr Lynette DeSantis Cr Mary Dunn	8 – 12 November 2018
ALGA Annual General Meeting & Road Congress	Alice Springs	Mayor Gawin Tipiloura	18 – 22 November 2018
LGANT Strategic Planning	Darwin	Mayor Gawin Tipiloura	20 – 22 February 2019
ALGA Board Meeting	Canberra	Mayor Gawin Tipiloura	13 – 15 March 2019
LGANT Conference	Katherine	Cr Lynette DeSantis	9 – 12 April 2019



Cr Mary Dunn, former CEO Marion Scrymgour, Mayor Gawin Tipiloura HOSW Conference 2018



## 2018 – 2019 Councillor Attendance Register

		2018						2019					
Ordinary Council Meeting		July 25 ORD P	Aug 29 ORD W	Sep 27 ORD W	Oct 31 ORD M	Nov 21 ORD W	Dec 19 ORD W	Jan 23 ORD W	Feb 26 ORD W	Mar 27 ORD W	Apr 26 ORD W	May 22 ORD P	Jun 19 ORD M
COUNCILLOR	WARD												
Gawin Tipiloura (Resigned 27 Mar 2019)	Bathurst Is	Y	Y	Y	Y	A	A	Y	Y	A	X		
Marius Puruntatameri (Resigned 25 Jan 2019)	Pirlangimpi	Y	A	Y	Y	Y	Y	Y					
1. Leslie Tungatulum	Bathurst Is	A	Y	Y	Y	A	A	Y	Y	Y	Y	Y	Y
2. Kevin Doolan	Bathurst Is	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
3. Francisco Babui	Bathurst Is	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
4. Wesley Kerinaia	Bathurst Is	X	Y	Y	Y	Y	Y	X	Y	Y	X	A	Y
5. Valentine Intalui (Appointed 28 June 2019)	Bathurst Is												
6. Jennifer Clancy (Appointed 3 Sept 2018)	Bathurst Is			Y	A	Y	Y	A	A	Y	Y	Y	A
7. Mary Dunn	Pirlangimpi	Y	Y	X	Y	Y	Y	Y	Y	Y	Y	Y	A
8. Therese (Wokay) Bourke	Pirlangimpi	Y	Y	A	Y	A	Y	Y	Y	Y	A	Y	A
9. Osmond Pangiraminni (Appointed 15 March 2019)	Pirlangimpi									Y	Y	Y	Y
10. Lynette De Santis	Milikapiti	A	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
11. Pius Tipungwuti	Milikapiti	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	A	Y
12. Connell Tipiloura	Milikapiti	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y

### Key:

Y – Attended

A – Apology accepted

X – Not attended, apology not accepted.

Nil – Member not a councillor.



## Local Authority Meeting

COUNCILLOR	WARD	Jul 24 ORD W	Aug 21 ORD P	Sep 26 ORD M	Oct 30 ORD W	Nov 20 ORD P	Dec 18 ORD M	Jan 22 ORD W	Feb 25 ORD P	Mar 26 ORD M	Apr 29 ORD W	May 21 ORD P	Jun 18 ORD M	July 24 ORD W	Aug 21 ORD P	Sep 18 ORD M
1. Leslie Tungatulum	Bathurst Is	Y	A	Y	A	A	A	Y	Y		A	Y	Y	Y	Y	Y
2. Kevin Doolan	Bathurst Is			Y	Y			A			Y			A		
3. Francisco Babui	Bathurst Is	A		Y	A	Y		Y		Y	Y			Y		
4. Wesley Kerinaiaua	Bathurst Is	A		Y	A			A			Y			A		
5. Valentine Intalui	Bathurst Is															
6. Jennifer Clancy	Bathurst Is	A		Y	A			A			Y	Y				
7. Mary Dunn	Pirlangimpi	Y	A	Y		Y			Y			Y			Y	
8. Therese (Wokay) Bourke	Pirlangimpi		Y			A			Y			Y			Y	
9. Osmond Pangiraminni	Pirlangimpi														Y	
10. Lynette De Santis	Milikapiti			Y			Y			A			Y			Y
11. Pius Tipungwuti	Milikapiti			Y			Y			A			Y			Y
12. Connell Tipiloura	Milikapiti			Y			Y			Y			Y			A



# TIWI ISLANDS REGIONAL COUNCIL

## WURRUMIYANGA LOCAL AUTHORITY MEETINGS - 2018 - 2019

### OFFICIAL ATTENDANCE REGISTER

MEMBER NAME	COUNCILLOR / ORDINARY MEMBER	Rep Group	Date Appointed by Council	2018				2019		
				Jan 15 ORD W	Apr 17 ORD W	Jul 24 ORD W	Oct 30 ORD W	Jan 22 ORD W	Apr 29 ORD W	Jul 23 ORD W
Leslie Tungatulum	Bathurst Island Ward	Council Rep	Automatic Member				Y	A	Y	Y
Jennifer Clancy	Bathurst Island Ward	Council Rep	Automatic Member	A	Y	A	A	Y	Y	A
Kevin Doolan	Bathurst Island Ward	Council Rep	Automatic Member	Y	Y	A	A	A	Y	A
Francisco Babui	Bathurst Island Ward	Council Rep	Automatic Member	Y	Y	Y	A	A	Y	Y
Wesley Kerinaia	Bathurst Island Ward	Council Rep	Automatic Member	Y	Y	A	A	A	Y	A
Valentine Intalui	Bathurst Island Ward	Council Rep	Automatic Member							
Nilus Kerinaia	Ordinary Member	Wamtarringuwi ( Sun )	25-Oct-17	A	Y	Y	Y	Y	A	Y
Marie Francis Tipiloura	Ordinary Member	Wamtarringuwi ( Sun )	11-Mar-14	Y	Y	Y	Y	Y	Y	A
John Ross Pilakui	Ordinary Member	Miyartuwi ( Pandanus )	11-Mar-14	Y	Y	Y	A	Y	Y	A
Richard Tungatulum (Chairperson Appointed 23-12-16)	Ordinary Member	Miyartuwi ( Pandanus )	11-Mar-14	Y	Y	Y	Y	Y	Y	Y
Ronald Joseph Tipungwuti	Ordinary Member	Lorrula ( Rock )	30-Jul-14	Y	Y	Y	Y	A	A	Y
Bonaventure Timaepatua	Ordinary Member	Takaringuwi ( Mullet )	11-Mar-14	Y	Y	Y	Y	Y	Y	A
Vacant	Ordinary Member	Takaringuwi ( Mullet )								
Vernard Pilakui	Ordinary Member	Wurankuwu	23-Jul-19							
Miriam Agatha Tipungwuti	Ordinary Member	Wurankuwu	11-Mar-14	A	Y	Y	Y	A	Y	Y
Vacant	Ordinary Member	Non-Skin								

LEGEND	
<b>Meeting Type</b>	<b>Location</b>
LA = Local Authority Meeting ( Ordinary )	W = Wurrumiyanga
SP = Local Authority Meeting ( Special )	D = Darwin
<b>Attendance</b>	<b>Note 1: Councillors attendance at Local Authority Meetings is only mandatory for their own Ward.</b>
Y = Present at Meeting	
A = Apology accepted	
X = Apology not accepted	<b>Note 2: Ordinary Meetings are held every three months, with 2 additional (Special Meetings ) held between Feb to June each year for input into TIRC Strategic Planning / Budgets.</b>
C = Meeting cancelled	





**TIWI ISLANDS REGIONAL COUNCIL  
MILIKAPITI LOCAL AUTHORITY MEETINGS - 2018/2019  
OFFICIAL ATTENDANCE REGISTER**

				2018			2019		
MEMBER NAME	COUNCILLOR / Ordinary Member	Rep Group	Date Appointed by Council	Jun 26 ORD M	Sep 26 ORD M	Dec 18 ORD M	Mar 26 ORD M	Jun 18 ORD M	Sep 17 ORD M
Lynette De Santis	Milikapiti Ward Councillor	Council Rep	Automatic Member	A	Y	Y	A	Y	Y
Pius Tipungwuti	Milikapiti Ward Councillor	Council Rep	Automatic Member	Y	Y	Y	A	Y	Y
Connell Tipiloura	Milikapiti Ward Councillor	Council Rep	Automatic Member	A	Y	Y	Y	Y	A
Trevor Wilson	Ordinary Member	Warntaminguwi ( Sun )	16-Dec-15	Y	Y	Y	Y	A	A
Mary E Moreen	Ordinary Member	Warntaminguwi ( Sun )	11-Mar-14	A	Y	Y	A	Y	A
Thomas Puruntatameri	Ordinary Member	Miyartuwi ( Pandanus )	11-Mar-14	Y	Y	Y	Y	Y	Y
Patrick Freddy Puruntatameri (Appointed on 19/12/2017)	Ordinary Member	Miyartuwi ( Pandanus )	11-Mar-14	Y	A	Y	Y	Y	Y
Roy Farmer (Appointed on 19/12/2017)	Ordinary Member	Lorrula ( Rock )	11-Mar-14	Y	Y	Y	Y	A	A
Loretta Cook	Ordinary Member	Lorrula ( Rock )	11-Mar-14	Y	Y	Y	Y	Y	Y
Malcolm Wilson (Chairperson)	Ordinary Member	Takaringuwi ( Mullet )	24-Jun-15	Y	A	A	A	Y	A
Christine Joran	Ordinary Member	Takaringuwi ( Mullet )	11-Mar-14	Y	Y	Y	Y	Y	A
Jed Leach	Ordinary Member	Non-Skin	27-Sep-18			Y	X	Y	Y
Andrew Lyons (Resigned on 26/6/2018 and left at 10:28)	Ordinary Member	Non-Skin	29-Jun-16	Y	A	Y	Y		
Adrian McCann - Resigned 9-5-16	Ordinary Member	Non-Skin	24-Jun-15						
Anita Moreen	Milikapiti Ward Councillor	Council Rep	Automatic Member	Y	Y				
Irene Tipiloura (Automatically dismissed as of 18/6/17)	Milikapiti Ward Councillor	Council Rep	Automatic Member	A	X				
<b>LEGEND</b>									
<b>Meeting Type</b>		<b>Location</b>							
LA = Local Authority Meeting ( Ordinary )		M = Milikapiti							
SP = Local Authority Meeting ( Special )		D = Darwin							
<b>Attendance</b>		<b>Note 1: Councillors attendance at Local Authority Meetings is only mandatory for their own Ward.</b>							
Y = Present at Meeting									
A = Apology accepted									
X = Apology not accepted									
C = Meeting cancelled		<b>Note 2: Ordinary Meetings are held every three months, with 2 additional (Special Meetings) held between Feb to June each year for input into TIRC Strategic Planning / Budgets.</b>							



**TIWI ISLANDS REGIONAL COUNCIL  
PIRLANGIMPI LOCAL AUTHORITY MEETINGS - 2018/19  
OFFICIAL ATTENDANCE REGISTER**

MEMBER NAME	COUNCILLOR / ORDINARY	Rep Group	Date Appointed by Council	2018				2019		
				Feb 27 LA P	May 23 LA P	Aug 21 LA P	Nov 20 LA P	Feb 25 LA P	May 21 LA P	Aug 20 LA P
Mary Dunn	Pirlangimpi Ward Councillor	Council Rep	Automatic Member	Y	A	A	Y	Y	Y	Y
Therese (Wokay) Bourke	Pirlangimpi Ward Councillor	Council Rep	Automatic Member	Y	Y	Y	Y	Y	Y	Y
Osmond Pangiraminini	Pirlangimpi Ward Councillor	Council Rep	Automatic Member						Y	Y
Mark Babui	Ordinary Member	Wamtarringuwi	28-Feb-17	Y	Y	Y	Y	Y	A	X
Andrew Orsto	Ordinary Member	Wamtarringuwi	26-Feb-19						A	Y
Henry Dunn	Ordinary Member	Lorrula	11-Mar-14	A	X	Y	A	Y	Y	Y
Patrick Gerard Puruntatameri	Ordinary Member	Takaringuwi	11-Mar-14	Y	Y	Y	A	Y	Y	A
Andrew Warrior	Ordinary Member	Non-Skin	28-Feb-18		Y	Y	A	Y	Y	Y
Belinda Lee	Ordinary Member	Miyartuwi	26-Feb-19						A	Y
Carol Maria Puruntatameri	Ordinary Member	Miyartuwi	11-Mar-14	A	Y	Y	Y	Y	Y	Y
Miriam Stassi	Ordinary Member	Lorrula	25-Nov-15	A	Y	A	A	Y	Y	X
Thecla Puruntatameri	Ordinary Member	Takaringuwi	24-May-18				Y	Y	Y	Y

Francesca Puruntatameri (Resigned 20 Nov 2018)	Ordinary Member	Wamtarringuwi	27-May-15
Simona Jane Wonaeamirri (Resigned 23 August 2018)	Ordinary Member	Miyartuwi	25-Feb-15
Marius (Pirrawayingi) Puruntatameri	Pirlangimpi Ward Councillor	Council Rep	Automatic Member

LEGEND	
<b>Meeting Type</b>	<b>Location</b>
LA = Local Authority Meeting ( Ordinary )	P = Pirlangimpi
SP = Local Authority Meeting ( Special )	D = Darwin
<b>Attendance</b>	<b>Note 1: Councillors attendance at Local Authority Meetings is only mandatory for their own Ward.</b>
Y = Present at Meeting	
A = Apology accepted	
X = Apology not accepted	<b>Note 2: Ordinary Meetings are held every three months, with 2 additional (Special Meetings ) held between Feb to June each year for input into TIRC Strategic Planning / Budgets.</b>
C = Meeting cancelled	



Special Council Meeting		2017	2018	2019	
COUNCILLOR	WARD	Nov 13 SP P	Nov 12 SP W	Jan 24 SP W	July 18 SP W
1. Leslie Tungatulum	Bathurst Is	Y	Y	Y	Y
2. Kevin Doolan	Bathurst Is	X	Y	A	Y
3. Francisco Babui	Bathurst Is	Y	Y	Y	Y
4. Wesley Kerinaia	Bathurst Is	Y	A	Y	A
5. Valentine Intalui	Bathurst Is	Y	A	A	A
6. Jennifer Clancy	Bathurst Is	X	A	A	A
7. Mary Dunn	Bathurst Is				Y
8. Therese (Wokay) Bourke	Pirlangimpi		Y	Y	Y
9. Osmond Pangiraminni	Pirlangimpi	Y	Y	Y	Y
10. Lynette De Santis	Pirlangimpi	Y	Y	Y	Y
11. Pius Tipungwuti	Pirlangimpi				A
12. Connell Tipiloura	Milikapiti	Y	Y	Y	Y
11. Pius Tipungwuti	Milikapiti	Y	Y	Y	Y
12. Connell Tipiloura	Milikapiti	Y	Y	Y	Y

#### Meeting Type

ORD = Ordinary Meeting

SP = Special Meeting

LA = Local Authority Meeting

SLA = Special Local Authority Meeting

#### Attendance

Y = Present at Meeting

A = Apology accepted

X = Apology not accepted

C = Meeting cancelled

#### Location

W = Wurrumiyanga ( Nguui )

P = Pirlangimpi

M = Milikapiti

**NT LG Act - Councillor will be automatically disqualified from Council if absent (without approved apology) from two consecutive ordinary meetings.**



Special Council Meeting		2017	2018	2019	
COUNCILLOR	WARD	Nov 13 SP P	Nov 12 SP W	Jan 24 SP W	July 18 SP W
	Bathurst Is	Y	Y	Y	
1. Jennifer Clancy	Bathurst Is	X	Y	A	Y
2. Leslie Tungutalum	Bathurst Is	Y	Y	Y	Y
3. Kevin Doolan	Bathurst Is	Y	A	Y	Y
4. Francisco Babui	Bathurst Is	Y	A	A	A
5. Wesley Kerinaiaua	Bathurst Is	X	A	A	A
6. Valentine Intalui	Bathurst Is				Y
7. Mary Dunn	Pirlangimpi		Y	Y	Y
8. Therese (Wokay) Bourke	Pirlangimpi	Y	Y	Y	Y
9. Osmond Pangiraminni	Pirlangimpi	Y	Y	Y	
10. Lynette De Santis	Pirlangimpi				A
11. Pius Tipungwuti	Milikapiti	Y	Y	Y	Y
12. Connell Tipiloura	Milikapiti	Y	Y	Y	Y

#### Meeting Type

ORD = Ordinary Meeting  
 SP = Special Meeting  
 LA = Local Authority Meeting  
 SLA = Special Local Authority Meeting

#### Attendance

Y = Present at Meeting  
 A = Apology accepted  
 X = Apology not accepted  
 C = Meeting cancelled

#### Location

W = Wurrumiyanga ( Nguiu )  
 P = Pirlangimpi  
 M = Milikapiti

NT LG Act - Councillor will be automatically disqualified from Council if absent (without approved apology) from two consecutive ordinary meetings.



## Service delivery summary

This section provides an overview of key Council services and their location of operations.

Services	Council actions
Maintenance and upgrade of council controlled parks, reserves and open spaces	<p>TIRC employs a Shire Services Managers for each Island to oversee works to parks and open spaces in all three communities.</p> <p>Significant work has been undertaken in particular to improve the Milikapiti with assistance from Commonwealth ABA funding.</p>
Maintenance and upgrade of council controlled buildings, facilities and fixed assets	<p>TIRC has received a special purpose grant to install security screens across staff housing. We have also received funding from NTG to replace old air conditioners through a number of corporate facilities to improve energy efficiency.</p> <p>These projects will be completed in 2019/2020.</p>
Management of cemeteries	Town services teams provide this service in each community. TIRC has worked closed with the Department of Local Government, Housing and Community Development in the lead up to the release of new cemeteries legislations.
Lighting for public safety including street lighting	Negotiations with Power and Water and ongoing.
Local road maintenance and upgrades	Road works program developed to ensure main roads and frequently used access roads are maintained.
Traffic management on local roads	TIRC requires traffic management plans from contractors conducting repeated heavy vehicles travel from barge landings to job sites in each community. This helps to protect young children and divert traffic away from high pedestrian areas.
Waste management	These services are delivered as part of the works program through Town Services in all communities.
Weed control and fire hazard reduction in and around community areas	This is undertaken in conjunction with other stakeholders particularly the Tiwi Land Council.
Dog control	TIRC now has gazetted by-laws, which will begin to be enforced following a significant public awareness campaign.





Services	Council actions
	TIRC has coordinated twice-yearly vet visits to all communities and continues to build our capacity to better deliver animal management.
Library and cultural heritage services	<p>Council provides two library spaces in Milikapiti and Pirlangimpi, with a part time officer at each location.</p> <p>Wurrumiyanga Local Authority funds also support the employment of two Tiwi positions at the Patakijiyali museum to support culture, history and family tree development.</p>
Civic events	Council supports major events such as Territory Day on a rotating basis through communities. There were zero citizenship ceremonies held in 2018/19.
Local emergency services	Council's role in this is essentially one off coordination and participation through other stakeholders, especially Northern Territory Emergency Services.
Training and employment of local people in council operations	Council fulfils this ongoing role through staff development, recruitment and succession planning. TIRC has a proud record of Tiwi skill development and is the largest employer of Tiwi people across the Tiwi Islands
Administration of local laws (by-laws)	Littering and animal management by-laws are gazetted. TIRC will begin to enforce the by-laws following significant community consultation.
Public and corporate relations	TIRC has worked very closely with external stakeholders to strengthen networks and build close relationships with on-island partners and government departments. We continue to use available channels to promote good news stories and council services on-island.
<p>Governance including administration of council meetings, elections and elected member support.</p> <p>Administration of local boards, advisory boards and management committees.</p>	<p>The Governance and Compliance Unit provides effective leadership in Governance activities to support the strategic direction of Tiwi Islands Regional Council.</p> <p>This area is responsible for overseeing the establishment and ongoing implementation of good Governance structures and processes.</p> <p>The Regional Council continues to work with Local Authorities in Milikapiti, Wurrumiyanga and Pirlangimpi as an integral part of our approach to community consultation and engagement.</p>



Services	Council actions
	Local Authorities exist in each Community, with Local Authority and Skin Groups representatives being sought in the coming year for representation on Council Sub-committees.

## Assessment of 2018/19 service delivery

As part of our annual planning process all directorates of TIRC identify their key service commitments for the new financial year. During the preparation of our Annual Report we assess our performance against these objectives and outline the successes and challenges that were faced throughout the year.

Included in this section are assessments of our performance in the directorates of:

- Chief Executive Officer
- Infrastructure
- Community Engagement
- Finance



Painting of the Tiwi Islands at Murrupurtiyanuwu Catholic Primary School



## Chief Executive Officer service delivery plans

<b>Directorate:</b>	<b>Chief Executive Officer</b>
<b>Program:</b>	Governance and Compliance
<b>Sub-Program:</b>	Governance and Compliance
<b>Goals:</b>	Goal 5: Improve Council operations Goal 7: Achieve best practice in compliance and governance
<b>Objectives::</b>	Objective 5.1: Ongoing review of all Council policies and procedures Objective 7.1: Ensure compliance with the Local Government Act and it's regulations Objective 7.3: Liaise with the Department of Local Government Objective 7.5: Ensure business units comply with relevant internal and/or external procedures, policies and guidelines
<b>Activities:</b>	Effective Leadership in Governance and Compliance activities to support the strategic direction of the Tiwi Islands Regional Council
<b>Service Levels :</b>	A) Provide Governance and secretariat support for all Council Meetings B) Provide Governance and secretariat support for all Local Authority Meetings C) Provide management advice, guidance, and support for Council staff and Elected Members in compliance with the Local Government Act, Regulations, Ministerial Guidelines and General Instructions.
<b>Assessment of performance:</b>	A) Achieved B) Achieved C) Achieved
<b>Program highlights:</b>	New CEO commenced in June 2019. It is a focus for the CEO to utilise strengths and effectiveness to lead in governance and maintain strong compliance activities in areas of Records Management and service deliverables across Council.  Attendance and meeting registers for all Council and local authorities are available in the governance section.



<b>Directorate:</b>	<b>Chief Executive Officer</b>
<b>Program:</b>	Local Authorities
<b>Sub-Program:</b>	Local Authority Regional Council Local Authority Wurrumiyanga Local Authority Pirlangimpi Local Authority Milikapiti
<b>Goals:</b>	Goal 1: Provide effective Council services to the Tiwi Communities and other stakeholders Goal 5 Improve Council operations Goal 6: Communicate in an open, honest and culturally appropriate way Goal 7: Achieve best practice in compliance and governance
<b>Objectives::</b>	Objective 1.6: Ensure service delivery meets community expectations Objective 5.5: Seek regular feedback from the community on TIRC services Objective 6.3: Engage with community elders and skin groups Objective 7.1: Ensure compliance with the <i>Local Government Act</i> and it's regulations Objective 7.3: Liaise with the Department of Local Government
<b>Activities:</b>	Establish and maintain Local Authorities in each community
<b>Service Levels :</b>	A) Provide Governance and secretariat support for each Local Authority B) Co-ordinate up to four meetings per year of each Local Authority
<b>Assessment of performance:</b>	A) Achieved B) Achieved
<b>Program highlights:</b>	Effective communication in the community across programs and the development of long-term Tiwi employees at Wurrumiyanga. Open communication/dialogue with all levels of management and across program areas to ensure services are meeting community expectations.  Attendance and meeting registers for all Local Authorities are available in the governance section.



<b>Directorate:</b>	<b>Chief Executive Officer</b>
<b>Program:</b>	Council & Elected Members
<b>Sub-Program:</b>	Council and Elected Members Regional Council Council and Elected Members Wurrumiyanga Council and Elected Members Pirlangimpi Council and Elected Members Milikapiti
<b>Goals:</b>	Goal 3: Manage finances, assets and infrastructure in a responsible, accountable and transparent manner Goal 5: Improve Council operations Goal 6: Communicate in an open, honest and culturally appropriate way Goal 7: Achieve best practice in compliance and governance Goal 8: Facilitate the development of socio-economically responsible opportunities on the Tiwi Islands
<b>Objectives::</b>	Objective 3.4: Regular reporting to Council, Local Authorities and Northern Territory Government Objective 5.5: Seek regular feedback from the community on TIRC services Objective 6.2: Regularly update the council website Objective 6.5: Conduct and participate in regular stakeholder meetings Objective 8.1: Participate in the Tiwi Partners economic cooperation Objective 8.3: Assist in major events which draw tourists to the Islands Objective 8.4: Participate with other Tiwi based enterprises in major infrastructure developments
<b>Activities:</b>	Regional Council and Elected Member Activities
<b>Service Levels :</b>	A) Support the activities of the Mayor, Deputy Mayor and Ward Councillors B) Engagement with key stakeholders C) Engagement with Australian Government and Northern Territory Government Agencies.
<b>Assessment of performance:</b>	A) Achieved B) Achieved C) Achieved
<b>Program highlights:</b>	Regular communication with the Mayor and Elected Members as a best practice across respective portfolios.





<b>Directorate:</b>	<b>Chief Executive Officer</b>
<b>Program:</b>	Local Authority Funding
<b>Sub-Program:</b>	Local Authority Project Funding Wurrumiyanga Local Authority Project Funding Pirlangimpi Local Authority Project Funding Milikapiti
<b>Goals:</b>	Goal 1: Provide effective Council services to the Tiwi Communities and other stakeholders Goal 3: Manage finances, assets and infrastructure in a responsible, accountable and transparent manner Goal 6: Communicate in an open, honest and culturally appropriate way Goal 7: Achieve best practice in compliance and governance Goal 8: Facilitate the development of socio-economically responsible opportunities on the Tiwi Islands
<b>Objectives::</b>	Objective 1.6: Ensure service delivery meets community expectations Objective 3.1: Manage and improve council infrastructure Objective 3.3: Ensure responsible management of all council finances Objective 3.4: Regular reporting to Council, Local Authorities and Northern Territory Government Objective 6.3: Engage with community elders and skin groups including two way conversations at Local Authority meetings Objective 6.5: Conduct and participate in regular stakeholder meetings. Objective 7.1: Ensure compliance with the <i>Local Government Act</i> and it's regulations Objective 8.2: Support local businesses and service providers where possible Objective 8.3: Assist in major events which draw tourists to the Islands
<b>Activities:</b>	Continued development of Local Authorities and their respective community through the provision of annual project funding to undertake priority community projects.
<b>Service Levels :</b>	A) Individual local community projects to be developed for each community per NTG Local Government funding guidelines B) Annual allocation per the NT Grants Commission methodology
<b>Assessment of performance:</b>	A) Achieved B) Achieved
<b>Program highlights:</b>	Having the ability to undertake site visits to meet with staff at a local level. The opportunity offers a chance to also meeting with community members and businesses.  Local Authority funding and projects were reviewed in consultation with the NT Government. Completed local authority projects are highlighted in the governance section of this report.



## Infrastructure service delivery plans

<b>Directorate:</b>	<b>Infrastructure &amp; Assets</b>
<b>Program:</b>	Fleet Services
<b>Sub-Program:</b>	Fleet Administration – Regional Fleet Administration - Wurrumiyanga
<b>Goals:</b>	Goal 3: Manage finances, assets and infrastructure in a responsible, accountable and transparent manner
<b>Objectives:</b>	Objective 3.1: Manage and improve council infrastructure Objective 3.2: Develop an asset management plan to protect the value and integrity of council assets Objective 3.4: Regular reporting to Council, Local Authorities and Northern Territory Government
<b>Activities:</b>	Registration of all plant and vehicles Purchase and disposal of plant and vehicles
<b>Service Levels</b>	A) Registrations are renewed on time B) Plant and vehicles that are purchased are fit for purpose C) Obsolete plant is disposed of in a timely and cost effective manner D) Management of tenders for Fleet and Plant
<b>Assessment of performance:</b>	A) Achieved B) Achieved C) Achieved D) Achieved
<b>Program highlights:</b>	TIRC purchased a second hand grader, through an NTG Special Purpose Grant, and a second hand garbage truck for the Milikapiti community.



<b>Directorate:</b>	<b>Infrastructure &amp; Assets</b>
<b>Program:</b>	Town Services
<b>Sub-Program:</b>	Town Services Town Services Wurrumiyanga Town Services Pirlangimpi Town Services Milikapiti
<b>Goals:</b>	Goal 1: Provide effective Council services to the Tiwi Communities and other stakeholders Goal 5: Improve Council operations
<b>Objectives:</b>	Objective 1.1: Maintain roads, infrastructure, assets and inter island ferry Objective 1.3: Maintain community infrastructure such as sporting ovals and swimming pools Objective 1.4: Maintain and clean public spaces Objective 1.6: Ensure service delivery meets community expectations Objective 5.5: Seek regular feedback from the community on TIRC services
<b>Activities:</b>	Maintenance of public open spaces. Maintenance of drainage culverts and open drains
<b>Service Levels</b>	A) Grass is kept low throughout the year. B) Weeds controlled and kept low around kerbing, poles, etc. C) Open drains maintained in good condition so water drains away freely D) Roadside table drains and open areas graded so water drains away freely E) Rubbish collected and communities kept clean
<b>Assessment of performance:</b>	A) Partially achieved B) Partially achieved C) Achieved D) Partially achieved E) Partially achieved
<b>Program highlights:</b>	Grass management is a major challenge particularly during wet season. The high quantity of areas that need to be mowed regularly mean competing priorities for equipment and staff on a daily basis in all three communities.  TIRC purchased a new garbage truck for Milikapiti to reinstate regular rubbish collection throughout the community.



<b>Directorate:</b>	<b>Infrastructure &amp; Assets</b>
<b>Program:</b>	Rubbish, tips and bins
<b>Sub-Program:</b>	Waste management Wurrumiyanga Waste management Pirlangimpi Waste management Milikapiti
<b>Goals:</b>	Goal 1: Provide effective Council services to the Tiwi Communities and other stakeholders Goal 3: Manage finances, assets and infrastructure in a responsible, accountable and transparent manner Goal 4: Manage resources in an environmentally sustainable manner, respecting country and culture Goal 5: Improve Council operations
<b>Objectives:</b>	Objective 1.2: Provide regular waste collection and responsible tip management Objective 3.1: Manage and improve council infrastructure Objective 4.2: Implement best practice waste disposal and management Objective 4.3: Promote best practice disposal of e-waste and recycling Objective 5.4: Manage our budgets to work more efficiently and reduce overheads Objective 5.5: Seek regular feedback from the community on TIRC services
<b>Activities:</b>	Maintain landfills and manage the different types of rubbish left at the landfill sites
<b>Service Levels:</b>	A) Dumps are safe for the general public to move around in when leaving rubbish B) Dumps comply with Environment Protection Authority (EPA) guidelines and requirements C) There are clearly marked areas for different types of rubbish
<b>Assessment of performance:</b>	A) Not achieved B) Not achieved C) Not achieved
<b>Program highlights:</b>	Only Wurrumiyanga needs to satisfy Northern Territory Environmental Protection Agency (NT EPA) requirements as it has a population of over 1000 people. There have been problems with equipment availability and maintenance. Council are working with NT EPA investigating funding to develop waste management handling on the Tiwi Islands.



<b>Directorate:</b>	<b>Infrastructure &amp; Assets</b>
<b>Program:</b>	Civil Works
<b>Sub-Program:</b>	Civil Works Regional Civil Works Wurrumiyanga Civil Works Pirlangimpi Civil Works Milikapiti
<b>Goals:</b>	Goal 1: Provide effective Council services to the Tiwi Communities and other stakeholders Goal 3: Manage finances, assets and infrastructure in a responsible, accountable and transparent manner Goal 4: Manage resources in an environmentally sustainable manner, respecting country and culture Goal 5: Improve Council operations
<b>Objectives:</b>	Objective 1.6: Ensure service delivery meets community expectations Objective 3.1: Manage and improve Council infrastructure Objective 4.1: Seek approval of the Aboriginal Land Trust for environmental matters beyond township boundaries and regarding sacred sites Objective 5.4: Manage our budgets to work more efficiently and reduce overheads Objective 5.5: Seek regular feedback from the community on TIRC services
<b>Activities:</b>	Maintain all connector (main) roads bush (minor) roads Maintain all culverts, table drains and drain runoffs on connector roads Maintain road shoulders and table drains within all communities
<b>Service Levels:</b>	A) Connector roads to be accessible and trafficable at least 95% of the year B) Min. average travel speed 40 kmph in wet season, 70 kmph in dry season C) No long term ponding of water in table drains D) No significant corrugations at end of dry season
<b>Assessment of performance:</b>	A) Achieved B) Achieved C) Partially achieved D) Partially achieved
<b>Program highlights:</b>	No significant ponding of water on the Pirlangimpi and Milikapiti roads. Ranku road has significant pondage on one section of the road. Council is using Roads to Recovery funding to resolve the issue in the next dry season. Reducing corrugation on dirt roads is extremely difficult given the amount of work required to stop corrugation). Limited resources coupled with the time cost inhibit the ability to grade, water and roll all of the main connecting roads on the Tiwi Islands.





<b>Directorate:</b>	<b>Infrastructure &amp; Assets</b>
<b>Program:</b>	Airport Maintenance
<b>Sub-Program:</b>	Airport Maintenance Regional Airport Maintenance Wurrumiyanga Airport Maintenance Pirlangimpi Airport Maintenance Milikapiti
<b>Goals:</b>	Goal 1: Provide effective Council services to the Tiwi Communities and other stakeholders Goal 3: Manage finances, assets and infrastructure in a responsible, accountable and transparent manner
<b>Objectives:</b>	Objective 1.1: Maintain roads, infrastructure, assets and inter island ferry Objective 3.1: Manage and improve council infrastructure
<b>Activities:</b>	Safety markings and equipment (eg windsock) maintained and kept in operating condition Runway surrounds regularly maintained Perimeter fencing regularly maintained and kept in sound condition
<b>Service Levels:</b>	A) Safety markers and equipment to be operational and clearly visible B) Grass within airfield to be kept well maintained C) Perimeter fencing to be maintained in good condition
<b>Assessment of performance:</b>	A) Achieved B) Achieved C) Achieved
<b>Program highlights:</b>	Generally very few safety issues contained in yearly safety inspections at Pirlangimpi and Milikapiti. The biggest issues at Pirlangimpi and Milikapiti are overgrown trees beyond the perimeter fence of the aerodromes.  Compliance in Wurrumiyanga is more difficult as the previous classification of the airstrip was Code 2 and the most recent coding is Code 3, meaning that requirements for tree clearing in the area are significantly increased.



<b>Directorate:</b>	<b>Infrastructure &amp; Assets</b>
<b>Program:</b>	Airport Inspection
<b>Sub-Program:</b>	Airport Inspection Regional Airport Inspection Wurrumiyanga Airport Inspection Pirlangimpi Airport Inspection Milikapiti
<b>Goals:</b>	Goal 1: Provide effective Council services to the Tiwi Communities and other stakeholders Goal 3: Manage finances, assets and infrastructure in a responsible, accountable and transparent manner
<b>Objectives:</b>	Objective 1.1: Maintain roads, infrastructure, assets and inter island ferry Objective 3.1: Manage and improve council infrastructure
<b>Activities:</b>	Daily inspection of airport incl. runway, grassed areas around runway, safety markings and fixtures, fencing and trees and other obstacles
<b>Service Levels :</b>	A) Record of daily inspection stored at office/workshop NOTAMS (notice to airmen) is issued immediately an issue is identified B) Any issues are promptly identified and recorded, with follow through to ensure remedial action is satisfactorily completed
<b>Assessment of performance:</b>	A) Achieved B) Partially achieved
<b>Program highlights:</b>	Council is organising refresher training for all ARO staff.



<b>Directorate:</b>	<b>Infrastructure &amp; Assets</b>
<b>Program:</b>	Mechanical Workshops
<b>Sub-Program:</b>	Mechanical Workshops Regional Mechanical Workshops Wurrumiyanga Mechanical Workshops Pirlangimpi Mechanical Workshops Milikapiti
<b>Goals:</b>	Goal 1: Provide effective Council services to the Tiwi Communities and other stakeholders Goal 3: Manage finances, assets and infrastructure in a responsible, accountable and transparent manner Goal 5: Improve Council operations
<b>Objectives:</b>	Objective 1.1: Maintain roads, infrastructure, and assets and inter island ferry. Objective 1.5: Provide essential community services and infrastructure. Services include; libraries, post offices, administration offices, child care, sports and recreation, youth diversion, Centrelink and community safety Objective 3.1: Manage and improve council infrastructure Objective 5.5: Seek regular feedback from the community on TIRC services
<b>Activities:</b>	Undertake repairs to all Council plant, vehicles and small equipment (hand mowers, whipper snippers, etc) Undertake scheduled servicing and maintenance of all Council plant and vehicles Undertake private mechanical repairs and servicing when resources are available
<b>Service Levels :</b>	A) Repairs to Council plant, vehicles and equipment is undertaken in a timely manner B) Scheduled servicing of Council plant and vehicles occurs when due
<b>Assessment of performance:</b>	A) Partially achieved B) Partially achieved
<b>Program highlights:</b>	These assessments are partially achieved due staff factors and challenges of our unique remote environment. Council has always had difficulty recruiting mechanics.  Council is fortunate in having a highly competent mechanic at Milikapiti and Wurrumiyanga. TIRC are in need of a second qualified, skilled and experienced mechanic based at the Wurrumiyanga workshop and have been unable to recruit a suitable mechanic at that location in this reporting period.



<b>Directorate:</b>	<b>Infrastructure &amp; Assets</b>
<b>Program:</b>	Staff Housing R&M
<b>Sub-Program:</b>	Staff Housing Regional Staff Housing Wurrumiyanga Staff Housing Pirlangimpi Staff Housing Milikapiti
<b>Goals:</b>	Goal 3: Manage finances, assets and infrastructure in a responsible, accountable and transparent manner Goal 5: Improve Council operations
<b>Objectives:</b>	Objective 3.1: Manage and improve council infrastructure Objective 3.2: Develop an asset management plan to protect the value and integrity of council assets Objective 5.4: Manage our budgets to work more efficiently and reduce overheads
<b>Activities:</b>	Provision of appropriate housing, including furnishings, to approved staff Maintenance of houses Emergency repairs in response to break ins or vandalism
<b>Service Levels :</b>	A) Houses are available in clean and sound condition for staff B) Regular inspections of structural integrity and standards of furnishings are undertaken, with replacement assets to be added to asset register C) Repairs undertaken in a timely manner
<b>Assessment of performance:</b>	A) Achieved B) Achieved C) Achieved
<b>Program highlights:</b>	Council has undertaken a major review of all staff housing stock and has initiated a scheduled painting program for all staff housing. Asset register is up to date.



<b>Directorate:</b>	<b>Infrastructure &amp; Assets</b>
<b>Program:</b>	Outstations Housing
<b>Sub-Program:</b>	Outstations Housing Maintenance Outstations Housing Maintenance Wurankuwu Outstations Other
<b>Goals:</b>	Goal 1: Provide effective Council services to Tiwi communities and other stakeholders Goal 4: Manage resources in an environmentally sustainable manner, respecting country and culture
<b>Objectives:</b>	Objective 1.1: Maintain roads, infrastructure, assets and inter island ferry Objective 1.6: Ensure service delivery meets community expectations Objective 4.1: Seek approval of the Aboriginal Land Trust for environmental matters beyond township boundaries and regarding sacred sites Objective 4.2: Implement best practice waste disposal and management
<b>Activities:</b>	Maintenance works undertaken as required Regular inspections of condition of available housing
<b>Service Levels :</b>	A) Maintenance works undertaken within timely manner, subject to site access B) Annual inspections are documented and issues identified
<b>Assessment of performance:</b>	A) Achieved B) Achieved
<b>Program highlights:</b>	Council has caught up on invoicing for this reporting period for homelands funding as well as the previous 18 months.





<b>Directorate:</b>	<b>Infrastructure &amp; Assets</b>
<b>Program:</b>	Outstations Essential Services
<b>Sub-Program:</b>	Outstations Essential Services Outstations Essential Wurankuwu Outstations Essential Other
<b>Goals:</b>	Goal 1: Provide effective Council services to Tiwi communities and other stakeholders Goal 3: Manage finances, assets and infrastructure in a responsible, accountable and transparent manner Goal 5: Improve Council operations
<b>Objectives:</b>	Objective 1.1: Maintain roads, infrastructure, assets and inter island ferry Objective 1.6: Ensure service delivery meets community expectations Objective 4.1: Seek approval of the Aboriginal Land Trust for environmental matters beyond township boundaries and regarding sacred sites Objective 4.2: Implement best practice waste disposal and management
<b>Activities:</b>	Maintenance of Outstation access roads and utilities
<b>Service Levels :</b>	A) Reliable availability of water, sewer and electricity B) Any utility outages repaired within 2 days during dry season and within 1 week during wet season, subject to vehicular access.
<b>Assessment of performance:</b>	A) Achieved B) Achieved
<b>Program highlights:</b>	Outstations staff have addressed and resolved a number of ongoing issues, particularly water at 4 Mile, Paru and the generator at Ranku.



<b>Directorate:</b>	<b>Infrastructure &amp; Assets</b>
<b>Program:</b>	Council Recreational Facilities
<b>Sub-Program:</b>	Recreation Hall Wurrumiyanga Recreation Hall Milikapiti
<b>Goals:</b>	Goal 1: Provide effective Council services to Tiwi communities and other stakeholders Goal 3: Manage finances, assets and infrastructure in a responsible, accountable and transparent manner
<b>Objectives:</b>	Objective 1.1: Maintain roads, infrastructure, assets and inter island ferry Objective 1.4: Maintain and clean public spaces Objective 1.6: Ensure service delivery meets community expectations Objective 3.1: Manage and improve council infrastructure
<b>Activities:</b>	Providing halls for indoor sport and recreation purposes
<b>Service Levels:</b>	A) Buildings maintained in sound condition B) Availability of utilities (power and water) C) Ensure cleanliness and sound condition of halls prior to new users having access
<b>Assessment of performance:</b>	A) Partially achieved B) Achieved C) Partially achieved
<b>Program highlights:</b>	Council is working with Sport and Recreation staff to ensure that sport and recreation facilities are maintained and clean for community use.



<b>Directorate:</b>	<b>Infrastructure &amp; Assets</b>
<b>Program:</b>	Parks and Gardens
<b>Sub-Program:</b>	Parks & Gardens Regional Oval Wurrumiyanga Oval Pirlangimpi Oval Milikapiti
<b>Goals:</b>	Goal 1: Provide effective Council services to Tiwi communities and other stakeholders Goal 3: Manage finances, assets and infrastructure in a responsible, accountable and transparent manner Goal 5: Improve Council operations
<b>Objectives:</b>	Objective 1.1: Maintain roads, infrastructure, assets and inter island ferry Objective 1.3: Maintain community infrastructure such as sporting ovals and swimming pools Objective 1.4: Maintain and clean public spaces Objective 1.6: Ensure service delivery meets community expectations Objective 3.1: Manage and improve council infrastructure Objective 5.5: Seek regular feedback from the community on TIRC services
<b>Activities:</b>	Maintenance of all ovals, parks, gardens. Maintenance of playgrounds and playground equipment
<b>Service Levels :</b>	A) Grass is kept low throughout the year and kept green through dry season B) Weeds controlled and kept low around fences, playground equipment etc C) Playgrounds and play equipment well maintained
<b>Assessment of performance:</b>	A) Achieved B) Achieved C) Achieved
<b>Program highlights:</b>	Council swimming pool at Wurrumiyanga has been open continuously from December 2018. The oval at Milikapiti has been upgraded and fenced.



<b>Directorate:</b>	<b>Infrastructure &amp; Assets</b>
<b>Program:</b>	Pool Management
<b>Sub-Program:</b>	Pool Wurrumiyanga Pool Pirlangimpi Pool kiosk Wurrumiyanga
<b>Goals:</b>	Goal 1: Provide effective Council services to Tiwi communities and other stakeholders Goal 3: Manage finances, assets and infrastructure in a responsible, accountable and transparent manner Goal 5: Improve Council operations
<b>Objectives:</b>	Objective 1.3: Maintain community infrastructure such as sporting ovals and swimming pools Objective 3.1: Manage and improve council infrastructure Objective 5.5: Seek regular feedback from the community on TIRC services
<b>Activities:</b>	Pool equipment (pumps, filters, etc) and water quality maintained to allow safe use of pools throughout year Pool surrounds and change rooms kept in a clean and well maintained condition Pool fencing maintained in a sound and secure condition
<b>Service Levels :</b>	A) Water quality is within acceptable limits B) All safety equipment, facilities (eg shade structures, seating) change room fixtures are in a sound operating condition C) Grass within pool surrounds is kept low and is green throughout dry season
<b>Assessment of performance:</b>	A) Achieved B) Achieved C) Achieved
<b>Program highlights:</b>	Pool at Wurrumiyanga has been open regularly after some years of closure. Council has applied for funding to replace the pumps, filters and broken pavers at the Pirlangimpi pool.



<b>Directorate:</b>	<b>Infrastructure &amp; Assets</b>
<b>Program:</b>	Inter Island Ferry Service
<b>Sub-Program:</b>	Inter Island Ferry Service
<b>Goals:</b>	Goal 1: Provide effective Council services to Tiwi communities and other stakeholders Goal 3: Manage finances, assets and infrastructure in a responsible, accountable and transparent manner Goal 5: Improve Council operations
<b>Objectives:</b>	Objective 1.1: Maintain roads, infrastructure, assets and inter island ferry Objective 3.1: Manage and improve council infrastructure Objective 5.4: Manage our budgets to work more efficiently and reduce overheads
<b>Activities:</b>	Vehicle and passenger ferry operates weekdays throughout the year Ferries operate on weekends during football season on match days when teams need to travel between islands.
<b>Service Levels :</b>	A) Ferries operate during scheduled hours > 95% of the year B) All ferries maintained in a safe operating condition C) All safety equipment is readily accessible and is in good and operable condition
<b>Assessment of performance:</b>	A) Achieved B) Achieved C) Achieved
<b>Program highlights:</b>	Council has successfully passed another AMSA survey for 2018-2019. Two new outboards were installed in 2019 and are serviced every month. Additionally, Council supports community ceremonies, events and sporting by using the ferry and tinny on the weekends.





<b>Directorate:</b>	<b>Infrastructure &amp; Assets</b>
<b>Program:</b>	Commercial Building Services
<b>Sub-Program:</b>	Commercial Building Services Regional Commercial Building Services Wurrumiyanga Commercial Building Services Pirlangimpi Commercial Building Services Milikapiti
<b>Goals:</b>	Goal 1: Provide effective Council services to Tiwi communities and other stakeholders Goal 3: Manage finances, assets and infrastructure in a responsible, accountable and transparent manner Goal 5: Improve Council operations
<b>Objectives:</b>	Objective 1.1: Maintain roads, infrastructure, assets and inter island ferry Objective 3.1: Manage and improve council infrastructure Objective 3.2: Develop an asset management plan to protect the value and integrity of council assets
<b>Activities:</b>	Maintenance of Council buildings rented/leased to others for commercial activities.
<b>Service Levels :</b>	A) Emergency repairs undertaken within 1 day of notification B) Minor or general maintenance undertaken within 1 week of notification C) Annual inspection of building
<b>Assessment of performance:</b>	A) Achieved B) Achieved C) Achieved
<b>Program highlights:</b>	Emergency response times have been strong particularly in response to critical issues such as toilet problems and following break ins.  Minor repairs and maintenance conducted to fences and facilities throughout the year.  Council has increased earnings over the December to June period due to the recruitment and hard work of a competent electrician and plumber.



<b>Directorate:</b>	<b>Infrastructure &amp; Assets</b>
<b>Program:</b>	Funeral Services
<b>Sub-Program:</b>	Funeral Services Wurrumiyanga Funeral Services Pirlangimpi Funeral Services Milikapiti
<b>Goals:</b>	Goal 1: Provide effective Council services to Tiwi communities and other stakeholders Goal 3: Manage finances, assets and infrastructure in a responsible, accountable and transparent manner Goal 4: Manage resources in an environmentally sustainable manner, respecting country and culture
<b>Objectives:</b>	Objective 1.5: Provide essential community services and infrastructure. Services include; libraries, post offices, administration offices, child care, sports and recreation, youth diversion, Centrelink and community safety Objective 3.1: Manage and improve council infrastructure Objective 4.1: Seek approval of the Aboriginal Land Trust for environmental matters beyond township boundaries and regarding sacred sites
<b>Activities:</b>	Graves are dug the day before a burial and backfilled on the day of the burial Cemeteries maintained in good condition and grass is kept low Weeds controlled and kept low around burial sites and headstones Hearse is made available in Wurrumiyanga on day of burial
<b>Service Levels :</b>	A) Excavation of graves, availability of hearse in Wurrumiyanga and backfilling of graves undertaken on time B) Cemeteries look well maintained and cared for
<b>Assessment of performance:</b>	A) Achieved B) Achieved
<b>Program highlights:</b>	Council does a significant amount of unpaid work for the community in its funeral services and cemetery maintenance.



<b>Directorate:</b>	<b>Infrastructure &amp; Assets</b>
<b>Program:</b>	Waste collection and disposal
<b>Sub-Program:</b>	Waste collection and disposal Waste collection and disposal Wurrumiyanga Waste collection and disposal Pirlangimpi Waste collection and disposal Milikapiti
<b>Goals:</b>	Goal 1: Provide effective Council services to the Tiwi Communities and other stakeholders Goal 3: Manage finances, assets and infrastructure in a responsible, accountable and transparent manner Goal 4: Manage resources in an environmentally sustainable manner, respecting country and culture Goal 5: Improve Council operations
<b>Objectives:</b>	Objective 1.2: Provide regular waste collection and responsible tip management Objective 3.1: Manage and improve council infrastructure Objective 4.2: Implement best practice waste disposal and management Objective 5.4: Manage our budgets to work more efficiently and reduce overheads Objective 5.5: Seek regular feedback from the community on TIRC services
<b>Activities:</b>	Rubbish collection from commercial and residential properties Establishment and maintenance of recycling system
<b>Service Levels :</b>	A) Rubbish collected twice weekly, with collections done on scheduled day B) Weekly rubbish collection to include additional rubbish piled up next to rubbish bins
<b>Assessment of performance:</b>	A) Partially achieved B) Partially achieved
<b>Program highlights:</b>	The new garbage truck at Milikapiti has assisted in more efficient waste collection and disposal. Pirlangimpi has been particularly successful in achieving the above results.  Wurrumiyanga and Milikapiti have significant issues with bins being knocked over and rubbish being spread around by camp dogs. TIRC animal management program will address some of this.



## Community Engagement service delivery plans

<b>Directorate:</b>	<b>Community Engagement</b>
<b>Program:</b>	Post Office Services
<b>Sub-Program:</b>	Post Office at Wurrumiyanga, Pirlangimpi and Milikapiti
<b>Goals:</b>	Goal 1: Provide effective Council services to Tiwi communities and other stakeholders Goal 7: Achieve best practice in compliance and governance
<b>Objectives</b>	Objective 1.5: Provide essential community services and infrastructure. Services include; libraries, post offices, administration offices, child care, sports and recreation, youth diversion, Centrelink, community safety, funerals and cemeteries Objective 7.5: Ensure business units comply with relevant internal and/or external procedures, policies and guidelines
<b>Activities:</b>	Postal services in Wurrumiyanga, Pirlangimpi and Milikapiti.
<b>Service Levels (including any Mandatory Service Levels):</b>	A) Wurrumiyanga - Provision of postal service Monday to Friday between 9:30 am - 12:00 pm and 1:00 - 4:00 p.m., inclusive of residential and business mailboxes B) Pirlangimpi and Milikapiti - operating from the administration building, the mail will be collected and sent on a daily basis, Monday to Friday
<b>Assessment of performance:</b>	A) Partially achieved B) Achieved
<b>Program highlights:</b>	Wurrumiyanga Post Office Service transitioned to new provider Nguu Ullintjinni Association in November 2018. Basic mail collection services were provided by Council staff through the Milikapiti and Pirlangimpi Council Offices.



<b>Directorate:</b>	<b>Community Engagement</b>
<b>Program:</b>	Centrelink (Australian Government – Department Human Services)
<b>Sub-Program:</b>	Centrelink Pirlangimpi and Milikapiti
<b>Goals:</b>	<p>Goal 1: Provide effective Council services to Tiwi communities and other stakeholders</p> <p>Goal 2: Develop and retain employees and emphasise the recruitment of local people</p> <p>Goal 7: Achieve best practice in compliance and governance</p>
<b>Objectives</b>	<p>Objective 1.5: Provide essential community services and infrastructure. Services include; libraries, post offices, administration offices, child care, sports and recreation, youth diversion, Centrelink, community safety, funerals and cemeteries</p> <p>Objective 1.6: Ensure service delivery meets community expectations</p> <p>Objective 2.1: Develop and implement work health safety and our risk management capacity</p> <p>Objective 2.2: Encourage best practice management of staff</p> <p>Objective 2.3: Pay all staff according to appropriate Local Government Industry awards and conditions</p> <p>Objective 2.4: Provide a safe and respectful workplace for all employees</p> <p>Objective 2.5: Promote professional development through training and mentoring opportunities for employees</p> <p>Objective 7.5: Ensure business units comply with relevant internal and/or external procedures, policies and guidelines</p>
<b>Activities:</b>	Provide Centrelink Support services to Pirlangimpi and Milikapiti Communities
<b>Service Levels (including any Mandatory Service Levels):</b>	<p>A) Open Monday to Friday 6.5 hour per day in Pirlangimpi,</p> <p>B) 7.5 hrs per day in Milikapiti</p>
<b>Assessment of performance:</b>	<p>A) Achieved.</p> <p>B) Achieved</p>
<b>Program highlights:</b>	<p>Community members were provided access to Centrelink services and assistance from specified personnel daily. Minimal closures during the year due to funerals. Work Health and Safety and staff security measures were implemented onsite.</p> <p>Internal and external procedures, policies and guidelines followed, reporting obligations met by due dates. Specified personnel and management successfully completed training through Centrelink's Host Learning site to learn changing Centrelink procedures and new updates to equipment.</p> <p>Milikapiti Centrelink specified personnel received an award and were recognised by Centrelink. Excellent staff retention for the year.</p>





<b>Directorate:</b>	<b>Community Engagement</b>
<b>Program:</b>	Outside School Hours Care (Australian Government – Department of Education)
<b>Sub-Program:</b>	Outside School Hours Care (OSHC) Regional, OSHC Wurrumiyanga, OSHC Pirlangimpi and OSHC Milikapiti
<b>Goals:</b>	<p>Goal 1: Provide effective Council services to Tiwi communities and other stakeholders</p> <p>Goal 2: Develop and retain employees and emphasise the recruitment of local people</p> <p>Goal 3: Manage finance, assets, infrastructure in a responsible, accountable and transparent manner</p> <p>Goal 5: Improve Council operations</p> <p>Goal 6: Communicate in an open, honest and culturally appropriate way</p>
<b>Objectives</b>	<p>Objective 1.5: Provide essential community services and infrastructure.</p> <p>Objective 1.6: Ensure service delivery meets community expectations</p> <p>Objective 2.2: Encourage best practice management of staff</p> <p>Objective 2.4: Provide a safe and respectful workplace for all employees</p> <p>Objective 2.5: Promote professional development through training and mentoring opportunities for employees</p> <p>Objective 3.4: Regular reporting to Council, Local Authorities and Northern Territory Government</p> <p>Objective 5.4: Manage our budgets to work more efficiently and reduce overheads</p> <p>Objective 6.3: Engage with community elders and skin groups including two way conversations at Local Authority meetings</p> <p>Objective 6.5: Conduct and participate in regular stakeholder meetings</p>
<b>Activities:</b>	We provide activities for school aged children and positive learning experience with active minds and active bodies during afterschool care and holiday programs.
<b>Service Levels (including any Mandatory Service Levels):</b>	<p>A) Operating times, Monday to Friday, 2:00 pm to 6:00 pm</p> <p>B) Program targets children from 5 to 12 years.</p>
<b>Assessment of performance:</b>	<p>A) Partially achieved.</p> <p>B) Achieved</p>
<b>Program highlights:</b>	<p>Difficulties with enrolments and parental contributions led to low numbers of children participating. Staff retention was challenging. Holiday programs across the Islands proved very popular and successful providing activities that promote active minds and bodies. Visiting personalities and organisations complimenting the program.</p> <p>The OSHC Centre in Wurrumiyanga was closed for the majority of the period due to staff vacancies.</p>



<b>Directorate:</b>	<b>Community Engagement</b>
<b>Program:</b>	Children Services (Australian Government – Department of Education / Prime Minister and Cabinet)
<b>Sub-Program:</b>	Jirnani Day Care Centre, Child Services Pirlangimpi, Crèche Milikapiti
<b>Goals:</b>	<p>Goal 1: Provide effective Council services to Tiwi communities and other stakeholders</p> <p>Goal 2: Develop and retain employees and emphasise the recruitment of local people</p> <p>Goal 3: Manage finance, assets, infrastructure in a responsible, accountable and transparent manner</p> <p>Goal 5: Improve Council operations</p> <p>Goal 6: Communicate in an open, honest and culturally appropriate way</p>
<b>Objectives</b>	<p>Objective 1.5: Provide essential community services and infrastructure.</p> <p>Objective 1.6: Ensure service delivery meets community expectations</p> <p>Objective 2.2: Encourage best practice management of staff</p> <p>Objective 2.4: Provide a safe and respectful workplace for all employees</p> <p>Objective 2.5: Promote professional development through training and mentoring opportunities for employees</p> <p>Objective 3.4: Regular reporting to Council, Local Authorities and Northern Territory Government</p> <p>Objective 5.4: Manage our budgets to work more efficiently and reduce overheads</p> <p>Objective 6.3: Engage with community elders and skin groups including two way conversations at Local Authority meetings</p> <p>Objective 6.5: Conduct and participate in regular stakeholder meetings</p>
<b>Activities:</b>	<p>Jirnani Childcare Centre is a Multifunctional Aboriginal Children's Service (MACS) providing long day care and afterschool care and a holiday program with early childhood development.</p> <p>Pirlangimpi and Milikapiti Crèches provide a flexible child care with early childhood development.</p>
<b>Service Levels (including any Mandatory Service Levels):</b>	<p>A) Jirnani operating times, Monday to Friday, 7:30 am to 4:00 pm</p> <p>B) Early Childhood Program for children from 6 months to 12 years</p> <p>C) Pirlangimpi and Milikapiti Crèches operating times, Monday to Friday, 8:00 am to 4:30 pm</p> <p>D) Early Childhood Program for children from six months to eight years.</p>
<b>Assessment of performance:</b>	<p>A) Partially Achieved</p> <p>B) Achieved</p> <p>C) Partially Achieved</p> <p>D) Achieved</p>
<b>Program highlights:</b>	Crèche's operated in all three communities, gaps in service delivery due to staff shortages and / or absences.



<b>Directorate:</b>	<b>Community Engagement</b>
<b>Program:</b>	Family as First Teachers (NTG – Department of Education)
<b>Sub-Program:</b>	Nil
<b>Goals:</b>	<p>Goal 1: Provide effective Council services to Tiwi communities and other stakeholders</p> <p>Goal 2: Develop and retain employees and emphasise the recruitment of local people</p> <p>Goal 3: Manage finance, assets, infrastructure in a responsible, accountable and transparent manner</p> <p>Goal 5: Improve Council operations</p> <p>Goal 6: Communicate in an open, honest and culturally appropriate way</p>
<b>Objectives</b>	<p>Objective 1.5: Provide essential community services and infrastructure.</p> <p>Objective 1.6: Ensure service delivery meets community expectations</p> <p>Objective 2.2: Encourage best practice management of staff</p> <p>Objective 2.4: Provide a safe and respectful workplace for all employees</p> <p>Objective 2.5: Promote professional development through training and mentoring opportunities for employees</p> <p>Objective 3.4: Regular reporting to Council, Local Authorities and Northern Territory Government</p> <p>Objective 5.4: Manage our budgets to work more efficiently and reduce overheads</p> <p>Objective 6.3: Engage with community elders and skin groups including two way conversations at Local Authority meetings</p> <p>Objective 6.5: Conduct and participate in regular stakeholder meetings</p>
<b>Activities:</b>	<p>The FaFT Program is a mobile early learning transition and parent educational program. Support to families with children prior to school entry.</p> <p>Parent early childhood development activities &amp; education.</p> <p>Home visits &amp; nutritional education.</p> <p>Literacy &amp; Numeracy education – Books in Homes.</p> <p>Transition assistance for parents to supporting agencies</p>
<b>Service Levels (including any Mandatory Service Levels):</b>	<p>A) Operating times: 9:00 am to 12:00 pm</p> <p>B) Target children from birth to 3 years.</p>
<b>Assessment of performance:</b>	<p>A) Partially Achieved</p> <p>B) Achieved</p>
<b>Program highlights:</b>	Service delivery gaps due to staff recruitment of qualified Senior Teacher. This was addressed by NTG Education Department who have employed a Senior Teacher to deliver the program. TIRC provide support and employ two staff to enable delivery of the program.



<b>Directorate:</b>	<b>Community Engagement</b>
<b>Program:</b>	School Meals Program (Australian Government – Prime Minister and Cabinet)
<b>Sub-Program:</b>	Pirlangimpi School Meals Program
<b>Goals:</b>	<p>Goal 1: Provide effective Council services to Tiwi communities and other stakeholders</p> <p>Goal 2: Develop and retain employees and emphasise the recruitment of local people</p> <p>Goal 3: Manage finance, assets, infrastructure in a responsible, accountable and transparent manner</p> <p>Goal 5: Improve Council operations</p> <p>Goal 6: Communicate in an open, honest and culturally appropriate way</p>
<b>Objectives</b>	<p>Objective 1.5: Provide essential community services and infrastructure.</p> <p>Objective 1.6: Ensure service delivery meets community expectations</p> <p>Objective 2.2: Encourage best practice management of staff</p> <p>Objective 2.4: Provide a safe and respectful workplace for all employees</p> <p>Objective 2.5: Promote professional development through training and mentoring opportunities for employees</p> <p>Objective 3.4: Regular reporting to Council, Local Authorities and Northern Territory Government</p> <p>Objective 5.4: Manage our budgets to work more efficiently and reduce overheads</p> <p>Objective 6.3: Engage with community elders and skin groups including two way conversations at Local Authority meetings</p> <p>Objective 6.5: Conduct and participate in regular stakeholder meetings</p>
<b>Activities:</b>	Pirlangimpi School Meals Program will provide nutritional meals for school aged children at Pularumpi school.
<b>Service Levels (including any Mandatory Service Levels):</b>	<p>A) Operating times, Monday to Friday, 8:00 am to 12:00 pm</p> <p>B) Nutritional Program for children from five years to 12 years</p> <p>C) Nutritional meals per day provided to student at Pularumpi School</p>
<b>Assessment of performance:</b>	<p>A) Achieved</p> <p>B) Achieved</p> <p>C) Achieved</p>
<b>Program highlights:</b>	Between 20 and 30 meals delivered daily to students at school. Working with NIAA to improve reliability of service delivery and improve reporting processes.



<b>Directorate:</b>	<b>Community Engagement</b>
<b>Program:</b>	Youth Diversion Program (NTG – Territory Families)
<b>Sub-Program:</b>	Nil
<b>Goals:</b>	<p>Goal 1: Provide effective Council services to Tiwi communities and other stakeholders</p> <p>Goal 2: Develop and retain employees and emphasise the recruitment of local people</p> <p>Goal 5: Improve Council operations</p> <p>Goal 6: Communicate in an open, honest and culturally appropriate way</p>
<b>Objectives</b>	<p>Objective 1.5: Provide essential community services and infrastructure.</p> <p>Objective 1.6: Ensure service delivery meets community expectations</p> <p>Objective 2.1: Develop and implement work health safety and our risk management capacity</p> <p>Objective 2.2: Encourage best practice management of staff</p> <p>Objective 2.3: Pay all staff according to appropriate Local Government Industry awards and conditions</p> <p>Objective 2.5: Promote professional development through training and mentoring opportunities for employees</p> <p>Objective 2.6: Meet standard recruitment practices in a timely manner</p> <p>Objective 3.4: Regular reporting to Council, Local Authorities and Northern Territory Government</p> <p>Objective 5.4: Manage our budgets to work more efficiently and reduce overheads</p> <p>Objective 6.3: Engage with community elders and skin groups including two way conversations at Local Authority meetings</p> <p>Objective 6.5: Conduct and participate in regular stakeholder meetings</p>
<b>Activities:</b>	The Youth and Community Service team, based in Wurrumiyanga, provides Youth pre-court diversion, case management and reintegration of youth in all three communities.
<b>Service Levels (including any Mandatory Service Levels):</b>	A) Monday to Friday from 8.00 am to 4:36 pm
<b>Assessment of performance:</b>	A) Achieved
<b>Program highlights:</b>	Referrals received with assessments normally carried out within two weeks. Youth and family conferences, case management including community service and reintegration completed successfully.





<b>Directorate:</b>	<b>Community Engagement</b>
<b>Program:</b>	Community Safety (Australian Government – Prime Minister and Cabinet)
<b>Sub-Program:</b>	Community Safety Regional, Wurrumiyanga, Pirlangimpi, Milikapiti
<b>Goals:</b>	<p>Goal 1: Provide effective Council services to Tiwi communities and other stakeholders</p> <p>Goal 2: Develop and retain employees and emphasise the recruitment of local people</p> <p>Goal 5: Improve Council operations</p> <p>Goal 6: Communicate in an open and culturally appropriate way</p>
<b>Objectives</b>	<p>Objective 1.5: Provide essential community services and infrastructure.</p> <p>Objective 1.6: Ensure service delivery meets community expectations</p> <p>Objective 2.1: Develop and implement work health safety and our risk management capacity</p> <p>Objective 2.2: Encourage best practice management of staff</p> <p>Objective 2.3: Pay all staff according to appropriate Local Government Industry awards and conditions</p> <p>Objective 2.4: Provide a safe and respectful workplace for all employees</p> <p>Objective 2.5: Promote professional development through training and mentoring opportunities for employees</p> <p>Objective 2.6: Meet standard recruitment practices in a timely manner</p> <p>Objective 3.4: Regular reporting to Council, Local Authorities and Northern Territory Government</p> <p>Objective 5.4: Manage our budgets to work more efficiently and reduce overheads</p> <p>Objective 6.3: Engage with community elders and skin groups including two way conversations at Local Authority meetings</p> <p>Objective 6.5: Conduct and participate in regular stakeholder meetings</p>
<b>Activities:</b>	<p>Provide assistance to people at risk of either causing or becoming victims of harm.</p> <p>Ensure that at 9.00 pm children are at home or in a safe location with a parent or carer.</p>
<b>Service Levels (including any Mandatory Service Levels):</b>	<p>A) Regular Patrols 11:00 am to 11:00 pm Monday to Saturday.</p> <p>B) Provide Information, Support and Referral</p>
<b>Assessment of performance:</b>	<p>A) Achieved</p> <p>B) Achieved</p>
<b>Program highlights:</b>	<p>Provided regular Patrols at Wurrumiyanga, Milikapiti and Pirlangimpi. Statistical information shared with stakeholders to assist with improving school attendance and safety for community members.</p> <p>Community meetings held to address issues facing communities. Working closely with Health Clinics and Police to support community members with substance abuse and mental health issues.</p>



<b>Directorate:</b>	<b>Community Engagement</b>
<b>Program:</b>	Remote Sports Program (NTG – Department of Tourism and Culture)
<b>Sub-Program:</b>	Remote Sports Program Regional, Wurrumiyanga, Pirlangimpi, and Milikapiti
<b>Goals:</b>	<p>Goal 1: Provide effective Council services to Tiwi communities and other stakeholders</p> <p>Goal 2: Develop and retain employees and emphasise the recruitment of local people</p> <p>Goal 3: Manage finance, assets, infrastructure in a responsible, accountable and transparent manner</p> <p>Goal 5: Improve Council operations</p> <p>Goal 6: Communicate in an open, honest and culturally appropriate way</p> <p>Goal 8: Facilitate the development of socio-economically responsible</p>
<b>Objectives</b>	<p>Objective 1.5: Provide essential community services and infrastructure.</p> <p>Objective 1.6: Ensure service delivery meets community expectations</p> <p>Objective 1.8: Promote healthy communities and healthy living</p> <p>Objective 2.1: Develop and implement work health safety and our risk management capacity</p> <p>Objective 2.2: Encourage best practice management of staff</p> <p>Objective 2.4: Provide a safe and respectful workplace for all employees</p> <p>Objective 2.5: Promote professional development through training and mentoring opportunities for employees</p> <p>Objective 3.4: Regular reporting to Council, Local Authorities and Northern Territory Government</p> <p>Objective 5.4: Manage our budgets to work more efficiently and reduce overheads</p> <p>Objective 6.3: Engage with community elders and skin groups including two way conversations at Local Authority meetings</p> <p>Objective 6.5: Conduct and participate in regular stakeholder meetings</p> <p>Objective 8.3: Assist in major events which draw tourists to the Islands</p>
<b>Activities:</b>	Deliver regular sporting competitions & activities across Tiwi Islands
<b>Service Levels (including any Mandatory Service Levels):</b>	A) Operational 8:00 am to 6:00 pm Monday to Saturday
<b>Assessment of performance:</b>	A) Achieved
<b>Program highlights:</b>	Selected group of children travelled to Darwin to compete in the Michael Long Cup. (AFL). Community Basketball 3 x 3 competitions carried out successfully. With services typically delivered in the afternoon, this program has support after school activities and created opportunities for young people to participate in organised sports.



<b>Directorate:</b>	<b>Community Engagement</b>
<b>Program:</b>	Library (NTG – Department of Tourism and Culture)
<b>Sub-Program:</b>	Library Pirlangimpi and Library Milikapiti
<b>Goals:</b>	<p>Goal 1: Provide effective Council services to Tiwi communities and other stakeholders</p> <p>Goal 2: Develop and retain employees and emphasise the recruitment of local people</p> <p>Goal 3: Manage finance, assets, infrastructure in a responsible, accountable and transparent manner</p> <p>Goal 5: Improve Council operations</p> <p>Goal 6: Communicate in an open, honest and culturally appropriate way</p>
<b>Objectives</b>	<p>Objective 1.5: Provide essential community services and infrastructure. Services include; libraries, post offices, administration offices, child care, sports and recreation, youth diversion, Centrelink, community safety, funerals and cemeteries</p> <p>Objective 1.6: Ensure service delivery meets community expectations</p> <p>Objective 2.1: Develop and implement work health safety and our risk management capacity</p> <p>Objective 2.4: Provide a safe and respectful workplace for all employees</p> <p>Objective 3.4: Regular reporting to Council, Local Authorities and Northern Territory Government</p> <p>Objective 5.5: Seek regular feedback from the community on TIRC services</p>
<b>Activities:</b>	Provide library services to Pirlangimpi and Milikapiti communities
<b>Service Levels (including any Mandatory Service Levels):</b>	A) Open 4 hrs per day Monday to Friday.
<b>Assessment of performance:</b>	A) Achieved
<b>Program highlights:</b>	Installation of free Wifi resulted in increased participation numbers increase in both Pirlangimpi and Milikapiti.



<b>Directorate:</b>	<b>Community Engagement</b>
<b>Program:</b>	Indigenous Sport & Recreation Program (Australian Government - Prime Minister & Cabinet)
<b>Sub-Program:</b>	Indigenous Sport & Recreation Program Regional, Wurrumiyanga, Pirlangimpi and Milikapiti
<b>Goals:</b>	<p>Goal 1: Provide effective Council services to Tiwi communities and other stakeholders</p> <p>Goal 2: Develop and retain employees and emphasise the recruitment of local people</p> <p>Goal 3: Manage finance, assets, infrastructure in a responsible, accountable and transparent manner</p> <p>Goal 5: Improve Council operations</p> <p>Goal 6: Communicate in an open, honest and culturally appropriate way</p> <p>Goal 8: Facilitate the development of socio-economically responsible</p>
<b>Objectives</b>	<p>Objective 1.5: Provide essential community services and infrastructure.</p> <p>Objective 1.6: Ensure service delivery meets community expectations</p> <p>Objective 1.8: Promote healthy communities and healthy living</p> <p>Objective 2.5: Promote professional development through training and mentoring opportunities for employees</p> <p>Objective 3.4: Regular reporting to Council, Local Authorities and Northern Territory Government</p> <p>Objective 5.4: Manage our budgets to work more efficiently and reduce overheads</p> <p>Objective 6.3: Engage with community elders and skin groups including two way conversations at Local Authority meetings</p> <p>Objective 6.5: Conduct and participate in regular stakeholder meetings</p> <p>Objective 8.3: Assist in major events which draw tourists to the Islands</p>
<b>Activities:</b>	Deliver regular sporting competitions & activities across Tiwi Islands
<b>Service Levels (including any Mandatory Service Levels):</b>	A) Operational 8:00 am to 6:00 pm Monday to Saturday
<b>Assessment of performance:</b>	A) Achieved
<b>Program highlights:</b>	A key achievement for the Sport and Rec program has been the inclusion of water activities in the Wurrumiyanga Community Swimming Pool. It has been great to see the pool open after a long period of closure and maintenance issues. The reliable service has resulted in very high numbers of children attending the facility. Staff have been trained in Pool Life Guard, Bronze Medallion and First Aid.



<b>Directorate:</b>	<b>Community Engagement</b>
<b>Program:</b>	Administration service
<b>Sub-Program:</b>	Administration service Wurrumiyanga, Pirlangimpi and Milikapiti
<b>Goals:</b>	<p>Goal 1: Provide effective Council services to Tiwi communities and other stakeholders</p> <p>Goal 2: Develop and retain employees and emphasis the recruitment of local people</p> <p>Goal 6: Communicate in an open, honest and culturally appropriate way</p> <p>Goal 7: Achieve best practice in compliance and governance</p>
<b>Objectives</b>	<p>Objective 1.5: Provide essential community services and infrastructure.</p> <p>Objective 1.6: Ensure service delivery meets community expectations</p> <p>Objective 2.2: Encourage best practice management of staff</p> <p>Objective 2.4: Provide a safe and respectful workplace for all employees</p> <p>Objective 6.1: Contribute regularly to community noticeboards and social media</p> <p>Objective 7.5: Ensure business units comply with relevant internal and/or external procedures, policies and guidelines</p>
<b>Activities:</b>	Provide office and customer services in Darwin and three communities on the Islands
<b>Service Levels (including any Mandatory Service Levels):</b>	A) Open 8:00 am 4:36 pm Monday to Friday
<b>Assessment of performance:</b>	A) Achieved
<b>Program highlights:</b>	TIRC offices across all three communities have been open and providing assistance to the community throughout the year. TIRC offices temporarily close during periods of sorry business as a mark of respect. The office administration teams support Local Authority members, Elected Members of Council and Community Stakeholders both internal and external.





## Finance and Organisational Development service delivery plans

<b>Directorate:</b>	<b>Finance &amp; Organisational Development</b>
<b>Program:</b>	Financial management
<b>Sub-Program:</b>	Financial management service
<b>Goals:</b>	<p>Goal 3: Manage finances, assets and infrastructure in a responsible, accountable and transparent manner</p> <p>Goal 5: Improve Council operations</p> <p>Goal 7: Achieve best practice in compliance and governance</p>
<b>Objectives: :</b>	<p>Objective 3.3: Ensure responsible management of all council finances</p> <p>Objective 3.4: Regular reporting to Council, Local Authorities and Northern Territory Government</p> <p>Objective 3.5: Meet regulatory requirements to respond to audits in a timely manner</p> <p>Objective 5.4: Manage our budgets to work more efficiently and reduce overheads</p> <p>Objective 7.1: Ensure compliance with the <i>Local Government Act</i> and it's regulations</p> <p>Objective 7.5: Ensure business units comply with relevant internal and/or external procedures, policies and guidelines</p>
<b>Activities:</b>	Running of the Finance activities for the Council including accounting, rates, grant acquittals, accounts payable and accounts receivable. 5.8 FTE's.
<b>Service Levels :</b>	<p>A) Timely completion of monthly financial reports for presentation to the Council members</p> <p>B) Completion of annual financial statements and returns in accordance with accounting standards and Local Government regulations</p> <p>C) Co-ordination of the annual financial audit</p> <p>D) Collection of accounts receivable within trading terms and payment of accounts payable within trading terms</p>
<b>Assessment of performance:</b>	<p>A) Achieved</p> <p>B) Achieved</p> <p>C) Achieved</p> <p>D) Partially achieved</p>
<b>Program highlights:</b>	Achievement of all grant funding reporting and other compliance deadlines.



<b>Directorate:</b>	<b>Finance &amp; Organisational Development</b>
<b>Program:</b>	Work Health Safety
<b>Sub-Program:</b>	Work Health Safety
<b>Goals:</b>	Goal 2: Develop and retain employees and emphasise the recruitment of local people Goal 7: Achieve best practice in compliance and governance
<b>Objectives:</b>	Objective 2.1: Develop and implement work health safety and our risk management capacity Objective 2.2: Encourage best practice management of staff Objective 2.4: Provide a safe and respectful workplace for all employees Objective 7.5: Ensure business units comply with relevant internal and/or external procedures, policies and guidelines
<b>Activities:</b>	Work health safety and attendant records
<b>Service Levels :</b>	A) Ten Work Health Safety Committee meetings per year B) Implementation of the Risk Management Policy, Risk Management Framework and ongoing development of the Risk Register
<b>Assessment of performance:</b>	A) Not achieved B) Partially achieved
<b>Program highlights:</b>	Under the guidance of a new Audit and Risk Management Committee Chair, we have a renewed focus on our risk management practices and procedures. Work is currently underway on completing an updated Risk Register.



<b>Directorate:</b>	<b>Finance &amp; Organisational Development</b>
<b>Program:</b>	Organisational Development HR / Culture
<b>Sub-Program:</b>	Organisational Development HR / Culture
<b>Goals:</b>	Goal 2: Develop and retain employees and emphasise the recruitment of local people Goal 7: Achieve best practice in compliance and governance
<b>Objectives:</b>	Objective 2.1 Develop and implement work health safety and our risk management capacity Objective 2.2 Encourage best practice management of staff Objective 2.3 Pay all staff according to appropriate LGIA awards and conditions Objective 2.4 Provide a safe and respectful workplace for all employees Objective 2.5 Promote professional development through training and mentoring opportunities for employees Objective 2.6 Meet standard recruitment practices in a timely manner Objective 7.1 Ensure compliance with the <i>Local Government Act</i> and it's regulations Objective 7.4 Ensure compliance with electronic document records management Objective 7.5 Ensure business units comply with relevant internal and/or external procedures, policies and guidelines
<b>Activities:</b>	Human resources support including award & conditions of employment, recruitment, training, payroll, attendance & records management for services delivered.
<b>Service Levels :</b>	A) Point in time update of the organisation structure as changes occur during the year B) Monthly report on new staff, terminations, and recruitment status for vacancies, and demographics by gender, age and Tiwi Staff 100% of timesheets submitted by deadline are processed.
<b>Assessment of performance:</b>	A) Partially achieved B) Achieved
<b>Program highlights:</b>	Significant work has been completed in our records and document management area, along with a high level of organisational change following the recruitment of a number of new staff and roles this year.



<b>Directorate:</b>	<b>Community Engagement</b>
<b>Program:</b>	ICT Solutions
<b>Sub-Program:</b>	ICT Solutions Corporate
<b>Goals:</b>	<p>Goal 3: Manage finances, assets and infrastructure in a responsible, accountable and transparent manner</p> <p>Goal 4: Manage resources in an environmentally sustainable manner, respecting country and culture</p> <p>Goal 5: Improve Council operations</p> <p>Goal 6: Communicate in an open, honest and culturally appropriate way</p> <p>Goal 7: Achieve best practice in compliance and governance</p>
<b>Objectives::</b>	<p>Objective 3.1: Manage and improve council infrastructure</p> <p>Objective 3.4: Regular reporting to Council, Local Authorities and Northern Territory Government</p> <p>Objective 4.3: Promote best practice disposal of e-waste and recycling</p> <p>Objective 5.2: Decentralise Council operations across our three communities</p> <p>Objective 5.4: Manage our budgets to work more efficiently and reduce overheads</p> <p>Objective 6.2: Regularly update the council website</p> <p>Objective 6.3: Engage with community elders and skin groups including two way conversations at Local Authority meetings</p> <p>Objective 7.2: Ensure compliance with the Northern Territory Information Act</p> <p>Objective 7.4: Ensure compliance with electronic document records management</p> <p>Objective 7.5: Ensure business units comply with relevant internal and/or external procedures, policies and guidelines</p>
<b>Activities:</b>	<p>General Information Communication Technology (ICT) technical support, level 1 and 2</p> <p>Liaise with service providers such as Telstra, CouncilBIZ, Magiq Docs etc</p> <p>Advise Council on ICT issues as required</p> <p>Manage all Council ICT assets</p>
<b>Service Levels :</b>	<p>A) Reduce overall Communications costs without reducing services</p> <p>B) Maintain, upgrade and manage the replacement of all Council ICT equipment</p> <p>C) Improve Council communications</p> <p>D) Provide communications 365 days a year</p> <p>E) Ensure monthly reconciliation of Council ICT equipment</p> <p>F) Regularly review ICT expenses against budget projections</p> <p>G) Reconcile monthly ICT items on the portable and attractive register.</p>
<b>Assessment of performance:</b>	<p>A) Partially achieved</p> <p>B) Achieved</p> <p>C) Partially achieved</p> <p>D) Partially achieved</p> <p>E) Achieved</p>



	F) Achieved G) Achieved
<b>Program highlights:</b>	<p>TIRC ICT systems and communication are critical to operations. This year has been challenging with a number of ICT issues that were beyond the control of TIRC. Outages caused by storm damage resulted in major down time and impacted negatively on our routine operations.</p> <p>Staff movements have created new opportunities for Tiwi staff to develop in the ICT space. Future opportunities will exist as ICT and Infrastructure work closer together to derive greater value for council from its ICT spend.</p>

## Records Management

### Objective

Record Management is integral to efficient function of Council operations and is the discipline and organisational function of managing records to meet operational business needs, legal accountability requirements and community expectations.

### Goals

Work with all staff to maintain adherence to the Records Management policy, relevant legislation and the requirements of the Magiq Document's records management system.

Key Performance Indicator	Measure of Success	Achievements
Maintain Records Management Policy/Procedures.	Council staff fully aware of records management procedures.	On-going communication to council staff via meetings, emails and step by step procedural handouts.
Managing MAGIQ Documents.	Records training schedule developed for all council staff	On-going training provided as required.
Ensure that all council documents are document controlled.	Begun process of standardizing document identification, beginning with 'procedures'	This process is well underway, and should be completed in the coming year. We have in excess of 260,000 documents in the system.







**TIWI ISLANDS REGIONAL COUNCIL**  
**ANNUAL FINANCIAL STATEMENTS**  
**YEAR ENDED 30 JUNE 2019**

# TIWI ISLANDS REGIONAL COUNCIL

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## **Independent audit report to the Chief Executive Officer of Tiwi Islands Regional Council**

### ***Opinion***

We have audited the accompanying general purpose financial report of Tiwi Islands Regional Council ("the Council"), which comprises the statement of financial position as at 30 June 2019, statement of comprehensive income, statement of changes in equity and statement of cash flows for the year ended on that date, a summary of significant accounting policies, other explanatory notes and the Chief Executive Officer's Statement.

In our opinion, the financial report of Tiwi Islands Regional Council is in accordance with the *Northern Territory Local Government Act*, including:

- (a) giving a true and fair view of the financial position of Tiwi Islands Regional Council as at 30 June 2019 and of the Council's performance for the year ended on that date; and
- (b) complying with Australian Accounting Standards (including the Australian Accounting Interpretations) and the *Local Government (Accounting) Regulations*.

### ***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 Financial 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 financial 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.

### ***The Responsibility of the Chief Executive Officer and Those Charged with Governance for the Financial Report***

The Chief Executive Officer ("CEO") of the Council is responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards and the *Northern Territory Local Government Act* and for such internal control as the CEO determines is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the CEO is responsible for assessing the Council's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless management either intends to liquidate the Council or to cease operations, or have no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Council's financial reporting process.

### ***Auditor's Responsibilities for the Audit of the Financial Report***

Our objectives are to obtain reasonable assurance about whether the financial 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 financial report.

As part of an audit in accordance with Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Council's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the CEO.
- Conclude on the appropriateness of the CEO's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Council's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Council to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the Chief Executive Officer and those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

*Merit Partners*

Merit Partners

A handwritten signature in black ink, appearing to read 'MunLi Chee', written over a horizontal line.

MunLi Chee  
Director

DARWIN

8 November 2019

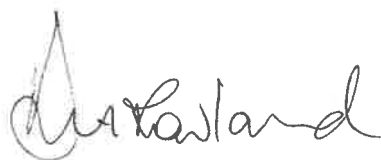


## CHIEF EXECUTIVE OFFICER'S STATEMENT

I, Valerie Rowland, the Chief Executive Officer of the Tiwi Islands Regional Council, certify that the Annual Financial Statements:

- a) Have been, to the best of my knowledge, information and belief, properly drawn up in accordance with all applicable Australian Accounting Standards, the Local Government Act and the Local Government (Accounting) Regulations (with the exception of those matters described in the modified audit report) so as to present fairly the financial position of the Council for the year ended 30 June 2019 and its results for the year then ended; and
- b) Are in accordance with the accounting and other records of the Council.

Signed by:



Date:

8/11/2019

Valerie Rowland  
Chief Executive Officer



# TIWI ISLANDS REGIONAL COUNCIL

## Statement of Comprehensive Income for the year ended 30 June 2019

	Notes	2019	2018
<b>REVENUE</b>		<b>\$</b>	<b>\$</b>
Grants and contributions provided for operating purposes	3e	9,394,760	8,385,038
Other Operating Revenue	3d	1,796,647	2,434,713
User Charges and Fees	3b	1,103,091	1,358,676
Rates and Annual Charges	3a	2,223,973	1,459,222
Interest Revenue	3c	45,393	24,757
Contributions and Donations	3f	2,870	3,000
Net Profit from Disposal of assets	3g	398	2,572
<b>TOTAL REVENUE</b>		<b>14,567,132</b>	<b>13,667,978</b>
<b>EXPENSES</b>			
Employee Costs	4a	7,267,271	7,663,784
Materials and Contracts	4e	4,364,692	6,159,062
Interest Charges	4b	4,662	5,410
Other Operating Expenses	4d	660,491	610,825
<b>TOTAL EXPENSES</b>		<b>12,297,116</b>	<b>14,439,081</b>
<b>SURPLUS/(DEFICIT) BEFORE DEPRECIATION AND CAPITAL GRANTS</b>		<b>2,270,016</b>	<b>(771,103)</b>
Grants & Contributions provided for: Acquisition of assets (Capital Grants Revenue)	3e	220,246	1,342,199
<b>OPERATIONAL SURPLUS/(DEFICIT) BEFORE DEPRECIATION AND ASSET CLASSIFICATION</b>		<b>2,490,262</b>	<b>571,096</b>
Depreciation	4c	2,031,907	2,039,413
<b>DEFICIT BEFORE INCOME TAX EXPENSE</b>		<b>458,355</b>	<b>(1,468,317)</b>
Income Tax Expense		-	-
<b>TOTAL COMPREHENSIVE SURPLUS/(DEFICIT) FOR THE YEAR</b>		<b>458,355</b>	<b>(1,468,317)</b>

The above Statement of Comprehensive Income should be read in conjunction with the accompanying notes.

# TIWI ISLANDS REGIONAL COUNCIL

## Statement of Financial Position as at 30 June 2019

	Notes	2019	2018
		\$	\$
<b>CURRENT ASSETS</b>			
Current Operating Accounts & Cash on Hand	5, 10a	9,931,834	2,873,576
Trade and Other Receivables	6	471,192	671,278
Other Assets	7	59,050	184,985
<b>TOTAL CURRENT ASSETS</b>		<b>10,462,076</b>	<b>3,729,839</b>
<b>NON CURRENT ASSETS</b>			
Buildings Prescribed	8a&b	17,800,382	19,109,442
Infrastructure Prescribed	8a&b	2,634,818	2,835,882
Plant	8a&b	554,866	798,348
Equipment	8a&b	682,380	298,700
Motor Vehicles	8a&b	498,213	464,589
Work in Progress	8a&b	355,367	220,418
<b>TOTAL NON CURRENT ASSETS</b>		<b>22,526,026</b>	<b>23,727,379</b>
<b>TOTAL ASSETS</b>		<b>32,988,102</b>	<b>27,457,218</b>
<b>CURRENT LIABILITIES</b>			
Trade and Other Payables	9a	786,521	797,725
Current Provisions	9d	779,013	902,591
Other Current Liabilities	9b	797,519	722,514
Unexpended Grant Liability	9c	6,911,690	1,686,754
<b>TOTAL CURRENT LIABILITIES</b>		<b>9,274,743</b>	<b>4,109,584</b>
<b>NON CURRENT LIABILITIES</b>			
Non-Current Provisions	9e	210,271	296,235
Non-Current Borrowings	9f	660,001	666,667
<b>TOTAL NON CURRENT LIABILITIES</b>		<b>870,272</b>	<b>962,902</b>
<b>TOTAL LIABILITIES</b>		<b>10,145,015</b>	<b>5,072,486</b>
<b>NET ASSETS</b>		<b>22,843,087</b>	<b>22,384,732</b>
<b>EQUITY</b>			
Accumulated Funds		7,931,930	5,949,299
Revaluation Reserve		14,765,815	16,290,091
Other Reserves		145,342	145,342
<b>TOTAL EQUITY</b>		<b>22,843,087</b>	<b>22,384,732</b>

The above Statement of Financial Position should be read in conjunction with the accompanying notes.

# TIWI ISLANDS REGIONAL COUNCIL

## Statement of Changes in Equity for the year ended 30 June 2019

	Note	Retained Earnings	Asset Revaluation Reserve	Other Reserve s	Total Equity
			\$	\$	\$
<b>Balance at 1 July 2017</b>		(12,497,384)	31,965,790	172,864	19,641,270
Transfers pre 2017/18	<b>16</b>	18,338,824	(18,338,824)	-	-
Deficit for the year		(1,468,317)	-	-	(1,468,317)
Transfers between equity		27,522	-	(27,522)	-
Gain on revaluation of buildings and infrastructure assets		-	4,211,779	-	4,211,779
Transfers between reserves 2017/18	<b>16</b>	1,548,654	(1,548,654)	-	-
<b>Balance at 30 June 2018</b>		<b>5,949,299</b>	<b>16,290,091</b>	<b>145,342</b>	<b>22,384,732</b>
Surplus for the year		458,355	-	-	458,355
Transfers between reserves 2018/19	<b>16</b>	1,524,276	(1,524,276)	-	-
<b>Balance at 30 June 2019</b>		<b>7,931,930</b>	<b>14,765,815</b>	<b>145,342</b>	<b>22,843,087</b>

The above Statement of Changes in Equity should be read in conjunction with the accompanying notes.

# TIWI ISLANDS REGIONAL COUNCIL

## Statement of Cash Flows for the year ended 30 June 2019

	Notes	2019	2018
		\$	\$
<b>Cash Flows from Operating Activities</b>			
<i>Receipts</i>			
Receipts from rates & annual charges		2,483,230	1,387,765
Receipts from user charges & fees		1,103,091	1,400,115
Interest received		45,393	24,757
Grants & contributions		14,617,875	9,730,237
Other operating receipts		1,720,626	2,416,501
		<u>19,970,216</u>	<u>14,959,375</u>
<i>Payments</i>			
Payments to employees		7,476,813	7,575,154
Payments for materials & contracts		4,064,489	7,165,586
Payments of interest		4,662	5,410
Other operating payments		529,172	333,793
		<u>12,075,136</u>	<u>15,079,943</u>
<b>Net Cash Flows generated from/(used in) Operating Activities</b>	<b>10b</b>	<u>7,895,080</u>	<u>(120,568)</u>
<b>Cash Flows from Investing Activities</b>			
<i>Receipts</i>			
Proceeds from sale of assets		24,045	2,572
		<u>24,045</u>	<u>2,572</u>
<i>Payments</i>			
Purchase of assets		854,201	503,983
		<u>854,201</u>	<u>503,983</u>
<b>Net Cash Flows used in Investing Activities</b>		<u>(830,156)</u>	<u>(501,411)</u>
<b>Cash Flows from Financing Activities</b>			
<i>Payments</i>			
Repayment of Borrowings		6,666	-
		<u>6,666</u>	<u>-</u>
<b>Net Cash Flows used in Financing Activities</b>		<u>(6,666)</u>	<u>-</u>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>		7,058,258	(621,979)
<b>Cash at Beginning of Reporting Period</b>		2,873,576	3,495,555
<b>Cash at End of Reporting Period</b>	<b>10a</b>	<u>9,931,834</u>	<u>2,873,576</u>

The above Statement of Cash Flows should be read in conjunction with the accompanying notes.



## TIWI ISLANDS REGIONAL COUNCIL

### Notes to and forming part of the Financial Statements for the year ended 30 June 2019

#### 1. Summary of Accounting Policies

##### General Information

This note sets out the principal accounting policies adopted in the preparation of the financial statements by Tiwi Islands Regional Council (the "Council").

The Local Government Reporting Entity Tiwi Islands Regional Council is established under the *Northern Territory Local Government Act* and has its principal place of business at Puti Drive, Wurrumiyanga Community, Bathurst Island.

The purpose of this financial report is to provide information about the cash flows, financial performance and position of the Council, and accountability of the resources entrusted to it.

##### Economic Dependency and Going Concern

The financial report has been prepared on the going concern basis, which assumes that the Council will be able to realise its assets and discharge its liabilities in the normal course of business.

The Council has an operational surplus before depreciation of \$ 2,490,262 for the year ended 30 June 2019 (2018: operational surplus before depreciation of \$571,096). After depreciation, the Council recorded a surplus for the year of \$ 458,355 (2018: Deficit of \$ 1,468,317).

The ability of the Council to continue as a going concern is dependent on its ability to implement the following:

- Appropriately cost contracts and agreements taking indirect costs into consideration;
- Establish robust budgets and manage financial performance in line with those budgets;
- Enhance internal financial processes to enable effective debt recovery;
- Ensure that corporate cost structures are financially efficient and funded from current year operations; and
- Investigate other opportunities for self-generated income.

The Council is dependent on Government funding for the majority of its revenue used to operate the business. The future operations of the Council depend upon the continued funding from the Government, the outcome and the successful implementation of the above reforms. As the outcome of the reforms is not yet determinable and due to the other matters set forth above, there exists material uncertainty that may cast significant doubt on the Council's ability to continue as a going concern and therefore the Council may be unable to realise its assets and discharge its liabilities in the normal course of business.

At the date of this report, the Council members have no reason to believe the Government will not continue to support the Council and, acknowledging the uncertainly disclosed above, are of the opinion that the Council will be able to continue as a going concern for the ensuing 12 months from the date of this report.

## TIWI ISLANDS REGIONAL COUNCIL

### Notes to and forming part of the Financial Statements for the year ended 30 June 2019

#### 1. Summary of Accounting Policies (Cont.)

##### *Statement of Compliance*

The financial statements are general purpose financial statements that have been prepared in accordance with Australian Accounting Standards, Australian Accounting Interpretations, the requirements of the *Local Government Act*, the *Local Government (Accounting) Regulations* and other authoritative pronouncements of the Australian Accounting Standards Board (AASB). The Council is a not-for-profit entity for financial reporting purposes.

##### *Adoption of new and revised accounting standards*

In the current year the Council has adopted all of the new and revised Standards and Interpretations issued by the Australian Accounting Standards Board (AASB) that are relevant to its operations and effective for the current annual reporting period.

The new standards that are of relevance to the Council is as follows:

##### AASB 9 Financial Instruments

The Council applied AASB 9 *Financial Instruments* for the first time which became effective for annual periods beginning 1 July 2018. The standard replaces all previous versions of AASB 9 and completes the project to replace AASB 139 *Financial Instruments: Recognition and Measurement*. AASB 9 introduces new classification and measurement models for financial assets and liabilities.

A financial asset shall be measured at amortised cost, if it is held within a business model whose objective is to hold assets in order to collect contractual cash flows, which arise on specified dates and solely principal and interest. All other financial instrument assets are to be classified and measured at fair value through profit or loss unless the entity makes an irrevocable election on initial recognition to present gains and losses on equity instruments (that are not held-for trading) in other comprehensive income ('FVOCI').

For financial liabilities, the standard requires the portion of the change in fair value that relates to the entity's own credit risk to be presented in FVOCI (unless it would create an accounting mismatch).

There has been no material impact upon adoption of this standard as the classification and recognition of the Council's financial assets and liabilities has not changed.

New impairment requirements use an 'expected credit loss' ('ECL') model to recognise an allowance. Impairment will be measured under a 12-month ECL method unless the credit risk on a financial instrument has increased significantly since initial recognition in which case the lifetime ECL method is adopted. The standard introduces additional new disclosures.

There have been no changes to impairment losses following the adoption of AASB 9.

Other than the new disclosure requirements, the application had no material impact on the Council's financial report.

Other new, revised, interpretations or amending standards issued prior to the sign-off date applicable to the current reporting period did not have a financial impact and are not expected to have any future financial implications on the Council.

##### *Standards and Interpretations issued not yet effective*

The Council has not applied any Australian Accounting Standards and Interpretations that have been issued but are not yet effective.

## TIWI ISLANDS REGIONAL COUNCIL

### Notes to and forming part of the Financial Statements for the year ended 30 June 2019

#### 1. Summary of Accounting Policies (Cont.)

##### *Standards and Interpretations issued not yet effective (Cont.)*

The following new standards/revised standards/Interpretations/amending standards were issued by the Australian Accounting Standards Board prior to the sign-off date, which are expected to have a material financial impact on Council for future reporting periods:

##### AASB 16 Leases

AASB 16 *Leases* is effective for annual reporting periods beginning on or after 1 January 2019 and will be reported in these financial statements for the first time in 2019-20. When the standard is effective it will supersede AASB 117 *Leases* and requires the majority of leases to be recognised on the balance sheet.

For lessees with operating leases, a right-of-use asset will now come onto the balance sheet together with a lease liability for all leases with a term of more than 12 months, unless the underlying assets are of low value. The Statement of Comprehensive Income will no longer report operating lease rental payments, instead a depreciation expense will be recognised relating to the right-to-use asset and interest expense relating to the lease liability.

While for lessors, the finance and operating lease distinction remains largely unchanged. For finance leases, the lessor recognises a receivable equal to the net investment in the lease. Lease receipts from operating leases are recognised as income either on a straight-line basis or another systematic basis where appropriate.

Accounting Standard AASB 116 *Leases* may have a material effect on the amounts disclosed in these reports, particularly in relation to Property, Plant and Equipment, but does not commence until the 2019/20 financial period, and it is not the Council's intention to adopt this Standard early.

##### AASB 1058 Income for not-for-profit entities and AASB 15 Revenue from contracts with customers

AASB 1058 *Income for Not-for-Profit Entities* and AASB 15 *Revenue from Contracts with Customers* are effective for annual reporting periods beginning on or after 1 January 2019 and will be reported in these financial statements for the first time in 2019-20.

Under the new AASB 1058 *Income for Not-for-Profit Entities*, revenue from grants and donations will be recognised when any associated performance obligation to provide goods or services is satisfied, and not immediately upon receipt as currently occurs. Consequently, more liabilities will be recognised in the balance sheet after adoption of this standard.

AASB 1058 clarifies and simplifies income-recognition requirements that apply to not-for-profit entities in conjunction with AASB 15 *Revenue from Contracts with Customers*.

While the full impacts are yet to be determined, potential impacts identified include:

- Grants received to construct or acquire a non-financial asset will be recognised as a liability, and subsequently recognised as revenue as the performance obligations under the grant are satisfied. At present, such grants are recognised as revenue on receipt.
- Grants with an enforceable agreement and sufficiently specific performance obligations will be recognised as revenue progressively as the associated performance obligations are satisfied. At present, such grants are recognised as revenue on receipt.
- Grants that have an enforceable agreement but no specific performance obligations but have restrictions on the timing of expenditure will also continue to be recognised on receipt as time restriction on the use of funds is not sufficiently specific to create a performance obligation.
- Grants that are not enforceable and/or not sufficiently specific will not qualify for deferral, and continue to be recognised as revenue as soon as they are controlled.

## TIWI ISLANDS REGIONAL COUNCIL

### Notes to and forming part of the Financial Statements for the year ended 30 June 2019

#### 1. Summary of Accounting Policies (Cont.)

Several other amending standards and AASB interpretations have been issued that apply to future reporting periods, but are considered to have minimal impact on future financial reporting.

#### Significant Accounting Policies

Accounting policies are selected and applied in a manner which ensures that the resulting financial information satisfies the concepts of relevance and reliability, thereby ensuring that the substance of the underlying transactions or other events is reported. Material accounting policies adopted in the preparation of financial statements are presented below and have been consistently applied unless otherwise stated.

The following significant accounting policies have been adopted in the preparation and presentation of the financial report:

##### *Basis of Preparation*

The financial statements have been prepared on an accruals basis and are based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and financial liabilities. All amounts are presented in Australian dollars, unless otherwise noted.

##### *Critical Accounting Judgements and Key Sources of Estimation Uncertainty*

In the application of the accounting policies, management are required to make judgements, estimates and assumptions about carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on factors that are believed to be reasonable under the circumstances, the results of which form the basis of making the judgements. Actual results may differ from these estimates.

##### *Revenue Recognition*

Revenue is measured at the fair value of consideration received or receivable. Revenue is measured on major income categories as follows:

##### (i) Rates

Rates are enforceable debt linked to rateable property that will be recovered when the property is sold, and therefore control normally passes at the time of levying, or where earlier upon receipt of rates paid in advance. The rating period and reporting period for the Council coincide and accordingly, all rates levied for the year are recognised as revenues. Uncollected rates are recognised as receivables. A provision is recognised when collection in full is no longer probable.

##### (ii) User Charges, Fees and Annual Charges

User Charges, Service Fee and Annual Charges revenue are recognised when the outcome of such transactions can be estimated reliably.

##### (iii) Grants, donations and other contributions

Grants, donations and other contributions are recognised in the statement of comprehensive income when the Council obtains control over or the right to receive the grant, donation or other contribution, it is probable that the economic benefits gained from the grant, donation or other contributions will flow to the Council and the amount can be measured reliably. Control over granted and contributed assets is normally obtained upon their receipt (or acquittal), and is valued at their fair value at the date of transfer.

Where grants, contributions and donations recognised as revenue during the reporting period were obtained on the condition that they be expended in a particular manner or used over a particular period, and those conditions were undischarged as at the reporting date, the nature of and amounts pertaining to those undischarged conditions are disclosed in these notes.

## TIWI ISLANDS REGIONAL COUNCIL

### Notes to and forming part of the Financial Statements for the year ended 30 June 2019

#### 1. Summary of Accounting Policies (Cont.)

##### (iv) Disposal of property, plant and equipment

The gain or loss on disposal of an asset is determined when control of the asset has passed from the Council and can be measured reliably.

##### (v) Interest revenue

Interest is recognised as it accrues, when it is probable that the future economic benefits will flow to the Council and it can be measured reliably.

##### (vi) Commercial and contract revenue

The Council undertakes activities of a commercial, or quasi commercial nature such as maintenance contracts, building construction, and operation of cash businesses. Commercial income is recognised as it accrues, when it is probable that the future economic benefits will flow to the Council and it can be measured reliably.

#### *Cash and cash equivalents*

Cash and cash equivalents include cash on hand, deposits held at call with banks, other short-term highly liquid investments with original maturities of three months or less which are convertible to a known amount of cash and subject to an insignificant risk of change in value.

#### *Financial Assets*

##### **(i) Initial recognition and measurement**

Financial assets are recognised when the Council becomes a party to the contractual provisions of the instrument. For financial assets this is the equivalent to the date that the Council commits itself to either the purchase or sale of the asset (i.e. trade date accounting is adopted).

Financial assets (except for trade receivables) are initially measured at fair value plus directly attributable transaction costs, except where the instrument is classified "at fair value through profit or loss", in which case transaction costs are expensed to profit or loss immediately. Where available, quoted prices in an active market are used to determine fair value. In other circumstances, valuation techniques are adopted.

Trade receivables are initially measured at the transaction price if the trade receivables do not contain significant financing component.

##### **(i) Subsequent measurement**

Financial assets are subsequently measured at:

- amortised cost (Loans & receivables and investments);
- fair value through Statement of Comprehensive Income; or
- fair value through Other Comprehensive Income.

Financial liabilities are subsequently measured at:

- amortised costs; or
- fair value through Statement of Comprehensive Income.

The Council does not have any financial assets and liabilities fair value through other comprehensive income.

Trade receivables are subsequently measured at amortised cost using the effective interest rate method, net of any provision for expected credit losses. Whereas, trade payables are subsequently measured at amortised costs using the effective interest rate method.



## TIWI ISLANDS REGIONAL COUNCIL

### Notes to and forming part of the Financial Statements for the year ended 30 June 2019

#### 1. Summary of Accounting Policies (Cont.)

##### (ii) Derecognition

Financial assets are derecognised when the contractual rights to receipt of cash flows expires or the asset is transferred to another party whereby the Council no longer has any significant continuing involvement in the risks and benefits associated with the asset. Financial liabilities are derecognised when the related obligations are discharged, cancelled or have expired. The difference between the carrying amount of the financial liability extinguished or transferred to another party and the fair value of consideration paid, including the transfer of non-cash assets or liabilities assumed, is recognised in Statement of Comprehensive Income.

##### (iii) Impairment

The Council recognises an allowance for expected credit losses (ECLs) for trade and other receivables. ECLs are based on the difference between the contractual cash flows due in accordance with the contract and all the cash flows that the Council expects to receive, discounted at an approximation of the original effective interest rate. The expected cash flows will include cash flows from the sale of collateral held or other credit enhancements that are integral to the contractual terms.

ECLs are recognised in two stages. For credit exposures for which there has not been a significant increase in credit risk since initial recognition, ECLs are provided for credit losses that result from default events that are possible within the next 12-months (a 12-month ECL). For those credit exposures for which there has been a significant increase in credit risk since initial recognition, a loss allowance is required for credit losses expected over the remaining life of the exposure, irrespective of the timing of the default (a lifetime ECL).

For trade and other receivables, the Council applies a simplified approach in calculating ECLs. Therefore, the Council does not track changes in credit risk, but instead recognises a loss allowance based on lifetime ECLs at each reporting date. The Council has established a provision matrix that is based on its historical credit loss experience, adjusted for forward-looking factors specific to the debtors and the economic environment.

The Council considers a trade and other receivables in default when contractual payments are 90 days past due. However, in certain cases, the Council may also consider a financial asset to be in default when internal or external information indicates that the Council is unlikely to receive the outstanding contractual amounts in full before taking into account any credit enhancements held by the Council. A trade and other receivables is written off when there is no reasonable expectation of recovering the contractual cash flows.

##### *Inventory*

Inventory is stated at the lower of cost and net realisable value.

##### *Leased Assets*

Leases are classified as finance leases when the terms of the lease transfer substantially all the risks and rewards incidental to ownership of the leased asset to the lessee. All other leases are classified as operating leases.

##### As lessee

Assets held under finance leases are initially recognised at their fair value or, if lower, at amounts equal to the present value of the minimum lease payments, each determined at the inception of the lease. The corresponding liability to the lessor is included in the balance sheet as a finance lease obligation.

Lease payments are apportioned between finance charges and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance charges are charged directly against income, unless they are directly attributable to the qualifying assets, in which case they are capitalised in accordance with the Council's general policy on borrowing costs. Contingent rentals are recognised as expenses in the periods in which they are incurred.

Finance leased assets are depreciated on a straight line basis over the estimated useful life of the asset.

Operating lease payments are recognised as an expense on a straight line basis over the lease term, except where another systematic basis is more representative of the time pattern in which economic benefits from the leased

## TIWI ISLANDS REGIONAL COUNCIL

### Notes to and forming part of the Financial Statements for the year ended 30 June 2019

#### 1. Summary of Accounting Policies (Cont.)

asset are consumed. Contingent rentals arising under operating leases are recognised as an expense in the period in which they are incurred.

##### *Plant and Equipment*

Acquisition of Plant and Equipment is recognised at cost when control of the asset passes to the Council. Cost includes expenditure that is directly attributable to the acquisition. Cost related to plant, equipment and infrastructure gifted, donated or granted to the Council is the fair value of the asset, plus costs directly attributable to the acquisition.

##### *Land*

The *Aboriginal Land Rights Act* establishes native title over land in the Tiwi Islands. In the absence of clear title no land assets are recognised in the Council's Statement of Financial Position.

##### *Land under Roads*

As the Council does not own any land, the Council has elected not to value or recognise as an asset land under roads acquired prior to 1 July 2008 in accordance with the election available under AASB 1051 *Land under Roads*.

##### *Property, Buildings and Infrastructure*

In 2006 the *Land Rights Act* was amended to enable township leasing. Leasing arrangements currently exist for Wurrumiyanga, Milikapiti and Wurankuwu. It is envisaged Pirlangimpi community will adopt township leasing in due course. It is proposed that in future periods the Council will lease its major operating buildings from the Office of Township Leasing. Buildings and infrastructure assets are recognised in the financial statements as prescribed assets. This is due to the status Tiwi Islands Regional Council has under 'Right of Occupation' from section 6.2 of the Head Lease agreement and the fact that under general property law it is the Executive Director of Township leasing who has the leasehold ownership interest in the land.

Building and Infrastructure assets were recognised in the financial statements as prescribed assets at their 30 June 2018 re-valued amounts. Revised valuations were provided in the fixed asset register where net values are recognised at 30 June 2018. Building and Infrastructure assets commenced depreciating, at their re-valued amounts, on 1 July 2018.

Revaluation increments arising from recognising assets at valuation are offset against one another within the class of assets. Net revaluation increments in the carrying amounts of these assets are recognised directly in accumulated equity under the heading of prescribed asset reserve to the extent that the increment reverses a decrement that was previously recognised as an expense in the net profit or loss in respect of the same class of assets. No amounts were recognised in the accounts arising from previous revaluations so all increments are recognised in revaluation reserve.

The Fair Value measurement of the Council's Prescribed Buildings and Infrastructure as at 30 June 2018 was performed by Jones Lang Lasalle (JLL), who are independent valuers not related to the Council. JLL are members of the Australian Valuers Institute, and have the appropriate qualifications and recent experience in the fair value measurement of the properties in eleven locations.

##### *Depreciation*

All property, plant and equipment, with the exception of land, is systematically depreciated over its useful life in a manner which reflects the consumption of the service potential embodied in those assets from the time that the item of property plant and equipment is available for use.

Depreciation is provided for on a straight line method using useful lives which are reviewed each reporting period.

The estimated useful lives used for each class of depreciable assets are:

Buildings/ Other Structures	10 - 25 Years
Plant and Equipment	1 - 25 Years
Motor Vehicles	3 - 5 Years

##### *Valuation*

The Council recognises assets over the value of \$5,000.

## TIWI ISLANDS REGIONAL COUNCIL

### Notes to and forming part of the Financial Statements for the year ended 30 June 2019

#### 1. Summary of Accounting Policies (Cont.)

##### *Impairment of Assets*

At the end of each reporting period, the Council reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have been impaired. If such an indication exists, the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, is compared to the asset's carrying amount. Any excess of the asset's carrying amount over its recoverable amount is recognised in profit or loss.

##### *Financial Liabilities*

###### (i) Payables

These amounts represent liabilities for goods and services provided to the Council prior to the end of the financial year which remain unpaid. The amounts are unsecured and usually paid within thirty days of recognition.

###### (ii) Other Financial Liabilities

Other financial liabilities are initially recognised at fair value; net of transaction costs incurred and are subsequently measured at amortised cost. Any difference between the proceeds (net of transaction costs) and the redemption amount is recognised in the income statement over the period of the borrowings using the effective interest method.

Borrowings are carried at their principal amounts which represents the present value of future cash flows associated with servicing the debt. Interest is accrued over the period to which it relates and is recorded as part of "Payables".

###### (iii) Employee benefits

Provision is made for benefits accruing to employees in respect of wages and salaries, annual leave and long service leave when it is probable that settlement will be required and they are capable of being measured reliably.

###### Employee benefits expected to be settled within 12 months:

Provisions in respect of employee benefits expected to be settled within 12 months are measured at their nominal values using the remuneration rate expected to apply at the time of settlement.

###### Employee benefits not expected to be settled within 12 months:

Provisions made in respect of employee benefits which are not expected to be settled within 12 months are measured at the present value of the estimated future cash flows to be made by the Council in respect of services provided by the employees up to reporting date.

###### (iv) Superannuation

The Council pays fixed contributions into independent entities in relation to the nominated accounts by individual employees. The Council has no legal or constructive obligations to pay contributions in addition to its fixed contributions, which are recognised as an expense in the period that relevant employee services are received.

###### (v) Unexpended Grant Funds

Grant funding has been treated in the accounts according to the provisions of AASB 1004 *Contributions*. Where funds are provided on the condition that the Council is to make a reciprocal transfer of economic benefits, and that transfer has not occurred prior to the reporting date, a liability is recognised as at the reporting date in respect of such amounts.

##### *Budget Information*

Note 2(a) provides budget information of revenues and expenditure of each of the major activities of the Council.

##### *Taxation*

The Council is tax exempt under Sec 50-25 of the *Income Tax Assessment Act 1997*, being a local governing body.

## TIWI ISLANDS REGIONAL COUNCIL

### Notes to and forming part of the Financial Statements for the year ended 30 June 2019

#### 1. Summary of Accounting Policies (Cont.)

##### *Provisions*

Provisions are recognised when the Council has a present obligation (legal or constructive) as a result of a past event, it is probable that the Council will be required to settle the obligation, and reliable estimate can be made of the amount of the obligation. The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at reporting date, taking into account the risks and uncertainties surrounding the obligation.

##### *Goods and Services Tax (GST)*

Revenues, expenses and assets are recognised net of the amount of goods and services tax (GST), except:

i) Where the amount of GST incurred is not recoverable from the taxation authority, it is recognised as part of the cost of acquisition of an asset or as part of an item of expense;

Or

ii) for receivables and payables which are recognised inclusive of GST, the net amount recoverable from, or payable to, the taxation authority is included as part of receivables or payables. Cash flows are included in the Statement of Cash Flows on a gross basis. The GST component of cash flows arising from investing and financing activities, which is recoverable from or payable to the taxation authority, is classified as operating cash flows.

##### *Rounding*

Unless otherwise stated, amounts in the financial reports have been rounded to the nearest dollar and are presented in full dollars. All amounts are expressed in Australian dollars.

##### *Comparatives*

When required by Accounting Standards, comparative figures have been adjusted to conform to changes in presentation for the current financial year.

#### 2a. Functions

As required by Section 15 (d) of *the Local Government (Accounting) Regulations*, the income derived from each function, the expenditure that can be reliably attributed to each function and the comparison between the budgeted and actual result for the financial year for each Council function are as follows:

**TIWI ISLANDS REGIONAL COUNCIL**

**Notes to and forming part of the Financial Statements  
for the year ended 30 June 2019**

<b>2a Functions (Cont.)</b>										
	<b>01 General Public Services</b>		<b>02 Public Order &amp; Safety</b>		<b>03 Economic Affairs</b>		<b>04 Environmental Protection</b>		<b>05 Housing</b>	
	<b>2019 Budget</b>	<b>2019 Actual</b>	<b>2019 Budget</b>	<b>2019 Actual</b>	<b>2019 Budget</b>	<b>2019 Actual</b>	<b>2019 Budget</b>	<b>2019 Actual</b>	<b>2019 Budget</b>	<b>2019 Actual</b>
<b>OPERATING REVENUES</b>										
Income Rates General	1,691,825	1,696,112	-	-	-	-	-	-	-	-
Income Rates Waste	-	-	-	-	-	-	525,954	527,861	-	-
Income Council Fees and Charges	263,138	234,434	-	139	797,107	628,698	18,200	-	274,260	210,360
Income Operating Grants Subsidies	1,937,859	4,609,325	1,166,295	881,426	2,098,117	1,727,024	-	70,545	197,750	351,208
Income Investments	29,000	44,124	-	38	-	-	-	-	-	-
Income Contributions Donations	3,000	1,400	-	-	-	-	-	-	-	-
Income Reimbursements	22,736	285,889	-	500	-	-	-	-	-	-
Income Agency & Commercial Serv	683,522	530,356	-	-	339,171	641,870	-	191	179,610	284,742
Income Capital Grants	0	24,045	-	-	-	180,246	-	40,000	-	-
Inc Sale of Assets	0	2,572	-	-	-	-	-	-	-	-
Other Operating Revenue	23,000	0	-	-	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>4,654,080</b>	<b>7,425,685</b>	<b>1,166,295</b>	<b>882,103</b>	<b>3,234,395</b>	<b>3,177,838</b>	<b>544,154</b>	<b>638,597</b>	<b>651,620</b>	<b>846,310</b>
<b>OPERATING EXPENSES</b>										
Employee Expenses	4,745,046	4,293,788	804,612	559,734	427,378	427,378	-	-	689,450	587,459
Contract and Material Expenses	2,128,536	1,524,424	57,132	24,712	339,488	339,488	1,000	8,634	399,545	476,844
Utility expenses	72,658	110,128	21,400	26,498	31,664	31,664	-	-	47,610	66,994
Fuel Expenses	375,200	410,425	1,000	-	6,500	4,136	-	-	49,349	39,741
Finance Expenses	6,090	4,652	-	10	-	-	-	-	-	-
Communication Expenses	322,470	385,038	2,700	2,285	15,300	21,008	900	2,053	23,035	33,806
Depreciation	2,048,741	2,031,907	-	-	-	-	-	-	-	-
Asset Expense	500	23,648	-	-	-	-	-	-	-	-
Training	54,700	14,105	9,500	-	4,000	-	-	3,963	4,450	2,089
Travel and Accommodation	126,758	152,716	19,959	1,056	6,450	11,813	-	-	600	639
Councillor/ Local Authority exp	432,742	329,987	-	-	-	-	-	-	-	-
Miscellaneous Expenses	495,253	829,318	772,458	2,581	145,974	23,755	3,009	1,022	140,822	2,602
<b>TOTAL EXPENSES</b>	<b>10,685,808</b>	<b>10,110,135</b>	<b>1,688,761</b>	<b>616,876</b>	<b>931,817</b>	<b>859,242</b>	<b>4,909</b>	<b>15,672</b>	<b>1,354,862</b>	<b>1,210,173</b>
<b>NET SURPLUS/(Deficit)</b>	<b>(6,031,728)</b>	<b>(2,684,450)</b>	<b>(522,466)</b>	<b>265,228</b>	<b>2,302,578</b>	<b>2,318,596</b>	<b>539,245</b>	<b>622,925</b>	<b>(703,242)</b>	<b>(363,864)</b>
<b>Net Carrying Value of Assets</b>	<b>-</b>	<b>7,304,767</b>	<b>-</b>	<b>163,541</b>	<b>-</b>	<b>1,262,806</b>	<b>-</b>	<b>330,881</b>	<b>-</b>	<b>7,510,003</b>



**TIWI ISLANDS REGIONAL COUNCIL**

**Notes to and forming part of the Financial Statements  
for the year ended 30 June 2019**

<b>2a Functions (Cont.)</b>										
	<b>06 Health</b>		<b>07 Recreation, Culture and Religion</b>		<b>08 Education</b>		<b>09 Social Protection</b>		<b>Total</b>	
	<b>2019 Budget</b>	<b>2019 Actual</b>	<b>2019 Budget</b>	<b>2019 Actual</b>	<b>2019 Budget</b>	<b>2019 Actual</b>	<b>2019 Budget</b>	<b>2019 Actual</b>	<b>2019 Budget</b>	<b>2019 Actual</b>
<b>OPERATING REVENUES</b>										
Income Rates General	-	-	-	-	-	-	-	-	1,691,825	1,696,112
Income Rates Waste	-	-	-	-	-	-	-	-	525,954	527,861
Income Council Fees and Charges	-	-	21,170	2,916	754	545	-	5,805	1,375,229	1,082,896
Income Operating Grants	-	-	632,688	651,173	52,456	91,532	874,678	1,012,526	6,959,843	9,394,760
Subsidies										
Income Investments	-	-	-	1,231	-	-	-	-	29,000	45,393
Income Contributions Donations	-	-	-	-	-	-	-	1,470	3,000	2,870
Income Reimbursements	-	-	-	3,750	-	-	-	-	25,154	290,139
Income Agency & Commercial Serv	-	-	-	153	93,726	63,313	2,500	6,078	1,298,529	1,526,703
Income Capital Grants	-	-	-	-	-	-	-	-	-	220,246
Inc Sale of Assets	-	-	-	-	-	-	-	-	-	24,045
Other Operating Revenue	-	-	-	-	-	-	-	-	23,000	-
<b>TOTAL REVENUES</b>	<b>-</b>	<b>-</b>	<b>654,458</b>	<b>659,223</b>	<b>146,936</b>	<b>155,178</b>	<b>877,178</b>	<b>1,025,879</b>	<b>11,929,116</b>	<b>14,811,025</b>
<b>OPERATING EXPENSES</b>										
Employee Expenses	-	-	434,184	417,313	293,703	188,659	558,871	535,220	5,116,033	7,009,552
Contract and Material Expenses	-	2,674	57,050	113,980	37,192	38,006	73,940	83,843	2,787,941	2,612,103
Utility expenses	-	-	50,250	88,306	3,100	2,074	35,228	37,715	256,446	363,380
Fuel Expenses	-	-	-	-	-	-	-	-	432,049	454,302
Finance Expenses	-	-	-	-	-	-	-	-	6,090	4,662
Communication Expenses	-	52	4,449	10,651	2,500	1,911	3,450	3,389	374,804	460,193
Depreciation	-	-	-	-	-	-	-	-	2,048,741	2,031,907
Asset Expense	-	-	-	-	-	-	-	-	500	23,648
Training	-	-	2,000	-	1,000	-	7,500	-	83,150	16,194
Travel and Accommodation	-	-	29,510	7,436	5,911	4,016	11,705	2,190	200,893	183,829
Councillor/ Local Authority exp	-	-	-	-	-	-	-	-	432,742	329,987
Miscellaneous Expenses	10,476	-	745,167	563	87,157	-	60,811	2,573	2,461,127	862,413
<b>TOTAL EXPENSES</b>	<b>10,476</b>	<b>2,726</b>	<b>1,342,816</b>	<b>638,249</b>	<b>429,563</b>	<b>234,666</b>	<b>751,505</b>	<b>664,930</b>	<b>17,200,517</b>	<b>14,352,671</b>
<b>NET SURPLUS/(Deficit)</b>	<b>(10,476)</b>	<b>(2,726)</b>	<b>(688,358)</b>	<b>20,974</b>	<b>(282,627)</b>	<b>(79,276)</b>	<b>125,673</b>	<b>360,948</b>	<b>(5,271,401)</b>	<b>458,355</b>
<b>NET Carrying Value of Assets</b>				<b>3,358,782</b>		<b>2,235,606</b>		<b>4,273</b>		<b>22,170,659</b>

## TIWI ISLANDS REGIONAL COUNCIL

### Notes to and forming part of the Financial Statements for the year ended 30 June 2019

#### 2b. Component Functions

The activities relating to the Regional functions are as follows:

##### GENERAL PUBLIC SERVICES

###### Executive and Legislative Functions

Administration, operation and support of executive and legislative functions and all elements associated with Corporate governance.

###### Financial and Fiscal Affairs

Administration of Council's finances and compliance with legislative provisions of *Local Government (Accounting) Regulations*.

###### General Public Services - including General Administration, Corporate Services/Community Services/ Works & Infrastructure, Other and Office Personnel Maintenance

Administration, support, regulation, research, operation of general public services including insurance and Natural Disaster relief where applicable.

##### PUBLIC ORDER & SAFETY

Fire protection, local emergency services, control of animals and impounding, control of public places, control of signs, hoarding and advertising, community policing and probationary matters.

##### ECONOMIC AFFAIRS

General economic, agriculture and forestry, fuel and energy, other labour and employment affairs, transport and other industries, saleyards and tourism.

##### ENVIRONMENTAL PROTECTION

Waste management, pollution reduction, protection of biodiversity and landscape and protection and remediation of soil, groundwater and surface water.

##### HOUSING AND COMMUNITY AMENITIES

Housing, housing and community development, water supply and street lighting.

##### HEALTH

Well baby clinics, dental health services and home nursing services, nursing and convalescent home services, immunisation, infant nutrition and child health, and family planning services.

##### RECREATION, CULTURE AND RELIGION

Facilities and venues, recreation parks and reserves, cultural and religious services museums and libraries.

##### EDUCATION

Administration, inspection, support, operation, etc. of education programs and services.

##### SOCIAL PROTECTION

Outlays on day care services, family day care, occasional care and outside schools hour care, aged services, shelter protection, drug and alcohol treatment programs. Also includes relief from man-made disasters.

TIWI ISLANDS REGIONAL COUNCIL

Notes to and forming part of the Financial Statements  
for the year ended 30 June 2019

	2019	2018
	\$	\$
<b>3. Operating Revenue</b>		
<b>a RATES AND CHARGES</b>		
<u>Ordinary Rates</u>		
General Rates	1,696,112	936,476
<b>Total Ordinary Rates</b>	<b>1,696,112</b>	<b>936,476</b>
<u>Annual Charges</u>		
Domestic Waste Charges	527,861	522,746
<b>Total Annual Charges</b>	<b>527,861</b>	<b>522,746</b>
<b>Total Rates &amp; Annual Charges</b>	<b>2,223,973</b>	<b>1,459,222</b>
<b>b USER CHARGES &amp; FEES</b>		
User Charge Fee Income	713,457	870,861
Property Lease Rental Fee Income	360,237	394,504
Equipment Hire Income	12,350	76,114
Other Charges & Fees	17,047	17,197
<b>Total User Charges &amp; Fees</b>	<b>1,103,091</b>	<b>1,358,676</b>
<b>c INTEREST</b>		
Interest on Investments	45,393	24,757
<b>Total Interest Revenue</b>	<b>45,393</b>	<b>24,757</b>
<b>d OTHER OPERATING REVENUE</b>		
Reimbursements	290,139	53,304
Service Fee Income	293	589
Sales Income	587,596	577,570
Contract Fees	866,682	1,695,421
Employment Related Outcome Payments	-	56,310
Other Operating Revenue	51,937	51,519
<b>Total Other Operating Revenues</b>	<b>1,796,647</b>	<b>2,434,713</b>
<b>e GRANTS</b>		
<u>Commonwealth Special Purpose Funding</u>		
Jirnani Day Care Centre	357,240	379,365
Child Services Pirlangimpi	181,872	160,552
Crèche Milikapiti	298,475	201,500
OSHC	466,518	-
After School Care Wurrumiyanga	-	63,687
After School Care Pirlangimpi	-	70,812
After School Care Milikapiti	-	58,176
Community Safety (Night Patrol Shire)	695,388	1,053,626
Child Care Capital Programs	56,000	-
ISRP - Indigenous Sport & Recreation Program Shire	345,000	345,000
NT Jobs Packages (Broadcasting) Shire	89,849	89,849
Roads (R2R)	-	243,103
NAIDOC Week	4,880	6,000

**TIWI ISLANDS REGIONAL COUNCIL**

**Notes to and forming part of the Financial Statements  
for the year ended 30 June 2019**

<b>3. Operating Revenue (Cont.)</b>	<b>2019</b>	<b>2018</b>
	<b>\$</b>	<b>\$</b>
Pirlangimpi School Meals Program	52,456	104,911
Milikapiti Oval Upgrade ABA	42,517	170,069
Community Safety Regional	-	34,999
R2R (TBA)	87,497	326,853
Upgrade Fencing at Bathurst Island (Wurrumiyanga) Aerodrome	-	66,113
Upgrade Fencing at Snake Bay (Milikapiti) Aerodrome	-	30,937
Installation of Second solar powered windsock BI Aerodrome	-	4,488
Replacement of lighting system at Bathurst Island Aerodrome	-	22,723
Upgrade Ranku Aerodrome	-	151,712
<b>Total Commonwealth Special Purpose Funding</b>	<b>2,677,692</b>	<b>3,584,475</b>
 <b><u>Operational Funding</u></b>		
NT FAA Operating Grant	1,369,706	1,397,659
FAA Roads	984,332	958,468
General Purpose	426,765	443,652
<b>Total Operational Funding</b>	<b>2,780,803</b>	<b>2,799,779</b>
 <b><u>NT Special Purpose Funding</u></b>		
Youth Diversion Scheme	225,338	223,106
Jirnani Childcare Equipment	86,886	-
Active Remote Communities Sport & Recreation Shire	84,339	127,000
Library	94,002	58,544
Outstations Essential Services	360,905	134,381
Outstations Converted Jobs Program	124,332	123,450
Matching Funds Salary Income	571,000	571,000
Outstations Housing Maintenance	3,876	51,823
Homelands Extra Allowance	48,000	-
Local Authorities Wurrumiyanga	236,720	236,720
Local Authorities Pirlangimpi	57,950	57,950
Local Authorities Milikapiti	65,210	65,210
Foreshore Drain Wurrumiyanga	150,000	-
Black Spot Program 15/16	-	111,099
Executive Leadership Finance & Compliance	-	550,000
Special Financial Assistance Grant – Tranche 1	1,000,000	-
Building capacity to deliver Animal Management	89,445	-
Tree Lopping Paru	38,000	-
Upgrade Batteries Takapimilyi	25,000	-
Energy Efficiency Grant	70,545	-
NT Gov Roads Funding	5,000,000	-
Special Financial Assistance Grant – Tranche 2	1,000,000	-
<b>Total NT Special Purpose Funding</b>	<b>9,331,548</b>	<b>2,310,283</b>
 <b>Current Operating Funding Total</b>	<b>14,790,043</b>	<b>8,694,537</b>
 <b><u>Prior Year Grants Brought Forward Operating</u></b>		
Youth Diversion	43,192	-
Outstations Housing Maintenance	85,520	-
Outstations Municipal Services	132,394	-
NT Jobs Package	85,133	-
ISRP – Job Creation Package Shire	27,999	-
Pirlangimpi School Meals	59,960	-
Youth Diversion	29,825	-

**TIWI ISLANDS REGIONAL COUNCIL**

**Notes to and forming part of the Financial Statements  
for the year ended 30 June 2019**

<b>3. Operating Revenue (Cont.)</b>	<b>2019</b>	<b>2018</b>
	<b>\$</b>	<b>\$</b>
Night Patrol Shire	547,098	-
ISRP – Indigenous Sport & Recreation Program Shire	35,514	-
Milikapiti Crèche	28,469	-
Active Remote Communities sport & Recreation Shire	67,661	-
Family as First Teachers	-	103,865
MESSPG – Telecommunications Repeaters	45,000	-
<b>Total Prior Year Operating Grants</b>	<b>1,187,765</b>	<b>103,865</b>
<b><u>Operating Grant Liability</u></b>		
Roads ( R2R)	(255,073)	-
Pirlangimpi School Meals Program	(20,884)	(16,826)
ISARP - Sport for Life	-	-
Community Safety Regional	(503,206)	(117,219)
Active Remote Communities Sport & Recreation Program	(54,873)	(56,244)
Libraries	(9,545)	-
NAIDOC Week	(4,880)	(5,310)
Youth Diversion	(113,015)	-
NT Jobs Package Culture & Support	(30,331)	(50,827)
Jirani Day Care Centre	-	(26,778)
Crèche Milikapiti	-	(31,377)
After School Care	(254,293)	-
After School Care Wurrumiyanga	-	(9,926)
After School Care Pirlangimpi	-	(29,570)
After School Care Milikapiti	-	(25,369)
Crèche Milikapiti – PMC/NIAA	(7,249)	-
Creche Milikapiti – Depart of ED	(75,901)	-
Jirani SPG Security	(86,886)	-
Jirani Equipment	(38,605)	-
Child Services Pirlangimpi	(12,961)	(15,919)
Community Safety Regional	(115,346)	(27,999)
NT Gov Roads Funding	(5,000,000)	-
<b>Total Operating Grant Liability</b>	<b>(6,583,048)</b>	<b>(413,364)</b>
<b>TOTAL OPERATIONAL FUNDING</b>	<b>9,394,760</b>	<b>8,385,038</b>
<b>NT Capital Funding</b>		
New Car and Passenger Ferry - Regional	-	500,000
Second-Hand Grader - Regional	-	278,621
Installation of Security Alarm System	-	279,734
Installation of Dumb Barge Pontoon - Pirlangimpi	-	238,844
Purchase of Plant and Equipment for Pirlangimpi	-	45,000
SPG – Purchase of Workshop Equipment	180,247	-
SPG – 3 New Septic Tanks	40,000	-
<b>NT Capital Funding Total</b>	<b>220,246</b>	<b>1,342,199</b>
<b>TOTAL CAPITAL FUNDING</b>	<b>220,246</b>	<b>1,342,199</b>
<b>TOTAL GRANTS</b>	<b>9,615,006</b>	<b>9,727,237</b>

**TIWI ISLANDS REGIONAL COUNCIL**

**Notes to and forming part of the Financial Statements  
for the year ended 30 June 2019**

<b>3. Operating Revenue (Cont.)</b>	<b>2019</b>	<b>2018</b>
	<b>\$</b>	<b>\$</b>
<b>f CONTRIBUTIONS &amp; DONATIONS</b>		
Cash Donations	2,870	3,000
	<b>2,870</b>	<b>3,000</b>
<b>g GAINS ON DISPOSAL OF ASSETS</b>		
Net Profit from Disposal of assets	398	2,572
<b>Total Profit from Disposal of assets</b>	<b>398</b>	<b>2,572</b>
<b>4. Operating Expenses</b>		
<b>a EMPLOYEE COSTS</b>		
Wages and Salaries	5,329,309	5,888,167
Annual Leave and Long Service Leave Movements	1,254,139	1,010,502
Superannuation	577,129	638,493
FBT	12,016	4,014
Workers Compensation	91,797	121,808
Relocation/Recruitment	2,881	800
<b>TOTAL EMPLOYEE COSTS</b>	<b>7,267,271</b>	<b>7,663,784</b>
<b>b INTEREST CHARGES</b>		
Bank Fees	3,883	5,356
Interest Expenses	780	54
<b>Total Interest Charges</b>	<b>4,662</b>	<b>5,410</b>
<b>c DEPRECIATION</b>		
Building Depreciation	1,309,060	1,306,866
Infrastructure	215,216	241,788
Plant and Machinery Depreciation	275,622	285,701
Equipment Depreciation	104,625	75,077
Motor Vehicles Depreciation	127,384	129,981
<b>Total Depreciation</b>	<b>2,031,907</b>	<b>2,039,413</b>
<b>d OTHER OPERATING EXPENSES</b>		
Council Chairman's Allowance	95,325	90,139
Councillor Allowance Expenses	225,426	210,911
Local Authority Allowances	9,236	9,040
Electoral Commission Expenses	4,384	27,522
Insurance	326,120	273,213
<b>Total Other Operating Expenses</b>	<b>660,491</b>	<b>610,825</b>
<b>e MATERIALS &amp; CONTRACTS</b>		
Accounting Fees	68,408	82,735
Provision for Doubtful Debts	91,312	(6,792)
Communication Expenses	22,547	72,305
Consultants & Legal Expenses	328,239	336,197
Contract Labour	281,076	2,588,661
Contract Materials	14,376	6,507



# TIWI ISLANDS REGIONAL COUNCIL

## Notes to and forming part of the Financial Statements for the year ended 30 June 2019

4. Operating Expenses (Cont.)	2019 \$	2018 \$
Electricity	182,935	136,001
Freight	227,967	171,715
Fuel & Oil Motor Vehicles	454,139	469,620
Gas Expenditure	2,015	3,475
Material Expenditure	1,501,591	1,175,488
Operating Lease Expenses	352,475	253,039
Software/Internet/Support	333,575	386,824
Sea cat ferry Expenses	430	0
Travel/Accommodation/Training	200,023	191,791
Other Materials & Contracts	303,584	291,496
<b>Total Materials &amp; Contracts</b>	<b>4,364,692</b>	<b>6,159,062</b>

## 5. Cash and Investments

### CASH

Current Operating Accounts & Cash on Hand	9,931,834	2,873,576
<b>TOTAL CASH</b>	<b>9,931,834</b>	<b>2,873,576</b>

### Restricted Cash

Foreshore Drain Wurrumiyanga	159,617	68,391
Homelands Extra Allowance	81,954	42,326
HMP Fencing Program	50,469	50,469
Local Authorities – Wurrumiyanga	141,108	349,290
Local Authorities - Pirlangimpi	37,748	126,253
Local Authorities – Milikapiti	7,962	199,204
Refurbish Aerodrome Ablution Blocks	8,714	10,476
MESSPG – Paru Pontoon	30,193	31,393
MESSPG – Paru Water Tank	34,119	34,119
MESSPG – Telecommunications Repeaters	45,000	-
MESSPG – Tank Stand Takaprimil	9,720	32,506
SPG – 2 x Tractors/Slashers & 4 x Ride-on Mowers	-	16,366
Bathurst Island Oval Upgrade ABA - Portable Stage	37,055	37,055
Milikapiti Oval Upgrade ABA	45,108	103,409
R2R (TBA)	-	326,853
Upgrade Fencing at Bathurst Island (Wurrumiyanga) Aerodrome	66,113	66,113
Upgrade Fencing at Snake Bay (Milikapiti) Aerodrome	30,313	30,313
Installation of Second solar powered windsock BI Aerodrome	4,489	4,489
Replacement of lighting system at Bathurst Island Aerodrome	22,723	22,723
Upgrade Ranku Aerodrome	151,712	151,712
Executive Leadership Finance & Compliance	28,551	346,345
NT Jobs Package (formerly Converted Jobs)	76,654	7,687
New Car and Passenger Ferry - Regional	311,776	500,000
Second-Hand Grader - Regional	21,666	277,991
Installation of Security Alarm System	278,829	279,734
Installation of Dumb Barge Pontoon - Pirlangimpi	237,044	238,844
Purchase of Plant and Equipment for Pirlangimpi	294	45,000
Building Capacity to deliver Animal Management	89,445	-
Purchase of Workshop Equipment	134,370	-

**TIWI ISLANDS REGIONAL COUNCIL**

**Notes to and forming part of the Financial Statements  
for the year ended 30 June 2019**

<b>5. Cash and Investments</b>	<b>2019</b>	<b>2018</b>
	<b>\$</b>	<b>\$</b>
Tree Lopping Paru	38,000	-
3 New Septic Tanks	40,000	-
Upgrade Batteries Takapimilyi	25,000	-
Energy Efficiency Grant	70,545	-
Special Financial Assistance Grant – Tranche 2	742,282	-
<b>Total Restricted Cash</b>	<b>3,058,573</b>	<b>3,399,062</b>
<b>Total Unrestricted</b>	<b>6,873,261</b>	<b>(525,486)</b>
<b>Total Cash Available</b>	<b>9,931,834</b>	<b>2,873,576</b>
<b>6. Current Assets - Receivables</b>		
Rates & Annual Charges	140,332	395,328
GST Receivables	65,139	36,313
Accrued Income	108,923	84,618
Other Receivables	257,760	406,261
Less: Expected Credit Losses	(100,962)	(251,242)
<b>TOTAL RECEIVABLES</b>	<b>471,192</b>	<b>671,278</b>
<b>6. Current Assets – Receivables</b>		
<b>a Trade receivables</b>		
Trade receivables are non-interest bearing and are generally on 30 day terms. The ageing of trade receivables at 30 June 2019 is detailed below:		
Not past due	202,924	436,940
Past due 31-60 days	112,666	24,217
Past due 61-90 days	28,180	9,102
Past due 91 days	228,384	452,261
<b>Total Gross Trade Receivables</b>	<b>572,154</b>	<b>922,520</b>
<b>b Expected Credit Losses</b>		
Expected credit losses were identified for the following receivables:		
Past due 91 days	100,962	251,242
<b>Total Impaired Receivables</b>	<b>100,962</b>	<b>251,242</b>
<b>6. Current Assets – Receivables</b>		
<b>a</b>		
Balance at beginning of year	(251,242)	(258,034)
Expected credit losses recognised during the year	(100,962)	(251,242)
Reversal of provision for impairment	-	258,034
Write off during the year	251,242	-
<b>Balance at end of year</b>	<b>(100,962)</b>	<b>(251,242)</b>

**TIWI ISLANDS REGIONAL COUNCIL**

**Notes to and forming part of the Financial Statements  
for the year ended 30 June 2019**

	<b>2019</b>	<b>2018</b>
	<b>\$</b>	<b>\$</b>
<b>b</b> As at 30 June 2019, current receivables of the Council with a nominal value of \$28,640 (2018: \$234,339) were past due but no expected credit loss was identified. These relate to a number of customers for whom there is no history of default. The ageing of these receivables are as follows:		
Past due 31-60 days	112,666	24,217
Past due 61-90 days	28,180	9,102
Past due 91 days	79,359	201,019
<b>Total Receivables</b>	<b>220,205</b>	<b>234,339</b>

**7 Other Assets**

Inventories:		
Fuel Stock	59,050	56,086
Stores and Material	-	127,899
Prepayments	-	1,000
<b>TOTAL OTHER ASSETS</b>	<b>59,050</b>	<b>184,985</b>

**8. Property Plant & Equipment**

**a Gross carrying amount and accumulated depreciation**

<b>Prescribed Buildings - at revaluation</b>	19,109,442	19,109,442
Less: Accumulated Depreciation and Impairment	(1,309,060)	-
<b>Total</b>	<b>17,800,382</b>	<b>19,109,442</b>
<b>Prescribed Infrastructure - at revaluation</b>	2,850,034	2,835,882
Less: Accumulated Depreciation and Impairment	(215,216)	-
<b>Total</b>	<b>2,634,818</b>	<b>2,835,882</b>
<b>Plant and Machinery - at cost</b>	3,121,986	3,089,846
Less: Accumulated Depreciation and Impairment	(2,567,120)	(2,291,498)
<b>Total</b>	<b>554,866</b>	<b>798,348</b>
<b>Equipment - at cost</b>	1,227,874	739,569
Less: Accumulated Depreciation and Impairment	(545,494)	(440,869)
<b>Total</b>	<b>682,380</b>	<b>298,700</b>
<b>Motor Vehicles - at cost</b>	1,805,562	1,649,697
Less: Accumulated Depreciation and Impairment	(1,307,349)	(1,185,108)
<b>Total</b>	<b>498,213</b>	<b>464,589</b>
<b>Work in Progress</b>	355,367	220,418
<b>Total</b>	<b>355,367</b>	<b>220,418</b>
<b>Total Property, Plant and Equipment</b>	<b>22,526,026</b>	<b>23,727,379</b>

TIWI ISLANDS REGIONAL COUNCIL

Notes to and forming part of the Financial Statements  
for the year ended 30 June 2019

8. Property Plant & Equipment (Cont.)	2019	2018
	\$	\$
<b>b Movements in carrying amounts</b>		
<b>Buildings</b>		
Buildings - at Written Down Value	-	16,558,525
Plus: Revaluation	-	3,851,598
Plus: Acquisitions	-	6,185
Less: Sold/Written Off	-	-
Less: Depreciation	-	(1,306,866)
Less: Prescribed Asset Transfer	-	(19,109,442)
<b>Total</b>	<b>-</b>	<b>-</b>
<b>Prescribed Buildings – at revaluation</b>		
Prescribed Buildings - at revaluation	19,109,442	-
Plus: Prescribed Asset Transfer	-	19,109,442
Less: Depreciation	(1,309,060)	-
<b>Total</b>	<b>17,800,382</b>	<b>19,109,442</b>
<b>Prescribed Infrastructure</b>		
Infrastructure - at Written Down Value	-	2,717,489
Plus: Revaluation	-	360,181
Plus: Acquisitions	-	-
Less: Depreciation	-	(241,788)
Less: Prescribed Asset Transfer	-	(2,835,882)
<b>Total</b>	<b>-</b>	<b>-</b>
<b>Prescribed Infrastructure – at revaluation</b>		
Prescribed Infrastructure - at revaluation	2,835,882	-
Plus: Prescribed Asset Transfer	-	2,835,882
Plus: Acquisitions	14,151	-
Less: Depreciation	(215,215)	-
<b>Total</b>	<b>2,634,818</b>	<b>2,835,882</b>
<b>Plant and Machinery</b>		
Plant and Machinery – at Written Down Value	798,348	1,083,310
Plus: Acquisitions	32,140	739
Less: Sold/Written Off	-	-
Less: Depreciation	(275,622)	(285,701)
<b>Total</b>	<b>554,866</b>	<b>798,348</b>
<b>Equipment</b>		
Equipment - at Written Down Value	298,700	193,096
Plus: Acquisitions	488,305	180,681
Less: Depreciation	(104,625)	(75,077)
<b>Total</b>	<b>682,380</b>	<b>298,700</b>

**TIWI ISLANDS REGIONAL COUNCIL**

**Notes to and forming part of the Financial Statements  
for the year ended 30 June 2019**

<b>Motor Vehicles</b>	<b>2019</b>	<b>2018</b>
	<b>\$</b>	<b>\$</b>
Motor Vehicles at Written Down Value	464,589	373,288
Plus: Acquisitions	184,656	221,282
Less: Sold/Written Off	(23,648)	-
Less: Depreciation	(127,384)	(129,981)
<b>Total</b>	<b>498,213</b>	<b>464,589</b>

<b>8. Property Plant &amp; Equipment (Cont.)</b>	<b>2019</b>	<b>2018</b>
	<b>\$</b>	<b>\$</b>
<b>Work in Progress</b>		
Opening Balance	220,418	125,322
Additions	854,200	503,983
Capitalisation	(719,251)	(408,887)
<b>Total</b>	<b>355,367</b>	<b>220,418</b>
<b>TOTAL - All Non-Current Assets</b>	<b>22,526,026</b>	<b>23,727,379</b>

**9. Trade and Other Payables, Provisions & Borrowings**

<b>a Trade and Other Payables</b>		
Goods & Services	624,088	581,626
Employee Related	130,504	125,582
GST Payable	29,500	90,517
Credit Cards Payable	2,430	-
<b>Total Trade and Other Payables</b>	<b>786,521</b>	<b>797,725</b>
<b>b Other Current Liabilities</b>	<b>707,095</b>	<b>722,514</b>
Christmas Saving Club	90,424	-
<b>Total Other Current Liabilities</b>	<b>797,519</b>	<b>722,514</b>
<b>c Unexpended Grant Liability</b>	<b>6,911,690</b>	<b>1,686,754</b>
<b>Total Unexpended Grant Liability</b>	<b>6,911,690</b>	<b>1,686,754</b>
<b>d Provisions - Current</b>		
Annual Leave	541,519	727,769
Long Service Leave	237,493	174,822
<b>Total Current Provisions</b>	<b>779,013</b>	<b>902,591</b>
<b>e Provisions - Non Current</b>		
Long Service Leave	210,271	296,235
<b>Total Non - Current Provisions</b>	<b>210,271</b>	<b>296,235</b>
<b>TOTAL PROVISIONS</b>	<b>989,284</b>	<b>1,198,826</b>

# TIWI ISLANDS REGIONAL COUNCIL

## Notes to and forming part of the Financial Statements for the year ended 30 June 2019

	2019 \$	2018 \$
The Department of Local Government, Housing and Community Development (previously known as the Department of Local Government) provided the Council with an interest-free loan of \$1,000,000 to assist the Council to pay outstanding debtors and staff transferred to the Council from the old Tiwi Islands Local Government as part of the Council Amalgamation in July 2008. The Council made a payment of \$333,333 towards the loan in January 2014 and amount of \$6,666 was paid towards the loan in September 2018. The Department has confirmed that the loan will not be called within the next 12 months.		
Non-Current Borrowings	660,001	666,667
<b>TOTAL BORROWINGS</b>	<b>660,001</b>	<b>666,667</b>
<b>TOTAL TRADE AND OTHER PAYABLES, PROVISIONS &amp; BORROWINGS</b>	<b>10,145,015</b>	<b>5,072,488</b>

	2019 \$	2018 \$
<b>10. Statement of Cash Flows</b>		
<b>a Reconciliation of Cash</b>		
Cash on hand and at Bank	78,056	71,009
Cash Management Account	9,853,778	2,802,567
Balances as per Statement of Cash Flow	<b>9,931,834</b>	<b>2,873,576</b>
<b>b Reconciliation of Change in Net Assets to Cash from Operating Activities</b>		
Change in net assets after operations	458,355	(1,468,317)
<b>Add:</b>		
Depreciation and Amortisation	2,031,907	2,039,413
Decrease in Stock	124,936	221,901
Decrease in Trade & Other Receivables	200,086	-
Decrease in Prepayments	1,000	27,609
Increase in Provisions	-	88,629
Increase in Other Current Liabilities	5,299,940	-
	<b>8,116,224</b>	<b>909,235</b>
<b>Less:</b>		
Decrease in Trade Creditors	11,203	167,245
Decrease in Other Current Liabilities	-	811,756
Decrease in Provisions	-	-
Increase in Trade and Other Receivables	-	48,230
Increase in Prepayments	-	-
Increase in Stock	-	-
Profit on Sale of Fixed Assets	398	2,572
Decrease in Provision	209,543	-
	<b>221,144</b>	<b>1,029,803</b>
<b>Net Cash generated from/(used in) operating activities</b>	<b>7,895,080</b>	<b>(120,568)</b>
	<b>2019</b>	<b>2018</b>



# TIWI ISLANDS REGIONAL COUNCIL

## Notes to and forming part of the Financial Statements for the year ended 30 June 2019

### 11 Operating Leases

Commitments under non-cancellable operating leases at the reporting date but not recognised in the financial statements are payable as follows:

Not later than one year	303,974	227,544
Later than one year and not later than 5 years	1,211,818	848,240
Later than 5 years	3,101,390	2,048,082
<b>Total</b>	<b>4,617,181</b>	<b>3,123,866</b>

### 12 Commitments for Expenditure

The Council has entered into contracts for future capital expenditure which are not provided in the financial statements. These commitments are for motor vehicles and equipment as follows:

Not later than one year	165,175	183,838
	<b>165,175</b>	<b>183,838</b>

### 13 Grants & Contributions with Conditions

Grant and Contributions that were obtained on the condition that they be expended on specific purposes but which are not yet expended in accordance with those conditions, are as follows:

#### Grant Liability from 10/11 Funding Year

CIGP – Miscellaneous Repairs to Bores	545	545
---------------------------------------	-----	-----

#### 10/11 Grant Liability Total

<b>545</b>	<b>545</b>
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#### Grant Liability from 11/12 Funding Year

Community Fitness	1,249	1,249
Cape Forcroy Road	46,240	46,240

#### 11/12 Grant Liability Total

<b>47,489</b>	<b>47,489</b>
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#### Grant Liability from 12/13 Funding Year

Child Care Pirlangimpi	95	95
SPG – Bunded Fuel Tanks Milikapiti	2,392	2,392

#### 12/13 Grant Liability Total

<b>2,487</b>	<b>2,487</b>
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#### Grant Liability from 13/14 Funding Year

ISARP – Jobs Creation Package	109,097	109,097
NAIDOC Week	5,664	5,664

Active Remote Communities	30,653	30,653
Active Remote Communities – Variation Money	2,005	2,005
Install Cricket Pitch	201	201

#### 13/14 Grant Liability Total

<b>147,620</b>	<b>147,620</b>
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#### Grant Liability from 14/15 Funding Year

ISARP – Jobs Creation Package	51,874	51,874
Regional Night Patrol	-	4,042
Youth Diversion Unit	-	21,884

**TIWI ISLANDS REGIONAL COUNCIL**

**Notes to and forming part of the Financial Statements  
for the year ended 30 June 2019**

**13 Grants & Contributions with Conditions (Cont.)**

	<b>2019</b>	<b>2018</b>
	<b>\$</b>	<b>\$</b>
Active Remote Communities – BNT Women's Basketball	1,725	1,725
<b>14/15 Grant Liability Total</b>	<b>53,599</b>	<b>79,525</b>
<b>Grant Liability from 15/16 Funding Year</b>		
OSHC Wurrumiyanga	-	48,184
OSHC Pirlangimpi	-	32,892
OSHC Milikapiti	-	11,853
Child Care Wurrumiyanga	-	5,000
Child Care Pirlangimpi	-	5,000
NAIDOC Week	3,643	3,643
Road Reseal Consultancy Wurrumiyanga	-	296
Youth Diversion Unit	-	21,308
Outstations Housing Maintenance	-	85,520
Outstations Municipal & Essential Services	-	132,394
NT Jobs Package (Converted Jobs)	-	85,133
<b>15/16 Grant Liability Total</b>	<b>3,643</b>	<b>431,223</b>
<b>Grant Liability from 16/17 Funding Year</b>		
ISARP - Sport for Life	-	34,655
Regional Night Patrol	-	379,547
NAIDOC Week	2,320	2,320
Pirlangimpi School Meals Program	6	55,224
Youth Diversion Unit	-	32,959
Early Intervention Youth Boot Camp	6,110	6,110
Regional & Remote Communities	2,523	2,523
SPG - 10m3 tipper	6,163	6,163
MESSPG - Telecommunications Repeaters	-	45,000
<b>16/17 Grant Liability Total</b>	<b>17,122</b>	<b>564,501</b>
<b>Grant Liability from 17/18 Funding Year</b>		
OSHC Wurrumiyanga	-	9,926
OSHC Pirlangimpi	-	29,570
OSHC Milikapiti	-	25,369
Child Care Wurrumiyanga	-	26,778
Child Care Pirlangimpi	-	15,919
Regional Night Patrol	-	117,219
NAIDOC Week	5,310	5,310
NT Jobs Package Culture & Support	50,827	50,827
Pirlangimpi School Meals Program	-	16,826
Milakipiti Child Care	-	31,377
Community Safety Regional	-	27,999
Active Remote Communities	-	56,244
<b>17/18 Grant Liability Total</b>	<b>56,137</b>	<b>413,364</b>

# TIWI ISLANDS REGIONAL COUNCIL

## Notes to and forming part of the Financial Statements for the year ended 30 June 2019

### 13 Grants & Contributions with Conditions (Cont.)

	2019 \$	2018 \$
<b>Grant Liability from 18/19 Funding Year</b>		
OSHC	254,293	-
Jirani SPG Security	86,886	-
Jirani Equipment	38,605	-
Indigenous Sport & Active Recreation Program	12,961	-
Community Safety ( Regional Night Parol)	503,207	-
NAIDOC	4,880	-
NT Job Package Culture & Support	30,331	-
Pirlangimpi School Meals Project	20,884	-
Milkapiti Creche – PMC/NIAA	7,249	-
Milkapiti Creche – Dept of Ed	75,901	-
Community Safety Regional	115,346	-
Youth Diversion	113,015	-
Libraries	9,545	-
NTG Roads Funding	5,000,000	-
R2R	255,073	-
Remote Sports Program	54,873	-
<b>18/19 Grant Liability Total</b>	<b>6,583,048</b>	<b>-</b>
<b>Total Grant Liability</b>	<b>6,911,690</b>	<b>1,686,754</b>

### 14. Financial Risk Management

The main risks the Council is exposed to through its financial instruments are liquidity risk, credit risk, market risk and interest rate risk.

#### *Liquidity Risk*

Liquidity risk is the risk that the Council will not be able to meet its obligations as and when they fall due. The Council manages its liquidity risk by monitoring cash flows and also through its budget management process. Due to the nature of its business, the Council is able to estimate its income and cash flows based on grant funding timeframes.

#### *Credit Risk*

Credit risk is the risk of financial loss to the Council if a customer or counterparty to a financial instrument fails to meet its contractual obligations. Exposure to credit risk is monitored by management on an ongoing basis. The maximum exposure to credit risk, excluding the value of any collateral or other security, is limited to the total carrying value of financial assets, net of any provisions for impairment of those assets, as disclosed in the balance sheet and notes to the financial statements. The Council does not have any material credit risk exposure to any single debtor or group of debtors under financial instruments entered into by the Council. The majority of the Council's debtors are government owned and funded entities and credit risk for the Council is low.

#### *Market Risk*

Market risk is the risk that changes in market prices, such as interest rates and equity prices will affect the Council's income or the value of its holdings of financial instruments. Exposure to market risk is closely monitored by the Council. The Council does not have any material market risk.

#### *Interest rate risk*

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in interest rates. The Council manages its interest rate risk by maintaining floating rate cash and floating rate debt.

# TIWI ISLANDS REGIONAL COUNCIL

## Notes to and forming part of the Financial Statements for the year ended 30 June 2019

### Sensitivity analysis

At balance date, the Council had the following financial assets exposed to variable interest rate risk:

	2019	2018
	\$	\$
<b>Financial Assets</b>		
Cash at bank	9,931,834	2,873,576
Investment	-	-
	<u>9,931,834</u>	<u>2,873,576</u>

### 14. Financial Risk Management (Cont.)

At balance sheet date the Council has not entered into any loans or other financial commitments that present exposure to interest rate risk. Credit cards are the only short term financial instrument used by the Council and balances are cleared at month end. The table below details the interest rate sensitivity analysis of the Council at balance date, holding all other variables constant. A 100 basis point change is deemed to be possible change and is used when reporting interest rate risk.

	Change in Variable	Effect on Profit or Loss 2019 \$	Effect on Equity 2019 \$	Effect on Profit or Loss 2018 \$	Effect on Equity 2018 \$
<b>Financial Assets</b>					
Cash at bank and Investments	1%	99,318	99,318	28,736	28,736
	(1)%	(99,318)	(99,318)	(28,736)	(28,736)

### 14b. Net fair values of financial assets and liabilities

**Cash and cash Equivalents:** The carrying amounts of cash and cash equivalents approximate their fair value due to its short term to maturity nature.

**Loans and receivables and Trade and other payables:** Their carrying amounts approximate their fair value due to its short term to maturity nature.

**TIWI ISLANDS REGIONAL COUNCIL**

**Notes to and forming part of the Financial Statements  
for the year ended 30 June 2019**

**14c. Financial Instruments Composition and Maturity Analysis**

The table below reflects the undiscounted contractual settlement terms for the financial instruments of a fixed period of maturity, as well as management's expectation of the settlement period for the all financial instruments.

Financial Instruments	Within 1 year		1 - 5 years maturing in 1 year or less		Over 5 years maturing in 1 to 5 years		Total Carrying amount	
	2019	2018	2019	2018	2019	2018	2019	2018
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Financial Assets - cash flows realisable</b>								
Cash on Hand	9,931,834	2,873,576	-	-	-	-	9,931,834	2,873,576
Trade and other receivables	265,721	239,637	-	-	-	-	265,721	239,637
<b>Total</b>	<b>10,197,555</b>	<b>3,113,213</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,197,555</b>	<b>3,113,213</b>
<b>Financial Liabilities due for payment</b>								
Trade and other payables	756,021	707,208	-	-	-	-	756,021	707,208
Borrowings	-	-	-	-	660,001	666,667	660,001	666,667
Other Current Liabilities	797,520	722,516	-	-	-	-	797,520	722,516
Unexpended Grant Liability	6,911,690	1,686,754	-	-	-	-	6,911,690	1,686,754
<b>Total</b>	<b>8,465,231</b>	<b>3,116,478</b>	<b>-</b>	<b>-</b>	<b>660,001</b>	<b>666,667</b>	<b>9,125,232</b>	<b>3,783,145</b>

## TIWI ISLANDS REGIONAL COUNCIL

### Notes to and forming part of the Financial Statements for the year ended 30 June 2019

#### 15. Fair Value Measurement

In accordance with AASB 13, the fair value of financial assets and liabilities and non-financial assets which are measured at fair value on a recurring or non-recurring basis and those assets and liabilities not measured at fair value but for which fair value is disclosed in accordance with other relevant standards, are categorised into 3 levels based on the significance of inputs used to measure the fair value. The fair value hierarchy has the following levels:

- a) Level 1: quoted prices (unadjusted) in active markets for identical assets or liabilities that an entity can access at the measurement date;
- b) Level 2: inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (i.e., as prices) or indirectly (i.e., derived from prices); and
- c) Level 3: inputs for the asset or liability that are not based on observable market data (unobservable data).

The level within which the asset or liability is classified is determined based on the lowest level of significant input to the fair value measurement.

For purposes of determining the market value at Level 1, a market is regarded as active if quoted prices are readily and regularly available from an exchange, dealer, broker, industry group, pricing service, or regulatory agency, and those prices represent actual and regularly occurring market transactions on an arm's length basis.

#### (a) Financial Assets and Liabilities

The Council has no financial assets and liabilities measured at fair value as at 30 June 2019.

#### (b) Non-Financial Assets

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
<b>30 June 2019</b>				
Buildings & Infrastructure			\$20,435,200	\$20,435,200
<b>30 June 2018</b>				
Buildings & Infrastructure			\$21,945,324	\$21,945,324

#### *Buildings and infrastructure*

The fair values of the Buildings and Infrastructure are estimated using a market approach which uses prices and other market data derived from observed transactions for the same or similar assets. Assets used by not for profit and public sector entities, which also have a commercial use, are likely to be valued based on observable market values considering the highest and best use requirements of AASB 13. The buildings and infrastructure used for a public service or as an administration building by a government agency in close proximity to other offices used for commercial purposes would be competing with commercial users for that office space within the market. As a result these properties' fair value could be determined based on sales of comparable buildings.

There were no changes during the period in the valuation techniques used by the Council to determine fair values.



# TIWI ISLANDS REGIONAL COUNCIL

## Notes to and forming part of the Financial Statements for the year ended 30 June 2019

### 16. Reserves

#### *Asset Revaluation Reserve*

The asset revaluation reserve is used to record increments and decrements arising from changes in fair value of non-current assets and available-for-sale financial assets. During the financial year a transfer was made from the asset revaluation reserve to retained earnings to remove the historic depreciation and disposal of assets previously included within the reserve.

#### *Election Reserve*

This reserve will fund expenses related to Local Government elections and By-Elections.

The Council in its meeting held on 27 May 2015 decided to transfer the unspent balance of the budget allocation for election expenses at 30 June each year from accumulated funds to the election reserve and use that amount of money to fund future Council general elections and by-elections at the direction of the CEO.

#### *Asset Replacement Reserve*

This reserve holds funding for renewal, replacement or upgrading of existing assets and/or the establishment of new assets in line with the Council's asset management plans.

At the same meeting the Council decided to transfer an initial amount of \$25,000 from the recent sale of surplus Council vehicles from accumulated funds to the asset replacement reserve and to use that amount to fund future Council motor vehicle and major plant / equipment purchases as directed by the CEO. Future proceeds from the sale or auction of Council motor vehicles / plant / equipment are to be credited to the asset replacement reserve as directed by the CEO.

The movements of the reserve for the year ended 30 June 2019 are as follows:

	1-Jul-18	Net Increments (Decrements)	Transfers, Impairments	30-Jun-19
	\$	\$	\$	\$
<b>Asset Revaluation Reserve</b>				
Prescribed Buildings	32,971,938	-	-	32,971,938
Prescribed Infrastructure	3,205,631	-	-	3,205,631
<b>Total Asset Revaluation Reserve</b>	<b>36,177,569</b>	<b>-</b>	<b>-</b>	<b>36,177,569</b>
	1-Jul-18	Transfer to Reserve	Transfer from Reserve	30-Jun-19
	\$	\$	\$	\$
<b>Other Reserves</b>				
Election Reserve	2,479	-	-	2,479
Asset Replacement Reserve	142,863	-	-	142,863
<b>Total Other Reserves</b>	<b>145,342</b>	<b>-</b>	<b>-</b>	<b>145,342</b>

## TIWI ISLANDS REGIONAL COUNCIL

### Notes to and forming part of the Financial Statements for the year ended 30 June 2019

#### 17. Related party transactions

- The related parties of the Council include: the key management personnel because they have authority and responsibility for planning, directing and controlling the activities of the Council directly;
- spouses, children and dependants who are close family members of the key management personnel; and
- Any entities controlled or jointly controlled by key management personnel's or controlled or jointly controlled by their close family members.

#### *Key Management Personnel*

Key management personnel of the Council are those persons having authority and responsibility for planning, directing and controlling the activities of Council. These include the Councillors, Chief Executive Officer and General Managers of Directorates as listed below.

#### **a Key Management Personnel**

Names of persons holding the position of key management personnel at the Council during the financial year are:

<b>Councillors</b>	Lynette De Santis	
	Connell Tipiloura	
	Pius Tipungwuti	
	Mary Dunn	
	Therese Bourke	
	Leslie Tungatalum	
	Wesley Kerinaia	
	Francisco Babui	
	Kevin Doolan	
	Pirrawayingi Puruntatameri	(ceased 23/09/2018)
	Osmond Pangiraminni	
	Gawin Tipiloura	(ceased 21/05/2019)
<b>Chief Executive Officer</b>	Stanley Tipiloura	(ceased 08/07/2019)
	Jennifer Clancy	
<b>Chief Executive Officer</b>	Marion Scrymgour	(ceased 07/05/2019)
	Valerie Rowland	(appointed 22/05/2019)
<b>GMs of Directorates</b>		
<b>GMs of Directorates</b>	Rosanna De Santis	(ceased 23/09/2018)
	Shane Whitten	(appointed 29/10/2018)
	Bruce Mann	(ceased 10/08/2018)
	Chris Smith	(appointed 17/09/2018)
	Bill Toy	(appointed 15/04/2019)

## TIWI ISLANDS REGIONAL COUNCIL

### Notes to and forming part of the Financial Statements for the year ended 30 June 2019

#### **b Remuneration of Key Management Personnel**

The aggregate compensation made to key management personnel and other members of key management personnel in the financial year is set out below:

	2019 \$	2018 \$
Short term employee benefits	841,546	834,853
Post-employment benefits	51,986	57,557
Other Long Term benefits	7,368	10,953
Termination benefits	145,679	-
	<b>1,046,579</b>	<b>903,363</b>

- c** No retirement benefits have been made by the Council to Key Management Personnel.
- d** No loans have been made, guaranteed or secured by the Council to Key Management Personnel during the reporting year 2018/19.
- e** No transactions other than remuneration payment or reimbursement of approved expenses were entered into by the Council with Key Management Personnel, or Related Parties of such Key Management Personnel during the reporting year 2018/19.

#### **f Investment in Councilbiz**

CouncilBiz was incorporated as a Local Government subsidiary on 10 June 2008 and commenced operations on 1 July 2008 providing administrative, ICT and Business Systems support to the 8 member Councils. It is a Local Government subsidiary, created as part of the Northern Territory Local Government Reform Agenda, under the *Local Government Act 2008* and Regulations.

Upon the incorporation of CouncilBiz, the Council made an initial funding contribution of \$50,000. Under the terms and conditions of CouncilBiz's Constitution, the debts and liabilities of CouncilBiz are guaranteed by the members in equal shares or on the basis of the formula agreed by the members. Upon the dissolution of CouncilBiz, the amount that remains after such dissolution and the settlement of all debts and liabilities shall be transferred to another organisation with a similar purpose as agreed to by the members with similar rules to CouncilBiz, such as prohibiting the distribution of assets and income to its members. As the Council will not realise any returns from its \$50,000 funding contribution to CouncilBiz, this amount was expensed when it was incurred..

## **18. Contingent Assets and Contingent Liabilities**

### Contingent Liabilities

Under the terms and conditions of the Constitution of CouncilBiz, the Council and other members have guaranteed the debts and liabilities of CouncilBiz. As at 30 June 2019, the amount of the obligation cannot be measured with sufficient reliability, and has not been recognised in the accounts.

### Rehabilitation of Landfill Sites

The Council operates a land fill site at Tiwi Islands giving rise to an obligation to rehabilitate the site in the future. The Council at this stage is unable to quantify the amount to rehabilitate the site as the liability cannot be reliably estimated.

## TIWI ISLANDS REGIONAL COUNCIL

### Notes to and forming part of the Financial Statements for the year ended 30 June 2019

#### Other Contingent Liabilities

The Council is involved from time to time in various claims incidental to the ordinary course of business. It is not practical to estimate the potential liability at this stage.

The Council believes that it is appropriately covered for claims through its insurance coverage and does not expect any material liabilities to eventuate.

	2019 \$	2018 \$
<b>19. Auditor's Remuneration</b>		
Amounts received or due and receivable by the auditors of Tiwi Islands Regional Council		
- Audit or Review Services	46,307	46,054
- Other Services	22,101	36,651
<b>Total Remuneration</b>	<b>68,408</b>	<b>82,705</b>

#### **20. Events after the reporting period**

At the date of this report, no matters or circumstances have arisen since the end of the financial year which significantly affected or may affect the operations of the Council, the results of those operations, or the state of affairs of the Council in future financial years.