



Business Papers

Corporate & Economic Development Committee Meeting

Wednesday, 24 September 2014
5:00pm

Notice of Meeting

To the Lord Mayor and Aldermen

You are invited to attend a Corporate & Economic Development Committee Meeting to be held in the Meeting Room 1, Level 1, Civic Centre, Harry Chan Avenue, Darwin, on Wednesday, 24 September, commencing at 5.00 pm.



LUCCIO CERCARELLI
ACTING CHIEF EXECUTIVE OFFICER

OPEN SECTION

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CITY OF DARWIN

CORPORATE & ECONOMIC DEVELOPMENT COMMITTEE

WEDNESDAY, 24 SEPTEMBER 2014

MEMBERS: The Right Worshipful, The Lord Mayor, Ms K M Fong Lim; Member R K Elix (Chairman); Member G A Lambert; Member G J Haslett.

OFFICERS: Chief Executive Officer, Mr B P Dowd; General Manager Corporate Services, Dr Diana Leeder; Business Manager, Mr L Carroll; Manager People, Culture & Capability, Ms J Wheeler; Manager Information Technology, Mr R Iap; Manager Finance, Mr M Craighead; Committee Administrator, Mrs P Hart.

Enquiries and/or Apologies: Penny Hart

E-mail p.hart@darwin.nt.gov.au - PH: 89300 670

OR Phone Committee Room 1, for Late Apologies - PH: 89300 519

Committee's Responsibilities

- | | |
|--|----------------------------------|
| * Business Services | * Risk Audit and Safety |
| * Contract Administration | * Financial & Management |
| * Customer Services | * Fleet Management |
| * On and Off Street Parking Operations | * Strategic Services |
| * Property Management | * Communications & Engagement |
| * Records and Information Management | * Governance |
| * Employee Relations | * Darwin Entertainment Committee |
| | * Information Technology |

THAT effective as of 16 April 2012 Council pursuant to Section 32 (2)(b) of the Local Government Act 2008 hereby delegates to the Corporate & Economic Development Committee the power to make recommendations to Council and decisions relating to Corporate & Economic Development matters within the approved budget.

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Corporate & Economic Development Committee Meeting – Wednesday, 24 September 2014

1. **MEETING DECLARED OPEN**

2. **APOLOGIES AND LEAVE OF ABSENCE**
 - 2.1 **Apologies**

 - 2.2 **Leave of Absence Granted**

3. **DECLARATION OF INTEREST OF MEMBERS AND STAFF**
 - 3.1 **Declaration of Interest by Members**

 - 3.2 **Declaration of Interest by Staff**

4. **CONFIDENTIAL ITEMS**
 - 4.1 **Closure to the Public for Confidential Items**
Common No. 1944604

 - 4.2 **Moving Open Items Into Confidential**
Common No. 1944604

 - 4.3 **Moving Confidential Items Into Open**
Common No. 1944604

5. **WITHDRAWAL OF ITEMS FOR DISCUSSION**

THAT the Committee resolve under delegated authority that all Information Items and Officers Reports to the Corporate & Economic Development Committee Meeting held on Wednesday, 24 September, 2014, be received and considered individually.

OPEN SECTION

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Corporate & Economic Development Committee Meeting – Wednesday, 24 September 2014

6. CONFIRMATION OF MINUTES PERTAINING TO THE PREVIOUS CORPORATE & ECONOMIC DEVELOPMENT COMMITTEE MEETING

THAT the Committee resolve that the minutes of the previous Corporate & Economic Development Committee Meeting held on Wednesday, 20 August 2014, tabled by the Chairman, be received and confirmed as a true and correct record of the proceedings of that meeting.

7. BUSINESS ARISING FROM THE MINUTES PERTAINING TO THE PREVIOUS CORPORATE & ECONOMIC DEVELOPMENT COMMITTEE MEETING**7.1 Business Arising**

**ENCL: CORPORATE & ECONOMIC DEVELOPMENT
YES COMMITTEE/OPEN**

AGENDA ITEM: 8.1

MONTHLY FINANCIAL REPORT - AUGUST 2014

REPORT No.: 14A00166 MC:jm COMMON No.: 2476534

DATE: 24/09/2014

Presenter: Acting Manager Finance, Irene Frazis

Approved: Acting General Manager Corporate Services, Liam Carroll

PURPOSE

The purpose of this report is to provide a comparison of income and expenditure against the budget for the period ended 31 August 2014 in accordance with the Local Government (Accounting) Regulations.

LINK TO STRATEGIC PLAN

The issues addressed in this Report are in accordance with the following Goals/Strategies of the City of Darwin 2012 – 2016 as outlined in the 'Evolving Darwin Towards 2020 Strategic Plan':-

Goal

5 Effective and Responsible Governance

Outcome

5.5 Responsible financial and asset management

Key Strategies

5.5.1 Manage Council's business based on a sustainable financial and asset management strategy

KEY ISSUES

- Work and focus continues towards finalising the year end audited financial statements.
- As it is too early to get useful data trends this monthly report omits some of the additional data normally provided.
- Nevertheless the reporting still meets Councils statutory requirements.
- Reporting is proposed to return to normal for the period ending 30 September 2014 (to be presented to October Committee meeting).
- There are no concerns with the Council's overall financial position in relation to its adopted budgets.

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 REPORT NUMBER: 14A00166 MC:jm
 SUBJECT: MONTHLY FINANCIAL REPORT - August 2014

RECOMMENDATIONS

THAT the Committee resolve under delegated authority:-

THAT Report Number 14A00166 MC:jm entitled Monthly Financial Report - August 2014, be received and noted.

BACKGROUND

The format of the monthly reports has been previously consulted and endorsed.

DISCUSSION

This report follows the usual format for the monthly reports with the following main exceptions:

1. Key Performance Indicators (Financial).
2. Detailed capital expenditure reports.
3. Reserves Summary for the year to date. .
4. Statements of income and expenditure by program.
5. Statement of Financial Position.

In each of the above cases it is considered that the information would not be as meaningful so early in the year. It is therefore proposed to include them again for the period ending 30 September 2014 (to be presented to the 22 October 2014 CED Committee meeting).

Total capital expenditure YTD against budget can however be observed in the Municipal Plan Report on the line Purchase of Infrastructure, Property, Plant & Equipment on page 2 of **Attachment A**.

The Reserves Summary will be provided on a monthly basis from 1st quarter 2014/15 onwards.

The following statements are included at **Attachment A**.

Overall Income Statement

All sources of Council's income (revenue) and all operating expenses.

Municipal Plan Summary

Follows a similar format to the statement of cash flows, but is based on working capital rather than cash.

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 SUBJECT: MONTHLY FINANCIAL REPORT - August 2014

Investments Report

Details all cash and investments held by institution and this also provides information on interest rate returns and maturities.

Note that investments in the A2 independently rated category exceed policy parameters by 2%. For this relatively minor difference it was not considered prudent to break any investments. At the time of writing this report this situation had rectified to be 2% less than policy parameters. The expectation is that the policy parameters will continue to be met and will be within policy for the next monthly report.

Accounts Receivable Report

Details rate receipt collection, outstanding general debtors and performance on rates recovery compared to the previous year. This year the report now includes additional information on infringement debtors, rates arrears, rates struck and rates outstanding (bar chart).

CONSULTATION PROCESS

NA

POLICY IMPLICATIONS

Nil

BUDGET AND RESOURCE IMPLICATIONS

Nil

RISK/LEGAL/LEGISLATIVE IMPLICATIONS

Council's monthly financial reports normally contain additional information to the statutory requirements. Some of this additional information is omitted until the end of the 1st quarter 2014/15. Thereafter the information should be starting to show some more useful trends and will be more settled. By that stage the 2013/14 audit should be well progressed and previous year comparatives available.

The information that is provided is considered to more than achieve statutory compliance as set out below:

Part 8 of the Local Government (Accounting) Regulations require that a monthly financial report is presented to Council.

Regulation 18 states:-

1. The CEO must, in each month, lay before a meeting of the council a report, in a form approved by the council, setting out:
 - a) The actual income and expenditure of the council for the period from the commencement of the financial year to the end of the previous month; and

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 SUBJECT: MONTHLY FINANCIAL REPORT - August 2014

- b) The forecast income and expenditure for the whole of the financial year.
2. The report must include:
- a) Details of all cash and investments held by the council (including money held in trust); and
 - b) A statement on the debts owed to the council including the aggregate amount owed under each category with a general indication of the age of the debts; and
 - c) Other information required by the Council.
3. If a council does not hold a meeting in a particular month, the report is to be laid before the council committee performing the council's financial functions for the particular month.

It should be noted that monthly financial reports are not independently audited, but are subject to internal control and review processes.

ENVIRONMENTAL IMPLICATIONS

Nil

COUNCIL OFFICER CONFLICT OF INTEREST DECLARATION

We the Author and Approving Officers declare that we do not have a Conflict of Interest in relation to this matter.

IRENE FRAZIS
ACTING MANAGER FINANCE

LIAM CARROLL
ACTING GENERAL MANAGER
CORPORATE SERVICES

For enquiries, please contact Irene Frazis on 8930 0654 or email:
i.frazis@darwin.nt.gov.au.

Attachments:

Attachment A: Monthly Financial Report – August 2014

Income Statement
For the Period Ended 31/08/2014



	Annual Budget \$'000	2014/15	YTD %
		YTD Actual \$'000	
Income from Continuing Operations			
Rates & Annual Charges	62,243	62,197	100%
User Charges, Fees & Other	24,931	4,591	18%
Interest & Investment Revenue	2,636	419	16%
Grants & Contributions - Operating	5,880	931	16%
Total Income from Continuing Operations	95,690	68,138	71%
Less Expenses from Continuing Operations			
Employee Costs	28,336	4,790	17%
Borrowing Costs	256	0	0%
Materials and Services	50,511	7,930	16%
Depreciation and Amortisation	16,812	2,802	17%
Total Expenses from Continuing Operations	95,915	15,522	16%
Operating Result - Continuing Operations	(225)	52,616	
Grants & Contributions - Capital	1,944	3	0%
Net Operating Result For the Year	1,719	52,619	

Income Statement

Outlines income and operating expenses. Excludes capital expenditure and instead recognises depreciation expense. The net operating surplus or deficit for the reporting period is a measure of Council's financial performance. This figure is determined by deducting total operating expenses including depreciation from total operating revenue.

Operating income Rates are recognised at the start of the year hence 100% achieved. In respect of user charges, fees and other revenue it is too early in the year to rely on the trend (above expectation). Some adjustments are still being made to 2013/14 which could affect this year.

Operating expenses overall trends appear reasonable in relation to the budget.

Manager Finance: there are no concerns in relation to the budgets.



Municipal Plan Summary
For the Period Ended 31/08/2014

	Annual Budget \$'000	2014/15 YTD Actual \$'000	YTD %
Funds From Operating Activities			
Net Operating Result From Above	1,719	52,619	
Add back depreciation (not cash)	16,812	2,802	
Net Funds Provided (or used in) Operating Activities	18,531	55,421	
Funds From Investing activities			
Sale of Infrastructure, Property, Plant & Equipment	671	191	28%
Purchase of Infrastructure, Property, Plant & Equipment	(19,857)	(1,990)	10%
Net Funds Provided (or used in) Investing Activities	(19,186)	(1,799)	
Funds From Financing Activities			
Repayment of borrowings & advances	(198)	-	0%
Net Funds Provided (or used in) Financing Activities	(198)	0	
Net Increase (-Decrease) in Funds Before Transfers	(853)	53,622	
Transfers from (-to) Reserves	853	-	
Net Increase (-Decrease) in Funds After Transfers	0	53,622	

Municipal Plan Summary Comments

This statement outlines Councils entire budget in accordance with the published municipal plan. It shows the effect on General Funds (original budget - break even/nil). It groups items into operating, investing and financing and has a very close relationship to cash flows, which is why it is presented in the same international format. It eliminates the depreciation calculation and discloses totals for asset sales and purchases as well as loan raising and repayments. Transfers from and to reserves have not been calculated pending final end of year 2013/14 adjustments.

Manager Finance: There are no concerns in relation to the budgets.

INVESTMENTS REPORT TO COUNCIL AS AT 31 AUGUST 2014



Investment Portfolio

CREDIT RATING	COUNTERPARTY	AMOUNT	INTEREST RATE	MATURITY DATE	DAYS TO MATURITY	WEIGHTED AVERAGE RATE	INSTITUTION TOTALS	% P/FOLIO PER COUNTER PARTY	
LT - ST									
Major Banks Total @ Invested		\$ 37,745,425.37	66.12%	of portfolio					
AA - A1+	ANZ	\$ 1,000,000.00	3.46%	January 20, 2015	142	0.000606056	\$ 1,000,000.00	1.75%	
AA - A1+	National Bank	\$ 500,000.00	3.74%	September 30, 2014	30	0.000327550			
AA - A1+	National Bank	\$ 1,055,753.30	3.74%	September 30, 2014	30	0.000691625			
AA - A1+	National Bank	\$ 1,013,555.07	3.70%	October 28, 2014	58	0.000656879			
AA - A1+	National Bank	\$ 1,000,000.00	3.70%	October 28, 2014	58	0.000648094			
AA - A1+	National Bank	\$ 1,082,470.88	3.70%	November 4, 2014	65	0.000701543			
AA - A1+	National Bank	\$ 1,019,676.72	3.71%	December 2, 2014	93	0.000662633			
AA - A1+	National Bank	\$ 1,028,920.38	3.72%	December 23, 2014	114	0.000670442			
AA - A1+	National Bank	\$ 1,027,442.52	3.72%	December 30, 2014	121	0.000669479			
AA - A1+	National Bank	\$ 1,020,298.09	3.65%	January 6, 2015	128	0.000652314			
AA - A1+	National Bank	\$ 1,077,581.49	3.63%	January 13, 2015	135	0.000685162			
AA - A1+	National Bank	\$ 1,019,314.25	3.63%	January 27, 2015	149	0.000648114			
AA - A1+	National Bank	\$ 1,000,000.00	3.63%	February 24, 2015	177	0.000635833	\$ 11,845,012.70	20.75%	
AA - A1+	Cominvest-Secure	\$ 2,000,000.00	3.55%	September 9, 2014	9	0.001243641			
AA - A1+	Commonwealth Bank	\$ 1,000,000.00	3.58%	February 3, 2015	156	0.000627075			
AA - A1+	Commonwealth Bank	\$ 1,000,000.00	3.58%	February 17, 2015	170	0.000627075	\$ 4,000,000.00	7.01%	
AA - A1+	Westpac	\$ 1,000,000.00	3.70%	September 2, 2014	2	0.000648094			
AA - A1+	Westpac	\$ 1,000,000.00	3.70%	September 23, 2014	23	0.000648094			
AA - A1+	Westpac	\$ 1,000,000.00	3.74%	September 23, 2014	23	0.000655101			
AA - A1+	Westpac	\$ 1,016,569.86	3.70%	October 14, 2014	44	0.000658833			
AA - A1+	Westpac	\$ 1,000,000.00	3.72%	November 4, 2014	65	0.000651598			
AA - A1+	Westpac	\$ 1,019,158.90	3.73%	November 11, 2014	72	0.000665867			
AA - A1+	Westpac	\$ 532,203.37	3.72%	November 11, 2014	72	0.000346782			
AA - A1+	Westpac	\$ 1,000,000.00	3.72%	November 11, 2014	72	0.000651598			
AA - A1+	Westpac	\$ 1,000,000.00	3.72%	November 18, 2014	79	0.000651598			
AA - A1+	Westpac	\$ 1,000,000.00	3.72%	November 18, 2014	79	0.000651598			
AA - A1+	Westpac	\$ 1,000,000.00	3.72%	November 25, 2014	86	0.000651598			
AA - A1+	Westpac	\$ 1,018,249.86	3.72%	November 25, 2014	86	0.000663489			
AA - A1+	Westpac	\$ 1,000,000.00	3.73%	November 25, 2014	86	0.000653349			
AA - A1+	Westpac	\$ 1,000,000.00	3.71%	December 2, 2014	93	0.000649846			
AA - A1+	Westpac	\$ 1,020,300.00	3.72%	December 9, 2014	100	0.000664825			
AA - A1+	Westpac	\$ 1,060,878.95	3.71%	December 9, 2014	100	0.000689408			
AA - A1+	Westpac	\$ 1,119,155.52	3.73%	December 23, 2014	114	0.000731199			
AA - A1+	Westpac	\$ 1,000,000.00	3.73%	December 23, 2014	114	0.000653349			
AA - A1+	Westpac	\$ 1,031,633.36	3.75%	January 20, 2015	142	0.000677631			
AA - A1+	Westpac	\$ 1,021,287.67	3.57%	January 27, 2015	149	0.000638635			
AA - A1+	Westpac	\$ 1,060,975.18	3.75%	February 3, 2015	156	0.000696904	\$ 20,900,412.67	36.61%	
Regional Banks Total @ Invested		\$ 14,752,072.85	25.84%	of portfolio					
AA - A1+	Bankwest	\$ 1,000,000.00	3.40%	September 23, 2014	23	0.000595546	\$ 1,000,000.00	1.75%	
A - A2	Bendigo Adelaide Bank	\$ 1,050,113.94	3.50%	December 30, 2014	121	0.000643785			
A - A2	Bendigo Adelaide Bank	\$ 1,000,000.00	3.50%	January 13, 2015	135	0.000613062	\$ 2,050,113.94	3.59%	
A - A2	ING Bank	\$ 1,000,000.00	3.64%	September 2, 2014	2	0.000637585			
A - A2	ING Bank	\$ 500,000.00	3.80%	September 23, 2014	23	0.000332805			
A - A2	ING Bank	\$ 1,000,000.00	3.80%	September 30, 2014	30	0.000665610			
A - A2	ING Bank	\$ 1,000,000.00	3.80%	October 14, 2014	44	0.000665610			
A - A2	ING Bank	\$ 1,040,131.38	3.66%	October 21, 2014	51	0.000666816			
A - A2	ING Bank	\$ 1,031,835.62	3.69%	October 21, 2014	51	0.000666920			
A - A2	ING Bank	\$ 1,019,922.19	3.61%	December 16, 2014	107	0.000644927			
A - A2	ING Bank	\$ 1,018,843.84	3.61%	December 16, 2014	107	0.000644245			
A - A2	ING Bank	\$ 1,020,301.37	3.60%	January 6, 2015	128	0.000643380	\$ 8,631,034.40	15.12%	
A+ - A1	Suncorp-Metway Limited	\$ 2,000,000.00	3.50%	September 16, 2014	16	0.001226125			
A+ - A1	Suncorp-Metway Limited	\$ 1,070,924.51	3.60%	October 21, 2014	51	0.000675302	\$ 3,070,924.51	5.38%	
Credit Societies Total @ Invested		\$ 4,592,947.43	8.05%	of portfolio					
BBB+ - A2	People's Choice Credit Union	\$ 1,014,851.51	3.60%	September 30, 2014	30	0.000639943			
BBB+ - A2	People's Choice Credit Union	\$ 1,015,526.58	3.62%	October 7, 2014	37	0.000643927			
BBB+ - A2	People's Choice Credit Union	\$ 1,013,501.37	3.62%	October 7, 2014	37	0.000642643			
BBB+ - A2	People's Choice Credit Union	\$ 531,466.32	3.62%	October 7, 2014	37	0.000336993			
BBB+ - A2	People's Choice Credit Union	\$ 1,017,601.65	3.68%	October 28, 2014	58	0.000655937	\$ 4,592,947.43	8.05%	
NT Government Total @ Invested		\$ -	0.00%	of portfolio					
TOTAL FUNDS INVESTED		\$ 57,090,445.65	100.00%	Average Days to Maturity		80.00	3.66% Weighted Average	2.63% BBSW 90 Day Rate	100.00%
GENERAL BANK FUNDS		\$ 2,738,736.66	Type of Investment		Amount	% Portfolio			
TOTAL ALL FUNDS		\$ 59,829,182.31	Term Deposit		\$ 57,090,445.65	95%			
Total Budget Investment Earnings		\$ 2,345,947.00	Bank Bills		\$ -				
Year to Date Investment Earnings		\$ 401,132.00	Negotiable Certificate of Deposit		\$ -				
			CBA At Call		\$ 2,738,736.66	5%			
					\$ 59,829,182.31	100%			



CASH AND INVESTMENTS SUMMARY

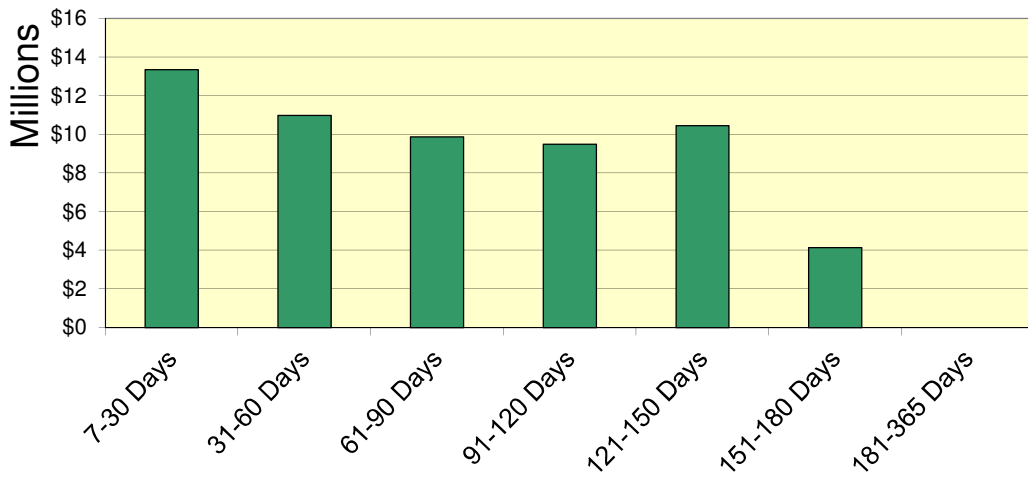
As at 31st August, 2014 Council's short term cash position was as follows:

1. General Fund

Cash at Bank	\$ 2,738,736.66
Short Term Investments	<u>\$ 57,090,445.65</u>
Total Funds	\$ 59,829,182.31

Council has an arrangement with its financial institution the Commonwealth Bank of Australia to offset Council's overdraft facility against pooled funds held in Council's Trust Account and General Account.

FUNDS INVESTED MATURITY PROFILE
As at 31 August 2014



As at 31 August 2014

2. Trust Account	\$	Institution	Value	Interest Rate	Maturity Date	Days to Maturity
Cash at Bank	\$629,671.52	COMMONWEALTH		n/a	n/a	n/a
Total Trust Funds	\$629,671.52					



INVESTMENTS REPORT TO COUNCIL AS AT 31 August 2014

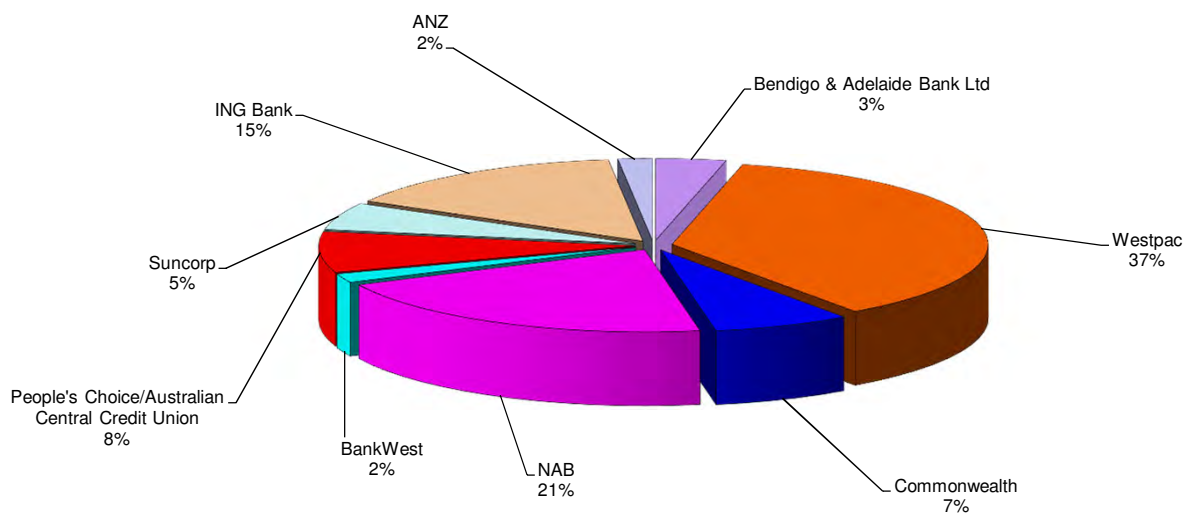
Investment Policy Limits

Short Term	Policy Max.	Actual Portfolio
A1+	100%	68%
A1	45%	5%
A2	25%	27%
A3/BBB/No Rating	10%	0%

Counterparty	Policy Min.	Policy Max.	Actual Portfolio
Major Banks	15%	100%	66%
Regional Banks	0%	45%	26%
Credit Unions/Building Societies/ Other ADI's	0%	45%	8%

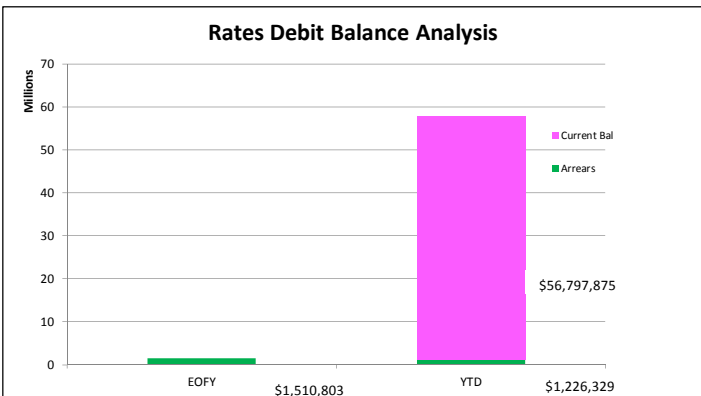
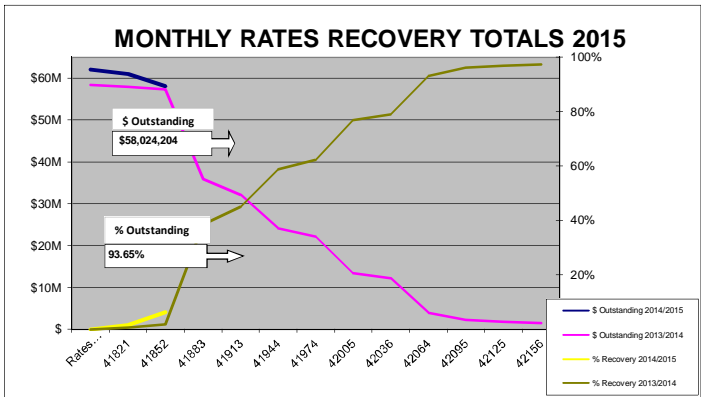
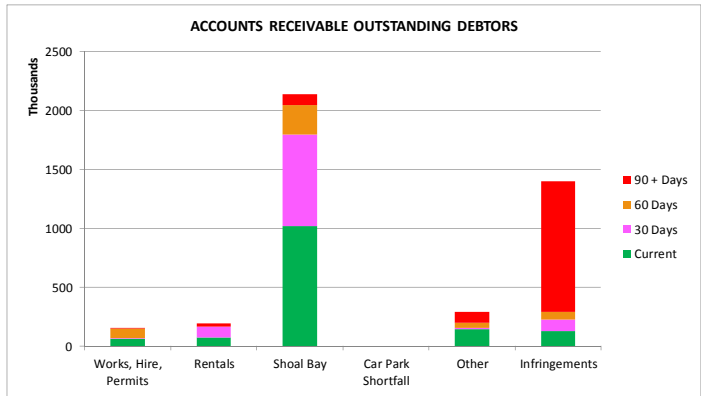
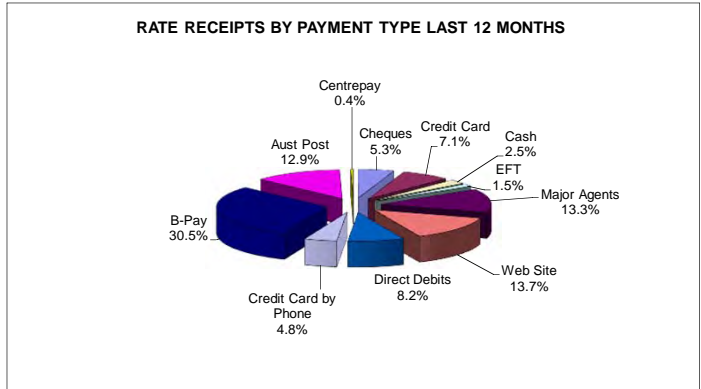
Note: City of Darwin's investment policy limit with any one bank cannot exceed 40% of the entire investment portfolio.

INVESTMENT FUNDS DISTRIBUTION PER INSTITUTION





FINANCE DEPARTMENT
SERVICE LEVEL REPORT TO COUNCIL
FOR THE MONTH OF AUGUST 2014



Pursuant to Local Government (Accounting) Regulations Sec 18(2)(b) the chart labelled "Accounts Receivable Outstanding Debtors" represents sundry debts owed to Council on an "aged" basis.

The chart labelled "Monthly Rates Recovery Totals" represents the amounts currently outstanding in Rates to Council.

ENCL: CORPORATE & ECONOMIC DEVELOPMENT
 YES COMMITTEE/OPEN AGENDA ITEM: 8.2

LISTING OF CHEQUES/EFT PAYMENTS - AUGUST 2014

REPORT No.: 14A0165 MC:jm COMMON No.: 339125 DATE: 24/09/2014

Presenter: Manager Finance, Miles Craighead

Approved: General Manager Corporate Services, Diana Leeder

PURPOSE

The purpose of this report is to provide Council with a listing of all payments made during August 2014.

LINK TO STRATEGIC PLAN

The issues addressed in this Report are in accordance with the following Goals/Strategies of the City of Darwin 2012 – 2016 as outlined in the 'Evolving Darwin Towards 2020 Strategic Plan':-

Goal

5 Effective and Responsible Governance

Outcome

5.5 Responsible financial and asset management

Key Strategies

5.5.1 Manage Council's business based on a sustainable financial and asset management strategy

KEY ISSUES

The following amounts were paid during the month of August 2014:-

Payment Fund/Type	Cheque/Batch Numbers		\$
General Fund	From	To	
Cheque Payments	915997	916082	58,480.87
Accounts payable EFT	90673	90694	10,305,679.31
Payroll EFT MOA	PY01-03	PY01-04	841,560.23
Payroll EFT MOA off cycle	PY03-02	-	1,895.19
Payroll EFT MEA	PY02-03	PY02-04	379,969.19
Cancelled Payments			-72.00
Total			11,587,512.79

A detailed list of payees and amounts supporting the total for cheques / EFT / Payroll payments is tabled as **Attachment A**.

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REPORT NUMBER: 14A0165MC:jm
SUBJECT: LISTING OF CHEQUES/EFT PAYMENTS - AUGUST 2014

RECOMMENDATIONS

THAT the Committee resolve under delegated authority:-

THAT Report Number 14A0165 MC:jm entitled Listing of Cheques / EFT Payments – August 2014, be received and noted.

BACKGROUND

Nil.

DISCUSSION

Nil.

CONSULTATION PROCESS

Nil.

POLICY IMPLICATIONS

Nil.

BUDGET AND RESOURCE IMPLICATIONS

Nil.

RISK/LEGAL/LEGISLATIVE IMPLICATIONS

Nil

ENVIRONMENTAL IMPLICATIONS

Nil

COUNCIL OFFICER CONFLICT OF INTEREST DECLARATION

We the Author and Approving Officers declare that we do not have a Conflict of Interest in relation to this matter.

MILES CRAIGHEAD
MANAGER FINANCE

LIAM CARROLL
ACTING GENERAL MANAGER
CORPORATE SERVICES

For enquiries, please contact Miles Craighead on 8930 0523 or email:
m.craighead@darwin.nt.gov.au.

Attachments:

Attachment A: Listing of Cheques / EFT Payments – August 2014

Payment Reference or Cheque No. Date

Payee

Warrant Description

EFT/Cheque Value

Contract No.

ATTACHMENT A

General Cheques & EFT's
Fund 5

Payments > \$100,000

90673/5940-01	05/08/2014	COMMONWEALTH BANK AUSTRALIA	FUNDS INVESTED	\$2,000,000.00	
90694/6355-01	28/08/2014	GILBERT MINING GROUP PTY LTD	DUPLICATION AND UPGRADE OF LEE POINT ROAD FROM VANDERLIN DRIVE TO ASCHE STREET	\$1,087,228.90	087/2013
90673/11-01	05/08/2014	ANZ BANKING GROUP LTD	FUNDS INVESTED	\$1,000,000.00	
90687/916-01	26/08/2014	NATIONAL AUSTRALIA BANK	FUNDS INVESTED	\$1,000,000.00	
90694/5837-01	28/08/2014	TERRITORIA CIVIL	OPERATION OF SHOAL BAY WASTE DISPOSAL SITE	\$717,665.46	2010/027
PY01-04	27/08/2014	PAYROLL MOA EMPLOYEES	PAYROLL	\$423,467.54	
PY01-03	13/08/2014	PAYROLL MOA EMPLOYEES	PAYROLL	\$418,092.69	
90693/2528-01	28/08/2014	CLEANAWAY LIMITED	COLLECTION OF DOMESTIC GARBAGE AND RECYCLABLES	\$397,070.94	60/2007
90681/347-01	14/08/2014	DARWIN ENTERTAINMENT CENTRE	2014/2015 HALF YEARLY FUNDING JULY - DEC 2014	\$319,000.00	
90694/469-01	28/08/2014	GENERAL EXCAVATORS PTY LTD	MINOR CIVIL WORKS	\$283,819.42	40/2011
90694/6190-01	28/08/2014	ACORN GLOBAL RECRUITMENT PTY LTD	PROVISION OF TEMPORARY LABOUR SERVICES	\$191,114.07	2013/018
PY02-04	20/08/2014	PAYROLL MEA EMPLOYEES	PAYROLL	\$190,051.20	
PY02-03	06/08/2014	PAYROLL MEA EMPLOYEES	PAYROLL	\$189,917.99	
90694/3951-01	28/08/2014	COMBINED ELECTRICAL CONTRACTING	INSTALLATION OF SPORTS LIGHTING AT MALAK OVAL, MALAK	\$188,666.70	094/2014
90694/4285-01	28/08/2014	HAYS SPECIALIST RECRUITMENT PTY LTD	PROVISION OF TEMPORARY LABOUR SERVICES	\$149,348.77	18/2013 D
90674/4-01	07/08/2014	AUSTRALIAN TAXATION OFFICE	PAYG REMITTANCE	\$144,841.30	
90683/4-01	21/08/2014	AUSTRALIAN TAXATION OFFICE	PAYG REMITTANCE	\$144,480.00	
90671/6668-01	01/08/2014	STATEWIDE POOL SERVICES PTY LTD	PURCHASE OF DEFENDER FILTER FOR NIGHTCLIFF POOL	\$120,328.34	
90681/558-01	14/08/2014	LOCAL GOVERNMENT ASSOCIATION OF THE NORTHERN TERRITORY	2014/2015 MEMBERSHIP	\$115,294.15	
90694/4920-01	28/08/2014	DEMPSEY CONSOLIDATED PTY LTD	MANAGEMENT OF CASUARINA, NIGHTCLIFF AND PARAP POOLS	\$113,532.66	49/2011
90681/351-01	14/08/2014	TOURISM TOP END	TOURISM TOP END FUNDING SUPPORT 2014/15 AND MANAGEMENT PERMITS FOR THE MALL JULY14	\$110,540.10	

Payments \$99,999 - \$50,000

90694/5126-01	28/08/2014	PROGRAMMED PROPERTY SERVICES	MUNICIPAL MOWING	\$90,641.38	61/2011
90692/418-01	28/08/2014	POWER AND WATER CORPORATION	PAWA WATER AND SEWERAGE CHARGES	\$79,567.06	
90686/182-01	21/08/2014	BRIDGE TOYOTA	SUPPLY 2 NEW HILUX MANUAL DOUBLE CAB	\$67,732.42	
90694/182-01	28/08/2014	BRIDGE TOYOTA	SUPPLY 2 NEW HILUX 3.0L T DIESEL SINGLE CAB	\$65,177.47	
90686/6355-01	21/08/2014	GILBERT MINING GROUP PTY LTD	DUPLICATION AND UPGRADE OF LEE POINT ROAD FROM VANDERLIN DRIVE TO ASCHE STREET	\$63,782.95	087/2013
90681/885-01	14/08/2014	CIVICA	AUTHORITY WEB PLATFORM LICENCE RENEWAL AND E-TUTORIALS LICENCE FEE	\$61,787.00	
90692/6694-01	28/08/2014	JACANA ENERGY	JACANA ELECTRICITY CHARGES	\$58,192.79	
90678/4-01	14/08/2014	AUSTRALIAN TAXATION OFFICE	PAYG REMITTANCE	\$50,220.05	
90688/4-01	28/08/2014	AUSTRALIAN TAXATION OFFICE	PAYG REMITTANCE	\$50,080.15	

Payments \$49,999 - \$10,000

90686/4835-01	21/08/2014	NT SPORTS & PLAYGROUND SURFACING PTY LTD	SUPPLY AND INSTALLATION OF PLAYGROUND EQUIPMENT	\$48,901.20	48/2013
90694/2239-01	28/08/2014	G & T ELECTRICAL ENTERPRISES PTY LTD	PROVISION OF ELECTRICAL SERVICES	\$43,520.32	64/2012
90694/4961-01	28/08/2014	REMOTE AREA TREE SERVICES PTY LTD	TREE PLANTING	\$42,229.40	53/2011
90694/4354-01	28/08/2014	RURAL RUBBISH REMOVAL	SERVICE OF LITTER BINS WITHIN DARWIN MUNICIPALITY	\$39,673.69	2013/055
90686/967-01	21/08/2014	CITY OF DARWIN	COUNCIL RATES14/15 FOR PROPERTIES E.G. CHILDCARE CENTRES, HERTZ, NIGHCLIFF POOL, WARATAH GARDEN, OIL TANK	\$39,297.30	
90694/1465-01	28/08/2014	PARADISE LANDSCAPING	GROUPS MAINTENANCE - LYONS	\$38,840.40	63/2012
90694/6023-01	28/08/2014	ECOZ PTY LTD	EAST POINT NATURE RESERVE SURVEY	\$38,698.94	
90694/3916-01	28/08/2014	APARC PTY LTD	MAINTENANCE OF ON-STREET PARKING MACHINES IN DARWIN CBD	\$37,770.50	101/2010 PART B
90694/5987-01	28/08/2014	CSG COMMUNICATIONS PTY LTD	FUJI XEROX AND CANON PRINTER CHARGES	\$36,681.47	
90694/2320-01	28/08/2014	P & K PLUMBING	PLUMBING SERVICES	\$36,526.80	52B/2014
90681/6355-01	14/08/2014	GILBERT MINING GROUP PTY LTD	DUPLICATION AND UPGRADE OF LEE POINT ROAD	\$36,317.05	087/2013
90686/5197-01	21/08/2014	LOGICOIL	SUPPLY BULK FUEL	\$35,636.28	
90686/3043-01	21/08/2014	COUNCIL OF CAPITAL CITY LORD MAYORS	2014/2015 CONTRIBUTION COUNCIL OF CAPITAL CITY LORD MAYORS	\$27,500.00	

90694/336-01	28/08/2014 WATERDYNAMICS	IRRIGATIONS SUPPLIES	\$26,242.53	
90694/5082-01	28/08/2014 EZKO PROPERTY SERVICES AUST P/L	PROVISION OF CLEANING SERVICES VARIOUS LOCATIONS	\$25,260.52	57/2011
90686/914-01	21/08/2014 GHM PTY LTD	DARWIN ENTERTAINMENT CENTRE AUDIT AND ASSET MANAGEMENT PLAN	\$24,670.80	
90693/403-01	28/08/2014 INDUSTRIAL POWER SWEEPING SERVICES	PROVISION OF A SWEEPING SERVICE	\$22,971.73	47/2013
90693/4288-01	28/08/2014 SOUTHERN CROSS PROTECTION PTY LTD	PROVISION OF SECURITY SERVICES	\$21,256.38	41/2012
90694/3618-01	28/08/2014 BYRNE DESIGN	DESIGN SERVICES BENISON RD STORMWATER UPGRADE	\$18,887.00	
90686/3441-01	21/08/2014 SMEC AUSTRALIA PTY LTD	PROFESSIONAL FEES - SMITH ST INTERSECTION	\$18,216.00	
90694/2935-01	28/08/2014 NATIONWIDE NEWS NT DIVISION	ADVERTISING SERVICES	\$17,955.82	
90693/2560-01	28/08/2014 AMCOM TELECOMMUNICATIONS	COMMUNICATION CHARGES	\$17,681.38	
90694/5453-01	28/08/2014 MARINER TRAVEL PTY LTD	PROVISION OF TRAVEL SERVICES	\$17,274.82	24/2012
90694/3026-01	28/08/2014 DELOITTE TOUCHE TOHMATSU	ASSESSMENT OF ASSET MANAGEMENT AUDIT FEES	\$16,481.85	
90686/2566-01	21/08/2014 CARDNO (NT) PTY LTD	PROFESSIONAL FEES - DARWIN BIKE PLAN	\$16,401.00	
90681/2935-01	14/08/2014 NATIONWIDE NEWS NT DIVISION	ADVERTISING SERVICES	\$16,317.38	
90694/695-01	28/08/2014 PROTECTOR ALSAFE PTY LTD	SAFETY WORKWEAR AND EQUIPMENT	\$16,140.31	
90686/1439-01	21/08/2014 MELZELCO PTY LTD	MARQUEE HIRE & FITOUT AND GABLE & SIGNAGE - DARWIN SHOW	\$15,791.44	
90694/6180-01	28/08/2014 SKILLED GROUP LIMITED	PROVISION OF TEMPORARY LABOUR SERVICES	\$15,736.93	18/2013C
90681/5390-01	14/08/2014 TRIPSTOP PTY LTD	SUPPLY TRIPSTOPS	\$15,605.26	
90694/2352-01	28/08/2014 INTEGRATED WORK FORCE	PROVISION OF TEMPORARY LABOUR SERVICES	\$15,266.21	
90686/4621-01	21/08/2014 NT SHADES AND CANVAS PTY LTD	SUPPLY & FIT SHADES IN CASUARINA POOL	\$14,000.00	
90694/958-01	28/08/2014 TOP END LINE MARKERS	PROVISION OF LINE MARKING SERVICES	\$13,978.49	2011/056
90694/647-01	28/08/2014 NORSIGN PTY LTD	SUPPLY OF ROAD SIGNS	\$13,711.82	59/2013
00915997	01/08/2014 RECEIVER OF TERRITORY MONIES	REIMBURSEMENT OVERPAYMENT FOR PENSION CONCESSION	\$12,862.50	
90677/5354-01	08/08/2014 LORD MAYOR K FONG LIM	LORD MAYOR ALLOWANCE	\$12,743.61	
90681/5463-01	14/08/2014 ENERGY INDUSTRIAL	SUPPLY NEW PRESSURE CLEANER & PARTS AND MATERIAL AND LABOUR FOR SERVICE GENERATORS AT WESTLANE CARPARK	\$12,272.70	
90681/6356-01	14/08/2014 LUCID CONSULTING ENGINEERS (NT) PTY LTD	PROFESSIONAL SERVICES - CHINATOWN AND WESTLANE CARPARK LIGHTING PROJECT AND CASUARINA LIBRARY ENERGY ASSESSMENT	\$11,990.00	
90694/4895-01	28/08/2014 WILSON SECURITY	CARPARKING CASH COLLECTION AND ASSOCIATED SERVICES	\$11,638.27	
90694/3787-01	28/08/2014 BEAUREPARES FOR TYRES - WINNELLIE	TYRE FITTING AND MAINTENANCE	\$11,287.64	
90681/4456-01	14/08/2014 BENS TREE SERVICE PTY LTD	TREE REMOVAL GARDENS PARK GOLF LINKS	\$11,000.00	
90694/4538-01	28/08/2014 CRAFTS COUNCIL OF THE NORTHERN TERRITORY	CYCLONE TRACY GRANT FUNDING ART EXHIBITION	\$11,000.00	
90686/4476-01	21/08/2014 MR F TAM	BOBCAT HIRE AND INTALLATION METAL BOLLARDS RAPID CREEK	\$10,846.00	
90694/501-01	28/08/2014 H B CONCRETE	SUPPLY AND DELIVERY OF READYMIX CONCRETE	\$10,254.63	42/2011
Payments < \$10,000				
90694/713-01	28/08/2014 THE BIG MOWER	PLANT REPAIRS AND MAINTENANCE	\$9,983.20	
90694/498-01	28/08/2014 J BLACKWOOD & SON LTD	SUPPLY ASSORTED TOOLS	\$9,288.15	
90694/3943-01	28/08/2014 KONE ELEVATORS PTY LTD	MAINTENANCE OF ELEVATORS AT WEST LANE CAR PARK	\$9,284.05	83/2010
90693/1913-01	28/08/2014 STRONSAY MOWING PTY LTD	LONG GRASS MOWING VARIOUS LOCATIONS	\$9,253.20	
90686/4716-01	21/08/2014 BLIZZARD AIR & REFRIGERATION	REPLACE AGITATOR TO BIN AND REPAIR ICE MACHINE - OPERATIONS CENTRE	\$9,221.53	
90694/286-01	28/08/2014 COONAWARRA PANEL WORKS	VEHICLE REPAIRS	\$8,866.04	
90694/2215-01	28/08/2014 FENCE FACTORY	SUPPLY GALVANISED BOLLARDS	\$8,520.00	
90694/3398-01	28/08/2014 TOX FREE AUSTRALIA PTY LTD	RUBBISH BIN COLLECTIONS	\$8,503.90	
90694/6423-01	28/08/2014 THE CORPORATE EXECUTIVE BOARD COMPANY	2014/2015 MEMBERSHIP	\$8,500.00	
00916047	21/08/2014 TELSTRA CORPORATION LIMITED	TELEPHONE CHARGES	\$8,456.34	
90681/4188-01	14/08/2014 AUSTRALIAN HOTELS ASSOCIATION NT BRANCH	TAXI SERVICES	\$8,250.00	
90694/169-01	28/08/2014 AUSTRALIAN POSTAL CORPORATION	BULK POSTAGE	\$8,177.73	
90694/3664-01	28/08/2014 ASPHALT COMPANY AUSTRALIA PTY LTD	SUPPLY OF HOTMIX ASPHALT AND SPRAY SEALING AND MINOR WORKS	\$8,096.00	79/2013 & 80/2013
90686/1294-01	21/08/2014 JACOBS GROUP	PROGRAM ASPHALT WORKS PROGRAM	\$8,092.43	
90681/5190-01	14/08/2014 VEG NORTH	PROFESSIONAL SERVICES - GPO BUILDING PRELIMINARY ASSESSMENT	\$7,994.94	
90681/4476-01	14/08/2014 MR F TAM	WEED CONTROL AND MANAGEMENT	\$7,600.00	
90694/5777-01	28/08/2014 GET SMART PROMOTIONAL PRODUCTS	BOBCAT AND TRUCK HIRE	\$7,463.50	
90681/1901-01	14/08/2014 STICKERS & STUFF	SUPPLY PROMOTIONAL PRODUCTS	\$7,451.00	
90686/2487-01	21/08/2014 SCHWARZE INDUSTRIES AUSTRALIA PTY LTD	WHEELIE BIN SEED STICKS - ROYAL DARWIN SHOW	\$7,294.73	
90681/6333-01	14/08/2014 JLM CIVIL WORKS PTY LTD	SUPPLY METAL BROOM SEGMENTS AND FREIGHT CHARGES	\$7,254.50	
90694/2487-01	28/08/2014 SCHWARZE INDUSTRIES AUSTRALIA PTY LTD	SUPPLY/INSTALL SIGNAGES AND SUBSOIL DRAIN	\$7,165.07	
90686/4603-01	21/08/2014 TONKIN CONSULTING	SUPPLY METAL BROOM SEGMENTS AND SPRAY PAINT EQUIPMENT	\$7,150.00	
90694/3848-01	28/08/2014 DARWIN AUTO ELECTRICS PTY LTD	PROFESSIONAL FEE - HARVEY ST AND SUBDIVISION GUIDELINES REVIEW	\$6,931.10	
		PLANT REPAIRS AND MAINTENANCE		

90694/4856-01	28/08/2014 NT RECYCLING SOLUTIONS	RESOURCE RECOVERY OPERATIONS AND MANAGEMENT SHOAL BAY WASTE DISPOSAL	\$6,816.00	026/2010
90681/3179-01	14/08/2014 CAFE 21 TRUST	CATERING SERVICES	\$6,382.80	
90681/3655-01	14/08/2014 FORPARK AUSTRALIA (SA)	SUPPLY SPIRAL SLIDE	\$6,352.50	
90681/4856-01	14/08/2014 NT RECYCLING SOLUTIONS	RESOURCE RECOVERY OPERATIONS AND MANAGEMENT SHOAL BAY WASTE DISPOSAL	\$6,338.41	026/2010
90694/802-01	28/08/2014 SHAMROCK CHEMICALS	SUPPLY CLEANING MATERIALS	\$5,923.79	
90694/2464-01	28/08/2014 TERRITORY DEBT COLLECTORS	PROVISION OF DEBT COLLECTION SERVICE	\$5,921.66	23/2014
90694/1294-01	28/08/2014 JACOBS GROUP	PROFESSIONAL SERVICES - SHOAL BAY TRANSFER STATION SAFETY BARRIER	\$5,903.36	
90690/235-01	28/08/2014 CHILD SUPPORT AGENCY	PAYROLL DEDUCTION	\$5,676.68	
90694/1333-01	28/08/2014 M & G PAINTERS AND PARTNERS PTY LTD	PROVISION OF PAINTING SERVICES	\$5,494.50	50/2011
00916057	21/08/2014 DEAF CHILDREN AUSTRALIA	GRANT FUNDING CYCLONE TRACY COMMEMORATION	\$5,486.80	
00915999	07/08/2014 RTM NT POLICE, FIRE AND EMERGENCY	FIRE ALARM FEES - CASUARINA LIBRARY, CIVIC CENTRE AND WEST LANE CARPARK	\$5,328.03	
90694/1508-01	28/08/2014 GIMBELLS LANDSCAPING PTY LTD	HYDROMULCH ALLEN PARK AND DASHWOOD PARK	\$5,155.70	
90676/3026-01	07/08/2014 DELOITTE TOUCHE TOHMATSU	PROFESSIONAL FEES - AUDIT ENGAGEMENT	\$5,046.20	
90676/6642-01	07/08/2014 CB COLEMAN	SUPPLY HARRISON DAM WICKET CLAY EAST POINT RESERVE	\$5,000.00	
90694/6733-01	28/08/2014 MR B F DORAN	RESEARCH & PRODUCTION REPORT ON CITY DARWIN'S INTERNATIONAL RELATIONS PROGRAM	\$5,000.00	
90694/178-01	28/08/2014 BP AUSTRALIA PTY LTD	FUEL ACCOUNT	\$4,837.98	
90694/2233-01	28/08/2014 MOBILE ELECTRICS	MAINTENANCE OF AIRCONDITIONING EQUIPMENT VARIOUS BUILDINGS	\$4,738.21	2009/015
90686/4341-01	21/08/2014 CHAINMESH SUPPLIES PTY LTD	FENCE REPAIRS	\$4,710.00	
90676/250-01	07/08/2014 COATES HIRE OPERATIONS PTY LTD	SUPPLY PORTABLE TOILETS AND LIGHTING TOWERS	\$4,691.26	
90694/1573-01	28/08/2014 MABINDI PTY LTD	HIRE AND OPERATION OF ELEVATED WORK PLATFORM	\$4,685.34	45/2013
90681/2226-01	14/08/2014 COUNCIL ON THE AGEING NT	CYCLONE TRACY 40TH ANNIVERSARY GRANT	\$4,664.00	
90686/400-01	21/08/2014 EARL JAMES & ASSOCIATES	PROFESSIONAL SERVICES - SURVEY OF ISTANBUL CAFE AND TAMARIND PARK	\$4,650.00	
90677/5344-01	08/08/2014 ALDERMAN K J WORDEN	ALDERMAN ALLOWANCE	\$4,463.40	
90694/3867-01	28/08/2014 JUNE D'ROZARIO & ASSOCIATES	PROFESSIONAL FEES-PLANNING APPEAL-FOR LOT 4687 NIGHTCLIFF	\$4,380.00	
90694/5422-01	28/08/2014 SHOWTIME ATTRACTIONS PTY LTD	DORA THE EXPLORER IN DARWIN SHOW	\$4,372.50	
90677/4684-01	08/08/2014 ALDERMAN R M KNOX	ALDERMAN ALLOWANCE	\$4,328.93	
90694/3962-01	28/08/2014 JOBFIT HEALTH GROUP	MEDICAL SERVICES	\$4,323.80	
90694/3271-01	28/08/2014 RBA GROUP	SUPPLY BABY CHANGE STATION	\$4,273.50	
90677/5347-01	08/08/2014 ALDERMAN J M ANICTOMATIS	ALDERMAN ALLOWANCE	\$4,272.63	
90694/241-01	28/08/2014 CITY WRECKERS	TRANSPORT VEHICLES VARIOUS LOCATIONS	\$4,218.68	
90694/1535-01	28/08/2014 IRON MOUNTAIN AUSTRALIA PTY LTD	RECORDS MANAGEMENT	\$4,189.87	
90694/507-01	28/08/2014 HASTINGS DEERING (AUST) LTD	PLANT REPAIRS AND MAINTENANCE	\$3,991.31	
90681/254-01	14/08/2014 COLEMANS PRINTING PTY LTD	PRINTING SERVICES - WELL BEING PLAN	\$3,960.00	
90694/406-01	28/08/2014 INTEGRATED SWITCHGEAR & SYSTEMS PTY LTD	SUPPLY IRRIGATION PARTS	\$3,789.50	
90694/197-01	28/08/2014 BUNNINGS BUILDING SUPPLIES PTY LTD	HARDWARE SUPPLIES	\$3,633.59	
90677/4064-01	08/08/2014 ALDERMAN G J HASLETT	ALDERMAN ALLOWANCE	\$3,619.19	
90694/34-01	28/08/2014 AIRPOWER PTY LTD	PLANT REPAIRS AND MAINTENANCE	\$3,592.89	
90676/5410-01	07/08/2014 AUSTEK CONSTRUCTIONS PTY LTD	PLAYGROUND EQUIPMENT	\$3,453.45	
90677/1571-01	08/08/2014 ALDERMAN R LESLEY	ALDERMAN ALLOWANCE	\$3,440.35	
90681/6718-01	14/08/2014 NATIONAL STUDENT LEADERSHIP FORUM	STUDENT LEADERSHIP FEE	\$3,410.00	
90694/1946-01	28/08/2014 RAECO	LIBRARY RESOURCES	\$3,406.44	
90677/3243-01	08/08/2014 ALDERMAN H I GALTON	ALDERMAN ALLOWANCE	\$3,390.35	
90677/3244-01	08/08/2014 ALDERMAN A R MITCHELL	ALDERMAN ALLOWANCE	\$3,390.35	
90677/5332-01	08/08/2014 ALDERMAN R WANT DE ROWE	ALDERMAN ALLOWANCE	\$3,390.35	
90694/4093-01	28/08/2014 KIK FM PTY LTD	SPONSORSHIP OF 'THE SCOOP'	\$3,300.00	
90677/2365-01	08/08/2014 ALDERMAN G A LAMBERT	ALDERMAN ALLOWANCE	\$3,261.51	
90677/5331-01	08/08/2014 ALDERMAN G LAMBRINIDIS	ALDERMAN ALLOWANCE	\$3,261.51	
90694/2911-01	28/08/2014 NT WRITERS CENTRE INC	GRANT FUNDING CYCLONE TRACY COMMEMORATION	\$3,245.00	
90694/2314-01	28/08/2014 THE EXHIBITIONIST	ARTWORK BANNERS AND REMOVE/INSTALL BANNERS CIVIC CENTRE FOR FESTIVAL	\$3,228.50	
90677/409-01	08/08/2014 ALDERMAN R K ELIX	ALDERMAN ALLOWANCE	\$3,190.35	
90676/5559-01	07/08/2014 DESIGN URBAN PTY LTD	PROFESSIONAL FEES URBAN DESIGN TASKS IN REGARDS TO ALFRESCO PROJECT	\$3,190.00	
90677/5349-01	08/08/2014 ALDERMAN S J NIBLOCK	ALDERMAN ALLOWANCE	\$3,082.67	
90681/4916-01	14/08/2014 PROPERTY COUNCIL OF AUSTRALIA	MEMBERSHIP 2014/2015	\$3,030.00	
90676/6700-01	07/08/2014 TOP END FOLK CLUB INC	2014 CYCLONE TRACY COMMEMORATION GRANT	\$3,000.00	
90676/2487-01	07/08/2014 SCHWARZE INDUSTRIES AUSTRALIA PTY LTD	PLANT REPAIRS AND MAINTENANCE	\$2,853.64	
90694/5064-01	28/08/2014 ARAFURA TREE SERVICES PTY LTD	PROVISION OF ARBORICULTURAL SERVICES	\$2,807.63	2011/054

90681/6098-01	14/08/2014 K&B ADAMS PTY LTD	PROVIDE SOIL SAMPLING	\$2,805.00
90694/3513-01	28/08/2014 APPLIED INDUSTRIAL TECHNOLOGIES PTY LTD	PLANT REPAIRS AND MAINTENANCE	\$2,796.37
90694/3580-01	28/08/2014 TOLL PRIORITY	COURIER SERVICES	\$2,783.22
90681/6677-01	14/08/2014 PROFLOOR PORTABLE FLOORING PTY LTD	PORTABLE FLOORING	\$2,764.73
90694/413-01	28/08/2014 HARVEY DISTRIBUTORS	SUPPLY CLEANING MATERIALS	\$2,678.33
90681/2837-01	14/08/2014 MS C A VERNON	CONSULTANCY SERVICES	\$2,673.00
90694/2682-01	28/08/2014 SPROUT CREATIVE PTY LTD	DESIGN CORPORATE Z CARD, UPDATE RATES NOTICE, PRINTING CAR PARK BROCHURE	\$2,623.50
90686/2392-01	21/08/2014 BUNZL LTD	SUPPLY CLEANING MATERIALS	\$2,569.32
90694/4807-01	28/08/2014 MS J ANDREWS	ART WORKSHOPS DISABILITY AWARENESS WEEK AND MOSAIC WORKSHOP IN CITY LIBRARY	\$2,520.00
90681/2392-01	14/08/2014 BUNZL LTD	SUPPLY CLEANING MATERIALS	\$2,495.82
00916014	14/08/2014 DEPT OF CORPORATE AND INFORMATION	WATER TESTING AND ANALYSIS	\$2,416.19
90686/5061-01	21/08/2014 ARAFURA CONNECT	WIRELESS WIFI AND SUPPORT DARWIN MALL	\$2,380.00
90694/350-01	28/08/2014 DARWIN PLANT WHOLESALERS	SUPPLY ASSORTED PLANTS	\$2,375.47
90679/418-01	14/08/2014 POWER AND WATER CORPORATION	PAYROLL DEDUCTION	\$2,375.00
90694/6379-01	28/08/2014 FLEET CHOICE NT	SALARY SACRIFICE PAYMENTS	\$2,330.89
90694/5872-01	28/08/2014 ARNO'S TYRE SERVICE PTY LTD	TYRE FITTING AND MAINTENANCE	\$2,282.40
90681/5124-01	14/08/2014 KENNARDS HIRE	HIRE VACUUM UNIT AND DEMOLITION HAMMER	\$2,242.65
90694/277-01	28/08/2014 AREA9 IT SOLUTIONS	SEARCH OBJECT CLOUD AND 12 MONTHS S-PREMIUM	\$2,229.04
90676/5294-01	07/08/2014 DKJ PROJECTS ARCHITECTURE	CIVIC CENTRE REFURBISHMENT MASTER PLAN	\$2,200.28
00916065	28/08/2014 DEPT OF BUSINESS	SPONSORSHIP - OCTOBER BUSINESS MONTH	\$2,200.00
90694/4603-01	28/08/2014 TONKIN CONSULTING	PROFESSIONAL FEE - WASTE MANAGEMENT POLICY REVIEW	\$2,197.80
90676/6461-01	07/08/2014 APV VALUERS AND ASSET MANAGEMENT	INFRASTRUCTURE REVALUATION	\$2,194.50 3/2014
90689/6694-01	28/08/2014 JACANA ENERGY	PAYROLL DEDUCTION	\$2,190.00
90694/2250-01	28/08/2014 WINNELLIE HYDRAULICS	VEHICLE REPAIRS	\$2,098.47
90676/490-01	07/08/2014 GREENING AUSTRALIA (NT) INC	SUPPLY ASSORTED PLANTS	\$2,014.81
00916034	14/08/2014 MANPOWER SERVICES (AUSTRALIA) PTY LTD	RATES REFUND	\$1,982.00
90694/2229-01	28/08/2014 TERRITORY ASSET MANAGEMENT	TRAFFIC COUNTS VARIOUS LOCATIONS	\$1,980.00
90681/6685-01	14/08/2014 EAST COAST CONFERENCES	SUSTAINABILITY IN PUBLIC WORKS CONFERENCE	\$1,962.00
90694/3179-01	28/08/2014 CAFE 21 TRUST	CATERING SERVICES	\$1,962.00
PY03-02	28/08/2014 PAYROLL MOA EMPLOYEES	PAYROLL	\$1,895.19
90676/3179-01	07/08/2014 CAFE 21 TRUST	CATERING SERVICES	\$1,853.40
90694/4785-01	28/08/2014 CLEAN AS	CLEANING SERVICES NIGHTCLIFF AND LYONS COMMUNITY CENTRE	\$1,850.00
90681/4296-01	14/08/2014 EARTHWORKS TRAINING & ASSESSMENT	WZ2 & WZ3 COURSE	\$1,800.00
90694/1796-01	28/08/2014 RIDER LEVETT BUCKNALL NT PTY LTD	QUANTITY SURVEYING SERVICES	\$1,760.00
90686/4163-01	21/08/2014 SIGN CITY	DRAGON FLY FOIL PRINTS FOR DARWIN SHOW	\$1,738.00
90694/1819-01	28/08/2014 EMPLOYEE ASSISTANCE SERVICE NT	COUNSELLING SESSIONS	\$1,710.01
90681/6379-01	14/08/2014 FLEET CHOICE NT	SALARY SACRIFICE PAYMENTS	\$1,704.25
90694/4733-01	28/08/2014 SOUTHERN STARR FIRE PROTECTION	MONTHLY FIRE INSPECTIONS VARIOUS LOCATIONS	\$1,678.72
90694/2812-01	28/08/2014 MOBILE LOCKSMITHS	LOCK AND KEY MAINTENANCE	\$1,666.50
90694/4027-01	28/08/2014 CIVIL CONTRACTORS FEDERATION NT BRANCH	SUBSCRIPTION RENEWAL	\$1,650.00
90681/5532-01	14/08/2014 RGM MAINTENANCE DARWIN	PLANT REPAIRS AND MAINTENANCE	\$1,616.00
90681/6303-01	14/08/2014 INTERNATIONAL COLLEGE OF ADVANCED	RSA COURSE	\$1,600.00
90694/5177-01	28/08/2014 JOONDANNA INVESTMENTS PTY LTD	AIRCONDITIONING CHARGES KARAMA LIBRARY	\$1,591.35
90685/1913-01	21/08/2014 STRONSAY MOWING PTY LTD	LONG GRASS MOWING VARIOUS LOCATIONS	\$1,568.70
90694/666-01	28/08/2014 OASIS PALM HIRE	POT PLANT MAINTENANCE	\$1,526.80
90694/5367-01	28/08/2014 SECURITY & TECHNOLOGY SERVICES	INSTALLATION BLUE STROBE LIGHT CIVIC CENTRE	\$1,509.20
90686/6723-01	21/08/2014 CORPORATE VISION EVENTS	ACSA NATIONAL CONFERENCE 2014 REGISTRATION	\$1,500.00
90694/6417-01	28/08/2014 BOOKERY EDUCATION	ROAD TO IELTS ONLINE RESOURCE AND ACADEMIC LICENCE	\$1,487.50
90694/1158-01	28/08/2014 GEMINEX NORTHERN TERRITORY	SAFETY WORKWEAR AND EQUIPMENT	\$1,475.63
90694/2666-01	28/08/2014 ALL TOOLS NT	TOOLS AND HARDWARE	\$1,460.45
90676/6581-01	07/08/2014 TROJANMEDE P/L	SECURITY DEPOSIT REFUND - HIRE OF MINDIL BEACH CARNIVAL AREA	\$1,440.00
90681/3962-01	14/08/2014 JOBFIT HEALTH GROUP	MEDICAL SERVICES	\$1,435.50
00916041	21/08/2014 DEPT OF CORPORATE AND INFORMATION	WATER TESTING AND ANALYSIS	\$1,433.31
90694/1335-01	28/08/2014 FUTURE LAWNS DEVELOPMENT	SUPPLY EMPIRE ZOYSIA TURF SOD FOR CENOTAPH IN BICENTENNIAL PARK	\$1,430.00
90681/4932-01	14/08/2014 NORTHERN ROCK PEST CONTROL PTY LTD	TERMITE INSPECTION VARIOUS LOCATION	\$1,426.00
90694/2710-01	28/08/2014 FIGLEAF POOL PRODUCTS	CLEAN/SERVICE BENNETT ST, SMITH ST AND ESPLANADE FOUNTAINS	\$1,403.50
90685/46-01	21/08/2014 CALTEX AUSTRALIA PETROLEUM P/L	FUEL ACCOUNT	\$1,399.75
90681/3780-01	14/08/2014 EPAC SALARY SOLUTIONS PTY LTD	SALARY SACRIFICE PAYMENTS	\$1,396.52
90694/3780-01	28/08/2014 EPAC SALARY SOLUTIONS PTY LTD	SALARY SACRIFICE PAYMENTS	\$1,396.52
90694/5282-01	28/08/2014 CADILLAC TRANSPORT REPAIRS PTY LTD	TYRE FITTING AND MAINTENANCE	\$1,375.75
90691/967-01	28/08/2014 CITY OF DARWIN	PAYROLL DEDUCTION	\$1,372.87

90694/2199-01	28/08/2014 VANDERFIELD MACHINERY P/L	SUPPLY VEHICLE PARTS	\$1,357.33
90686/4785-01	21/08/2014 CLEAN AS	CLEANING SERVICES NIGHTCLIFF AND LYONS COMMUNITY CENTRE	\$1,340.00
90694/612-01	28/08/2014 STAPLES AUSTRALIA	STATIONERY SUPPLIES	\$1,335.21
90694/6006-01	28/08/2014 MARSHALL POWER AUSTRALIA LTD	SUPPLY BATTERIES	\$1,327.44
90682/967-01	14/08/2014 CITY OF DARWIN	PAYROLL DEDUCTION	\$1,322.05
90681/5115-01	14/08/2014 NNADL PTY LTD	LAUNCH ADVERTISING & DISTRIBUTION	\$1,296.40
90681/908-01	14/08/2014 WOOLWORTHS LIMITED	CATERING SERVICES	\$1,281.45
90681/6057-01	14/08/2014 MR A D S FERREIRA	GRATUITY FOR LONG SERVICE	\$1,280.00
90694/2851-01	28/08/2014 WILSON HIRE	EXCAVATOR HIRE	\$1,276.00
90686/3612-01	21/08/2014 JB HI-FI GROUP PTY LTD	LIBRARY RESOURCES	\$1,275.90
90681/4872-01	14/08/2014 CORE TRAFFIC CONTROL PTY LTD	TRAFFIC MANAGEMENT	\$1,261.15
90694/668-01	28/08/2014 SBA DISTRIBUTORS PTY LTD	STATIONERY SUPPLIES	\$1,257.20
90686/756-01	21/08/2014 ROY GRIPSKE & SONS PTY LTD	PURCHASE LINE TRIMMER - TRAIL BLAZER	\$1,218.45
90681/507-01	14/08/2014 HASTINGS DEERING (AUST) LTD	PLANT REPAIRS AND MAINTENANCE	\$1,212.61
90686/5003-01	21/08/2014 RISE GRAPHICS	SUPPLY & INST AWNING- CHINATOWN CAR PARK	\$1,210.00
90694/6136-01	28/08/2014 THE ATHLETES FOOT	SAFETY WORKWEAR AND EQUIPMENT	\$1,209.60
90676/2445-01	07/08/2014 UGL SERVICES PTY LTD	RENT LEANYER BOMBING RANGE	\$1,175.70
90676/350-01	07/08/2014 DARWIN PLANT WHOLESALERS	SUPPLY ASSORTED PLANTS	\$1,168.75
90681/4163-01	14/08/2014 SIGN CITY	SUPPLY DOOR DECALS	\$1,155.00
90681/6607-01	14/08/2014 MAXAM INT'L TRADE PTY LTD	SUPPLY 50 POLO SHIRTS	\$1,127.00
90686/6623-01	21/08/2014 GOVERNMENT PROPERTY ANALYTICS	NIGHTCLIFF CAFE RENTAL VALUATION	\$1,100.00
90694/4636-01	28/08/2014 CSIRO EDUCATION NT	STARLAB LIBRARY SESSIONS	\$1,100.00
90694/6623-01	28/08/2014 GOVERNMENT PROPERTY ANALYTICS	STELLA MARIS VALUATION	\$1,100.00
90675/418-01	07/08/2014 POWER AND WATER CORPORATION	PAYROLL DEDUCTION	\$1,095.00
90684/418-01	21/08/2014 POWER AND WATER CORPORATION	PAYROLL DEDUCTION	\$1,095.00
90694/6732-01	28/08/2014 PARKING ASSOCIATION OF AUSTRALIA INC	ALDERMAN REGISTRATION - PARKING AUSTRALIA CONVENTION & EXHIBITION	\$1,075.00
90686/952-01	21/08/2014 ZIP PRINT	PRINTING SERVICES	\$1,067.00
90694/4975-01	28/08/2014 OFFICEWORKS AUSTRALIA PTY LTD	STATIONERY SUPPLIES	\$1,053.74
90681/6654-01	14/08/2014 MR C CARTHEW	DISCO & MOVIE FUN BUS CELEBRATION MINDIL BEACH	\$1,050.00
90694/3701-01	28/08/2014 SURF LIFE SAVING NORTHERN TERRITORY	LIFEGAURD SERVICES	\$1,040.60
90681/5418-01	14/08/2014 MR N BIERMANN	GRATUITY FOR LONG SERVICE	\$1,030.00
90694/6736-01	28/08/2014 MR K HELLWIG	GRATUITY FOR LONG SERVICE	\$1,030.00
90675/553-01	07/08/2014 LHMU - NT BRANCH	PAYROLL DEDUCTION	\$1,029.60
90684/553-01	21/08/2014 LHMU - NT BRANCH	PAYROLL DEDUCTION	\$1,029.60
90694/2465-01	28/08/2014 HOSEPOWER NT PTY LTD	SUPPLY HOSES	\$1,020.47
00916062	21/08/2014 DEAN MACDONALD	REFUND CANCELLED INFRINGEMENT	\$1,008.00
90681/5816-01	14/08/2014 MS A S HETHERINGTON	MUSIC VIDEO WORKSHOP	\$1,000.00
90694/2449-01	28/08/2014 MARK JUNGFER LANDSCAPES	PERMIT REFUND	\$1,000.00
90694/6695-01	28/08/2014 TRIATHLON ASSOCIATION OF THE NORTHERN TERRITORY	SECURITY DEPOSIT REFUND - HIRE OF MINDIL BEACH	\$1,000.00
90676/177-01	07/08/2014 DARWIN FESTIVAL ASSOCIATION INCORPORATION	ADVERTISING IN DARWIN 2014 - FESTIVAL GUIDE	\$990.00
90694/4067-01	28/08/2014 L J BANDIAS AND SONS PTY LTD	SUPPLY TOPSOIL EAST POINT RESERVE	\$990.00
90694/6189-01	28/08/2014 DARWIN PODIATRY CLINIC	PODIATRY SERVICES	\$973.00
90694/1409-01	28/08/2014 ENZED SERVICE CENTRE DARWIN	PLANT REPAIRS AND MAINTENANCE	\$965.75
90681/5361-01	14/08/2014 PAUL MAHER SOLICITOR	PROFESSIONAL FEES - LIGHTING PERRY PARK	\$957.50
90694/1723-01	28/08/2014 FINLAY'S STONEMASONRY PTY LTD	SUPPLY JAFFA ROCKS	\$945.00
90686/5896-01	21/08/2014 TALENT PROPELLER TRUST	MONTHLY SUBSCRIPTION AND ADVERTISING SERVICES	\$943.25
90681/4924-01	14/08/2014 DREAMEDIA EVENTS PTY LTD	GENERATOR HIRE	\$935.00
90694/48-01	28/08/2014 THE BOOKSHOP	LIBRARY RESOURCES	\$920.96
90676/3691-01	07/08/2014 DARWIN CONSULTANT PSYCHOLOGISTS	PSYCHOLOGICAL ASSESSMENT AND REPORT	\$919.60
00916058	21/08/2014 SUPREME SAFETY	PURCHASE OF WHS INFORMATION POSTERS	\$907.50
90694/4932-01	28/08/2014 NORTHERN ROCK PEST CONTROL PTY LTD	TERMITE INSPECTION VARIOUS LOCATION	\$902.00
00916016	14/08/2014 NORTHERN TERRITORY CRICKET ASSOCIATION	SECURITY DEPOSIT REFUND - HIRE OF GARDENS OVAL	\$900.00
90694/3160-01	28/08/2014 LITCHFIELD COUNCIL	INFANT SUBSIDY - INTERMENT	\$900.00
90694/5047-01	28/08/2014 BRUMBYS NIGHTCLIFF	CATERING SERVICES	\$900.00
90681/2944-01	14/08/2014 NORTHERN TERRITORY ENVIRONMENTAL	WATER TESTING AND ANALYSIS	\$892.55
90694/5671-01	28/08/2014 MINTER ELLISON LAWYERS	PROVISION OF LEGAL SERVICES	\$890.01 1/2012
90681/3327-01	14/08/2014 DEE BEE CATERING	CATERING SERVICES	\$885.50
00916044	21/08/2014 PETTY CASH PLEASE PAY CASH	PETTY CASH REIMBURSEMENT CUSTOMER SERVICE	\$883.60
90694/5396-01	28/08/2014 HYDROCHEM PTY LTD	WATER MAINTENANCE AND TREATMENT	\$883.30
90681/2469-01	14/08/2014 CARPET CLINIC	STEAM CLEANING OF CARPET AT CIVIC CENTRE	\$880.00
90694/6036-01	28/08/2014 ITS COMMUNICATIONS	PLANT REPAIRS AND MAINTENANCE	\$875.60
90686/3097-01	21/08/2014 THE ASSOCIATION FOR PAYROLL SPECIALIST	2014/2015 MEMBERSHIP	\$875.00

90694/3344-01	28/08/2014 UES PTY LTD	PLANT REPAIRS AND MAINTENANCE	\$853.79
90686/3270-01	21/08/2014 ISS FACILITY SERVICES AUSTRALIA	CLEANING SERVICES KARAMA LIBRARY	\$846.89
00916001	07/08/2014 PETTY CASH PLEASE PAY CASH	PETTY CASH REIMBURSEMENT CUSTOMER SERVICE	\$842.30
90681/6709-01	14/08/2014 MRS T L SFOUGGARISTOS	LONG SERVICE AWARD	\$830.00
90694/5506-01	28/08/2014 MURRAY PEST CONTROL NT	PEST CONTROL	\$800.00
90686/2654-01	21/08/2014 TERRITORY DOOR SERVICES	REPAIRS SWITCH AND MAINTENANCE ROLLER DOORS IN CHINATOWN CARPARK	\$794.48
00916042	21/08/2014 CASUARINA SENIOR COLLEGE COUNCIL	FACILITY HIRE	\$776.00
90694/4705-01	28/08/2014 GREENSPAN TECHNOLOGY PTY LTD	SUPPLY SOLAR CHARGE CONTROLLERS	\$775.50
90681/6719-01	14/08/2014 MS P L HART	TRAVEL ALLOWANCE	\$763.10
90694/5478-01	28/08/2014 HERBERT SMITH FREEHILLS	ENTERPRISE BARGAINING ADVISORY SERVICES	\$744.81
90681/6712-01	14/08/2014 MR R D DAY	RATES REFUND	\$732.46
90694/2880-01	28/08/2014 THE CAVENAGH	HMAS DARWIN 30TH ANNIVERSARY EVENT (BEER, WINE AND EQUIPMENT HIRE)	\$721.29
90686/211-01	21/08/2014 BOC GASES AUSTRALIA LIMITED	CONTAINER SERVICES	\$710.30
90686/5433-01	21/08/2014 MISS J YUEN	YOGA CLASSES	\$700.00
90681/1465-01	14/08/2014 PARADISE LANDSCAPING	LYONS COMMUNITY CENTRE LAWNS RECTIFICATION WORKS AND SUPPLY OF PLANTS	\$698.00
90694/295-01	28/08/2014 CRIDLANDSMB	PROVISION OF LEGAL SERVICES	\$677.60 1/2012
90681/3412-01	14/08/2014 SECURE PAY PTY LTD	WEB PAYMENTS	\$675.13
90686/5079-01	21/08/2014 SIMON GEORGE & SONS PTY LTD	SUPPLY FRESH FRUITS	\$672.85
90694/2990-01	28/08/2014 MESSAGES ON HOLD AUSTRALIA	COMMUNICATIONS PROGRAMMING & EQUIPMENT	\$641.79
90686/3756-01	21/08/2014 KAREN SHELTON CATERING	CATERING SERVICES	\$635.00
90694/536-01	28/08/2014 KEEP AUSTRALIA BEAUTIFUL COUNCIL	2014/2015 MEMBERSHIP	\$630.00
90694/1549-01	28/08/2014 ASHDOWN INGRAM	PLANT REPAIRS AND MAINTENANCE	\$629.20
90694/1177-01	28/08/2014 KONNECT	SUPPLY PRUNING SAW BLADES AND SAFETY GLASSES AND SCREWS	\$622.81
90681/6704-01	14/08/2014 MR R BARUA	MUSICAL PERFORMANCE	\$600.00
90694/6699-01	28/08/2014 MS J CREA	GRAPHIC DESIGN FOR ORIGIN EXHIBITION	\$600.00
90689/125-01	28/08/2014 AUSTRALIAN SERVICES UNION	PAYROLL DEDUCTION	\$593.70
90694/2392-01	28/08/2014 BUNZL LTD	SUPPLY CLEANING MATERIALS	\$589.05
90694/3300-01	28/08/2014 ABLE AGENCIES	LIBRARY RESOURCES	\$579.04
90679/125-01	14/08/2014 AUSTRALIAN SERVICES UNION	PAYROLL DEDUCTION	\$574.00
90681/5233-01	14/08/2014 TIS MUSIC AND EVENTS	HIRE PROJECTOR & SCREEN LAUNCH POP UP	\$572.00
00916017	14/08/2014 PETTY CASH PLEASE PAY CASH	PETTY CASH REIMBURSEMENT CUSTOMER SERVICE	\$570.60
00916040	21/08/2014 DEPT OF INFRASTRUCTURE PLANNING	SECURITY DEPOSIT REFUND - USE OF KEYS	\$570.00
90686/6018-01	21/08/2014 B INGHAM	SOUND TECHNICIAN SERVICES	\$562.00
90676/2493-01	07/08/2014 SAI GLOBAL LTD	DOWN LOAD OF AUSTRALIAN STANDARDS	\$561.67
90694/337-01	28/08/2014 DARWIN LOCK & KEY	SUPPLY KEYS	\$561.00
90694/2589-01	28/08/2014 WINNELLIE CELLARS	CATERING SERVICES	\$560.00
90681/5154-01	14/08/2014 DATABANK TECHNOLOGIES	DATA STORAGE CHARGES	\$558.18
90676/126-01	07/08/2014 SISTER CITIES AUSTRALIA INCORPORATED	2014/2015 MEMBERSHIP	\$550.00
90681/3173-01	14/08/2014 DARWIN METAL INDUSTRIES	REPAIR RAILING LAMAROO WALKWAY	\$550.00
90681/4336-01	14/08/2014 MCGEES PROPERTY	RENTAL SHED	\$550.00
90694/5059-01	28/08/2014 DEFENCE HOUSING AUSTRALIA	RATES REFUND	\$548.46
90694/1031-01	28/08/2014 GARRARDS PTY LTD	SUPPLY HERBICIDES AND CHEMICALS	\$540.21
90694/140-01	28/08/2014 BARNYARD TRADING	SUPPLY BACKPACK SPRAYER UNITS AND PEGS	\$540.16
90686/3327-01	21/08/2014 DEE BEE CATERING	CATERING SERVICES	\$539.00
90686/4381-01	21/08/2014 PORTNER PRESS PTY LTD	OHS HANDBOOK UPDATE	\$529.00
90694/654-01	28/08/2014 NORTHERN TERRITORY BROADCASTERS PTY LTD	ADVERTISING SERVICES	\$528.00
90676/4265-01	07/08/2014 ASK DARRYL IN DARWIN	TAXI SERVICES	\$520.00
00916026	14/08/2014 MR F C & MRS M J FLEMING	RATES REFUND	\$513.03
90681/3225-01	14/08/2014 CASUARINA NEXTRA NEWS	LIBRARY RESOURCES	\$503.25
00916011	07/08/2014 CITY OF DARWIN - PLEASE PAY CASH	TEMPORARY LIBRARY MEMBERSHIP REFUND	\$500.00
90681/5285-01	14/08/2014 MS T L WILLIAMS	RATES REFUND	\$500.00
90681/5481-01	14/08/2014 ALAN BIRCH TRANSPORT PTY LTD	SUPPLY TOPSOIL	\$500.00
90681/6693-01	14/08/2014 R U OK? DAY	SECURITY DEPOSIT REFUND - HIRE OF BENETT PARK	\$500.00
00916050	21/08/2014 CITY OF DARWIN - PLEASE PAY CASH	CASH SCHOLARSHIP- COUNCIL DECISION 21\1186	\$500.00
90686/3079-01	21/08/2014 LOCAL GOVERNMENT MANAGER AUSTRALIA	2014/2015 MEMBERSHIP	\$500.00
90686/3244-01	21/08/2014 ALDERMAN A R MITCHELL	SECURITY DEPOSIT REFUND - HIRE OF HOLZERLAND PARK	\$500.00
90686/6039-01	21/08/2014 INDIAN CULTURAL SOCIETY DARWIN	SECURITY DEPOSIT REFUND - USE OF KEYS	\$500.00
90686/6729-01	21/08/2014 MS D LAPDEZ	SECURITY DEPOSIT REFUND - HIRE OF WATER GARDENS AREA	\$500.00
00916071	28/08/2014 LIFE EDUCATION NT	DONATION IN MEMORY OF THE LATE ALDERMANN ROBYN LESLEY	\$500.00
90694/3612-01	28/08/2014 JB HI-FI GROUP PTY LTD	LIBRARY RESOURCES	\$500.00
90694/6687-01	28/08/2014 MRS T KARAOLIAS	SECURITY DEPOSIT REFUND - USE OF KEYS	\$500.00

90694/1861-01	28/08/2014 SMART YARD OUTDOOR POWER EQUIPMENT	PLANT REPAIRS AND MAINTENANCE	\$497.00
90681/825-01	14/08/2014 ST JOHN AMBULANCE AUSTRALIA NT	FIRST AID KIT AND MEDICAL SUPPLIES	\$495.68
90686/6698-01	21/08/2014 ASPERMONT LIMITED	2014/2015 SUBSCRIPTION	\$495.00
90694/6450-01	28/08/2014 TENDERLINK.COM	ADVERTISING SERVICES	\$495.00
90681/1013-01	14/08/2014 CABCHARGE AUSTRALIA PTY LTD	TAXI SERVICES	\$491.56
00916012	14/08/2014 TELSTRA CORPORATION LIMITED	PAYROLL DEDUCTION	\$485.00
00916063	28/08/2014 TELSTRA CORPORATION LIMITED	PAYROLL DEDUCTION	\$485.00
90694/6673-01	28/08/2014 ADVANCED POLY	SUPPLY ACRYLIC CLOCK COVER FOR POOLS	\$484.00
90694/383-01	28/08/2014 INDEPENDENT GROCERS DARWIN	SUPPLY FRUIT, NUT MIX, CAKES, MILK AND SUGARS	\$480.71
90676/3962-01	07/08/2014 JOBFIT HEALTH GROUP	MEDICAL SERVICES	\$478.50
90681/952-01	14/08/2014 ZIP PRINT	PRINTING SERVICES	\$473.00
90681/4281-01	14/08/2014 LALOR REMOVALS PTY LTD	STORAGE CHARGES	\$462.00
00916030	14/08/2014 WALT BAY PTY LTD	CARBON TAX REFUND	\$451.20
90681/6110-01	14/08/2014 MR A ROBSON	MUSIC VIDEO WORKSHOP	\$450.00
90689/3103-01	28/08/2014 DARWIN COUNCIL SOCIAL CLUB	PAYROLL DEDUCTION	\$441.50
00916066	28/08/2014 PETTY CASH PLEASE PAY CASH	PETTY CASH REIMBURSEMENT CUSTOMER SERVICE	\$440.60
90681/715-01	14/08/2014 QUICKPRINT	PRINTING POSTERS FOR LAUNCH POP UP CINEMA	\$440.00
90694/779-01	28/08/2014 AUSTRALIAN LOCAL GOVERNMENT JOB	ADVERTISING SERVICES	\$440.00
00916064	28/08/2014 DEPT OF CORPORATE AND INFORMATION	WATER TESTING AND ANALYSIS	\$436.14
00916027	14/08/2014 MR A D JONES & MS F E BROOKS-JONES	RATES REFUND	\$435.00
90679/3103-01	14/08/2014 DARWIN COUNCIL SOCIAL CLUB	PAYROLL DEDUCTION	\$435.00
00916039	21/08/2014 TELSTRA CORPORATION LIMITED	TELEPHONE CHARGES	\$414.95
90686/6724-01	21/08/2014 KENTISH LIFELONG LEARNING & CARE INC	CONFERENCE REGISTRATION FEES	\$412.50
90694/445-01	28/08/2014 FLOWERS FROM THE HEART	FLORAL BOUQUETS/ARRANGEMENT	\$412.00
90693/166-01	28/08/2014 OTIS ELEVATOR COMPANY PTY LTD	ELEVATOR MAINTENANCE	\$401.24
90686/6502-01	21/08/2014 OFF THE LEASH INCORPORATED	ADVERTISING - POP UP CINEMA	\$396.00
90686/6656-01	21/08/2014 DARWIN & DISTRICT PLUMBING PTY LTD	PLUMBING SERVICES	\$394.90
00916043	21/08/2014 PETTY CASH PLEASE PAY CASH	PETTY CASH REIMBURSEMENT OPERATION CENTRE	\$387.60
90694/3563-01	28/08/2014 QBD THE BOOKSHOP	LIBRARY RESOURCES	\$385.27
90676/3920-01	07/08/2014 PUBLIC LIBRARIES AUSTRALIA LTD	2014/2015 MEMEBERSHIP	\$385.00
90681/2314-01	14/08/2014 THE EXHIBITIONIST	LIBRARY RESOURCES	\$385.00
90686/3968-01	21/08/2014 ARTS HUB AUSTRALIA PTY LTD	RENEW SUBSCRIPTION	\$385.00
90694/6106-01	28/08/2014 SAFEMAN NT	SAFETY WORKWEAR AND EQUIPMENT	\$382.36
00916002	07/08/2014 DUY PHUONG NGUYEN	RATES REFUND	\$380.00
90681/1773-01	14/08/2014 AVANTI LANDSCAPING SUPPLIES	SUPPLY BRICKIES' SAND AND TOPSOIL	\$377.50
90686/2858-01	21/08/2014 TELSTRA PLANT DAMAGES	TELSTRA DAMAGES	\$376.78
90686/2011-01	21/08/2014 VEDA ADVANTAGE INFORMATION SERVICES	COMPANY SEARCHES	\$373.21
90694/2424-01	28/08/2014 ATOM	SUPPLY SPILL KIT EQUIPMENT	\$352.00
90681/6018-01	14/08/2014 B INGHAM	SOUND TECHNICIAN SERVICES	\$350.00
90681/5216-01	14/08/2014 TOP END CASH HANDLING SERVICES	MAINTENANCE CHANGE MACHINE	\$330.00
90694/1480-01	28/08/2014 CARCOM INSTALLATIONS PTY LTD	PLANT REPAIRS AND MAINTENANCE	\$330.00
90694/993-01	28/08/2014 WINDSCREEN TERRITORY	PLANT REPAIRS AND MAINTENANCE	\$325.00
90676/6208-01	07/08/2014 MS K J HANSEN	SECURITY DEPOSIT REFUND - HIRE OF LYONS COMMUNITY CENTRE	\$310.00
90676/6703-01	07/08/2014 MRS D H DJUMADI	SECURITY DEPOSIT REFUND - HIRE OF LYONS COMMUNITY CENTRE	\$310.00
00916055	21/08/2014 DEFENCE HOUSING AUSTRALIA	SECURITY DEPOSIT REFUND - HIRE OF LYONS COMMUNITY CENTRE	\$310.00
90694/6720-01	28/08/2014 AUSTRALIAN CHARITIES AND	SECURITY DEPOSIT REFUND - HIRE OF LYONS COMMUNITY CENTRE	\$310.00
00916035	14/08/2014 NT TRASH PAKS	CARBON TAX REFUND	\$309.40
90694/211-01	28/08/2014 BOC GASES AUSTRALIA LIMITED	WORKSHOP CONSUMABLES	\$307.89
90676/4856-01	07/08/2014 NT RECYCLING SOLUTIONS	RESOURCE RECOVERY OPERATIONS AND MANAGEMENT SHOAL BAY WASTE DISPOSAL	\$307.23
90694/2389-01	28/08/2014 WURTH AUSTRALIA	PLANT REPAIRS AND MAINTENANCE	\$303.99
90681/3284-01	14/08/2014 DATABANK ESCROW SERVICES PTY LTD	CIVICA ANNUAL FEE	\$302.83
90686/282-01	21/08/2014 CONSOLIDATED BEARING CO (SA) PTY LTD	PLANT REPAIRS AND MAINTENANCE	\$301.77
90685/2231-01	21/08/2014 VEOLIA ENVIRONMENTAL SERVICES	RUBBISH BIN SERVICES	\$301.76
90676/6094-01	07/08/2014 MS S WHITE	CONSULTANCY SERVICES	\$300.00
00916015	14/08/2014 DARWIN COUNCIL SOCIAL CLUB	MONEYS FOUND DONATED TO SOCIAL CLUB	\$300.00
90681/4882-01	14/08/2014 MRS S A VASEY	STAFF REIMBURSEMENT	\$300.00
90694/825-01	28/08/2014 ST JOHN AMBULANCE AUSTRALIA NT	FIRST AID KIT AND MEDICAL SUPPLIES	\$296.77
90676/5217-01	07/08/2014 HIREWORKS	HIRE VACUUM TRUCK	\$291.50
90681/4309-01	14/08/2014 MR K J SMITH	TRAVEL ALLOWANCE	\$286.15
90694/6667-01	28/08/2014 TERRITORY PODIATRY	CUSTOM ORTHOTIC FOOTWEAR	\$285.00
00916018	14/08/2014 THE COLLECTOR OF PUBLIC MONIES CENTRE	RATES REFUND	\$276.00
90694/425-01	28/08/2014 FALCON ENGINEERING PTY LTD	PLANT REPAIRS AND MAINTENANCE	\$275.00

90681/6684-01	14/08/2014 MS L MIHALINEC	AFRICAN DRUMMING WORKSHOP	\$270.00
90694/6362-01	28/08/2014 MR T K QUALL	SUPERVISION WORKS IN MINDIL BEACH	\$270.00
90694/407-01	28/08/2014 REECE PTY LTD	SUPPLY KEYS	\$268.47
90686/3179-01	21/08/2014 CAFE 21 TRUST	CATERING SERVICES	\$267.90
90694/4257-01	28/08/2014 104.1 TERRITORY FM	ADVERTISING SERVICES	\$264.00
00916032	14/08/2014 ELLEMENTS ENTERPRISE	CARBON TAX REFUND	\$257.80
90694/483-01	28/08/2014 JACKSONS DRAWING SUPPLIES	LIBRARY RESOURCES	\$257.31
90686/4872-01	21/08/2014 CORE TRAFFIC CONTROL PTY LTD	TRAFFIC MANAGEMENT	\$255.20
90686/4394-01	21/08/2014 K MCCARTHY	MUSICAL PERFORMANCE	\$250.00
90681/3612-01	14/08/2014 JB HI-FI GROUP PTY LTD	LIBRARY RESOURCES	\$248.68
90676/3563-01	07/08/2014 QBD THE BOOKSHOP	LIBRARY RESOURCES	\$244.47
90686/6027-01	21/08/2014 WORKPRO	POLICE HISTORY CHECKS	\$242.00
90681/531-01	14/08/2014 KARAMA NEWSAGENCY	LIBRARY RESOURCES	\$241.96
90681/4293-01	14/08/2014 A & J REGO INSPECTION SERVICE	REGO INSPECTIONS	\$240.90
00916007	07/08/2014 MS J VINTILA	SECURITY DEPOSIT REFUND - HIRE OF LYONS COMMUNITY CENTRE	\$240.00
90694/6342-01	28/08/2014 MS A R NEWNES	FITNESS CLASSES	\$240.00
90681/644-01	14/08/2014 NIGHTCLIFF NEWSAGENCY	LIBRARY RESOURCES	\$229.04
90681/343-01	14/08/2014 DARWIN NEWSAGENCY	LIBRARY RESOURCES	\$227.85
90680/2231-01	14/08/2014 VEOLIA ENVIRONMENTAL SERVICES	RUBBISH BIN COLLECTION	\$226.18
90681/4803-01	14/08/2014 MRS A K GARDEN	STAFF REIMBURSEMENT	\$222.00
90681/42-01	14/08/2014 AMALGAMATED PEST CONTROL	PEST AND INSECT TREATMENT	\$220.00
90694/1771-01	28/08/2014 ACTION PRINT PTY LTD	ARTWORK FOR WORK VESTS	\$220.00
90694/3678-01	28/08/2014 K P FRAKE	SUPPLY CLEANING MATERIALS	\$220.00
90694/613-01	28/08/2014 MODERN TEACHING AIDS PTY LTD	SUPPLY FUNBUS MATERIALS	\$219.95
90694/2647-01	28/08/2014 NT MEDIA NETWORKS	MEDIA MONITORING	\$218.85
90694/2562-01	28/08/2014 THINK WATER	IRRIGATION SUPPLIES	\$215.13
90694/6680-01	28/08/2014 DARWIN CELLULAR REPAIRS	PHONE REPAIRS	\$210.00
90694/4504-01	28/08/2014 DON KYATT SPARE PARTS NT PTY LTD	PLANT REPAIRS AND MAINTENANCE	\$209.85
90694/3772-01	28/08/2014 DOWNER EDI WORKS PTY LTD	SUPPLY EMULSION	\$207.90
00916013	14/08/2014 K MART AUSTRALIA LTD	SUPPLY OUTREACH MATERIALS	\$200.25
90676/6110-01	07/08/2014 MR A ROBSON	CONSULTANCY SERVICES	\$200.00
00916029	14/08/2014 CITY OF DARWIN - PLEASE PAY CASH	TEMPORARY LIBRARY MEMBERSHIP REFUND	\$200.00
90681/6666-01	14/08/2014 ABORIGINAL MEDICAL SERVICES ALLIANCE	SECURITY DEPOSIT REFUND - HIRE OF RAINTREE & BENNETT PARK	\$200.00
90681/6713-01	14/08/2014 MR I M CASTILLON (JNR)	RATES REFUND	\$200.00
00916076	28/08/2014 ANDREA JOHNSTONE, CONNECTIONS	SECURITY DEPOSIT REFUND - SMALL PA HIRE	\$200.00
90694/4894-01	28/08/2014 MS E STOCKER	MUSICAL PERFORMANCE	\$200.00
90694/6584-01	28/08/2014 MS A T MCNAMEE	MUSICAL PERFORMANCE	\$199.00
90686/6731-01	21/08/2014 MS J E SULLIVAN	TRAVEL ALLOWANCE	\$196.05
90694/6708-01	28/08/2014 MR M M YAK	ATTEND NATIONAL STUDENT LEADERSHIP FORUM	\$196.05
90676/5338-01	07/08/2014 EPRINT	SUPPLY PVC BOARD FOR SIGNAGE	\$192.00
90694/5217-01	28/08/2014 HIREWORKS	HIRE SCISSOR LIFT	\$187.00
90694/3871-01	28/08/2014 LAUNDRY PLUS	LAUNDRY SERVICES	\$183.00
90681/1060-01	14/08/2014 DARWIN VETERINARY HOSPITAL	VETERINARY SERVICES	\$181.00
90681/6203-01	14/08/2014 MR G D SMITH	TOWING SERVICES	\$180.00
90694/2693-01	28/08/2014 TRUMANS UPHOLSTERY SHOP & NT FOAM	SUPPLY AIR BLOWER BAGS	\$180.00
90694/343-01	28/08/2014 DARWIN NEWSAGENCY	LIBRARY RESOURCES	\$179.64
90686/1013-01	21/08/2014 CABCHARGE AUSTRALIA PTY LTD	TAXI SERVICES	\$178.42
90676/5608-01	07/08/2014 MRS J L WHEELER	TRAVEL ALLOWANCE	\$176.20
90681/6644-01	14/08/2014 MS S C HOPE	POP UP CINEMA TIWI PARK	\$175.00
90686/6722-01	21/08/2014 MS T TAYLOR- KICKETT	CONSULTANCY SERVICES	\$175.00
90689/418-01	28/08/2014 POWER AND WATER CORPORATION	PAYROLL DEDUCTION	\$175.00
90694/688-01	28/08/2014 PROGRESS MOTORS TRAILER PARTS	PLANT REPAIRS AND MAINTENANCE	\$172.00
90686/343-01	21/08/2014 DARWIN NEWSAGENCY	LIBRARY RESOURCES	\$171.40
90694/5555-01	28/08/2014 RED CARPET GROUND TRANSPORT SERVICE	CAR HIRE - LORD MAYOR	\$171.00
90681/4652-01	14/08/2014 EYESIGHT SECURITY PTY LTD	PROVIDE SECURITY SERVICES POP-UP CINEMA	\$169.40
00916067	28/08/2014 PETTY CASH PLEASE PAY CASH	PETTY CASH REIMBURSEMENT NIGHTCLIFF LIBRARY	\$168.90
90686/6450-01	21/08/2014 TENDERLINK.COM	ADVERTISING SERVICES	\$165.00
90676/6254-01	07/08/2014 QUICK AND EASY FINANCE	PAYROLL DEDUCTION	\$163.95
90686/6254-01	21/08/2014 QUICK AND EASY FINANCE	PAYROLL DEDUCTION	\$163.95
00916000	07/08/2014 DARWIN PODIATRY CLINIC	PODIATRY SERVICES	\$160.00
90686/5561-01	21/08/2014 MR T DINNING	PHOTOGRAPHY SERVICES	\$160.00
00916077	28/08/2014 KYM NIXON 3 BASEDOW COURT	PRORATA ANIMAL REGISTRATION REFUND	\$157.00
00916004	07/08/2014 CHARLES DARWIN UNIVERSITY	SECURITY DEPOSIT REFUND	\$155.00
90676/6513-01	07/08/2014 MS S O'TOOLE	RESEARCH CONSULTANT AND YOUTH CONSULTATIONS @ DARWIN SHOW	\$150.00

90681/6705-01	14/08/2014 MS A L KENT	RESEARCH CONSULTANT AND YOUTH CONSULTATIONS @ DARWIN SHOW	\$150.00
90681/6706-01	14/08/2014 MS K R KENT	RESEARCH CONSULTANT AND YOUTH CONSULTATIONS @ DARWIN SHOW	\$150.00
90681/6707-01	14/08/2014 MS J STIMSON	RESEARCH CONSULTANT AND YOUTH CONSULTATIONS @ DARWIN SHOW	\$150.00
90694/5954-01	28/08/2014 MR J GOODREM	MUSICAL PERFORMANCE	\$150.00
90681/4427-01	14/08/2014 SERVICING AUSTRALIA'S TOP END	SIGHT VISIT WATERFRONT	\$148.50
90676/3474-01	07/08/2014 THE TOP ENDER	ADVERTISING SERVICES	\$144.00
00916052	21/08/2014 TINA MILLS	PRORATA ANIMAL REGISTRATION REFUND	\$142.00
00916068	28/08/2014 DEBRA MOSES	RATES REFUND	\$134.88
90676/4716-01	07/08/2014 BLIZZARD AIR & REFRIGERATION	REPAIR ICE MACHINE IN OPERATIONS CENTRE	\$133.65
90686/2493-01	21/08/2014 SAI GLOBAL LTD	DOWN LOAD OF AUSTRALIAN STANDARDS	\$132.30
90694/2105-01	28/08/2014 JAC TRADERS PTY LTD	EMBROIDERY SERVICES	\$132.00
90694/67-01	28/08/2014 ACCESS HARDWARE PTY LTD	SUPPLY KEYS	\$132.00
00916045	21/08/2014 PETTY CASH PLEASE PAY CASH	PETTYCASH REIMBURSEMENT CITY LIBRARY	\$130.05
90675/3103-01	07/08/2014 DARWIN COUNCIL SOCIAL CLUB	PAYROLL DEDUCTION	\$125.00
90684/3103-01	21/08/2014 DARWIN COUNCIL SOCIAL CLUB	PAYROLL DEDUCTION	\$125.00
90694/5652-01	28/08/2014 MS T R PATTEMORE	DESIGN POSTER FOR DISABILITY AWARENESS WEEK	\$125.00
90681/5773-01	14/08/2014 INTERNODE	BROADBAND FEES	\$124.95
90679/3160-01	14/08/2014 LITCHFIELD COUNCIL	PAYROLL DEDUCTION	\$121.00
90689/3160-01	28/08/2014 LITCHFIELD COUNCIL	PAYROLL DEDUCTION	\$121.00
90681/282-01	14/08/2014 CONSOLIDATED BEARING CO (SA) PTY LTD	PLANT REPAIRS AND MAINTENANCE	\$116.16
90676/3756-01	07/08/2014 KAREN SHELDON CATERING	CATERING SERVICES	\$109.00
00916031	14/08/2014 WALT BAY PTY LTD	CARBON TAX REFUND	\$106.00
90686/3961-01	21/08/2014 INTELLITRAC	STREET SWEEPING SERVICES	\$105.60
90686/2885-01	21/08/2014 CURBYS TROPHIES	SUPPLY TROPHIES	\$104.50
00916033	14/08/2014 SHEILA KELLY	PRORATA ANIMAL REGISTRATION REFUND	\$101.00
90686/4924-01	21/08/2014 DREAMEDIA EVENTS PTY LTD	SUPPLY AUDIO REQUIREMENTS	\$101.00
00916009	07/08/2014 CONNECTIONS	SECURITY DEPOSIT REFUND - FUN & GAMES EQUIPMENT	\$100.00
90676/4410-01	07/08/2014 MS T L BUNN	MUSICAL PERFORMANCE	\$100.00
90681/6278-01	14/08/2014 SCOTT MURPHY	MUSICAL PERFORMANCE	\$100.00
90681/6513-01	14/08/2014 MS S O'TOOLE	MUSICAL PERFORMANCE	\$100.00
90681/6716-01	14/08/2014 EAST AFRICAN COMMUNITY ASSOCIATION	SECURITY DEPOSIT REFUND - FUN & GAMES EQUIPMENT	\$100.00
90686/6727-01	21/08/2014 MR J KUSWADI	SECURITY DEPOSIT REFUND - FUN & GAMES EQUIPMENT	\$100.00
90686/6728-01	21/08/2014 MS D M TIZZONI	SECURITY DEPOSIT REFUND - HIRE OF GARANMANUK PARK	\$100.00
00916069	28/08/2014 MRS K D WHITE	SECURITY DEPOSIT REFUND - USE OF KEYS	\$100.00
00916072	28/08/2014 COTA NT	RATES REFUND	\$100.00
90694/4394-01	28/08/2014 K MCCARTHY	MUSICAL PERFORMANCE	\$100.00
90694/6472-01	28/08/2014 MR C POWLING	MUSICAL PERFORMANCE	\$100.00
90694/6513-01	28/08/2014 MS S O'TOOLE	MUSICAL PERFORMANCE	\$100.00
90676/3697-01	07/08/2014 ENVIRO WASTE SOLUTIONS	PLANT REPAIRS AND MAINTENANCE	\$99.00
90679/553-01	14/08/2014 LHMU - NT BRANCH	PAYROLL DEDUCTION	\$99.00
90689/553-01	28/08/2014 LHMU - NT BRANCH	PAYROLL DEDUCTION	\$99.00
90676/343-01	07/08/2014 DARWIN NEWSAGENCY	LIBRARY RESOURCES	\$96.30
90681/699-01	14/08/2014 TERRITORY PARTY HIRE	HIRE OF CHAIRS	\$95.15
90694/72-01	28/08/2014 ART DECOR PICTURE FRAMING	SUPPLY FRAME CERTIFICATE	\$95.00
00916046	21/08/2014 PETTY CASH PLEASE PAY CASH	PETTY CASH REIMBURSEMENT KARAMA LIBRARY	\$94.95
00916075	28/08/2014 GEOFFREY POW	PRORATA ANIMAL REGISTRATION REFUND	\$92.00
90676/6203-01	07/08/2014 MR G D SMITH	TOWING SERVICES	\$90.00
90681/5376-01	14/08/2014 DARWIN PARTY HIRE	HIRE FLOODLIGHTS FOR POP-UP CINEMA	\$90.00
90686/4941-01	21/08/2014 MS H A BARICH	STAFF REIMBURSEMENT	\$90.00
90686/6128-01	21/08/2014 MR R DYRTING	STAFF REIMBURSEMENT	\$87.00
90694/436-01	28/08/2014 CHUBB FIRE & SECURITY PTY LTD	SECURITY ALARM RESPONSE CASUARINA LIBRARY	\$82.50
00916010	07/08/2014 KELLY HANSEN	SECURITY DEPOSIT REFUND - HIRE OF LYONS COMMUNITY CENTRE	\$81.00
90676/5069-01	07/08/2014 MS M A DONOHUE	STAFF REIMBURSEMENT	\$80.00
90694/279-01	28/08/2014 ASSOCIATED MASONRY SUPPLIES	SUPPLY CCS PIGMENT	\$77.00
90676/2423-01	07/08/2014 TERRITORY TROPHIES PRECISION ENGRAVING	SUPPLY NAME BADGES	\$75.00
90694/4265-01	28/08/2014 DARRYL WINDOW	TAXI SERVICES	\$75.00
00916022	14/08/2014 DARWIN ENTERTAINMENT CENTRE	***** C A N C E L L E D *****	\$72.00
00916036	14/08/2014 DARWIN WATERFRONT CORPORATION	REFUND CANCELLED INFRINGEMENT	\$72.00
90681/3115-01	14/08/2014 TROPICULTURE AUSTRALIA	SUPPLY FRUIT TREES	\$71.00
90694/310-01	28/08/2014 DARWIN BOLT SUPPLIES	PLANT REPAIRS AND MAINTENANCE	\$70.36
00916008	07/08/2014 MS J VINTILA	SECURITY DEPOSIT REFUND - HIRE OF LYONS COMMUNITY CENTRE	\$70.00
90676/6155-01	07/08/2014 MR L FEEHAN	SECURITY DEPOSIT REFUND - USE OF KEYS	\$70.00
90676/6679-01	07/08/2014 MS K N ROBEY	SECURITY DEPOSIT REFUND - HIRE OF CAT TRAP	\$70.00
00916019	14/08/2014 MR G CARR	SECURITY DEPOSIT REFUND - USE OF KEYS	\$70.00
00916028	14/08/2014 MS M A NOBLE	SECURITY DEPOSIT REFUND - HIRE OF CAT TRAP	\$70.00

90681/6696-01	14/08/2014 MRS A C HARFORD	SECURITY DEPOSIT REFUND - HIRE OF CAT TRAP	\$70.00
00916054	21/08/2014 MR E WARREN	SECURITY DEPOSIT REFUND - HIRE OF CAT TRAP	\$70.00
00916056	21/08/2014 MS S A PARKIN	SECURITY DEPOSIT REFUND - HIRE OF CAT TRAP	\$70.00
90686/6662-01	21/08/2014 MRS E N BENSON	SECURITY DEPOSIT REFUND - HIRE OF CAT TRAP	\$70.00
90686/6702-01	21/08/2014 MS A L SPENCER	SECURITY DEPOSIT REFUND - HIRE OF CAT TRAP	\$70.00
90686/6721-01	21/08/2014 MR L S PEARCE	SECURITY DEPOSIT REFUND - HIRE OF CAT TRAP	\$70.00
90694/5249-01	28/08/2014 REAL ESTATE CENTRAL NT PTY LTD	SECURITY DEPOSIT REFUND - USE OF KEYS	\$70.00
90694/6739-01	28/08/2014 MS F P DOUGLAS	SECURITY DEPOSIT REFUND - HIRE OF CAT TRAP	\$70.00
90686/6422-01	21/08/2014 MS C TAYLOR	STAFF REIMBURSEMENT	\$69.00
00916023	14/08/2014 BRIGID RYAN	PRORATA ANIMAL REGISTRATION REFUND	\$67.00
00916051	21/08/2014 ASHLEIGH MARIAN	PRORATA ANIMAL REGISTRATION REFUND	\$67.00
00916059	21/08/2014 PORT DARWIN FOOTBALL CLUB	SECURITY DEPOSIT REFUND - USE OF KEYS	\$67.00
00916074	28/08/2014 LAILA MCINTYRE	PRORATA ANIMAL REGISTRATION REFUND	\$67.00
00916078	28/08/2014 ROBERT ANNIS-BROWN	PRORATA ANIMAL REGISTRATION REFUND	\$67.00
00916082	28/08/2014 HENRY J ROWE	PRORATA ANIMAL REGISTRATION REFUND	\$64.50
00916021	14/08/2014 KRISTINE GILLESPIE	PRORATA ANIMAL REGISTRATION REFUND	\$63.00
00916073	28/08/2014 CATHERINE VAN WESSEL	PRORATA ANIMAL REGISTRATION REFUND	\$63.00
90675/679-01	07/08/2014 CITY OF PALMERSTON	PAYROLL DEDUCTION	\$60.00
90684/679-01	21/08/2014 CITY OF PALMERSTON	PAYROLL DEDUCTION	\$60.00
90676/565-01	07/08/2014 COLLECTOR OF PUBLIC MONIES	CENTRELINK DEDUCTIONS	\$59.40
90681/3787-01	14/08/2014 BEAUREPAIRS FOR TYRES	TYRE FITTING AND MAINTENANCE	\$58.00
90681/5021-01	14/08/2014 MR C L FOWLER	STAFF REIMBURSEMENT	\$55.40
00916080	28/08/2014 AUDREY BARBARA WESTMACOTT	PRORATA ANIMAL REGISTRATION REFUND	\$53.00
00916003	07/08/2014 MR B A BROWN	RATES REFUND	\$51.50
00916049	21/08/2014 PETER BRENDAN JOYCE	PRORATA ANIMAL REGISTRATION REFUND	\$50.25
00915998	07/08/2014 TELSTRA CORPORATION LIMITED	PAYROLL DEDUCTION	\$50.00
00916020	14/08/2014 JESSICA ANNE FALLAS	REFUND CANCELLED INFRINGEMENT	\$50.00
00916037	21/08/2014 TELSTRA CORPORATION LIMITED	PAYROLL DEDUCTION	\$50.00
00916038	21/08/2014 AUSTRALIAN RED CROSS SOCIETY (NT)	DONATION TOWARDS CHARITY OF CHOICE BY SISTER CITIES	\$50.00
00916048	21/08/2014 JOBFIND CENTRE	REFUND CANCELLED INFRINGEMENT	\$50.00
00916060	21/08/2014 JAMES VONG	ENTRY SISTER CITIES POSTCARD COMPETITION AWARD	\$50.00
00916061	21/08/2014 ANARGYROS KOSTAS	ENTRY SISTER CITIES POSTCARD COMPETITION AWARD	\$50.00
00916070	28/08/2014 MEREDITH JENNINGS	REFUND CANCELLED INFRINGEMENT	\$50.00
00916053	21/08/2014 JIM'S LIMS - LANDSCAPE	CARBON TAX REFUND	\$49.20
90675/600-01	07/08/2014 AUSTRALIAN MANUFACTURING WORKERS UNION	PAYROLL DEDUCTION	\$46.80
90684/600-01	21/08/2014 AUSTRALIAN MANUFACTURING WORKERS UNION	PAYROLL DEDUCTION	\$46.80
00916024	14/08/2014 ROBERT LOVREN	PRORATA ANIMAL REGISTRATION REFUND	\$46.00
90681/5335-01	14/08/2014 MS R VAN DER POEL	STAFF REIMBURSEMENT	\$45.00
90681/3563-01	14/08/2014 QBD THE BOOKSHOP	LIBRARY RESOURCES	\$44.97
90694/2241-01	28/08/2014 HIDDEN VALLEY FORD	SUPPLY AND DELIVERY OF MOTOR VEHICLES PARTS	\$44.96 2012/072
90676/1555-01	07/08/2014 PALM SPRINGS DISTRIBUTORS - NT	SUPPLY BOTTLED WATER	\$42.00
90681/1555-01	14/08/2014 PALM SPRINGS DISTRIBUTORS - NT	SUPPLY BOTTLED WATER	\$42.00
00916005	07/08/2014 ETERNAL HEALTH AND HARMONY PTY LTD	REFUND CANCELLED INFRINGEMENT	\$40.00
00916006	07/08/2014 JOCELYN MAUREEN JOHNSON	REFUND CANCELLED INFRINGEMENT	\$40.00
90681/2403-01	14/08/2014 MR S KOLPONDINOS	STAFF REIMBURSEMENT	\$33.00
90694/282-01	28/08/2014 CONSOLIDATED BEARING CO (SA) PTY LT	PLANT REPAIRS AND MAINTENANCE	\$28.60
00916025	14/08/2014 JULIE MARY O'BRIEN	PRORATA ANIMAL REGISTRATION REFUND	\$25.00
90679/597-01	14/08/2014 MERCANTILE MUTUAL LIFE	PAYROLL DEDUCTION	\$25.00
00916079	28/08/2014 JULIE O'BRIEN	PRORATA ANIMAL REGISTRATION REFUND	\$25.00
90689/597-01	28/08/2014 MERCANTILE MUTUAL LIFE	PAYROLL DEDUCTION	\$25.00
90679/600-01	14/08/2014 AUSTRALIAN MANUFACTURING WORKERS UNION	PAYROLL DEDUCTION	\$23.40
90689/600-01	28/08/2014 AUSTRALIAN MANUFACTURING WORKERS UNION	PAYROLL DEDUCTION	\$23.40
90681/2895-01	14/08/2014 ENTITY 1 PTY LTD	HOST TOPROC WEBSITE	\$22.00
90694/1555-01	28/08/2014 PALM SPRINGS DISTRIBUTORS - NT	SUPPLY BOTTLED WATER	\$21.00
90694/2423-01	28/08/2014 TERRITORY TROPHIES PRECISION ENGRAVING	SUPPLY NAME BADGE	\$15.00
00916081	28/08/2014 KELLY HANSEN	REFUND HIRE FEE RECEIPT	\$13.50
90686/1555-01	21/08/2014 PALM SPRINGS DISTRIBUTORS - NT	SUPPLY BOTTLED WATER	\$10.50

Total	\$11,587,584.79
Less: Value of CANCELLED Cheques included in Total	\$72.00
Total for Fund 5	\$11,587,512.79

ENCL: CORPORATE & ECONOMIC DEVELOPMENT
 YES COMMITTEE/OPEN

AGENDA ITEM: 8.3

2013-14 CARRY FORWARDS

REPORT No.: 14A00169 MC:jm COMMON No.: 2311647

DATE: 24/09/2014

Presenter: Acting Manager Finance, Irene Frazis

Approved: Acting General Manager Corporate Services, Liam Carroll

PURPOSE

The purpose of this report is to recommend that a number of unexpended 2013-14 capital and operational budget allocations be carried forward into 2014-15 for completion.

LINK TO STRATEGIC PLAN

The issues addressed in this Report are in accordance with the following Goals/Strategies of the City of Darwin 2012–2016 as outlined in the ‘Evolving Darwin Towards 2020 Strategic Plan’:-

Goal

5 Effective and Responsible Governance

Outcome

5.5 Responsible financial and asset management

Key Strategies

5.5.1 Manage Council’s business based on a sustainable financial and asset management strategy

KEY ISSUES

The 2013-14 carry forward requests are \$10.3 million (gross), consisting of \$8.7 million in capital and \$1.6 million in operational carry forwards.

RECOMMENDATIONS

THAT it be a recommendation to Council:

- A. THAT Report Number 14A00169 MC:jm entitled 2013-14 Carry Forwards, be received and noted.
- B. THAT Council resolve to vary the 2014-15 Budget by adopting the carry forward budget variations totalling \$10,306,865 as listed in **Attachments A and B** of Report Number 14A00169 entitled 2013-14 Carry forwards.

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 SUBJECT: 2013 -14 CARRY FORWARDS

BACKGROUND

The Council considers the unexpended budgets to be carried forward each year to ensure the completion of required works and services.

DISCUSSION

The 2013-14 carry forward requests total \$10.3 million, consisting of \$8.7 million capital and \$1.6 million operational carry forwards.

This compares to \$7.1 in 2012-13 consisting of \$4.4 million capital and \$2.7 million operational carry forwards.

The carry forwards are funded as follows:

	General Revenue	Reserve	Grant	Loan	2013-14 Total
Operational	1,479,148	3,400	142,691	0	1,625,239
Capital	3,771,905	3,062,063	497,658	1,350,000	8,681,626
Total 2013-14	5,251,053	3,065,463	640,349	1,350,000	10,306,865
Total 2012-13	4,588,812	1,619,086	864,495	0	7,072,393

Grant Funded Requests

Grant funded requests include \$0.3M sourced from grant monies received late in the 2013-14 financial year and therefore did not have an expense allocation provided in the 2013-14 budgets.

These funds are not strictly carry forwards but are requested as budget variations now so as to provide an immediate budget allocation for the program managers in the 2014-15 financial year.

Operational Carry Forwards

There was a decrease in operational carry forwards of \$1.0 million for revenue, reserve and grant funded carry forwards. In particular the number of grant funded programs reaching near completion and/or full utilisation of grant monies reduced the operational carry forwards. This includes Healthy Communities, Digital Hubs, Toproc Consultancy and Indigenous Workforce Participation.

Capital Carry Forwards

Capital carry forward requests total \$8.7M. Notable projects include:

- \$1.45M Nightcliff Foreshore Café/Restaurant of which \$1.35M is loan funded.
- \$1.41M Lee Point Rd upgrade, funded from Developer Contributions reserve. Project nearing completion, expected finalisation September.
- \$0.71M Tiwi Garden Rd & Manbulloo Drainage; \$0.41M funded from Asset Refurbishment reserve. Tenders currently under assessment, expected project delivery December 2014.
- \$0.56M Nightcliff Pool Backwash & pump \$0.33M funded from Asset Refurbishment reserve, \$0.23M funded from unexpended grant reserve

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(noting grant funds will be transfer in 4th quarter budget review from Nightcliff Infrastructure works grant monies). Currently under construction.

- \$0.45M road reseal and rehabilitation works, finalisation of works undertaken in the June/July period.
- \$0.42M Jingili Water Gardens Skate Park Upgrade, \$0.12M revenue funded and \$0.15M funded from Asset Refurbishment reserve. Tender currently under assessment.
- \$0.36M Malak Oval Training Lights – construction completed awaiting invoice
- \$0.32M Richardson Ward playground project – construction underway, completion expected September.
- \$0.31M Landscaping projects – delivery of 2013/14 projects.
- \$0.28M Boab Tree Cavenagh St Carparks funded from On & Off Street Parking reserve – detailed design underway, finalisation of project expected December 2014.

CONSULTATION PROCESS

This report was considered by the Chief Officer's Group on 10 September 2014 and is now referred Corporate & Economic Development Committee for consideration.

In preparing this report, the following City of Darwin officers were consulted:

- Officers responsible for Budgets
- Chief Officers Group

POLICY IMPLICATIONS

Nil.

BUDGET AND RESOURCE IMPLICATIONS

Subject to Council approval, carry forward budget variations totalling \$10.3M will be brought forward from the 2013-14 financial year into the 2014-15 financial year.

Requests have been reviewed against unaudited financial results 2013-14 to ensure that they represent unspent budgets at a program and Council wide level.

RISK/LEGAL/LEGISLATIVE IMPLICATIONS

Adoption of the recommendations in this report will result in Council varying the 2014-15 budget pursuant to Section 128 of the Local Government Act.

ENVIRONMENTAL IMPLICATIONS

Nil.

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COUNCIL OFFICER CONFLICT OF INTEREST DECLARATION

We the Author and Approving Officers declare that we do not have a Conflict of Interest in relation to this matter.

IRENE FRAZIS
ACTING MANAGER FINANCE

LIAM CARROLL
ACTING GENERAL MANAGER
CORPORATE SERVICES

For enquiries, please contact Irene Frazis on 8930 0654 or email:
i.frazis@darwin.nt.gov.au.

Attachments:

Attachment A: Operational Carry Forwards
Attachment B: Capital Carry Forwards

OPERATIONAL CARRY FORWARDS 2013/14

Section	Project Names	Description	Revenue	Unexpended Grant	Reserve	Loan	Total
CEO							
Climate Change & Environment	East Point Biodiversity Plan	Carry forward for activities not completed	47,405				47,405
	Science Week Install signs at East Point Reserve - grant income received	Grant received June		1,500			1,500
Communications & Marketing	Internet invoices & promotional material	Waiting on invoices	9,753				9,753
	Lord Mayor promotional Materials	Waiting on invoices	7,136				7,136
	Intranet project	Carry forward for late invoices	12,500				12,500
	Nightcliff Seabreeze Festival	Waiting on invoice	10,000				10,000
	VIP Agenda Preparation	Agenda preparation Minute Manager	80,000				80,000
Strategy & Outcomes	Review of Council's Electoral Arrangements	Final work to be completed in 2014/15	16,218				16,218
	Toproc Consultancy - Governance Model for Regional Waste Management Facility	Waiting on invoices		8,524			8,524
Community & Cultural Services							
GM Community	Disadvantaged Job Seeker Program	Extended until December 2014 to allow completion of traineeships	56,053				56,053
	Outdoor showers at Parap and Casuarina pools	Awaiting final parts delivery for installation	7,000				7,000
	Swimming pools security system	Waiting on invoice	10,081				10,081
	GM Community Projects	GM Community projects carry forward	33,233				33,233
Community Development	Indigenous Projects	Indigenous workforce participation funding extended until December 2014. A final payment will also be received in 2015 (\$25,392)	7,680				7,680
	Darwin Safer City Project	Pilot project commenced in January 2014; funded for 12 months. Carry forward all remaining funds for project continuation. In addition carry forward of grant received for A/O enhancement	251,508	60,000			311,508
	Community Grants - Cyclone Tracy 40th Anniversary commemoration	Decision 21/1957	40,000				40,000
	Community Safety	Carry forward of available funds	61,485				61,485
Libraries	Digital Hubs Program	Grant funded/committed		11,708			11,708
	Libraries Reference resources	Carry forward of unspent project funds	67,882				67,882
	Library display cubes City Library	Invoices received August	1,881				1,881
	Furniture for Nightcliff Library	Invoices received July	1,522				1,522

OPERATIONAL CARRY FORWARDS 2013/14

Section	Project Names	Description	Revenue	Unexpended Grant	Reserve	Loan	Total
Community & Cultural Services	Gardens Oval Master Plan	Committed expenditure	6,000				6,000
	Sports Field Plan 2012-2022	Planning commenced, works will proceed until November	17,000				17,000
	Healthy Communities Initiative	Grant funded/committed		11,572			11,572
	Community Wellbeing	Carry forward for sustained delivery of programs and development of new program materials, marketing and branding	10,000				10,000
Sister Cities	Sister Cities	Carry forward for Sister Cities projects	32,939				32,939
Corporate Services							
GM Corp	Staff training	Invoice received August	9,000				9,000
IT	Business Continuity annual allocation	Project commenced, completion expected in 2014/15	388,299				388,299
Customer Services	Security Customer Services desks	Carry forward of available funds for Customer Services desks	19,000				19,000
People, Culture & Capability	Upfront cost for the Human Synergistic program for Culture & Leadership program	Committed expenditure	11,800				11,800
	Identified training for employees	Carry forward required to address skill set shortage within regulatory services, currently waiting on Ombudsman office to schedule dates to run workshops	20,000				20,000
Risk Management	Work Health & Safety Officer	The adoption of the Municipal Plan required this position to be funded from savings.	75,000				75,000
Infrastructure							
Asset Management	Asset Management System	Project committed in June/July	120,000				120,000
Building Services	Supply and install elevated lighting at Mindil Beach	Installation to be completed in 2014/15			3,400		3,400
Design, Planning & Projects	Darwin Bike Plan	Carry forward to complete project and broaden community consultation	25,860				25,860
	Fannie Bay Traffic Study	Grant funded/committed project		5,000			5,000
	Nightcliff Traffic Study	Grant funded/committed project		5,660			5,660
	Berrimah North Drainage Study	Grant funded/committed project		13,230			13,230
	CBD Stormwater Contribution plans	Carry forward for creation of plan & gazette	10,000				10,000
Development	Consultancy for Subdivision	Completion expected in July	12,913				12,913
Mosquito Control	Mosquito Control	Grant funded		25,497			25,497
			1,479,148	142,691	3,400	-	1,625,239

CAPITAL CARRY FORWARDS 2013/14

Section	Project Names	Description	Revenue	Grant	Reserve	Loan	Total
Community & Cultural Services							
Community & Cultural Services	Entrance Artwork East Point	In progression, installation and launch in September	85,958				85,958
	Jingili Water Gardens Skate Park Upgrade	Tender assessment underway	128,903	150,000	145,929		424,832
	Nightcliff Oval Fence	Grant funding received June - scope identified, consultation underway, expected delivery November 2014		50,000			50,000
Corporate Services							
Regulatory Services	Mobile Infringement Devices	Progression of project			44,907		44,907
Darwin Entertainment Centre	Darwin Entertainment Centre Refurbishment	Works commenced	31,310				31,310
Information Technology	IT Hardware Replacement Programme	Continuation of project in 2014/15	197,196				197,196
	IT NBN Govn't Programme Capital Projects	Continuation of project in 2014/15	50,240				50,240
On & Off Street Parking	Boab Tree - Cavenagh Street Carpark	Detailed design underway, finalisation of project expected December 2014			283,500		283,500
	Mitchell/Daily Car Park/ Parking Machine	Capital works carry forward			20,000		20,000
	Nichols Place Car Park /Parking Machines	Capital works carry forward			20,000		20,000
Fleet Management	Overhead Gantry Crane	Design underway			93,182		93,182
Infrastructure							
Building Services	Nightcliff Pool: Backwash & Pump (grant monies component from transfer request in 4th qtr from Nightcliff Infrastructure Works 331071)	Currently under construction	11,019	226,771	326,462		564,252
Design, Planning & Projects	Malak Oval Training Lights (New Initiative)	Construction completed awaiting invoice	360,147				360,147
	Richardson Ward Playground projects	Tender awarded and works underway, expected completion September	315,045				315,045
	CBD - LED Lighting and wiring Tamarind Park	Grant funding received June - project currently under design		42,000			42,000
	Landscaping projects	Funds required to complete projects identified in 2013/14 budget allocation	313,638				313,638
	Lee Point Upgrade - Landscaping	Continuation of project in 2014/15, awaiting on invoices	54,365				54,365
	Road Works Signage - Regulatory Warnings	Carry forward required to enable an asset management project to proceed	40,000				40,000
	LATM Program	Carry forward of available funds for progression of 2014 LATM projects including Cavenagh St & Harry Chan Ave intersection; Esplanade pedestrian crossing	159,039	17,069			176,108
	Shared Path Construction - Rapid Creek	Completed, awaiting invoices	3,344				3,344
	Shared Path - Nightcliff Rd.	Project at Nightcliff Rd works complete; awaiting invoice	195,912				195,912
	Black Spot program Smith St & Edmund St intersection	Awaiting final invoice			11,818		11,818

CAPITAL CARRY FORWARDS 2013/14

ATTACHMENT B

Section	Project Names	Description	Revenue	Grant	Reserve	Loan	Total
Design, Planning & Projects	Lee Point Road Upgrade- (Tambling Tce Intersection, Vanderlin Drive, Dulinda Tce)	Project nearing completion, expected finalisation September			1,410,320		1,410,320
	Footpath Reconstruction 2013/14	Finalisation of programs, awaiting invoices	58,699				58,699
Design, Planning & Projects	Disability Access	Capital works carry forward to finalise 2013/14 program , awaiting invoices	38,415				38,415
	Road Resurfacing & Reconstruction	Capital works carry forward to finalise 2013/14 program, awaiting invoices	445,132				445,132
	Nightcliff Shared Footpath	Works to complete shared path on cliff path at Nightcliff pool	190,000				190,000
	Malak Oval Lighting Project	Funds required for project, works currently underway, completion September 2014	37,066				37,066
	Scramble crossings - Knuckey Street	Works to recommence in July (carry forward includes \$30k for income received as per 4th qtr variations)	78,876				78,876
	Construction of Mosquito Control Structure	Grant funded- awaiting invoice	28,713				28,713
	Stormwater Mitigation Works - Green Street	Project underconstruction completion August 2014, awaiting invoice	72,291				72,291
	Tiwi Garden Rd & Manbulloo Drainage (one off)	Works progressing, tenders currently under assessment; expected project delivery December 2014.	300,000		407,387		707,387
	Stormwater Upgrades 2013/14	Funds required to progress Tiwi Garden Rd & Manbulloo Drainage project in 2014/15	11,087		57,709		68,796
	Design Soakaway Infiltration System to Concrete Lined Drain - Gilruth Ave	Awaiting delivery of materials, committed expenditure. Expected finalisation October	10,242				10,242
Building Services	Nightcliff Foreshore Café/Restaurant	Capital works carry forward	100,348			1,350,000	1,450,348
	LED Lighting - West Lane Car Park	Completed, awaiting invoices	32,023				32,023
	LED Lighting - China Town Car Park	Completed, awaiting invoices	19,045				19,045
	BMS Upgrade - Civic Centre	Completed June, awaiting invoices	26,208				26,208
	Installation of solar PV (electric) system on Casuarina Library	Completed, awaiting invoices			92,667		92,667
	Malak Toilet Amenities Upgrade	Delays with review of design, project will be completed in 2014/15	55,279				55,279
	Toilet Block Refurbishment	Works underway, completion expected September	42,330				42,330
	Door Access Control System - Darwin Entertainment Centre	Works completed for door access, awaiting final inspection and invoice	35,000				35,000
Parks & Reserves	CCTV - Darwin Entertainment Centre	Works underway, completion expected October	59,000				59,000
	Lake Alexander pump upgrade and refurbishment	Project commenced			160,000		160,000
	Playground Refurbishment - Dashwood Park, Allen Park, Cameron Park & Warrego Park	Construction complete - awaiting invoices	129,526				129,526
	Gardens Park Lake Rehabilitation	Investigation complete, meeting scheduled with leasee	56,508				56,508
			3,771,905	497,658	3,062,063	1,350,000	8,681,626

ENCL: CORPORATE & ECONOMIC DEVELOPMENT
 NO COMMITTEE/OPEN AGENDA ITEM: 8.4

REGULATORY SERVICES QUARTERLY REPORT - APRIL – JUNE - 2014

REPORT No.: 14A0155 DN:jm COMMON No.: 2896112 DATE: 24/09/2014

Presenter: Manager Regulatory Services, David Neall

Approved: Acting General Manager Corporate Services, Liam Carroll

PURPOSE

The purpose of this report is to provide Council with an update of activities undertaken in the Regulatory Services section during April, May and June 2014.

LINK TO STRATEGIC PLAN

The issues addressed in this Report are in accordance with the following Goals/Strategies of the City of Darwin 2012 – 2016 as outlined in the 'Evolving Darwin Towards 2020 Strategic Plan':-

Goal

5 Effective and Responsible Governance

Outcome

5.3 Good governance

Key Strategies

5.3.1 Demonstrate good corporate practice and ethical behaviour

KEY ISSUES

- To ensure compliance with parking restrictions within the City of Darwin by ensuring a suitable turnover of vehicles, the regulation of safety offences and a contribution to the cost of regulation.
- The ongoing implementation of an effective abandoned vehicle process that ensures the amenity of an area is not adversely impacted upon.
- To consistently apply Council By-laws for the benefit and safety of the community.
- The ongoing regulation of public facilities to prevent and deter instances of public nuisance and obstruction.
- To encourage the registration of dogs and cats with the City of Darwin to enable the expedient return of animals to their owners.

RECOMMENDATIONS

THAT the Committee resolve under delegated authority:-

THAT Report Number 14A0155 DN:jm entitled Regulatory Services Quarterly Report - April – June - 2014, be received and noted.

BACKGROUND

This report details actions undertaken by Regulatory Services in responding to the regulation of public areas, the ongoing implementation of the Value Improvement Program and the enforcement of the City of Darwin’s By-laws.

DISCUSSION

CBD Parking

Rangers continued to regulate Darwin’s CBD precinct in accordance with established VIP strategies.

Figure 1 below illustrates the total number of infringements issued for all parking breaches in the CBD during the last quarter. Comparative months (since March 2013) have also been included as a means of demonstrating infringement trends since the introduction of the VIP model.

Figure 1

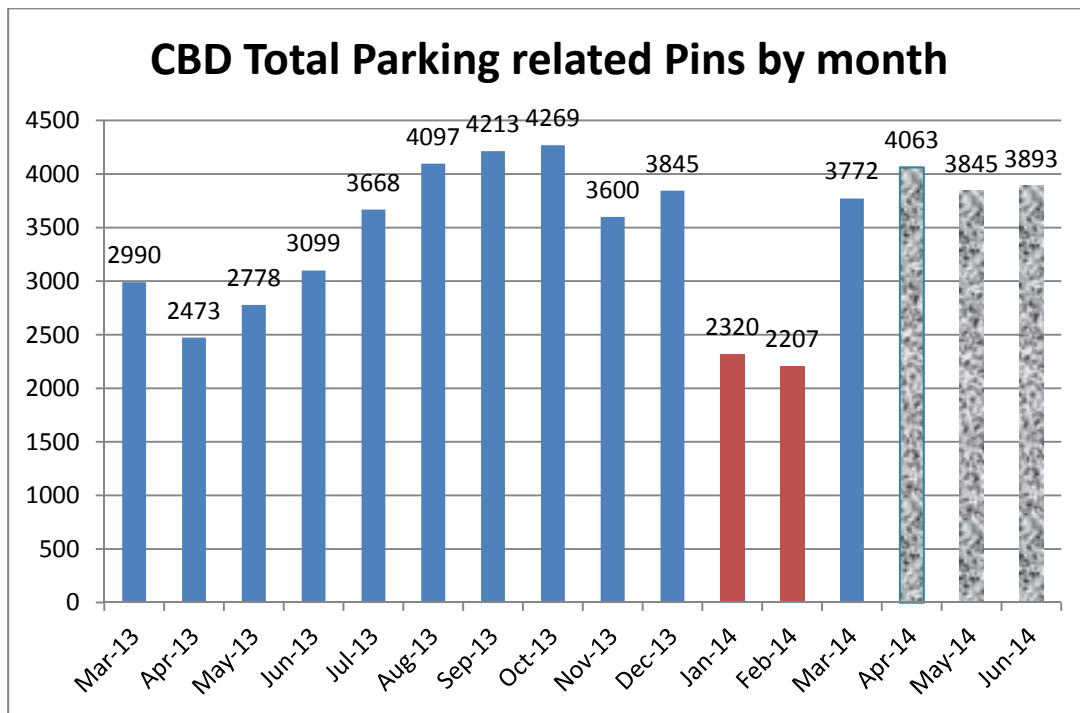


Figure 2 illustrates the total number of monthly infringements issued for parking safety offences in the CBD during the quarter. Safety offences include but are not limited to; parking on yellow lines, parking in the wrong direction and parking on footpaths. As evidenced by the graph there has been a significant reduction in the number of offences observed and penalised by Rangers since October 2013. Apart from May 2014 a downward trend can be observed and reflects the changes in motorist’s behaviour when parking in the CBD precinct. This can be attributed to a number of reasons including; a more structured approach to parking regulation, a higher turnover of vehicles, greater availability of parking bays and a methodical approach to the enforcement of timed parking restrictions.

Figure 2

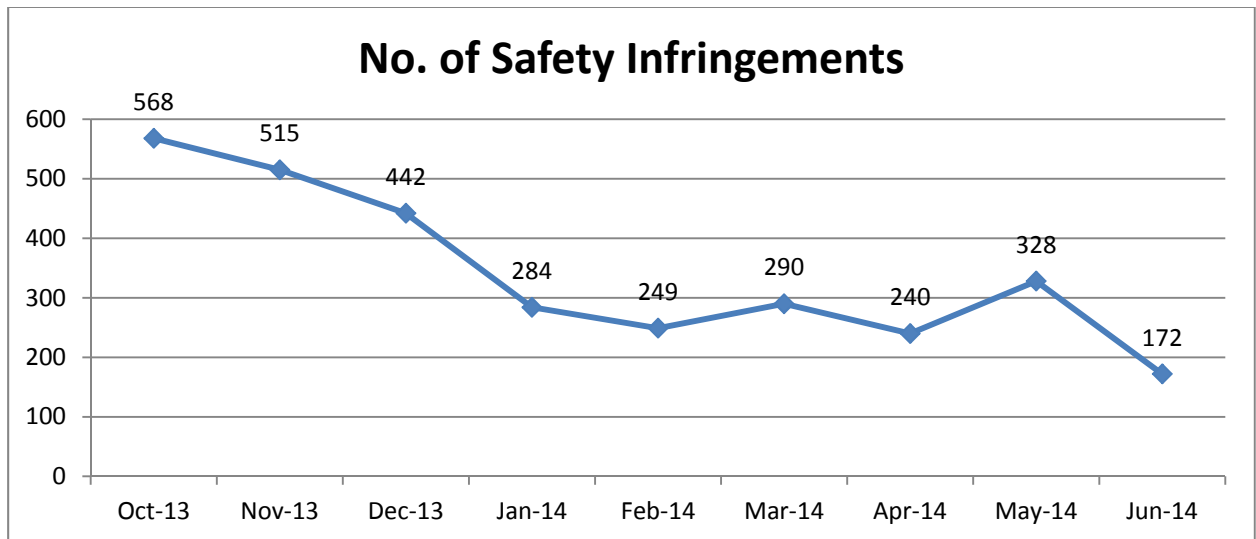
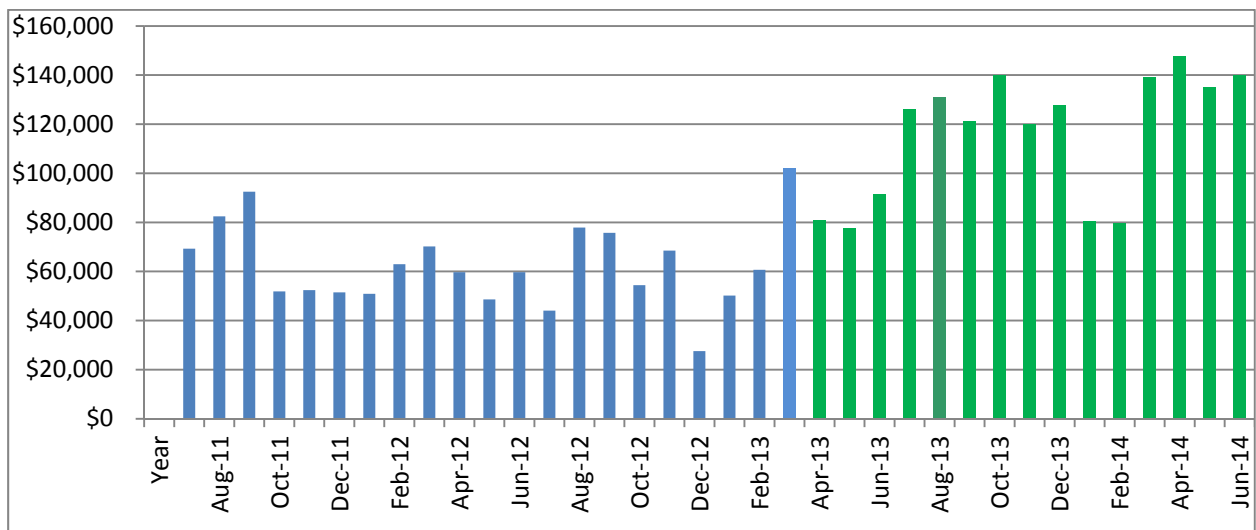


Figure 3 shows the income received from parking infringements prior to (in blue) and post introduction of VIP strategies.

Figure 3



Abandoned Vehicles

Figure 4 shows the total number of abandoned vehicle complaints received by Council during the quarter. Data is also provided on the total number of vehicles removed by the City of Darwin and vehicles removed by the owner during each respective month.

Figure 4

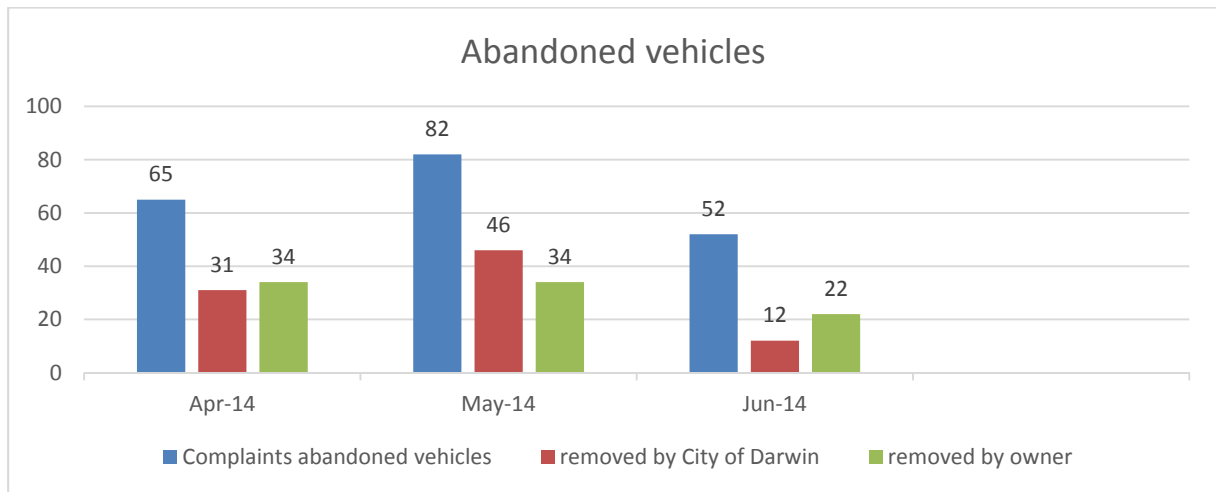
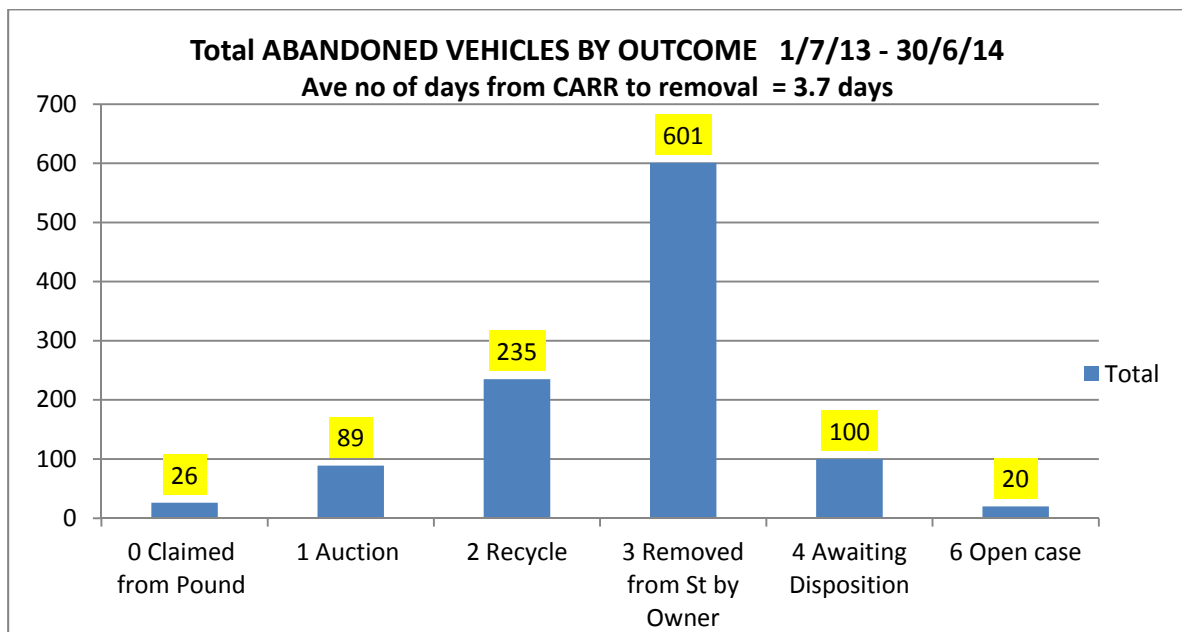


Figure 5 provides information on the total number of vehicles removed by Council Rangers between July 2013 and June 2014. This figure is broken down into sub-categories; Auction, Recycle, Claimed by owner, Awaiting (currently impounded) and Open case (currently subject to complaint). Vehicles that are reported to Council as potentially abandoned are normally removed from the street within 3 days. Vehicles given a 7 day period for removal are, on average, removed within 9 days.

Figure 5

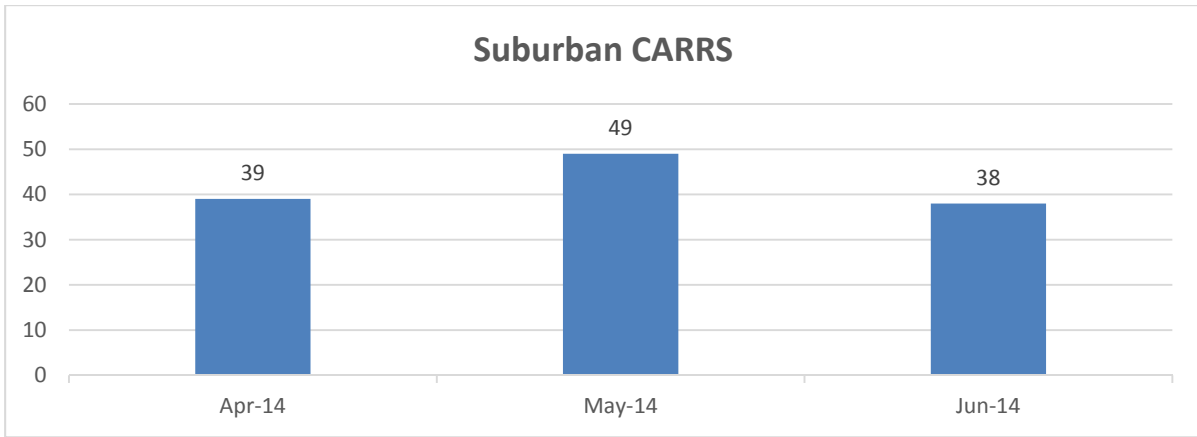


Suburban Parking

The Suburban Parking Program has now formalised established patrol routes. To date the routes have resulted in measured improvements in complaint response times, a reduction in complaint duplication and improved levels of compliancy.

Figure 6 shows the total number of suburban complaints received by Council for all By-Laws offences over the quarter period with the exception of verge parking.

Figure 6

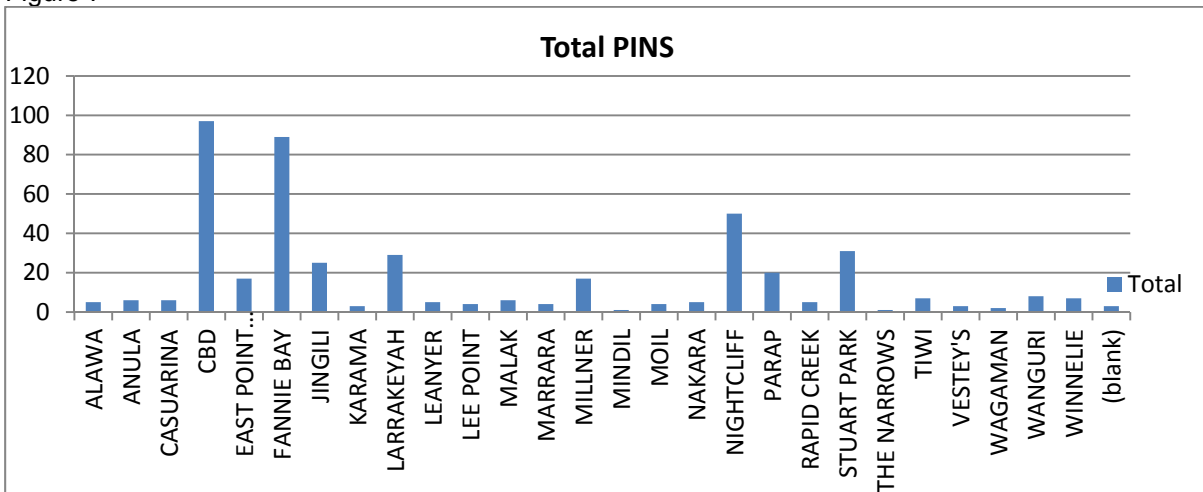


Public Places

Rangers have continued to focus their patrols in East Point Reserve, Mindil Beach, Vestey's Beach, Nightcliff Foreshore and the Darwin Esplanade in response to reported instances of illegal camping activity, public intoxication and the possession of alcohol in restricted areas.

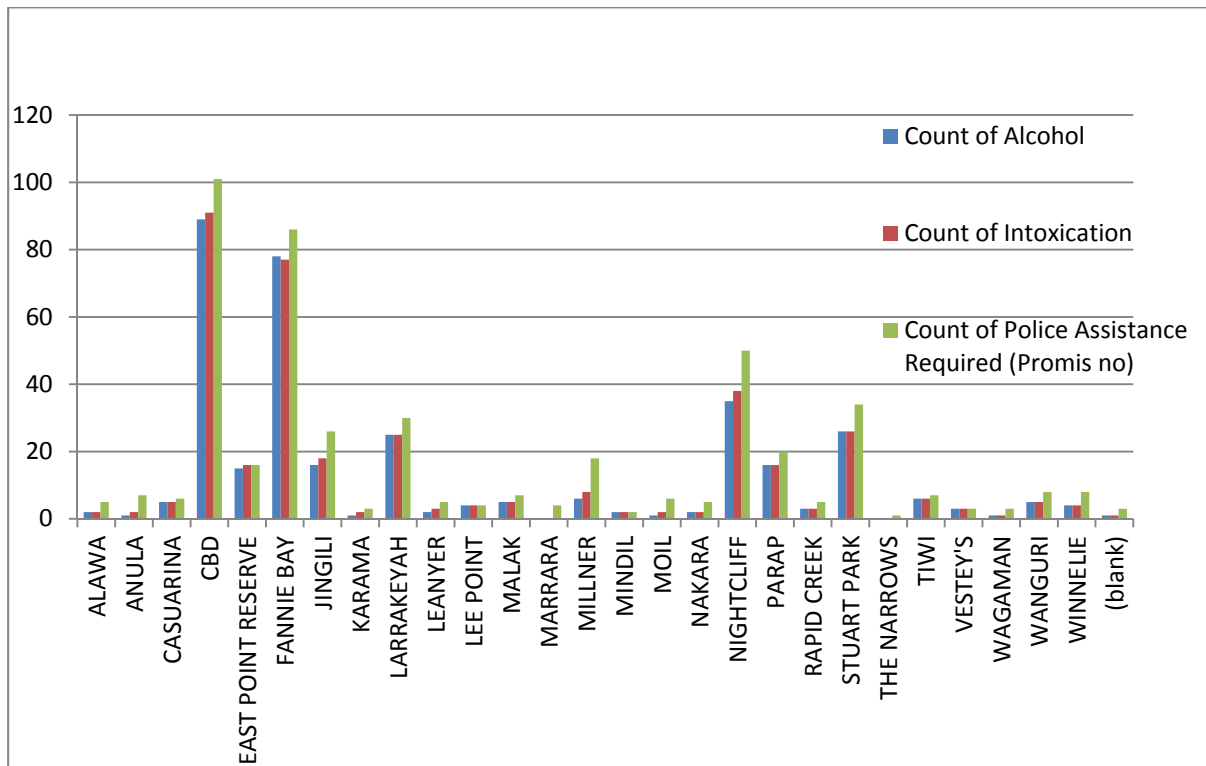
Figure 7 provides data on the total number of camping infringements issued in Darwin locations throughout the quarter.

Figure 7



Alcohol possession, consumption and public intoxication is routinely monitored by Rangers and reported upon observation to the NT Police. Over the last quarter concentrated patrols of problematic locations such as Stuart Park, Vestey's Beach and the Darwin Esplanade have resulted in large volumes of alcohol being seized by attending police. Council Rangers have also continued to co-ordinate joint exercises with police when managing situations involving intoxicated individuals and the illegal possession or consumption of alcohol in public spaces. Figure 8 examples the extent of the alcohol issue by suburb observed by Rangers and identifies instances of intoxication, alcohol possession and police assistance. This data is recorded by Rangers as they perform their daily regulatory patrols. This data provides management with the opportunity to develop patrol strategies in collaboration with Council's Assertive Outreach Program and the NT Police and seeks to reduce instances of public intoxication, anti-social behaviour and camping activities.

Figure 8



Animal Management

The Animal Management section has recently undergone a review as part of the VIP program. The design of a new framework for the section is currently in development and is expected to be rolled out over the next 12 months.

The Animal Registration Audit commenced in March 2014 and was partially completed by 30 June 2014.

Rangers visited residential properties, suburb by suburb, throughout the Darwin municipality, with the purpose of identifying unregistered dogs. A Pro-forma letter

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was issued to those residences where unregistered dogs were identified, informing residents of the requirement to have their pet registered in accordance with City of Darwin By-Laws.

As part of the registration drive audit letters were also distributed to 6259 apartment and unit letter boxes, providing information to residents regarding City of Darwin's registration requirements.

Currently there are approximately 7700 dogs and 1000 cats registered with Council.

The activities of the registration audit have resulted in:

- 13828 properties visited with a total of 1543 unregistered animals identified
- 11.83% of households visited have 1 or more unregistered animals
- Currently the compliance rate is 53.42%
- 874 registrations have been paid in response to the audit with a total value of \$40543
- 21 new licences to keep more than 2 dogs have been issued with a total value of \$2457
- 6259 letters issued to apartment/unit dwellers outlining registration requirements with 54 cats and 118 dogs registered as a result with a total value of \$5382
- 41 infringements have been issued to date with a total value of \$6109

Animal Education

Council's Animal Education Officer and assisting staff have been involved in a number of events over the quarter. This has included the Nightcliff Seabreeze Festival on Saturday 3rd May, the RSPCA Million Paws Walk on Sunday 18th May and the Darwin Pet Expo on Sunday 29th June. The main theme showcased for Animal Management was to inform the community of changes pertaining to annual pet registration for Darwin residents. Any enquiries raised were addressed and the overall consensus was that the public agreed that the amended process will make pet registration easier for pet owners.

Following Council's annual Animal Health Day that was held in Darwin's Indigenous Communities back in March this year, monthly follow ups commenced with the ongoing assistance from an AMRRIC Representative (Animal Management in Rural and Remote Indigenous Communities). This continues to enable Council to monitor the progress of animal health in the communities, ensure registrations are kept up to date, and continually promote responsible pet ownership. As a result of this initiative, the Animal Education Officer was formally invited to submit an abstract and represent the City of Darwin as a speaker for AMRRIC's 10th Anniversary Conference that will be held in September this year in Darwin.

Both the Animal Education Officer and Barney the dog visited the City Library for Storytime in May. This was a good opportunity to speak to parents about responsible animal ownership and for young children to spend time with Barney and gain

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confidence around dogs. This continues to be highly popular during the 'Pets Theme' month of Storytime in all Darwin libraries.

Ongoing editorials continue to be submitted to the Top Ender Tri-Services Newsletter for all serving members and their families in the Australian Defence Force. The last issue was focused on Council's new Animal Registration process and reminder for all new residents in Darwin to adhere to By-Law requirements relevant to the municipality.

Home consultations continue to be provided for customers experiencing any difficulty with dog behaviour. The Animal Education Officer also provides temperament assessments on dogs which assist in determining whether the dog may present as a risk to the community if released from the pound.

CONSULTATION PROCESS

In preparing this report, the following City of Darwin officers were consulted:

- Jack Holleley, Team Leader Animal Management
- Conneil Brown, Team Leader Generals/Parking
- Sharon McTaggart, Registrations Officer

POLICY IMPLICATIONS

Nil.

BUDGET AND RESOURCE IMPLICATIONS

Nil.

RISK/LEGAL/LEGISLATIVE IMPLICATIONS

Nil.

ENVIRONMENTAL IMPLICATIONS

Nil.

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COUNCIL OFFICER CONFLICT OF INTEREST DECLARATION

We the Author and Approving Officers declare that we do not have a Conflict of Interest in relation to this matter.

DAVID NEALL
MANAGER REGULATORY
SERVICES

LIAM CARROLL
ACTING GENERAL MANAGER
CORPORATE SERVICES

For enquiries, please contact David Neall on 8930 0421 or email:
d.neall@darwin.nt.gov.au.

ENCL: YES	CORPORATE & ECONOMIC DEVELOPMENT COMMITTEE/OPEN	AGENDA ITEM:	8.5
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FIXED ANNUAL REGISTRATION RENEWAL DATE FOR DOGS AND CATS

REPORT No.: 14A0148 DN:jm COMMON No.: 2887585 DATE: 24/09/2014

Presenter: Manager Regulatory Services, David Neall

Approved: Acting General Manager Corporate Services, Liam Carroll

PURPOSE

The purpose of this report is to provide an update to Council on the implementation of the fixed annual registration renewal date for the registration of cats and dogs within the municipality of Darwin.

LINK TO STRATEGIC PLAN

The information provided in this Report is in accordance with the following Goals/Strategies of the City of Darwin's *Evolving Darwin Towards 2020 Strategic Plan*:

Goal

1. Collaborative, Inclusive and Connected Community

Outcome

1.1 Community inclusion supported

Key Strategies

1.1.1 Develop and support programs, services and facilities, and provide information that promotes community spirit, engagement, cohesion and safety.

KEY ISSUES

- A fixed annual registration renewal date was implemented in June 2014 with the aim of improving registration compliance and streamlining the registration process for both animal management staff and pet owners.
- A pro-rata registration fee structure has been applied to new registrations and registration renewals that fall after the fixed renewal date of 30 June.
- A public communication strategy to inform pet owners and the community of the fixed annual registration renewal date for cats and dogs was implemented in May 2014.

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AND CATS

RECOMMENDATIONS

THAT the Committee resolve under delegated authority: -

THAT Report Number 14C0022JG:kl entitled Fixed Annual Registration Renewal Date for Dogs and Cats, be received and noted.

BACKGROUND

The fixed annual registration renewal date for dogs and cats was implemented with the aim of streamlining the animal registration process for both pet owners and animal management staff, improving registration compliance and promoting responsible pet ownership.

As part of the new registration process, a pro-rata registration fee structure (see **Attachment A**) has been applied to new registrations and existing registrations that are due for renewal after the fixed registration renewal date of 30 June.

A public communication strategy has also been implemented to inform and educate the community and animal owners on the new registration process.

The fixed annual registration renewal date for dogs and cats, the pro-rata registration fee structure and the associated public communication strategy, were approved at the 1st Ordinary Meeting of Council on Tuesday 8 April 2014 (DECISION NO.21\1992).

DISCUSSION

The roll out of the new fixed annual registration renewal date for cats and dogs is progressing well and the following actions have been taken as part of this process:

- Letters were sent to 8000 pet owners in the first week of May to inform them of the new fixed annual registration renewal date for cats and dogs (see **Attachment B**).
- An advertising campaign was launched with television and newspaper advertisements outlining changes to the animal registration process and Lord Mayor appearing on the Nine News and ABC radio to discuss these changes.
- Renewal notices for pet owners with registrations expiring in April, May and June 2014 were posted on 1 June 2014 for renewal prior to 30 June 2014 with no changes to the annual registration fee for payments received within this period.
- Renewals can be paid online, in person at the Civic Centre or at Australia Post.

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AND CATS

- New registrations can be paid at Australia Post or in person at the Civic Centre. At this point in time new registrations cannot be submitted and paid electronically. Registration forms are available online and can be downloaded.

As of 5 August 2014 there are approximately 7700 dogs and 1000 cats registered within the municipality of Darwin. It is anticipated that with the introduction of the new fixed annual registration renewal date, these numbers will gradually increase over time.

CONSULTATION PROCESS

In preparing this report, the following City of Darwin officers were consulted:

- General Manager Corporate Services
- Registrations Officer

POLICY IMPLICATIONS

Nil.

BUDGET AND RESOURCE IMPLICATIONS

Nil.

RISK/LEGAL/LEGISLATIVE IMPLICATIONS

Nil.

ENVIRONMENTAL IMPLICATIONS

Nil.

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COUNCIL OFFICER CONFLICT OF INTEREST DECLARATION

We the Author and Approving Officers declare that we do not have a Conflict of Interest in relation to this matter.

DAVID NEALL
MANAGER REGULATORY
SERVICES

LIAM CARROLL
ACTING GENERAL MANAGER
CORPORATE SERVICES

For enquiries, please contact Diana Leeder on 8930 0539 or email:
d.leeder@darwin.nt.gov.au.

Attachments:

Attachment A: Dog and Cat Registration Pro Rata Fees 2014 – 2015
Attachment B: Letter to Pet Owners - Information About Annual Pet
Registration



The City of Darwin has introduced a fixed annual renewal date which means registration for dogs and cats will expire on the 30 June each year. The fees below will take your pet/s registration to the 30 June 2015.

Dog Registration Pro Rata Fees

	1 July - 30 September	1 October - 31 December	1 January - 31 March	1 April - 30 June
Entire Dog	\$92.00	\$69.00	\$46.00	\$23.00
Desexed Dog Proof must be provided	\$25.00	\$18.75	\$12.50	\$6.25
Concessions Entire Dog	\$66.00	\$49.50	\$33.00	\$16.50
Concessions Desexed Dog	\$20.00	\$15.00	\$10.00	\$5.00
Guide Dog (Entire and Desexed)	\$7.00	\$5.25	\$3.50	\$1.75
Current final level Obedience Certificate	\$66.00	\$49.50	\$33.00	\$16.50

Cat Registration Pro Rata Fees

	1 July - 30 September	1 October - 31 December	1 January - 31 March	1 April - 30 June
Entire Cat	\$92.00	\$69.00	\$46.00	\$23.00
Desexed Cat Proof must be provided	\$10.00	\$7.50	\$5.00	\$2.50
Concessions Entire Cat	\$66.00	\$49.50	\$33.00	\$16.50

Special Licence Pro Rata Fees (to keep 3 or more dogs/cats)

An Application for a Special Licence is required to be made separately. Please visit www.darwin.nt.gov.au

	1 July - 30 September	1 October - 31 December	1 January - 31 March	1 April - 30 June
3 or more dogs	\$122.00	\$91.50	\$61.00	\$30.50
3 or more cats	\$25.00	\$18.75	\$12.50	\$6.25

12 May 2014

Please quote: 2720818

Address to be inserted here

Dear Pet Owner

INFORMATION ABOUT ANNUAL PET REGISTRATION

Registration for cats and dogs enables owners to be reunited with their pets, ensures safety for the community and creates the ability to report and follow up on neighbourhood pet issues.

Council is seeking to make it easier to keep pet registrations up to date by introducing a single registration date for all dogs and cats in Darwin. All registrations for dogs and cats will now expire on the 30th June each year.

To ensure a smooth transition to the new fixed date for pet owners, Council has extended all current registrations due between 1 April and 30 June 2014. If your registration expires between these dates, your pet will remain registered until 30 June 2014.

If your pet registration is due for renewal between 1 July 2014 and 30 June 2015, your registration fee will be adjusted pro-rata on a quarterly basis. Your renewal notice will set out the adjusted fee amount for payment.

No action is required until you receive your next Annual Renewal Notice on which the pro-rata fee will be calculated for you.

You can find out more information on the new fixed annual pet registration renewal date at www.darwin.nt.gov.au. Please phone customer service on 8930 0603 or send an email to darwin@darwin.nt.gov.au if you have any queries.

Yours sincerely

JOHN BANKS
GENERAL MANAGER
COMMUNITY & CULTURAL SERVICES

ENCL:	CORPORATE & ECONOMIC DEVELOPMENT	AGENDA ITEM:	8.6
YES	COMMITTEE/OPEN		
POLICY NO. 19 - FEES AND CHARGES - REVIEW			
REPORT No.:	14A0109 MC:jm	COMMON No.:	2118101
		DATE:	24/09/2014

Presenter: Manager Finance, Miles Craighead

Approved: Acting General Manager Corporate Services, Liam Carroll

PURPOSE

The purpose of this report is to undertake the scheduled review of Council Policy No. 019 "Fees and Charges", which provides information and guidance as to the purpose of charging for services and the rationale used in determining those charges.

LINK TO STRATEGIC PLAN

The issues addressed in this Report are in accordance with the following Goals/Strategies of the City of Darwin 2012 – 2016 as outlined in the 'Evolving Darwin Towards 2020 Strategic Plan':-

Goal

5 Effective and Responsible Governance

Outcome

5.5 Responsible financial and asset management

Key Strategies

5.5.1 Manage Council's business based on a sustainable financial and asset management strategy

KEY ISSUES

- The Fees and Charges Policy is scheduled for review after four years, in order to ensure that the principles and methodologies contained within remain consistent with successive Councils' Strategic Plan; and
- The current policy document has been updated to account for fee items that have been included, amended or deleted since the initial adoption of the policy on 23/02/2010.
- For the avoidance of doubt clauses have been added clarifying that the policy also can provide general guidance for decisions relating to other forms of revenue but that Council will make final decisions based on particular merits of each situation.

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RECOMMENDATIONS

THAT it be a recommendation to Council:

- A. THAT Report Number 14A0109 MC:jm entitled Policy No. 19 - Fees and Charges - Review, be received and noted.
- B. THAT the Policy No. 019 – Fees and Charges contained in **Attachment A** to Report Number 14A0109 MC:jm be rescinded by Council.
- C. THAT the Policy No. 019 – Fees and Charges - Review as contained in **Attachment B** to Report Number 14A0109 MC:jm be adopted by Council.

BACKGROUND

The Fees and Charges Policy was initially adopted pursuant to Decision Number 20\2501 on 23/2/2010, and was to be reviewed after a period of four years.

The original Fees and Charges Policy was developed from a set of recommendations provided as a result of an internal audit review of Council's fees and charges.

DISCUSSION

There are no significant changes to the policy.

The main but relatively minor changes include:

- The Classification of Fees and Charges in Schedule 1 of the policy document have been updated to reflect the individual fee lines effective as of 1 July 2014.
- For the avoidance of doubt clauses have been added clarifying that the policy also can provide general guidance for decisions relating to other forms of revenue but that Council will make final decisions based on particular merits of each situation.

The policy continues to reflect that in accordance with “user pays” principles, fees provide a mechanism for Council to offset the cost of providing services or to realise a reasonable rate of return on assets employed by Council that would otherwise be placed upon general ratepayers.

When assessing and setting fees, consideration needs to be given to underlying factors that necessitate the introduction of the fee. These include, but are not limited to:

- Whether the service is for private works;
- Whether the price is dictated by legislation;

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- Whether the primary purpose is to promote law and order; and
- Whether the goods or services are provided on a commercial or non-commercial basis.

The policy document provides guidance as to other considerations to be taken into account in the process. A flow chart is also included to assist in determining whether a fee should be set on a full or partial cost recovery basis.

It should be noted that the policy is intended to be guiding but not prescriptive.

CONSULTATION PROCESS

This report was considered by the Chief Officer's Group on 21 July 2014 and now referred to Council for consideration.

In preparing this report, the following City of Darwin officers were consulted:

- Responsible Officers (during fees and charges preparation 2014/15)
- Team Leader Revenue

POLICY IMPLICATIONS

This review satisfies the requirements of the original Council Decision No. 20\2501, that Policy No. 019 entitled Fees and Charges be reviewed.

BUDGET AND RESOURCE IMPLICATIONS

Nil

RISK/LEGAL/LEGISLATIVE IMPLICATIONS

Nil

ENVIRONMENTAL IMPLICATIONS

Nil

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COUNCIL OFFICER CONFLICT OF INTEREST DECLARATION

We the Author and Approving Officers declare that we do not have a Conflict of Interest in relation to this matter.

MILES CRAIGHEAD
MANAGER FINANCE

LIAM CARROLL
ACTING GENERAL MANAGER
CORPORATE SERVICES

For enquiries, please contact Miles Craighead on 8930 0523 or email:
m.craighead@darwin.nt.gov.au.

Attachments:

Attachment A: Policy No. 19 – Fees and Charges

Attachment B: Policy No. 19 – Fees and Charges - review

Title: *Fees and Charges*

Policy No: *019*

Adopted By: *Council*

Next Review Date: *23/02/2014*

Responsibility: *General Manager Corporate Services*

Document Number: *2118101*

Version	Decision Number	Adoption Date	History
1	20\2501	23/02/10	Adopted
2			
3			
4			

1 Policy Summary

The policy sets forth the basis used by the City of Darwin in determining fees and charges made for the provision of a range of services provided by the Council. The policy also provides guidance for revenue management procedures within Council. In this regard the policy is not prescriptive by nature but provides management with guidance in developing a structured approach to setting an appropriate fee for individual services.

2 Policy Objectives

The purpose of this policy is to inform users, general public and other stakeholders of the purpose of charging for services and the rationale used in determining those charges.

3 Background

The Council will levy a range of fees and charges each year as detailed within the Annual Schedule of Fees and Charges. In accordance with “user pays” principles, fees are introduced to offset the cost of service provision, or in the case of commercial activities to realise a reasonable rate of return on assets employed by Council, in order to support the provision of services and to alleviate the burden that would otherwise be unfairly placed upon general ratepayers.

The legislative basis for these fees may be found in the Local Government Act (S157), and associated Regulations and By-Laws, which provide that Council may charge and recover an approved fee for any service it provides, including the following:

- Supplying a service, facility, product or commodity;
- Giving information;
- Providing a service in connection with the exercise of the Council's regulatory functions – including receiving an application for approval, granting an approval or consent, making an inspection and issuing a certificate, licence or registration;
- Allowing admission to any structure or place; and
- Undertaking private works

4 Policy Statement

Guidelines for Fee Setting

In accordance with “user pays” principles, fees are introduced to offset the cost of service provision, or in the case of commercial activities to realise a reasonable rate of return on assets employed by Council, in order to support the provision of services and to alleviate the burden that would otherwise be unfairly placed upon general ratepayers.

Therefore, in setting the price for each fee or charge, Council will give due consideration to the following factors:

- Whether or not the service is for private works;
- Whether or not the price is dictated by legislation;
- Whether or not the primary purpose is to promote law and order;
- Whether the goods or services are provided on a commercial basis and if so market prices for similar services;
- Whether or not the goods and services are provided on a non-commercial basis i.e. as part of a normal function of Council.

In all cases Council will give regard to:

- The importance of the service to the community;
- The capacity of the user to pay;
- The actual cost of providing the service including both direct and indirect costs;

Council will then classify the fee or charge in accordance with the following pricing policies:

- Legislative - Prices are dictated by legislation
- Market - Council provides the good/service in a competitive environment. Market Price in relation to Council is defined as full cost recovery plus an element of profit to a prescribed level.
- Full Cost - Council intends to fully recover the direct and indirect cost of provision

- Partial Cost - Council intends to partially recover the cost of provision
- Free Cost - The good/service will be delivered free of charge

The pricing policy is disclosed each year in the Schedule of Fees and Charges.

All fees are quoted in “GST inclusive” terms as this is the relevant price to the customer. However many fees have been specifically exempted by the GST legislation or have been included in the Division 81 determination as the Australian Government has deemed the charge to be exempt from GST.

Fees that are exempted from GST are disclosed each year in the Schedule of Fees and Charges.

Classification of Fees and Charges and Pricing Policies

The following provides information for stakeholders and guidance for Council revenue management procedures as to the general classification of fees and charges and the pricing policy that generally is adopted for each classification. In general, the quantum of each fee reflects as far as, and as accurately as possible, the actual cost of providing the services and facilities.

Fees for the provision of Private Works

Council is available to undertake a range of works on private land usually of a civil nature. Whilst council does such work when requested, it does not openly solicit such business and is usually carried out in the vicinity of the private land.

Pricing Policy

Council will recover the Full Cost of performing such services.

Fees for services that are Legislated

Legislated fees are those that are set by an Act or Regulation. Examples are the exclusive right of burial fee which is governed by the Cemeteries Act, or provision of information (Freedom of Information) governed under the Information Act.

Council has no option but to charge the prescribed rate for these charges. However, Council should attempt to ensure that costs in relation to the administration of the fee and performance of the underlying service are recovered. If the cost of the service exceeds the total fees earned Council will consider lobbying the Government or relevant statutory authority to increase the fee.

Pricing Policy

Council will charge the legislated fee

Fees for services that are related to Public Law and Order

These fees relate to services provided primarily to maintain law and order. An example of this type of fee is dog registration and related fees. In setting these fees Council will consider need to consider the effectiveness of the existing fees in regulating behaviour and maintaining law and order and the balance between each of the fees charged.

Pricing Policy

Council will recover the Full Cost of administering and enforcing the related laws.

Fees for services that can be provided by alternate Commercial Providers

These fees relate to services provided by Council but the public can obtain similar services from commercial service operators. These services can be further classified as:

Core Services

These are services which the council is legally required to provide but which can also be outsourced to competitively priced local commercial operators. Council will need to give consideration to the full cost of providing the service compared with the costs of outsourced service provision.

Pricing Policy

Council will charge a Market Price aimed to recover full cost plus an element of profit to a maximum of 10% below local commercial rates.

Non-core Services

These are discretionary services that can also be provided directly to the public by a number of commercial organisations. Examples are the photocopying, faxing, and word processing services offered by the Library. Council needs to review the need for continuation of non-core services and the equivalent commercial fees when setting prices.

Pricing Policy

Council will charge a Market Price aimed to recover full cost plus an element of profit to a maximum of no more than 10% below competitive suppliers so as not to act as to a disincentive to local business.

Fees for services provided as a normal function of Council

These fees relate to services provided by Council for which there are no viable commercial operators.

These services can be further classified as:

Compulsory Services – Requiring Significant Council Infrastructure

These are services that require the support of significant infrastructure and which the public are required to use as there are no significant commercially operated alternatives.

An example is the residential waste disposal service which is charged as part of the City's rates. In setting fees for this service Council needs to be mindful of the ultimate cost of replacement of the asset and the utilization of the service provided by the facility.

Pricing Policy

Council will charge Full Cost including a provision for asset replacement.

Elective Services – Requiring Significant Council Infrastructure

Elective services are those which members of the public use as a matter of choice. Examples are fees charged for the use of the Council's sporting facilities. Council needs to take into account the long term replacement of these facilities as well as the need to encourage or limit the use of such facilities.

Pricing Policy

Council will charge Full Cost up to a level of perceived fee resistance. If Full Cost is not recovered, then the fee is classified as Partial Cost.

Community Service Obligations

Many of the services provided by Council are by way of community service obligations and as such are funded by rates, grants or contributions. The public uses these services on an elective basis and as such there is the opportunity to recover a portion of the cost of providing these services by implementing user charges. An example is the provision of public swimming pool facilities. Council will consider the full costs of delivering the services, the level of usage, the opportunity for grants or other subsidies, alternative service providers and comparability with other jurisdictions when setting charges for these services.

Pricing Policy

Council will charge Full Cost up to a level of perceived fee resistance. If Full Cost is not recovered, then the fee is classified as Partial Cost.

The Council provides a broad range of services and has developed a suite of over 450 separate charges designed to ensure that the overall cost of service delivery is covered or subsidised. Many services can be described under more than one of the categories discussed in this section.

Guidance provided in this policy as to the classification and pricing policy should be used as a flexible tool for developing a structured approach to setting an appropriate fee for individual services, rather than a prescriptive methodology.

Procedures for Proposing and Reviewing Fees and Charges

Fees and Charges will be reviewed annually to coincide with the preparation of Council's Business Plan and Annual Budget.

To assist in this process the following Schedules are attached:

- Schedule 1 – Classification of Fees and Charges – Defines the classification of each of the existing fees and Charges in accordance with this policy and whether or not GST is applicable

The process for determination of Annual Fees will be:

ACTION	RESPONSIBILITY
1. Finance Section will initiate the review of Fees and Charges as part of the Business Plan/Annual Budget Process	Manager Finance
2. Schedule 1 – Classification of Fees and Charges will be reviewed for modification to the proposed classification of individual charges	Manager Finance
4. Officers will review the charges for which they are responsible in accordance with the classification of the charge and with reference to previous years' charges	Responsible Officer
5. Schedule 3 – Guidelines for Developing Fees Strategies will provide assistance to responsible persons of the considerations that should be made when determining the appropriate fee for the coming year.	Responsible Officer
6. If a new fee is proposed, or if it proposed that an old fee be discontinued, then the responsible person will make a proposal justifying the action which will be endorsed by the Director and forwarded to the Director Corporate Services for review and recommendation to Council.	Responsible Officer
7. When completed the Finance Section review the proposed charges and compile the Schedule of Fee and Charges for endorsement as part of the Budget Approval process.	Manager Finance
8 Assistance should be sought from the Manager Finance at any time during the year in determining appropriate fees, particularly in relation to inclusion of appropriate asset replacement costs	Manager Finance

Schedule 1

CLASSIFICATION OF FEES AND CHARGES

CLASSIFICATION OF FEES AND CHARGES

Service Description	Pricing Code	GST
Administration Fees		
Rate Book Inspection Fee	Free	0%
Rate Search Fee	Full Cost	0%
Urgent Rate Search Fee	Full Cost	0%
Reprint of Rate Notice – Current rating year	Full Cost	10%
Reprint of Rate Notice – Prior Rating Years	Full Cost	10%
Provision of written confirmation	Full Cost	
Sale of Budget Estimates	Free	0%
Dishonoured cheque/direct debit fees – 1st presentation admin fee	Full Cost	
Dishonoured cheque/direct debit fees – 2nd presentation admin fee	Full Cost	
Tender Document Fees – Standard	Full Cost	10%
Tender Document Fees – Specifications & quantities	Full Cost	10%
Tender document Fees – detailed Drawings & Plans	Full Cost	10%
Preparation of Licence & Agreement Conditions –Prepared By Solicitor	Solicitor Costs	10%
Preparation of Licence & Agreement Conditions –In-house	Full Cost	10%
Research/Retrieval of Council Records	Full Cost	10%
Sale of Council Minutes	Full Cost	10%
Applications Under Freedom of Information		
FOI Personal Information – Application Fee	Free	0%
FOI Personal Information – Supervised Inspection – First 2 Hours	Free	0%
FOI Personal Information – Supervised Inspection – Per Hour Thereafter	Free	10%
FOI Non Personal Information – Application Fee	Full Cost	10%
FOI Non Personal Information – Processing Fee	Full Cost	10%
FOI Non Personal Information – Documentation Copies	Full Cost	10%
Advertising Signs		
Garden Oval Signs – Commercial	Market	0%
Garden Oval Signs – Non Profit organisatin	Full Cost	0%
NT Gov Controlled Roads Banner sites – Permit Fee per Week- Commercial	Market	0%
NT Gov Controlled Roads Banner sites – Permit Fee per Week – Non Profit Organisation	Full Cost	0%
NT Gov Controlled Roads Banner sites – Release Fee for unauthorised signs	Full Cost	0%
Knuckey Street Site – Hire & Erection per week	Full Cost	0%
Advertising Signs		
Knuckey Street Site – Each consecutive week thereafter	Full Cost	0%
Street Light Banners – per banner per week	Full Cost	0%
Temporary Advertising Balloons	Full Cost	0%
Westlane Car Park Lift – per A4 sheet per week	Market	10%
Westlane Car Park Lift – Larger Sizes	Market	10%
Signs on Private or Public Land requiring a permit – Application Fee	Full Cost	10%
Signs on Private or Public Land requiring a permit – Blue Finger Signs per year	Full Cost	0%
Signs on Private or Public Land requiring a permit – Real Estate	Full Cost	0%
Temporary sign per year		

Signs on Private or Public Land requiring a permit – Public Land minimum rate per year	Full Cost	0%
Signs on Private or Public Land requiring a permit – Rate per square metre per year	Full Cost	0%
Mindil Carnival Area		
Mindil Beach per day	Full Cost	10%
Mindil Beach Security deposit	Full Cost	0%
Mindil Beach Cleaning Deposit	Full Cost	0%
Car Parks		
West Lane Car Park Casual Parking – first hour	Market	10%
West Lane Car Park Casual Parking – 1-2 hours	Market	
West Lane Car Park Casual Parking – 2-3 hours	Market	10%
West Lane Car Park Casual Parking – 3-4 hours	Market	10%
West Lane Car Park Casual Parking – 4-5 hours	Market	10%
West Lane Car Park Casual Parking – 5-6 hours	Market	10%
West Lane Car Park Casual Parking – 6 hours and thereafter	Market	10%
West Lane Car Park Casual Parking – early bird	Market	10%
West Lane Car Park Casual Parking – Saturdays (7.00am-4.00pm)	Free	0%
West Lane Car Park Casual Parking – Thursday (4.00pm-closing 8.00pm)	Free	0%
West Lane Car Park Casual Parking – Friday (4.00pm-closing 8.00pm)	Free	0%
West Lane Car Park Monthly Lease	Market	10%
West Lane Car Park 6 Monthly Lease	Market	10%
West Lane Car Park Annual Lease	Market	10%
West Lane Car Park Motorcycles Level 1	Market	10%
West Lane Car Park Release of Vehicle	Market	10%
Car Parks Smith, Cav, Nicholls, McLachlan Scott , Darwin Oval – Entrance Fee	Market	10%
Car Parks Smith, Cav, Nicholls, McLachlan Scott , Darwin Oval – Permit per annum	Market	10%
Car Parks		
Car Parks Smith, Cav, Nicholls, McLachlan Scott , Darwin Oval – Permit Parking 6 mths	Market	10%
Car Parks McMinn, Daly, Mitchell – Entrance Fee	Market	10%
Car Parks McMinn, Daly, Mitchell – Permit Parking /annum	Market	10%
Car Parks McMinn, Daly, Mitchell – Permit Parking 6 months	Market	10%
Car Parks McMinn, Daly, Mitchell – Permit Parking 1 months	Market	10%
Metered on Street Car Parking Zone A	Market	10%
Metered on Street Car Parking Zone B	Market	10%
Metered on Street Car Parking Zone C	Market	10%
Metered on Street Car Parking Maximum Daily Charge	Market	10%
Metered on Street Car Parking All Day Public Holidays and Weekends	Free	0%
Cemetery Charges – Darwin General ,Gardens Road and Pioneer(Palmerston)		
Darwin General	Full Cost	10%
Reserved Graves - 1st Internment – Excavation Fee Only		
Reserved Graves – 2nd Internment – Excavation Fee Only	Full Cost	10%
All Sections - 1st Internment – Includes excavation and ground maintenance	Full Cost	10%

All Sections – 2ndt Internment – Includes excavation and ground maintenance	Full Cost	10%
Extra Depth	Full Cost	10%
Internment of Ashes	Full Cost	10%
Issue of Exclusive Right of Burial Certificate – Reservation only	Full Cost	0%
Issue of Exclusive Right of Burial Certificate – Admission Fee	Full Cost	0%
Transfer of Exclusive Rights Certificate/Reservation – Administration Fee	Full Cost	10%
Exhumation Fee of Remains	Full Cost	10%
Exhumation Fee of Remains Overseer Cost	Full Cost	10%
Rock Breaker Charge	Full Cost	10%
Erection of Headstone – Permit Fee	Full Cost	0%
Erection of Headstone – Installation on Standard Site	Full Cost	10%
Concrete Head beam (Foundation)	Full Cost	10%
Undertakers Annual Permit Fee	Full Cost	0%
Ministerial Approved Burials – Second Internment	Full Cost	10%
Ministerial Approved Burials – Third Internment	Full Cost	10%
Ministerial Approved Burials – Concrete Seal	Full Cost	10%
Ministerial Approved Burials – Grave Investigation	Full Cost	10%
Ministerial Approved Burials – Administration Charge	Full Cost	10%
Ministerial Approved Burials – Subsidy to Thorak Cemetery	Full Cost	10%
Ministerial Approved Burials – Casual Labour Hire Rate	Full Cost	10%
Ministerial Approved Burials – Casual Backhoe Hire Rate	Full Cost	10%
Gardens Road and pioneer (Palmerston) Cemeteries		
Internment of Ashes	Full cost	10%
Installation of Plaque	Full cost	10%
Civic Centre		10%
Whole area South Wing upstairs	Full Cost	10%
Committee Room per day	Full Cost	10%
Committee Room – ½ day or less	Full Cost	10%
Security Service Charges – 1 st three hours - Evening	Full Cost	10%
Security Service Charges - 1 st three hours - Weekend	Full Cost	10%
Security Service Charges – Each additional hour - Evening	Full Cost	10%
Security Service Charges – Each additional hour - Weekend	Full Cost	10%
Security Deposit – Multiple Rooms	Full Cost	0%
Security Deposit – Individual Rooms	Full Cost	0%
Community Centre Charges		
Malak Community Centre – Entire Centre	Full Cost	
Malak Community Centre – (Community)	Partial Cost	
Malak Community Centre – Entire Centre – Cleaning & Security Deposit	Full Cost	0%
Malak Community Centre – Entire Centre – Key Deposit	Full Cost	0%
Malak Community Centre – Large Area Hire – 2 hour minimum charge	Full Cost	10%
Malak Community Centre – Large Area Hire – per hour thereafter	Full Cost	10%
Malak Community Centre – Large Area Hire – all day any until 5.00pm	Full Cost	10%
Malak Community Centre – Large Area Hire – Cleaning & Security Deposit	Full Cost	0%
Malak Community Centre – Large Area Hire – Key Deposit	Full Cost	0%
Malak Community Centre – Small Area Hire – 2 hour minimum charge	Full Cost	10%

Malak Community Centre – Small Area Hire – per hour thereafter	Full Cost	10%
Malak Community Centre – Small Area Hire – all day any until 5.00pm	Full Cost	10%
Malak Community Centre – Small Area Hire – Cleaning & Security Deposit	Full Cost	0%
Malak Community Centre – Small Area Hire – Key Deposit	Full Cost	0%
Malak Community Centre – Storage Area	Full Cost	10%
Nightcliff Community Centre – Hall Hire	Full Cost	10%
Nightcliff Community Centre – (Community)	Partial Cost	
Nightcliff Community Centre – Meeting Room – 2 hour minimum charge	Full Cost	10%
Nightcliff Community Centre – Meeting Room – per hour thereafter	Full Cost	10%
Nightcliff Community Centre – Meeting Room – all day any day until 5.00pm	Full Cost	10%
Nightcliff Community Centre – Outdoor Area Hire – 2 hour minimum charge	Full Cost	10%
Community Centre Charges		
Nightcliff Community Centre – Outdoor Area Hire – per hour thereafter	Full Cost	10%
Nightcliff Community Centre – Office Tenancies – Office rental per annum	Full Cost	10%
Nightcliff Community Centre – Office Tenancies – use of meeting room for office users	Full Cost	10%
Nightcliff Community Centre – Cleaning & Security Deposit	Full Cost	0%
Nightcliff Community Centre – Key Deposit	Full Cost	0%
Nightcliff Community Centre – Storage Cages	Full Cost	10%
Nightcliff Community Centre – Storage Rooms per m2 per annum	Full Cost	10%
Dog Fees & Charges		
Dog Registration – Entire Dog	Full Cost	0%
Dog Registration De-Sexed Dog	Partial Cost	0%
Concessions – Guide Dog (Entire & De-sexed)	Full Cost	0%
Concession – Pensioners (Aged Invalid only) – Entire Dog	Full Cost	0%
Concession – Pensioners (Aged Invalid only) – De-sexed Dog	Full Cost	0%
Concession – Racing & Gaming Commission Members – Entire Dog	Full Cost	0%
Concession – NACA Members – Entire Dog	Full Cost	0%
Dog Licence Fee – Licence to keep more than 2 dogs	Full Cost	0%
Tag Replacement Fee	Full Cost	0%
Impounding – Registered Dogs Release Fee	Full Cost	0%
Impounding – Unregistered Dogs Release Fee	Full Cost	0%
Impounding – Additional Fee if impounding is outside Council hours	Full Cost	0%
Impounding – Seizure fee for unregistered dogs	Full Cost	10%
Dangerous Dog Identification – Small Collar	Full Cost	10%
Dangerous Dog Identification – Medium Collar	Full Cost	10%
Dangerous Dog Identification – Large Collar	Full Cost	10%
Gardens Amphitheatre		
Booking Fee – Non Profit Organisations- Performance	Partial Cost	10%
Booking Fee – Non Profit Organisations- Rehearsal	Partial Cost	10%
Booking Fee – Commercial Operations- Rehearsal	Market	10%

Booking Fee – Commercial Operations – First Performance – night/day	Market	10%
Booking Fee – Commercial Operations – Sequential Performance – nights/days	Market	10%
Local Hirers Fee – Audiences <500 persons	Partial Cost	10%
Cancellation Fee – within 6 months of event date	Full Cost	10%
Security Deposit – Non –Profit Organisation	Full Cost	0%
Security Deposit – Commercial Operations	Market	0%
Key Deposit – Non Profit Organisation	Full Cost	0%
Gardens Amphitheatre		
Key Deposit – Commercial Operations	Market	0%
Electricity in Advance Deposit	Full Cost	0%
Cleaning Deposit – Non Profit and Commercial Organisations	Full Cost	0%
Removal of Litter – Weekdays per man per hour	Full Cost	10%
Removal of Litter – Saturdays per man per hour	Full Cost	10%
Removal of Litter – Sundays per man per hour	Full Cost	10%
After Hours Call Out per hour	Full Cost	10%
Hoarding Permit Fees		
Flat weekly charge per building	Full Cost	0%
Temporary loading zone in conjunction with permit	Full Cost	0%
In excess of 2.5m from site boundary line – per m2 per week	Full Cost	0%
Up to and including 2.5m from site boundary line – per m2 per week	Full Cost	0%
Long Projects – 3 months or longer – per m2 per week	Full Cost	0%
Security Deposit per day	Full Cost	0%
Minimum Security Deposit	Full Cost	0%
Maximum Security Deposit	Full Cost	0%
Libraries		
Library Meeting Rooms – Non Profit Organisations – 8.00am to 1.00 pm	By Donation	0%
Library Meeting Rooms – Non Profit Organisations – 1.00pm to 7.00pm	By Donation	0%
Library Meeting Rooms – Non Profit Organisations – 7.00pm to Midnight (Mon to Fri)	By Donation	0%
Library Meeting Rooms – Non Profit Organisations – 7.00pm to Midnight (Sat & Sun)	By Donation	0%
Library Meeting Rooms – Commercial Use any time (up to midnight)	Full Cost	10%
Library Meeting Rooms – Cleaning Security Deposit	Full Cost	0%
Library Meeting Rooms – Loss of Keys Deposit	Full Cost	0%
Library Meeting Rooms – Hire of TV & Video	Full Cost	0%
Library Meeting Rooms -	Full Cost	0%
Library Meeting Rooms -	Full Cost	0%
Library Meeting Rooms -	Full Cost	10%
Inter Library Loans - Standard	Full Cost	10%
Inter Library Loans – Journal Articles – up to 30 pages	Full Cost	10%
Inter Library Loans – Journal Articles – each additional 30 pages	Full Cost	10%
Fast Track Rates – Priority in addition to core service (48 hours)	Full Cost	10%
Fast Track Rates – Express in addition to core service (2 hours)	Full Cost	10%
Fax Transmission Costs of Journal Articles – First 10 pages – Local	Full Cost	10%
Fax Transmission Costs of Journal Articles – First 10 pages – STD	Full Cost	10%

Libraries

Fax Transmission Costs of Journal Articles – Additional 10 pages	Full Cost	10%
Replacement of Lost or Damaged Articles – if original purchase price is available	Purchase Price	10%
Replacement of Lost or Damaged Articles – Adult Fiction Paperback	Full Cost	10%
Replacement of Lost or Damaged Articles – Adult Fiction Hardcover	Full Cost	10%
Replacement of Lost or Damaged Articles – Adult Non Fiction Paperback	Full Cost	10%
Replacement of Lost or Damaged Articles – Adult Non Fiction Hardcover	Full Cost	10%
Replacement of Lost or Damaged Articles – Adult Video	Full Cost	10%
Replacement of Lost or Damaged Articles – Adult DVD	Full Cost	10%
Replacement of Lost or Damaged Articles – Junior Fiction Paperback	Full Cost	10%
Replacement of Lost or Damaged Articles – Junior Fiction Hardcover	Full Cost	10%
Replacement of Lost or Damaged Articles – Junior Picture Book	Full Cost	10%
Replacement of Lost or Damaged Articles – Junior Non Fiction Paperback	Full Cost	10%
Replacement of Lost or Damaged Articles – Junior Non Fiction Hardcover	Full Cost	10%
Replacement of Lost or Damaged Articles – Junior Graphic Novel	Full Cost	10%
Replacement of Lost or Damaged Articles – Junior Video	Full Cost	10%
Replacement of Lost or Damaged Articles – Junior DVD	Full Cost	10%
Replacement of Lost or Damaged Articles – Large Print Hard Cover	Full Cost	10%
Replacement of Lost or Damaged Articles – Large Print Book Paperback	Full Cost	10%
Replacement of Lost or Damaged Articles – Spoken Word (per cassette)	Full Cost	10%
Replacement of Lost or Damaged Articles – Spoken Word (per CD)	Full Cost	10%
Replacement of Lost or Damaged Articles – Music Audio CD	Full Cost	10%
Replacement of Lost or Damaged Articles – e-Books –electronic reader+ memory card	Full Cost	10%
Replacement of Lost or Damaged Articles – e-Books – leather cover	Full Cost	10%
Replacement of Lost or Damaged Articles – e-Books – Carry Bag	Full Cost	10%
Replacement of Lost or Damaged Articles – e-Books - Stylus	Full Cost	10%
Replacement of Lost or Damaged Articles – e-Books - Adapter	Full Cost	10%
Replacement of Lost or Damaged Articles – e-Books – Battery Charger	Full Cost	10%

Libraries

Replacement of Lost or Damaged Articles – World Language Books	Full Cost	10%
Replacement of Lost or Damaged Articles – World Language Newspaper	Full Cost	10%
Replacement of Lost or Damaged Articles – Magazines	Full Cost	10%
Inter Library Loan Replacement – lost or damaged	Replacement Cost	10%
Inter Library Loan Replacement – lost or damaged – Search/Processing Fee	Full Cost	10%
Invoice for overdue loans – Processing Fee	Full Cost	10%

Use of Word Processor per hour	Full Cost	10%
Print products from Personal Computers	Full Cost	10%
Photocopying	Full Cost	10%
Public e-mail / internet per 30 minutes for non permanent library members	Full Cost	10%
Temporary Library Membership – Security Deposit	Full Cost	10%

Mall

Mall Permits – Commercial displays – per day	Full Cost	0%
Mall Permits – Commercial displays – per week	Full Cost	0%
Mall Permits – Shopkeepers Trestles – per day	Full Cost	0%
Mall Permits – Shopkeepers Trestles – per week	Full Cost	0%
Mal Permits – Stall Holders – per day	Full Cost	0%
Mall Permits - Stall Holders – per day – non profit organizations	Full Cost	0%
Mall Permits – Entertainment Buskers per day	Full Cost	0%
Mall Permits – access to power in Public Place – per day	Full Cost	0%
Information Kiosk – (non commercial use) – per day	Not available	

Miscellaneous Permit Fees

Plan Approval Fee (Verandah's, Awnings, Balconies, Stormwater & Vehicles access	Full Cost	0%
Building Amendment Approval	Full Cost	0%
Perusal of plans for const of verandah's, awnings, balconies & other Council infrastructure	Full Cost	0%
Plan Approval Fee (of the estimated value)	Full Cost	0%
Handover Fee (Council Infrastructure)	Full Cost	0%
Plan Variation Approval Fee	Full Cost	0%
Scaffolding on Road Reserve, Erection of Building, Fences, Stairs, Cable laying, erection Posts, Bridges, Footpaths, Dig/Remove soil or any other structure within a Public Place	Full Cost	
1 day or less per day	Full Cost	0%
Up to one week	Full Cost	0%
Additional week	Full Cost	0%
Ladder per day	Full Cost	0%
Cherry Pickers – per day	Full Cost	0%

Miscellaneous Permit Fees

Cherry Pickers - Up to 1 week	Full Cost	0%
Cherry Pickers – Additional week	Full Cost	0%
Private Works on Road Reserves – Permit fee	Full Cost	0%
Private Works On Road Reserves – Inspection Fee per visit	Full Cost	10%
Mobile Crane Operating Permits – per day	Full Cost	0%
Mobile Crane Operating Permits – per additional day	Full Cost	0%
Wide Load Permits – Permit Fee	Full Cost	0%
Wide Load Permits –Escort Fee – Minimum Charge	Full Cost	10%
Wide Load Permits – Escort Fee – Hourly Charge for time over 4hrs + Plant Hire	Full Cost	10%
Wide Load Permits – Parking Permit for TPI Soldier Association Members for 5 years	Full Cost	0%
Wide Load Permits – Parking Permit for Mobility Limitations for 3 years	Full Cost	0%
Wide Load Permits – Parking Permit – Tourist Coach per week other than on zone provider	Full Cost	10%
Wide Load Permits – Parking Permit – Tourist Coach per year	Full Cost	10%
Conduct Business In a Public Place – Commercial Vendor per day	Market	0%

Conduct Business In a Public Place – Non Profit Organisation per day	Partial Cost	0%
Sidewalk Cafes – within CBD per table per week	Market	0%
Sidewalk Cafes – Outside CBD per table per week	Market	0%
Sidewalk Cafes – Short Term Market rental – per m2/market day	Market	0%
Sidewalk Cafes – Minimum Charge – per market day	Market	0%
Mobile Food Stall – foreshore – per day	Market	0%
Mobile Food Stall – foreshore – per month	Market	0%
Mobile Food Stall – foreshore – per quarter	Market	0%
Mobile Food Stall – foreshore – per annum	Market	0%
Parking Exemption Permit – per day	Full Cost	0%
Parking Exemption Permit – per	Full Cost	0%
Parking Exemption Permit – permitted vehicle	Full Cost	0%
Car Bay Hire – Construction –Application CBD	Full Cost	10%
Car Bay Hire – Construction – Hire CBD - from 1 week to 3 calendar months	Full Cost	10%
Car Bay Hire – Construction – Additional hire CBD – beyond 3 months – per week	Full Cost	10%
Car Bay Hire – Construction – Temporary use – all zones – 12 months	Full Cost	10%
Car Bay Hire – Construction – Hire of car bay per day	Full Cost	10%
Private Waste Bins on roads & verges - Residential	Full Cost	0%
Private Waste Bins on roads & verges – Industrial & Business outside CBD	Full Cost	0%

Miscellaneous Permit Fees

Private Waste Bins on roads & verges – CBD plus hire of car parking bay	Full Cost	0%
Private Waste Bins on roads & verges – Road Side Memorial Permit (3 months)	Free	0%
Use of Council Road Reserve – per 24 hour period up to 100 linear metres -Min Charge	Full Cost	10%
Use of Council Road Reserve – per linear metre thereafter over 100 linear metres	Full Cost	10%
Display Goods on Public Land – Annual Fee per square metre	Full Cost	10%
Display Goods on Public Land – Annual Fee Minimum Charge	Full Cost	10%
Mini Bus – Knuckey St – Raintree Park – All day	Full Cost	10%
Mini Bus – Bennett St – Paspaley Pearls 8pm to 6am	Full Cost	10%
Mini Bus – Cavenagh St – Lot 5457 8pm to 6am	Full Cost	10%
Mini Bus - Mitchell St – Transit Centre 8pm to 6am	Full Cost	10%
Mini Bus - Mitchell St – near Daly St – All day	Full Cost	10%
Mini Bus- Marina Blvd – Lot 6391 All Day	Full Cost	10%
Mini Bus - Parap St – Lot 3464 All Day	Full Cost	10%
Mini Bus- Vickers St – Bus Stop Saturdays only	Full Cost	10%
Mini Bus - Fannie Bay Place – Carpark – All Day	Full Cost	10%
Mini Bus - Nightcliff Shops – Lot 542 – All day	Full Cost	10%
Mini Bus - Rapid Creek Shops – Lot 1836 All Day	Full Cost	10%
Mini Bus - Moil Shops – Near Public Telephone – All Day	Full Cost	10%
Mini Bus - Signage costs	Full Cost	10%
Miscellaneous – Card Players permit	Full Cost	10%
Miscellaneous – Bin rental per week	Full Cost	10%
Miscellaneous – Authorised Parking Zone per week	Full Cost	10%
Miscellaneous – Authorised Parking Zone – per annum	Full Cost	10%

Miscellaneous – Street Parade Permit	Full Cost	0%
Miscellaneous – Handbill Poster Permit per day	Full Cost	0%
Miscellaneous – Handbill Security Deposit	Full Cost	0%
Miscellaneous – Road Closure	Full Cost	0%
Hire of Road Closure Equipment – Barricades per day	Full Cost	10%
Hire of Road Closure Equipment – Misc equipment hire per day – signs, star pickets etc	Full Cost	10%
Hire of Road Closure Equipment – Stands per day	Full Cost	10%
Hire of Road Closure Equipment – Traffic cones per day	Full Cost	10%
Hire of Road Closure Equipment – Flashing lights per day	Full Cost	10%
Hire of Road Closure Equipment – Delivery Fee	Full Cost	10%
Hire of Road Closure Equipment – Blasting Permit Fee	Full Cost	10%
Hire of Road Closure Equipment – Inspection fee	Full Cost	0%
Hire of Road Closure Equipment – Security Deposit	Full Cost	10%

Parks

Commercial Hire – Small Park	Full Cost	10%
Commercial Hire – Medium Park	Full Cost	10%
Commercial Hire – Large Park	Full Cost	10%
Commercial Hire – Access to power in a public place – minimum fee	Full Cost	10%
Commercial Hire – Security Deposit – commercial use	Full Cost	0%
Commercial Hire – Security Deposit – non – commercial use	Full Cost	0%
Commercial Hire – Cleaning Deposit – commercial use	Full Cost	0%
Commercial Hire – Cleaning Deposit – non – commercial use	Full Cost	0%
Cleaning Away Rubbish – Weekdays per man per hour	Full Cost	10%
Cleaning Away Rubbish – Saturdays per man per hour	Full Cost	10%
Cleaning Away Rubbish – Sundays per man per hour	Full Cost	10%
After Hours Call Outs – Per hour	Full Cost	10%

Public Swimming Pools

Public sessions – Adults	Partial	10%
Public Sessions – Children	Partial	10%
Public Sessions – Children under 4 (must be supervised in the water by an adult)	Free	0%
Public Sessions – concession	Partial	10%
Public Sessions – Seniors Card Holders	Partial	10%
Public Sessions – Children under 4 (must be supervised in the water by and adult)	Partial	10%
Public Sessions – Family concession 2 adults/2 children	Partial	10%
Public Session - Spectators	Free	0%
30 Swim Card – Adult	Partial	10%
30 Swim Card – Seniors Card Holders	Partial	10%
30 Swim Card – Concession (12 month)	Partial	10%
Yearly Ticket – Adult	Partial	10%
Yearly Ticket - Seniors Card Holder	Partial	10%
Yearly Ticket - Concession	Partial	10%
Half Yearly Ticket – Adult	Partial	10%
Half Yearly Ticket – Seniors Card Holder	Partial	10%
Half Yearly Ticket - Concession	Partial	10%
Swim School Concession – (per head Mon to Fri)	Partial	10%
Commercial Poll Lane Hire – per lane per hour	Partial	10%
General Hire – Casuarina – use of half learners pool per hour	Partial	10%

General Hire – During public hours Mon to Fri – per day (exclusive use of pool)	Partial	10%
General Hire – During public hours Mon to Fri per hour (exclusive use of pool)	Partial	10%
General Hire - During public hours Sat, Sun & Public Holidays per hour (exclusive use)	Partial	10%
Public Swimming Pools		
General Hire – Outside public hours	Partial	10%
General Hire – Risk Management (after hours only)	Partial	10%
General Hire – Security Deposit	Partial	0%
Water Sport Assoc – per lane per hour (in opening hours)	Partial	10%
Water Sport Assoc – any day in non opening hours per hour (exclusive use)	Partial	10%
Water Sport Assoc – Hire of Half the Pool per hour	Partial	10%
Water Sport Assoc – Any day during opening hours per hour (exclusive use)	Partial	10%
Water Sport Assoc – Any Day for any over run on booked time pwer hour	Partial	10%
Royal Life Saving Society – Lane use	Partial	10%
Royal Life Saving Society – Lane use – half learners poll at Casuarina	Partial	10%
Regulatory Services Fees and Charges		
Long Grass Clearance Costs	Full Cost	10%
Long Grass Allotments Inspection	Free	0%
Feral Animal Traps	Full Cost	0%
Feral Animal Traps Deposit	Full Cost	0%
Pool Search Fee – copy of pool registration certificate	Full Cost	0%
Loading Zone Permit	Full Cost	0%
General Permit Fee – various	Full Cost	0%
Shopping trolley Release – (left in public place)	Full Cost	0%
Vehicle Impounding fee (release fee)	Full Cost	0%
Court Costs		
Motor Vehicle registry (118) certificate (Proof of ownership)	Full Cost	0%
Lodgement of the Complaint and Summons with the Court of Summary Jurisdiction	Full Cost	0%
Service of Complaint and Summons – Darwin & Palmerston municipality	Full Cost	0%
Service of Complaint and Summons – within Litchfield Shire	Full Cost	0%
Service of Complaint and Summons – North of Katherine, East of Jabiru including the township to Litchfield Shire Administration	Full Cost	10%
Road Opening Permit Fees, Supervision and Charges		
Permit Fees – Basic - 1 day or less including I inspection	Full Cost	0%
Permit Fees – Basic Road Opening – 1 week (includes I inspection)	Full Cost	0%
Permit Fees – Basic Road Opening – Additional Week	Full Cost	0%
Permit Fees – Additional Inspection Fee	Full Cost	10%
Permit Fees – Security Deposit Minimum	Full Cost	0%
Reinstate & Const – Carriageways bituminous concrete 100 deep - per sqm	Full Cost	10%

Road Opening Permit Fees, Supervision and Charges

Reinstate & Const – Carriageways bituminous concrete 100 deep - Minimum Charge	Full Cost	10%
Reinstate & Const - Vehicular access bituminous concrete 50mm - per sqm.	Full Cost	10%
Reinstate & Const - Vehicular access bituminous concrete 50mm - per sqm. - Minimum	Full Cost	10%
Reinstate & Const - Vehicular access 100mm deep concrete - per sqm	Full Cost	10%
Reinstate & Const - Vehicular access 100mm deep concrete – Minimum	Full Cost	10%
Reinstate & Const - Vehicular access 150mm deep concrete - per sqm	Full Cost	10%
Reinstate & Const - Vehicular access 150mm deep concrete – Minimum	Full Cost	10%
Reinstate & Const – Footpaths bituminous concrete 25mm deep - per sqm	Full Cost	10%
Reinstate & Const – Footpaths bituminous concrete 25mm deep - Minimum Charge	Full Cost	10%
Reinstate & Const – Footpaths bituminous concrete 75mm deep - per sqm	Full Cost	10%
Reinstate & Const – Footpaths bituminous concrete 75mm deep - Minimum Charge	Full Cost	10%
Reinstate & Const – Footpaths brick paving reinstatement – per sqm	Full Cost	10%
Reinstate & Const – Footpaths brick paving reinstatement - Minimum Charge	Full Cost	10%
Reinstate & Const – Reinstate disused crossover	Full Cost	10%
Reinstate & Const – Reinstate disused crossover in conjunction with new driveway	Full Cost	10%
Reinstate & Const – Diamond saw cutting – per linear metre	Full Cost	10%
Reinstate & Const – Diamond saw cutting – Minimum Charge	Full Cost	10%
Reinstate & Const – Additional charge for excavation in rock – per cubic metre	Full Cost	10%
Reinstate & Const – Works greater than 100 sqm or \$10,000	Per Quote	10%
Reinstate & Const – Construct new concrete kerb/crossover per linear metre	Full Cost	10%
Reinstate & Const – Exposed aggregate concrete 75mm deep - per sqm	Full Cost	10%
Reinstate & Const – Exposed aggregate concrete – 100mm deep – per sqm	Full Cost	10%
Reinstate & Const – Barrier kerb only – per linear metre	Full Cost	10%
Reinstate & Const – Kerb & Gutter (barrier kerb) – per linear metre	Full Cost	10%
Reinstate & Const – Works greater than 100 sqm or \$10,000	Full Cost	10%
Reinstate & Const – Minimum Charge for all Construction work	Full Cost	10%

Sporting Ovals

Gardens Oval Hire – Sporting or Territory & National Championships – per day	Partial Cost	10%
Gardens Oval Hire – Fund raising/Community Events – per day	Partial Cost	10%

Gardens Oval Hire – Commercial Events (admission ticket charge at 0.50/head)per day	Full Cost	10%
Gardens Oval Hire – Seasonal Group Allocation – per annum seasonal usage	Partial Cost	10%
Gardens Oval Hire – seasonal Group Allocation – per annum signage	Partial Cost	10%
Gardens Oval Training – Oval No 1 – 1 session per week	Partial Cost	10%
Gardens Oval Training – Oval No 2 – 1 session per week	Partial Cost	10%
Gardens Oval Training – Casual training per session	Partial Cost	10%
Gardens Oval Security Deposits – Cleaning & Security	Full Cost	0%
Gardens Oval Security Deposits – Deposit on Keys	Full Cost	0%
Other Ovals – Training for 1 night per week - Seniors	Partial Cost	10%
Other Ovals – Training for 1 night per week –Junior	Partial Cost	10%
Other Ovals – Training for 1 night per week – Combined Juniors & Seniors	Partial Cost	10%
Other Ovals – Multiple Training Use – Seniors	Partial Cost	10%
Other Ovals – Multiple Training Use – Juniors	Partial Cost	10%
Other Ovals – Multiple Training Use – Combined Juniors & Seniors	Partial Cost	10%
Other Ovals – Competition use only – Seniors	Partial Cost	10%
Other Ovals – Competition use only – Juniors	Partial Cost	10%
Other Ovals – Competition use only – Combined Seniors & Juniors	Partial Cost	10%
Other Ovals – Competition and Training use - Seniors	Partial Cost	10%
Other Ovals – Competition and Training use - Juniors	Partial Cost	10%
Other Ovals – Competition and Training use – Combined Juniors & Seniors	Partial Cost	10%
Other Ovals – Key Deposits	Partial Cost	0%
Other Ovals - Casual Hire – Casual training per session	Full Cost	10%
Other Ovals - Casual Hire – Charge per day	Partial Cost	10%
Staging		
Green Staging (10 Sections) – Hire staging – trailer unit	Full Cost	10%
Green Staging (10 Sections) – additional charge per section	Full Cost	10%
Green Staging (10 Sections) – Security deposit	Full Cost	0%
Aluminium Staging (10 sections) – Hire staging – per section	Full Cost	10%
Aluminium Staging (10 sections) – Security Deposit	Full Cost	0%
Tennis Courts		
Parap	Free	0%
Aralia Street	Free	0%
Chrisp Street	Free	0%
Trees, Shrubs etc		
Street tress & trees in parks	Full Cost	10%
Shrubs	Full Cost	10%
Palms, Cycads	Full Cost	10%
Unscheduled tree pruning or removal works on Council Property	Full Cost	10%
Waste Disposal Shoal Bay		
Domestic Darwin Users	Free	0%
Domestic – Non Darwin Users	Market	10%
Commercial – Uncontaminated truckloads of foliage – per tonne	Market	10%
Commercial – Unshredded tyres – per tonne	Market	10%
Commercial – Commercial garbage (other vehicled per tonne)	Market	10%
Commercial – Minimum fee for commercial vehicles	Market	10%
Commercial – Liquid waste – per tonne	Market	10%

Commercial – generally not accepted or charged as special waste	Not accepted or special rate	10%
Commercial – car bodies – per body or part thereof	Market	10%
Commercial - Special Waste – per tonne	Market	10%
Commercial – Minimum fee for Special Waste	Market	10%
Commercial – Clean Fill (by arrangement)	Free	0%
Commercial – Recyclables – per tonne	Market	10%

Schedule 2
GUIDELINES FOR DEVELOPING FEES AND CHARGES

TYPE					
Is the Fee Legislated	→	Y	→	Review the cost of providing the relevant service, including administration costs. If the cost of the service exceeds the total fees earned, consider lobbying the Government or authority for an increase Compare the equivalent fee and fee volume with other jurisdictions and consider using this information in the lobbying process	→ Attempt to obtain full cost recovery
	↓				
		N			
	↓				
Is the primary purpose to promote law & order	→	Y	→	Consider the importance of guiding the behaviour of the public by evaluating the level of public nuisance or safety risk and the potential infringements in an unregulated environment Evaluate the effectiveness of the existing fee in regulating behaviour Identify the challenges and costs involved in regulating the behaviour Determine the costs of enforcement Consider the impact of penalties on limiting undesirable behaviour and balancing revenue between fee/charges/licences and fines or penalties	→ Attempt to obtain full cost recovery of administration and enforcement
		N			
Are Commercial service providers competing to provide this service?	→	Y	→	Compare the costs of outsourced service provision with the direct costs of in-house service provision. Ensure that the in-house costs include directly allocated overheads and appropriate provisions for asset replacement Ensure that all potential users of the service are identified Develop pricing schedules based on service usage	→ Aim to recover full cost plus and element of profit

Title: Revenue - *Fees and Charges*

Policy No: 019

Adopted By: Council

Next Review Date: 23/02/2018

Responsibility: General Manager Corporate Services

Document Number:

Version	Decision Number	Adoption Date	History
1	20\2501	23/02/10	Adopted
2		30/07/14	Consider
3			
4			

1 Policy Summary

The policy sets forth the basis used by the City of Darwin in determining fees and charges made for the provision of a range of services provided by the Council. The policy also provides guidance for revenue management procedures within Council. In this regard the policy is not prescriptive by nature but provides management with guidance in developing a structured approach to setting an appropriate fee for individual services.

(For the avoidance of doubt the policy is not limited to fees and charges and can also be used as a general guide to revenue funding in the absence of any other more specific or relevant Council revenue policies or procedures. Ultimately Council should make the decisions on fees and charges based on what it sees as the particular merits at the time after considering the principles and rationale in this policy. The issues may be complex.)

2 Policy Objectives

The purpose of this policy is to inform users, general public and other stakeholders of the purpose of charging for services and the rationale used in determining those charges.

3 Background

The Council will levy a range of fees and charges each year as detailed within the Annual Schedule of Fees and Charges. In accordance with "user pays" principles, fees are introduced to offset the cost of service provision, or in the case of commercial activities to realise a reasonable rate of return on assets

employed by Council, in order to support the provision of services and to alleviate the burden that would otherwise be unfairly placed upon general ratepayers.

The legislative basis for fees is found in the Local Government Act (S157), and associated Regulations and By-Laws, which provide that Council may charge and recover an approved fee for any service it provides, including the following:

- Supplying a service, facility, product or commodity;
- Giving information;
- Providing a service in connection with the exercise of the Council's regulatory functions – including receiving an application for approval, granting an approval or consent, making an inspection and issuing a certificate, licence or registration;
- Allowing admission to any structure or place; and
- Undertaking private works

4 Policy Statement

Guidelines for Fee Setting

In accordance with “user pays” principles, fees are introduced to offset the cost of service provision, or in the case of commercial activities to realise a reasonable rate of return on assets employed by Council, in order to support the provision of services and to alleviate the burden that would otherwise be unfairly placed upon general ratepayers.

Therefore, in setting the price for each fee or charge, Council will give due consideration to the following factors:

- Whether or not the service is for private works;
- Whether or not the price is dictated by legislation;
- Whether or not the primary purpose is to promote law and order;
- Whether the goods or services are provided on a commercial basis and if so market prices for similar services; and
- Whether or not the goods and services are provided on a non-commercial basis i.e. as part of a normal function of Council.

In all cases Council will give regard to:

- The importance of the service to the community;
- The capacity of the user to pay; and
- The actual cost of providing the service including both direct and indirect costs;

Council will then classify the fee or charge in accordance with the following pricing policies:

- Legislative - Prices are dictated by legislation
- Market - Council provides the good/service in a competitive environment. Market Price in relation to Council is normally full cost recovery plus an element of profit to a prescribed level (however it is not precluded that the

Council may not achieve full cost recovery and based on the particular merits it may make a decision to continue with that particular service).

- Full Cost - Council intends to fully recover the direct, indirect and overhead cost of provision.
- Partial Cost - Council intends to partially recover the cost of provision
- Free Cost - The good/service will be delivered free of charge

The pricing policy (see immediately above) adopted in each case is disclosed each year in the Schedule of Fees and Charges.

All fees are quoted in “GST inclusive” terms as this is the relevant price to the customer. However many fees have been specifically exempted by the GST legislation or have been assessed under the Australian Taxation Office guidelines as being exempt from GST.

Fees that are exempted from GST are disclosed each year in the Schedule of Fees and Charges.

Classification of Fees and Charges and Pricing Policies

The following provides information for stakeholders and guidance for Council revenue management procedures as to the general classification of fees and charges and the pricing policy that generally is adopted for each classification. In general, the quantum of each fee reflects as far as, and as accurately as possible, the actual cost of providing the services and facilities.

Fees for the provision of Private Works

Council can undertake limited works on private land in relation to clearance of overgrown allotments. Whilst council does such work when requested, it does not openly solicit such business. Other works are the initial installation or remediation of existing driveways, although these works provide a benefit to private land they are usually carried out on Council controlled land adjacent to private land.

Pricing Policy

Council will recover the Full Cost of performing such services.

Fees for services that are Legislated

Legislated fees are those that are set by an Act or Regulation. Examples are the exclusive right of burial fee which is governed by the Cemeteries Act, or provision of information (Freedom of Information) governed under the Information Act.

Council has no option but to charge the prescribed rate for these charges. However, Council should attempt to ensure that costs in relation to the administration of the fee and performance of the underlying service are recovered. If the cost of the service exceeds the total fees earned Council will consider lobbying the Government or relevant statutory authority to increase the fee.

Pricing Policy

Council will charge the legislated fee

Fees for services that are related to Public Law and Order

These fees relate to services provided primarily to maintain law and order. An example of this type of fee is animal registration and related fees. In setting these fees Council will consider need to consider the effectiveness of the existing fees in regulating behaviour and maintaining law and order and the balance between each of the fees charged.

Pricing Policy

Council will recover the Full Cost of administering and enforcing the related laws.

Fees for services that can be provided by alternate Commercial Providers

These fees relate to services provided by Council but the public can obtain similar services from commercial service operators. These services can be further classified as:

Core Services

These are services which the Council is legally required to provide but which can also be outsourced to competitively priced local commercial operators. Council will need to give consideration to the full cost of providing the service compared with the costs of outsourced service provision.

Pricing Policy

Council will charge a Market Price aimed where possible to recover full cost plus an element of profit.

Non-core Services

These are discretionary services that can also be provided directly to the public by a number of commercial organisations. Examples are the photocopying, and faxing services offered by the Library. Council needs to review the need for continuation of non-core services and the equivalent commercial fees when setting prices.

Pricing Policy

Council will charge a Market Price aimed to recover full cost plus an element of profit.

Fees for services provided as a normal function of Council

These fees relate to services provided by Council for which there are no viable commercial operators.

These services can be further classified as:

Compulsory Services – Requiring Significant Council Infrastructure

These are services that require the support of significant infrastructure and which the public are required to use as there are no significant commercially operated alternatives.

An example is the residential waste disposal service which is charged as part of the City's rates. In setting fees for this service Council needs to be mindful of the ultimate cost of replacement of the asset and the utilization of the service provided by the facility.

Pricing Policy

Council will charge Full Cost including a provision for asset replacement.

Elective Services – Requiring Significant Council Infrastructure

Elective services are those which members of the public use as a matter of choice. Examples are fees charged for the use of the Council's sporting facilities. Council needs to take into account the long term replacement of these facilities as well as the need to encourage or limit the use of such facilities.

Pricing Policy

Council will charge Full Cost up to a level of perceived fee resistance. If Full Cost is not recovered, then the fee is classified as Partial Cost.

Community Service Obligations

Many of the services provided by Council are by way of community service obligations and as such are funded by rates, grants or contributions. The public uses these services on an elective basis and as such there is the opportunity to recover a portion of the cost of providing these services by implementing user charges. An example is the provision of public swimming pool facilities. Council will consider the full costs of delivering the services, the level of usage, the opportunity for grants or other subsidies, alternative service providers and comparability with other jurisdictions when setting charges for these services.

Pricing Policy

Council will charge Full Cost up to a level of perceived fee resistance. If Full Cost is not recovered, then the fee is classified as Partial Cost.

The Council provides a broad range of services and has developed a suite of over 450 separate charges designed to ensure that the overall cost of service delivery is covered or subsidised. Many services can be described under more than one of the categories discussed in this section.

Guidance provided in this policy as to the classification and pricing policy should be used as a flexible tool for developing a structured approach to setting an appropriate fee for individual services, rather than a prescriptive methodology.

Procedures for Proposing and Reviewing Fees and Charges

Fees and Charges will be reviewed annually to coincide with the preparation of Council's Municipal Plan and Annual Budget.

To assist in this process the following Schedules are attached:

- Schedule 1 – Classification of Fees and Charges – Defines the classification of each of the existing fees and Charges in accordance with this policy and whether or not GST is applicable

The process for determination of Annual Fees will be:

ACTION	RESPONSIBILITY
1. Finance Section will initiate the review of Fees and Charges as part of the Business Plan/Annual Budget Process	Manager Finance
2. Schedule 1 – Classification of Fees and Charges will be reviewed for modification to the proposed classification of individual charges	Manager Finance
4. Officers will review the charges for which they are responsible in accordance with the classification of the charge and with reference to previous years' charges	Responsible Officer
5. Schedule 3 – Guidelines for Developing Fees Strategies will provide assistance to responsible persons of the considerations that should be made when determining the appropriate fee for the coming year.	Responsible Officer
6. If a new fee is proposed, or if it proposed that an old fee be discontinued, then the responsible person will make a proposal justifying the action which will be endorsed by their General Manager and forwarded to the General Manager Corporate Services for review by the Chief Officer Group and recommendation to Council.	Responsible Officer
7. When completed the Finance Section review the proposed charges and compile the Schedule of Fee and Charges for endorsement as part of the Budget Approval process.	Manager Finance
8 Assistance should be sought from the Manager Finance at any time during the year in determining appropriate fees, particularly in relation to inclusion of appropriate asset replacement costs	Manager Finance

Schedule 1

CLASSIFICATION OF FEES AND CHARGES
CLASSIFICATION OF FEES AND CHARGES

Service Description	Pricing Code	GST
Administration Fees		
Assessment Record Inspection Fee	Free	0%
Rate Search Fee	Full Cost	0%
Urgent Rate Search Fee	Full Cost	0%
Reprint of Rate Notice – Current rating year	Full Cost	10%
Reprint of Rate Notice – Prior Rating Years	Full Cost	10%
Provision of written confirmation	Full Cost	
Sale of Municipal Plan	Free	0%
Dishonoured cheque/direct debit fees	Full Cost	
Preparation of Licence & Agreement Conditions –Prepared By Solicitor	Solicitor Costs	10%
Preparation of Licence & Agreement Conditions –In-house	Full Cost	10%
Research/Retrieval of Council Records	Full Cost	10%
Cancellation of Hire of Council Facilities	Full Cost	10%
Sale of Council Minutes	Full Cost	10%
Applications Under Freedom of Information		
FOI Personal Information – Application Fee	Free	0%
FOI Personal Information – Supervised Inspection – First 2 Hours	Free	0%
FOI Personal Information – Supervised Inspection – Per Hour Thereafter	Full Cost	10%
FOI Non Personal Information – Application Fee	Full Cost	10%
FOI Non Personal Information – Processing Fee	Full Cost	10%
FOI No Personal Information – Packaging, Postage Costs	Full Cost	10%
FOI Non Personal Information – Documentation Copies	Full Cost	10%
Advertising Signs		
Signs on Private/Public Land Requiring a Permit - Application	Full Cost	10%
Signs on Private/Public Land Requiring a Permit – Removal/Custody/Release	Full Cost	10%
Signs on Public Land Requiring a Permit – Rate per Year	Full Cost	0%
Banner sites – Permit Fee per Week- Commercial	Market	0%
Banner sites – Permit Fee per Week – Non Profit Organisation	Full Cost	0%
Banner sites – Release Fee for unauthorised signs	Full Cost	10%
Banner sites – Cancellation Fee	Full Cost	10%
Street Light Banners – Erect Maintain & Remove per banner	Full Cost	0%
Mindil Carnival Area		
Mindil Beach Flood Lights – per day	Full Cost	10%
Mindil Beach per day	Full Cost	10%
Mindil Beach Security & Cleaning deposit	Full Cost	0%
Bins – Additional Domestic Manual Service		
Supply of Additional Domestic Manual Service – per year	Market	10%

Car Parks

West Lane Car Park Casual Parking – Mon to Fri up to 7 hrs	Market	10%
West Lane Car Park Casual Parking – Mon to Fri over 7 hrs	Market	10%
West Lane Car Park Casual Parking – Mon to Fri Early Bird	Market	10%
West Lane Car Park Casual Parking – Mon to Thurs overnight	Market	10%
West Lane Car Park Casual Parking – Saturday, Sunday, Pub hols	Free	0%
West Lane Car Park Parking – 6 Months Lease	Market	10%
West Lane Car Park Parking – Annual Lease	Market	10%
West Lane Car Park – Additional, Replacement Permit/Card	Full Cost	10%
West Lane Car Park – Release of Vehicle	Full Cost	10%
Car Parks Cav, Nicholls, McLachlan Stott, Darwin Oval – Daily	Market	10%
Car Parks Cav, Nicholls, McLachlan Stott , Darwin Oval – Annual	Market	10%
Car Parks Cav, Nicholls, McLachlan Stott , Darwin Oval – Additional/Replacement Permit	Full Cost	10%
Car Parks Cav, Nicholls, McLachlan Stott , Darwin Oval – Permit Parking 6 mths	Market	10%
Car Parks McMinn, Daly, Mitchell – Entrance Fee	Market	10%
Car Parks McMinn, Daly, Mitchell – Permit Parking /annum	Market	10%
Car Parks McMinn, Daly, Mitchell – Additional/Replacement Permit	Full Cost	10%
Car Parks McMinn, Daly, Mitchell – Permit Parking 6 months	Market	10%
Chinatown Car Park Casual Parking – Mon to Fri up to 7 hrs	Market	10%
Chinatown Car Park Casual Parking – Mon to Fri over 7 hrs	Market	10%
Chinatown Car Park Casual Parking – Mon to Fri Early Bird	Market	10%
Chinatown Car Park Casual Parking – Saturday, Sunday	Free	0%
Chinatown Car Park Casual Parking – Mon to Thurs overnight	Market	10%
Chinatown Car Park Casual Parking – 6 Months Lease	Market	10%
Chinatown Car Park Casual Parking – Annual Lease	Market	10%
Chinatown Car Park Casual Parking – Additional/Replacement Permit	Full Cost	10%
Chinatown Car Park Casual Parking – Motorcycles	Free	0%
Chinatown Car Park Casual Parking – Release of Vehicle	Full Cost	10%
Chinatown Car Park Casual Parking – Bicycle Pod Access per key	Market	10%
Chinatown Car Park Casual Parking – Bicycle Pod Access key Dep	Full Cost	10%
Metered on Street Car Parking Zone A	Market	10%
Metered on Street Car Parking Zone B	Market	10%
Metered on Street Car Parking Zone C	Market	10%
Metered on Street Car Parking Maximum Daily Charge	Market	10%
Metered on Street Car Parking All Day Public Holidays and Weekends	Free	0%

Cemetery Charges

Reserved Graves - 1st Internment – Excavation & ground maint	Full Cost	10%
Reserved Graves – 2nd Internment – Excavation & ground maint	Full Cost	10%
Extra Depth	Full Cost	10%
Internment of Ashes	Full Cost	10%
Issue of Exclusive Right of Burial Certificate – Reservation only	Full Cost	0%
Issue of Exclusive Right of Burial Certificate – Admission Fee	Full Cost	0%
Transfer of Exclusive Rights Certificate/Reservation – Administration Fee	Full Cost	10%
Exhumation Fee of Remains	Full Cost	10%
Rock Breaker Charge	Full Cost	10%

Erection of Headstone – Permit Fee	Full Cost	0%
Erection of Headstone – Installation on Standard Site	Full Cost	10%
Concrete Head beam (Foundation)	Full Cost	10%
Funeral Service Provider Annual Permit Fee	Full Cost	0%
Miscellaneous Labour Rate – per hour	Full Cost	10%
Commission Paid to Funeral Directors for fee collection	Full Cost	10%
After Hours Surcharge	Full Cost	10%
Ministerial Approved Burials – Second Internment	Full Cost	10%
Ministerial Approved Burials – Third Internment	Full Cost	10%
Ministerial Approved Burials – Concrete Seal	Full Cost	10%
Ministerial Approved Burials – Grave Investigation	Full Cost	10%
Ministerial Approved Burials – Administration Charge	Full Cost	10%
Memorial/Niche Wall - Reservation	Full Cost	10%
Memorial/Niche Wall – Interment of Ashes & Plaque Permit	Full Cost	10%
Memorial/Niche Wall – Remove/Instal for 2 nd Interment	Full Cost	10%
Memorial/Niche Wall – Transfer of Reservation	Full Cost	10%
Memorial/Niche Wall – Supply of Plaque	Full Cost	10%
Memorial/Niche Wall – Alterations to Plaque for 2 nd Interment	Full Cost	10%

Community Events

Healthy Darwin – Program Participation Fee	Full Cost	10%
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Community Centre Charges

Lyons Community Centre – Entire Centre – Private Functions	Full Cost	10%
Lyons Community Centre – Hall Area Hire	Full Cost	10%
Lyons Community Centre – Outdoor Area Hire	Full Cost	10%
Lyons Community Centre – Cleaning/Security/Key Deposit	Full Cost	10%
Lyons Community Centre – Storage Area	Full Cost	10%
Malak Community Centre – Entire Centre	Full Cost	10%
Malak Community Centre – Large Area Hire – 2 hour minimum charge	Full Cost	10%
Malak Community Centre – Large Area Hire – per hour thereafter	Full Cost	10%
Malak Community Centre – Large Area Hire – all day any until 5.00pm	Full Cost	10%
Malak Community Centre – Small Area Hire – 2 hour minimum charge	Full Cost	10%
Malak Community Centre – Small Area Hire – per hour thereafter	Full Cost	10%
Malak Community Centre – Small Area Hire – all day any until 5.00pm	Full Cost	10%
Malak Community Centre –Cleaning & Security Deposit	Full Cost	0%
Malak Community Centre – Small Area Hire – Key Deposit	Full Cost	0%
Malak Community Centre – Storage Area	Full Cost	10%
Nightcliff Community Centre – Hall Hire	Full Cost	10%
Nightcliff Community Centre – Meeting Room – 2 hour minimum charge	Full Cost	10%
Nightcliff Community Centre – Meeting Room – per hour thereafter	Full Cost	10%
Nightcliff Community Centre – Meeting Room – all day any day until 5.00pm	Full Cost	10%
Nightcliff Community Centre – Outdoor Area Hire – 2 hour minimum charge	Full Cost	10%
Nightcliff Community Centre – Outdoor Area Hire – per hour thereafter	Full Cost	10%
Nightcliff Community Centre – Office Tenancies – Office rental per annum	Full Cost	10%

Nightcliff Community Centre – Office Tenancies – use of meeting room for office users	Full Cost	10%
Nightcliff Community Centre – Cleaning & Security Deposit	Full Cost	0%
Nightcliff Community Centre – Key Deposit	Full Cost	0%
Nightcliff Community Centre – Storage Cages	Full Cost	10%
Nightcliff Community Centre – Storage Rooms per m2 per annum	Full Cost	10%
Dog/Cat Fees & Charges		
Dog Registration – Entire Dog	Full Cost	0%
Dog Registration De-Sexed Dog	Partial Cost	0%
Dog Registration – Declared Dog Category 1	Full Cost	0%
Dog Registration – Declared Dog Category 2	Full Cost	0%
Dog Registration – Declared Dog Category 3	Full Cost	0%
Cat Registration – Entire Cat	Full Cost	0%
Cat Registration – De-sexed Cat	Partial Cost	0%
Concessions – Guide Dog (Entire & De-sexed)	Full Cost	0%
Concession – Pensioners (Aged Invalid only), TPI – Entire Dog/Cat	Full Cost	0%
Concession – Pensioners (Aged Invalid only), TPI – De-sexed Dog/Cat	Full Cost	0%
Concession – NACA Members – Entire Dog	Full Cost	0%
Dog Licence Fee – Licence to keep more than 2 dogs	Full Cost	0%
Cat License Fee – License to keep more than 2 cats	Full Cost	0%
Microchipping Fee – Dogs and Cats	Full Cost	10%
Cat Trap – Refundable Deposit	Full Cost	0%
Impounding – Registered Dogs Release Fee	Full Cost	0%
Impounding – Unregistered Dogs Release Fee	Full Cost	0%
Impounding – Additional Fee if dog impounding is outside Council hours	Full Cost	0%
Impounding – Seizure fee for unregistered dogs	Full Cost	0%
Impounding – Registered Cat Release Fee	Full Cost	0%
Impounding – Unregistered Cat Release Fee	Full Cost	0%
Impounding – Additional Fee if cat impounding is outside Council hours	Full Cost	0%
Impounding – Maintenance Fee for each Cat after 4 days	Full Cost	0%
Impounding – Maintenance Fee for each Dog after 4 days	Full Cost	0%
Impounding – Seizure Fee for Unregistered Cat	Full Cost	0%
Dangerous Dog Identification – Small Collar	Full Cost	10%
Dangerous Dog Identification – Medium Collar	Full Cost	10%
Dangerous Dog Identification – Large Collar	Full Cost	10%
Entertainment Equipment Hire		
Fun and Games Equipment - Loan	Free	0%
Fun and Games Equipment – Security Deposit	Full Cost	0%
Youth Stage Kit - Loan	Full Cost	10%
Youth Stage Kit – Security Deposit	Full Cost	0%
Gig Gear – Loan	Full Cost	10%
Gig Gear – Security Deposit	Full Cost	0%
Small PA System – Loan	Full Cost	10%
Small PA System – Security Deposit	Full Cost	0%

Gardens Amphitheatre

Booking Fee – Non Profit Organisations- Performance	Partial Cost	10%
Booking Fee – Non Profit Organisations- Rehearsal	Partial Cost	10%
Booking Fee – Commercial Operations- Rehearsal	Market	10%
Booking Fee – Commercial Operations – First Performance – night/day	Market	10%
Booking Fee – Commercial Operations – Sequential Performance – nights/days	Market	10%
Wedding Receptions/Ceremonies Private Functions	Partial Cost	10%
Local Hirers Fee – Audiences <500 persons	Partial Cost	10%
Cancellation Fee – within 6 months of event date	Full Cost	10%
Security Deposit – Non –Profit Organisation	Full Cost	0%
Security Deposit – Commercial Operations	Market	0%
Key Deposit – Non Profit Organisation	Full Cost	0%
Key Deposit – Commercial Operations	Market	0%
Electricity in Advance Deposit	Full Cost	0%
Cleaning Deposit – Non Profit and Commercial Organisations	Full Cost	0%

Libraries

Library Meeting Rooms – Non Profit Organisations – Up to 3 hrs	Partial Cost	10%
Library Meeting Rooms – Non Profit Organisations – Full Day	Partial Cost	10%
Library Meeting Rooms – Commercial Use – Up to 3 hours	Full Cost	10%
Library Meeting Rooms – Commercial Use – Full Day	Full Cost	10%
Library Meeting Rooms – Cleaning Security Deposit	Full Cost	0%
Library Meeting Rooms – Loss of Keys Deposit	Full Cost	0%
Inter Library Loans - Standard	Full Cost	10%
Inter Library Loans – Journal Articles – up to 50 pages	Full Cost	10%
Inter Library Loans – Journal Articles – each additional 50 pages	Full Cost	10%
Fast Track Rates – Rush in addition to core service (24 hours)	Full Cost	10%
Fast Track Rates – Express in addition to core service (2 hours)	Full Cost	10%
Replacement of Lost or Damaged Articles – if original purchase price is available	Purchase Price	10%
Replacement of Lost or Damaged Articles – Adult Fiction Paperback	Full Cost	10%
Replacement of Lost or Damaged Articles – Adult Fiction Hardcover	Full Cost	10%
Replacement of Lost or Damaged Articles – Adult Non Fiction Paperback	Full Cost	10%
Replacement of Lost or Damaged Articles – Adult Non Fiction Hardcover	Full Cost	10%
Replacement of Lost or Damaged Articles – Adult Video	Full Cost	10%
Replacement of Lost or Damaged Articles – Adult DVD	Full Cost	10%
Replacement of Lost or Damaged Articles – Junior Fiction Paperback	Full Cost	10%
Replacement of Lost or Damaged Articles – Junior Fiction Hardcover	Full Cost	10%
Replacement of Lost or Damaged Articles – Junior Picture Book	Full Cost	10%
Replacement of Lost or Damaged Articles – Junior Non Fiction Paperback	Full Cost	10%
Replacement of Lost or Damaged Articles – Junior Non Fiction Hardcover	Full Cost	10%
Replacement of Lost or Damaged Articles – Junior Graphic Novel	Full Cost	10%

Replacement of Lost or Damaged Articles – Junior DVD	Full Cost	10%
Replacement of Lost or Damaged Articles – Large Print Hard Cover	Full Cost	10%
Replacement of Lost or Damaged Articles – Large Print Book Paperback	Full Cost	10%
Replacement of Lost or Damaged Articles – Spoken Word (per cassette)	Full Cost	10%
Replacement of Lost or Damaged Articles – Spoken Word (per CD)	Full Cost	10%
Replacement of Lost or Damaged Articles – Music Audio CD	Full Cost	10%
Replacement of Lost or Damaged Articles – CD/DVD Lockable Security Case	Full Cost	10%
Replacement of Lost or Damaged Articles – Playaway	Full Cost	10%
Replacement of Lost or Damaged Articles – Playaway Security Case	Full Cost	10%
Replacement of Lost or Damaged Articles – Powermate	Full Cost	10%
Replacement of Lost or Damaged Articles – Audio Navigator	Full Cost	10%
Replacement of Lost or Damaged Articles – World Language Books	Full Cost	10%
Replacement of Lost or Damaged Articles – World Language Newspaper	Full Cost	10%
Replacement of Lost or Damaged Articles – Magazines	Full Cost	10%
Replacement of Lost or Damaged Articles – Laptop	Full Cost	10%
Inter Library Loan Replacement – lost or damaged	Replacement Cost	10%
Inter Library Loan Replacement – lost or damaged – Search/Processing Fee	Full Cost	10%
Invoice for overdue loans – Processing Fee	Full Cost	10%
Recovery Fee – Debt Collection & Processing Fee	Full Cost	10%
Print products from Personal Computers	Full Cost	10%
Photocopying	Full Cost	10%
Public e-mail / internet per 30 minutes for non permanent library members	Full Cost	10%
Temporary Library Membership – Security Deposit & Admin Fee	Full Cost	10%

Mall

Mall Permits – Commercial displays – per day	Full Cost	0%
Mall Permits – Commercial displays – per week	Full Cost	0%
Mall Permits – Shopkeepers Trestles – per day	Full Cost	0%
Mall Permits – Shopkeepers Trestles – per week	Full Cost	0%
Mal Permits – Stall Holders – per day	Full Cost	0%
Mall Permits - Stall Holders – per day – non profit organizations	Partiall Cost	0%
Mall Permits – Entertainment Buskers per day	Full Cost	0%
Mall Permits – access to power in Public Place – per day	Full Cost	0%

Miscellaneous Permit Fees

Conduct Business in a Public Place - Commercial	Full Cost	0%
Conduct Business in a Public Place – Non Profit Organisation	Partial Cost	0%
Filming in a Public Place – Half Day Filming	Full Cost	0%
Filming in a Public Place – Full Day Filming	Full Cost	0%
Outdoor Dining – Footpath Dining within CBD	Full Cost	0%
Outdoor Dining – Footpath Dining Outside CBD	Full Cost	0%
Alfresco Dining – Within CBD Cafe	Full Cost	0%
Alfresco Dining – Within CBD Licensed Bar/Hotel	Full Cost	0%
Alfresco Dining – Within CBD Loss of Car Parking Bays	Full Cost	0%
Alfresco Dining – Outside CBD Cafe	Full Cost	0%
Alfresco Dining – Outside CBD Licensed Hotel/Bar	Full Cost	0%

Miscellaneous Permit Fees		
Mobile Food Stall – Foreshore – Per Day	Full Cost	0%
Mobile Food Stall – Foreshore – Per Month	Full Cost	0%
Mobile Food Stall – Foreshore – Per Quarter	Full Cost	0%
Mobile Food Stall – Foreshore – Per Annum	Full Cost	0%
Parking Exemption Permit – Conduct Works	Full Cost	0%
Parking exemption Permit – Delivery Vehicles	Full Cost	0%
Tourist Coach Parking Permit – Per Quarter	Full Cost	10%
Hiring of Parking Bay For Construction – Up to 3 months/week	Full Cost	10%
Hiring of Parking Bay For Construction – Up to One Week	Full Cost	10%
Mini Bus Locations – Signage Costs	Full Cost	10%
Organised Commercial Recreation in Open Space – 1-2 Sess/wk	Full Cost	0%
Organised Commercial Recreation in Open Space – 3-4 Sess/wk	Full Cost	0%
Organised Commercial Recreation in Open Space – 5-7 Sess/wk	Full Cost	0%
Organised Commercial Recreation in Open Space – Commercial	Full Cost	0%
Segway Tours	Full Cost	0%
Bin Rental – Per Week	Full Cost	10%
Authorised Parking Zone – Per Week	Full Cost	10%
Authorised Parking Zone _ Per Annum	Full Cost	10%
Street Parade Permit	Full Cost	0%
Handbill Poster Permit – Per Day	Full Cost	0%
Handbill Security Deposit	Full Cost	0%
Road Closure	Full Cost	0%
Road Closure Equipment Hire – Barricades & Misc	Full Cost	10%
Road Closure Equipment Hire – Stands, Flashing Lights	Full Cost	10%
Road Closure Equipment Hire – Delivery Fee	Full Cost	10%
Road Closure Equipment Hire – Security Deposit	Full Cost	0%
Parap Recreation Facility		
Office Tenancies – Office Rental Per Annum	Full Cost	10%
Office Tenancies – Use of Meeting Area/Common Room for Offices	Full Cost	10%
Office Tenancies – Electricity Fee Large Upstairs Area – pa.	Full Cost	10%
Office Tenancies – Electricity Fee Other Offices – pa.	Full Cost	10%
Parks		
Park Hire – Less than 20 persons - Commercial	Full Cost	10%
Park Hire – Less than 20 persons – Non Commercial	Full Cost	10%
Park Hire – 20 to 100 persons - Commercial	Full Cost	10%
Park Hire – 20 to 100 persons – Non Commercial	Full Cost	10%
Park Hire – Greater than 100 persons - Commercial	Full Cost	10%
Park Hire – Greater than 100 persons – Non Commercial	Full Cost	10%
Park Hire - Access to Power – Commercial & Non Commercial	Full Cost	10%
Park Hire – Security Dep – Less than 20 persons	Full Cost	0%
Park Hire – Security Dep – 20 to 100 persons	Full Cost	0%
Park Hire – Security Dep – Greater than 100 persons	Full Cost	0%
Cleaning Away Rubbish – Mon to Fri (exl pub hols) per pers/hr	Full Cost	10%
Cleaning Away Rubbish – After Hours (incl weekends & pub hol)	Full Cost	10%
After Hours Call Outs – Per hour	Full Cost	10%
Public Swimming Pools		
Public Sessions – Adults	Partial	10%
Public Sessions – Children	Partial	10%
Public Sessions – Carers Accompanying a person with disability	Free	0%
Public Sessions – Children under 4 (must be supervised in the water by an adult)	Free	0%

Public Sessions – concession	Partial	10%
Public Sessions – Seniors Card Holders	Partial	10%
Public Sessions – Family concession 2 adults/2 children	Partial	10%
Public Session - Spectators	Free	0%
Public Session – Persons accompanying NT Companion cardholder	Free	0%
30 Swim Card – Adult	Partial	10%
30 Swim Card – Seniors Card Holders	Partial	10%
30 Swim Card – Concession (12 month)	Partial	10%
Yearly Ticket – Adult	Partial	10%
Yearly Ticket - Seniors Card Holder	Partial	10%
Yearly Ticket - Concession	Partial	10%
Half Yearly Ticket – Adult	Partial	10%
Half Yearly Ticket – Seniors Card Holder	Partial	10%
Half Yearly Ticket - Concession	Partial	10%
Swim Club Ticket - Adult	Partial	10%
Swim Club Ticket – Seniors Card Holder	Partial	10%
Swim Club Ticket – Concession/Child	Partial	10%
Replacement Pool Pass	Full Cost	10%
School Swim Concession	Partial	10%
Commercial Pool Lane Hire – Per Lane/hour	Partial	10%
General Hire – During public hours Mon to Fri – per day (exclusive use of pool)	Partial	10%
General Hire – During public hours Mon to Fri per hour (exclusive use of pool)	Partial	10%
General Hire - During public hours Sat, Sun & Public Holidays per hour (exclusive use)	Partial	10%
General Hire – Outside public hours	Partial	10%
General Hire – Commercial Use of Grounds Only	Partial	10%
General Hire – Risk Management (after hours only)	Partial	10%
General Hire – Security Deposit	Partial	0%
Water Sport Assoc – per lane per hour (in opening hours)	Partial	10%
Water Sport Assoc – any day in non opening hours per hour (exclusive use)	Partial	10%
Water Sport Assoc – Hire of Half the Pool per hour	Partial	10%
Water Sport Assoc – Any day during opening hours per hour (exclusive use)	Partial	10%
Water Sport Assoc – Any Day for any over run on booked time per hour	Partial	10%
Inflatable Pool Toy – Per Child for 2 hour Block	Partial	10%
Inflatable Pool Toy – Party/Group Hire per hour	Partial	10%
Royal Life Saving Society – Lane use	Partial	10%
Royal Life Saving Society – Lane use – half learners pool at Casuarina	Partial	10%

Regulatory Services Fees and Charges

Long Grass Clearance Costs	Full Cost	10%
Long Grass Allotments Inspection	Full Cost	10%
Loading Zone Permit	Full Cost	0%
General Permit Fee – various	Full Cost	0%
Shopping trolley Release – (left in public place)	Full Cost	0%
Vehicle Impounding fee (release fee)	Full Cost	0%
Parking Permit – TPI Soldier Assoc Member	Partial Cost	0%
Parking Permit – Disabled Persons	Partial Cost	0%

Court Costs

Motor Vehicle registry (118) certificate (Proof of ownership)	Legislated	0%
Lodgement of the Complaint and Summons with the Court of Summary Jurisdiction Administration	Legislated	0%
	Full Cost	10%

Private Works Within Road Reserve And Development

Works Within Verge/Nature Strip – Max 1 week	Full Cost	0%
Works Within Road Pavement – No Road Closure – Max 1 week.	Full Cost	0%
Works Within Road Pavement – No Road Closure – Per Week	Full Cost	0%
Works Within Road Reserve – No Road Closure – Multi Locales	Full Cost	0%
Works Within Road Pavement – Road Closure – Per Day	Full Cost	0%
Hoarding or Fenced Area Within Verge/Nature Strip – No ped acc	Full Cost	0%
Hoarding or Fenced Area Within Verge/Nature Strip – Ped acc	Full Cost	0%
Additional Inspections	Full Cost	10%
Security Deposit	Full Cost	0%
Construction – Min Charge	Full Cost	10%
Asphalt 25mm per sq metre	Full Cost	10%
Asphalt 26-50mm per sq metre	Full Cost	10%
Asphalt 51-100mm per sq metre	Full Cost	10%
Concrete 75mm plain unreinforced – per sq metre	Full Cost	10%
Concrete 75mm exposed aggregate unreinforced – per sq metre	Full Cost	10%
Concrete 100mm exposed aggregate or colour unreinforced psm	Full Cost	10%
Concrete 100mm plain unreinforced – per sq metre	Full Cost	10%
Concrete 100mm plain reinforced – per sq metre	Full Cost	10%
Concrete 150mm plain reinforced – per sq metre	Full Cost	10%
Concrete 150mm exposed aggr or colour reinforced – per sq mtr	Full Cost	10%
Brick Paving – Remove or Relay – per sq metre	Full Cost	10%
Concrete Kerb/Crossover – per lineal metre	Full Cost	10%
Kerb & Gutter – Per lineal metre	Full Cost	10%
Concrete Invert – 600mm wide	Full Cost	10%
Concrete/asphalt demolition – per sq metre	Full Cost	10%
Kerb & Gutter demolition – per lineal metre	Full Cost	10%
Construction Value over \$10k	Full Cost	10%
Plan Approvals – With Development Permit – SD, MD (3 units),RR, CP	Full Cost	0%
Plan Approvals – With Development Permit – MD (4 or more units)	Full Cost	0%
Plan Approvals – With Development Permit – MR, CV, C, TC, LI, GI, DV, all other zones	Full Cost	0%
Plan Approvals – With Development Permit – HR, CB	Full Cost	0%
Plan Approvals – With Development Permit –	Full Cost	0%
Subdivision/Consolidation – No construction		
Plan Approvals – With Development Permit – Subdivision Plan Approval Fee	Partial Cost	0%
Plan Approvals – With Development Permit – Subdivision Handover	Full Cost	0%
Plan Approval – No Development Permit	Full Cost	0%
Plan Approval – No Development Permit – Clearance Letter	Full Cost	0%
Plan Approval – No Development Permit – Additional Inspection	Full Cost	10%
Use of Council Road Reserve – Commercial – Per 24 hrs (up to 100 lineal metres)	Full Cost	10%
Use of Council Road Reserve – Commercial - >100 lineal metres (per lineal metre)	Full Cost	10%
Display Goods on Public Land – Commercial – Per sq metre	Full Cost	10%

Display Goods on Public Land – Commercial – Min Charge	Full Cost	10%
Sporting Ovals		
Gardens Oval Hire – Sporting or Territory & National Championships – per day	Partial Cost	10%
Gardens Oval Hire – Fund raising/Community Events – per day	Partial Cost	10%
Gardens Oval Hire – Commercial Events (admission ticket charge at 0.50/head)per day	Full Cost	10%
Gardens Oval Hire – Seasonal Group Allocation – per annum seasonal usage	Partial Cost	10%
Gardens Oval Hire – seasonal Group Allocation – per annum signage	Partial Cost	10%
Gardens Oval Training – Oval No 1 – 1 session per week - Seniors	Partial Cost	10%
Gardens Oval Training – Oval No 1 – 1 session per week –Juniors	Partial Cost	10%
Gardens Oval Training – Oval No 1- 1 session per week – Combined Juniors & Seniors	Partial Cost	10%
Gardens Oval Training – Oval No 1 – Multiple Training - Seniors	Partial Cost	10%
Gardens Oval Training – Oval No 1 – Multiple Training –Juniors	Partial Cost	10%
Gardens Oval Training – Oval No 1- Multiple Training – Combined Juniors & Seniors	Partial Cost	10%
Gardens Oval Training – Oval No 1 – Competition & Training - Seniors	Partial Cost	10%
Gardens Oval Training – Oval No 1 – Competition & Training – Juniors	Partial Cost	10%
Gardens Oval Training – Oval No 1- Competition & Training – Combined Juniors & Seniors	Partial Cost	10%
Gardens Oval Training – Oval No 1 – Cleaning & Security Deposit	Full Cost	10%
Gardens Oval Training – Oval No 1 – Key Deposit	Full Cost	10%
Gardens Two & Other Ovals – 1 session per week – Seniors	Partial Cost	10%
Gardens Two & Other Ovals – 1 session per week – Juniors	Partial Cost	10%
Gardens Two & Other Ovals – 1 session per week – Combined Seniors & Juniors	Partial Cost	10%
Gardens Two & Other Ovals – Multiple Training Use – Seniors	Partial Cost	10%
Gardens Two & Other Ovals – Multiple Training Use – Juniors	Partial Cost	10%
Gardens Two & Other Ovals – Multiple Training Use – Combined Juniors & Seniors	Partial Cost	10%
Gardens Two & Other Ovals – Competition use only – Seniors	Partial Cost	10%
Gardens Two & Other Ovals – Competition use only – Juniors	Partial Cost	10%
Gardens Two Other Ovals – Competition use only – Combined Seniors & Juniors	Partial Cost	10%
Gardens Two & Other Ovals – Competition and Training use - Seniors	Partial Cost	10%
Gardens Two & Other Ovals – Competition and Training use - Juniors	Partial Cost	10%
Gardens Two & Other Ovals – Competition and Training use – Combined Juniors & Seniors	Partial Cost	10%
Gardens Two & Other Ovals – Pre Season – 1 Night per week	Partial Cost	10%
Gardens Two & Other Ovals – Pre Season – Multiple Training	Partial Cost	10%
Gardens Two & Other Ovals – Key Deposits	Partial Cost	0%
Gardens Two & Other Ovals - Casual Hire – Casual training per session	Full Cost	10%
Gardens Two & Other Ovals - Casual Hire – Charge per day	Partial Cost	10%
Malak Oval Lighting – Per Hour	Full Cost	10%

Staging		
Green Staging (10 Sections) – Hire staging – trailer unit	Full Cost	10%
Green Staging (10 Sections) – additional charge per section	Full Cost	10%
Green Staging (10 Sections) – Delivery Fee	Full Cost	10%
Green Staging (10 Sections) – Security deposit	Full Cost	0%
Aluminium Staging (10 sections) – Hire staging – per section	Full Cost	10%
Aluminium Staging (10 sections) – Security Deposit	Full Cost	0%
Tennis Courts		
Parap	Free	0%
Aralia Street	Free	0%
Chrisp Street	Free	0%
Trees, Shrubs etc		
Street tress & trees in parks	Full Cost	10%
Shrubs	Full Cost	10%
Palms, Cycads	Full Cost	10%
Unscheduled tree pruning or removal works on Council Property	Full Cost	10%
Waste Disposal Shoal Bay		
Domestic Darwin Users With Access Tag	Free	0%
Domestic Darwin Users Tag Replacement	Full Cost	10%
Domestic – Non Tag Users	Market	10%
Domestic Non Darwin Annual Tag Fee	Full Cost	10%
Commercial – Uncontaminated truckloads of foliage – per tonne	Market	10%
Commercial – Unshredded tyres – per tonne	Market	10%
Commercial – Partially shredded tyres – per tonne	Market	10%
Commercial – Commercial garbage (other vehicles per tonne)	Market	10%
Commercial – Minimum fee for commercial vehicles	Market	10%
Commercial – Liquid waste – per tonne	Not Accepted	10%
Commercial – car bodies – per body or part thereof	Market	10%
Commercial - Special Waste – per tonne	Market	10%
Commercial – Minimum fee for Special Waste	Market	10%
Commercial – Clean Fill (by arrangement)	Free	0%
Commercial – Recyclables – per tonne	Market	10%
Commercial – Asbestos – per tonne	Market	10%
Commercial – Asbestos – Minimum Fee	Market	10%

Schedule 2

GUIDELINES FOR DEVELOPING FEES AND CHARGES

TYPE						
Is the Fee Legislated	→	Y	→	Review the cost of providing the relevant service, including administration costs. If the cost of the service exceeds the total fees earned, consider lobbying the Government or authority for an increase Compare the equivalent fee and fee volume with other jurisdictions and consider using this information in the lobbying process	→	Attempt to obtain full cost recovery
	↓	N				
	↓					
Is the primary purpose to promote law & order	→	Y	→	Consider the importance of guiding the behaviour of the public by evaluating the level of public nuisance or safety risk and the potential infringements in an unregulated environment Evaluate the effectiveness of the existing fee in regulating behaviour Identify the challenges and costs involved in regulating the behaviour Determine the costs of enforcement Consider the impact of penalties on limiting undesirable behaviour and balancing revenue between fee/charges/licences and fines or penalties	→	Attempt to obtain full cost recovery of administration and enforcement
		N				
Are Commercial service providers competing to provide this service?	→	Y	→	Compare the costs of outsourced service provision with the direct costs of in-house service provision. Ensure that the in-house costs include directly allocated overheads and appropriate provisions for asset replacement Ensure that all potential users of the service are identified Develop pricing schedules based on service usage	→	Aim to recover full cost plus and element of profit

ENCL:	CORPORATE & ECONOMIC DEVELOPMENT	AGENDA ITEM:	8.7
YES	COMMITTEE/OPEN		
POLICY NO. 020 - FINANCE GENERAL - REVIEW			
REPORT No.:	14A0124 MC:jm	COMMON No.:	2078949
		DATE:	24/09/2014

Presenter: Manager Finance, Miles Craighead

Approved: Acting General Manager Corporate Services, Liam Carroll

PURPOSE

This report proposes a rescission of policy number 020 – “Finance General” and consequently the establishment of separate policies and procedures where necessary.

LINK TO STRATEGIC PLAN

The issues addressed in this Report are in accordance with the following Goals/Strategies of the City of Darwin 2012 – 2016 as outlined in the ‘Evolving Darwin Towards 2020 Strategic Plan’:-

Goal

5 Effective and Responsible Governance

Outcome

5.5 Responsible financial and asset management

Key Strategies

5.5.1 Manage Council’s business based on a sustainable financial and asset management strategy

KEY ISSUES

- This policy is due for review and has been the subject of preliminary reporting and consultation with Chief Officers Group, selected Finance staff and the Department of Local Government
- This policy is proposed to be rescinded and replaced by appropriately named separate policies or rationalisation of other existing policies

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RECOMMENDATIONS

THAT it be a recommendation to Council:

- A. THAT Report Number 14A0124 MC:jm entitled Finance General - Review, be received and noted.
- B. THAT Council approve the rescission of policy number 020 "Finance General (**Attachment A**),
- C. THAT Council approve the revised policy on disbursements contained in **Attachment B** to report no. 14A0124MC:jm.
- D. THAT Council authorise the Lord Mayor to utilise a credit card for Council business requirements within budget subject to the internal procedures and controls for credit card use including review by the Chief Executive Officer.

BACKGROUND

The Finance - General policy was adopted by Council on 23 October 2010 (decision 20/2501).

DISCUSSION

Council policies are required to be reviewed on a cyclical basis.

This review moves away from the concept of a Finance General (consolidated) Policy which would not be practical to achieve across the board. A modular approach to policy is considered to be more transparent and easier to hyper link in a web browser internet or intranet environment.

Therefore this report recommends that the Finance General Policy be rescinded and replaced where appropriate by other policies and procedures. Overall the proposals achieve a significant elimination and rationalisation of content.

The Finance – General Policy includes main headings and covers matters such as:

- Reserves
- Revenue/Rates including sale of land for unpaid rates and sale of property database information
- Corporate credit card use
- Disbursements

The review identified the inclusion of areas that might be relegated to internal procedural documents and other matters might be better placed into a separately described policy:

Reserves: The elimination of the Finance General Policy would immediately remove the current overlap and some duplication with policy number 67 "Financial

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Reserves Policy". The Financial Reserves Policy has also been reviewed and is being presented as a separate report incorporating any useful elements relating to reserves from this (Finance General) Policy. All preceding reserves policies should be rescinded.

Revenue/rates: Rescinding the Finance General Policy requires some elements relating to revenue/rates to be transferred to a reviewed Revenue Policy number 21 including; sale of land for unpaid rates, sale of property database information and other minor items. The Revenue Policy number 21 review is being presented as a separate report.

Corporate credit card use: Rescinding the Finance General Policy would entirely eliminate this as a public policy. This is considered to be an internal policy/procedural matter relating to purchasing. It is confirmed that there are no regulatory nor Department of Local Government (NT) requirements for the Council to consider and maintain policies such as the credit card policy.

The already effective internal procedure for credit cards has been reviewed and some improvements noted and recommended to Chief Officer Group in a separate report: The Chief Officers Group has adopted then reviewed procedure.

Disbursements: The rescinding of the Finance General Policy negates the Council's existing resolution and policy relating to disbursements and this would need to be re-accommodated with a new resolution and/or separate policy.

The requirements of the Local Government (Accounting) Regulations (regulation 20) include:

"20 Disbursements from authorised accounts

- (1) *A cheque issued on behalf of a council must be signed by at least 2 persons authorised by resolution of the council to sign cheques on its behalf.*
- (2) *) An electronic disbursement from an authorised account must be processed by at least 2 persons authorised by resolution of the council to process electronic disbursements on its behalf."*

Furthermore in making this resolution the Council may include limitations and conditions – regulation 20 (3) (b).

Discussion with DLG representatives indicates that there is no objection to the Council resolution specifying the persons via the positions rather than naming persons. This is a desirable course of action and reduces the need for Council to amend the resolution each time someone leaves.

The decision or resolution on disbursements could usefully be attached to Council's financial delegations or arguably equally be created as a specific policy or both. This proposal envisages continuing the past approach of a short policy which enables some explanatory discussion, the inclusion of related matters such as whether the

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signatures by primary or secondary personnel and whether or not facsimile signatures might be permitted etc.

Council cheques are by default currently printed with a facsimile signature and thereafter only one physical personal signature is required. There are a number of internal controls around payments, however the manner in which the facsimile signature is being used is not considered best practice. The proposal is to remove the ability for facsimile signature from the policy and to require 2 physical signatures. A proposed new draft policy for Disbursements is provided for consideration (**Attachment B**).

Care should be taken not to rescind any policy or procedure unless all the replacement separate policies and procedures are adopted within a relatively short time frame. If this cannot be achieved a risk is that this policy is rescinded and the replacements are not accepted leaving no policy at all or serious gaps in policy and procedure.

CONSULTATION PROCESS

This report was considered by the Chief Officer's Group on 10 September 2014.

Consultation has included:

- Management Accountant, Team Leaders Revenue and Accounts Payable
- Department of Local Government (NT)

POLICY IMPLICATIONS

This report proposes policy changes including rescission of the Finance General Policy, relegating credit card policy statements to an internal procedure, a new disbursements policy etc. Overall it is considered that there is a net reduction in policy and procedure content or volume but with a number of improvements.

BUDGET AND RESOURCE IMPLICATIONS

This review and recommended policy does not envisage major additional resource requirements from the point of view of the overall organisation. However there will be some effort and prioritisation required to deal with aspects of this rescission and rationalisation (subject to approval).

In an ongoing sense there would be some resource not previously required to come from primary approvers of cheques (ie physical cheque signing). This is not considered to be significant and can be shared around through a cheque signing roster.

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RISK/LEGAL/LEGISLATIVE IMPLICATIONS

The recommendations and issues raised here and in the separate reports setting up or rationalising other related policies are intended to reduce the organisations risk compared to the current situation.

Relevant legal issues have been covered within the main body of the report.

ENVIRONMENTAL IMPLICATIONS

Nil.

COUNCIL OFFICER CONFLICT OF INTEREST DECLARATION

We the Author and Approving Officers declare that we do not have a Conflict of Interest in relation to this matter.

MILES CRAIGHEAD
MANAGER FINANCE

LIAM CARROLL
ACTING GENERAL MANAGER
CORPORATE SERVICES

For enquiries, please contact Miles Craighead on 8930 0523 or email:
m.craighead@darwin.nt.gov.au.

Attachments:

Attachment A: Policy 020 - Finance General (for rescission)
Attachment B: Policy TBA – Disbursements from Bank Account (new)

Title: *Finance - General*
 Policy No: *020*
 Adopted By: *Council*
 Next Review Date: *23/02/2014*
 Responsibility: *General Manager Corporate Services*
 Document Number: *2118270*

Version	Decision Number	Adoption Date	History
1	20\2501	23/02/10	Adopted
2			
3			
4			

1 Policy Summary

The Policy comprises two parts:

Part A Policy Determinations by Council in relation to

- Funding of Reserves
- Rates including sale of land for unpaid rates
- Sale of property database information.

Part B Internal controls

- Corporate Credit Card usage
- Disbursements

2 Policy Objectives

To facilitate the effective financial management of City of Darwin by the establishment of:

- Policy determinations to ensure consistency of decision making, and
- Internal controls to safeguard financial records and resources.

3 Background

The City of Darwin is required by legislation to have prepared, adopted and maintained an accounting and policy manual which shall set out the principal accounting policies of the council including all administrative and accounting procedures and policies. This Policy contains a number of supplementary policies and procedures which support the Statement of Principal Accounting Standards adopted by Council and its internal control procedures.

4 Policy Statement

PART A Policy Determinations

Funding of Reserves

This part sets out the purpose for Council reserves and administrative procedures for:

- Assessing the adequacy of reserve funds
- Transfer of funds in and out of reserves
- Process for internal borrowings from reserves.

The Local Government (Accounting Regulations) Part 7 (15) (2) (c) requires the Council to disclose all specific purpose reserves in its annual financial statement.

Reserves subject to external restriction

These reserves are required under relevant legislation to be kept for a specific purpose as defined below.

- Unexpended Grants Reserve
 - The unexpended grants reserve holds unspent grants and contributions received subject to specific expenditure requirements. The funds are held in this reserve until expended in accordance with the grant conditions.
 - The grants and contributions held in this reserve are actual funds received and not accruals or debtors raised in lieu of funds to be received at year end.
- Waste Management Reserve
 - The waste management reserve holds surplus funds from waste management operations and is set aside for the future development of the Shoal Bay Waste Disposal site or alternative waste disposal methods.

- Car Parking Shortfall Reserves
 - Car parking shortfall reserves hold contributions from property developers for the provision of car parking. These contributions are required when developments do not include the provision of sufficient parking anticipated for future parking needs resulting from the development.
 - The grants and contributions held in this reserve are actual funds received and not accruals or debtors raised in lieu of funds to be received at year end.
 - Specific car parking shortfall reserves include:
 - Central Business District (CBD) Car Parking Shortfall Reserve
 - Highway/Commercial Car Parking Shortfall Reserve
 - Other Car Parking Shortfall Reserve

Reserves subject to internal restriction

These reserves are required by Council to be kept for a specific purpose as defined below.

- Environmental Reserve
 - The environmental reserve has been created for future environmental projects relating to Council's Environmental Management Plan and other associated plans.
- Plant Replacement Reserve
 - The plant replacement reserve holds funds to meet the cost of replacement of plant. The balance is based on the anticipated requirement amount identified in Council's plant replacement program. See also the Plant and Equipment Policy in relation to this reserve.
- Off Street Car Parking Reserve
 - The off street car parking reserve holds funds from on and off street car parking operations to allow for the future development of car parking in the CBD.
- Asset maintenance and Refurbishment Reserves
 - Asset maintenance and refurbishment reserves are funds reserved for the future maintenance of Council's major assets.
 - Specific asset maintenance and refurbishment reserves include:
 - Darwin Entertainment Centre Air-conditioning Replacement Reserve
 - Mindil Beach Markets Site Development Reserve
 - Roads Reseal and Overlay Reserve
 - Nightcliff Community Hall Reserve

- Unexpended Capital Works Reserve
 - The unexpended capital works reserve holds funds relating to capital works that have not been completed in the current financial year but have been identified to be completed in a future period.
- Computer Residual Reserve
 - The computer replacement reserve holds funds that will be used to replace or develop major computer infrastructure.
- Prepaid Subdivisional Works Reserve
 - The prepaid subdivisional works reserve holds funds that will be used for specific sub-divisional works.
- Developer Contributions Reserve
 - The developer contributions reserve holds funds that will be used for specific capital works.
- Disaster Contingency Reserve
 - The disaster contingency reserve holds funds to provide for possible insurance and other expenses associated with responding to a natural disaster.
- Watering Reserve
 - The watering reserve holds funds to provide for future costs associated with irrigating Council's parks and gardens.
- Election Expense Reserve
 - The election expense reserve holds funds to provide for holding the next Council election.

General Reserves

These reserves are required by the accounting standards and are not cash backed unlike externally and internally restricted reserves.

- Asset Revaluation Reserve
 - This reserve reflects the increments and decrements of Council's fixed assets as a result of revaluations in accordance with Australian Accounting Standards.

Assessing Adequacy of Reserve Funds

On an annual basis or more often if necessary, Council will review its forward projections for reserves, borrowings and funding for major projects. All decisions to undertake reserve transfers will take into account projected borrowings and an analysis of the 'best possible use' of available funds.

Transfer Of Funds in and out of Reserves

- Subject to a review of the adequacy of reserves, transfers should be limited to the funding of those projects for which the reserve was specifically created for.
- For financial management purposes all reserve transfers in and out of each reserve must be detailed separately with any specific constrained funds for projects identified within each reserve.
- All transfers should be authorised by Council resolution.

Interest on Reserve Funds

- At the end of each financial year, interest will be applied to the following reserves:
 - Car Parking Shortfall Reserves
 - Off Street Car Parking Reserve
 - Waste Management Reserve
 - Prepaid Subdivisional Works Reserve
 - Unexpended Grants where the grant agreement specifically states interest must be applied to unspent funds
- The interest rate applicable will be the average return on investments for the relevant financial year.
- Interest may be applied to the average reserve balance or in the case of grants, applied from when funding was received to 30 June.
- The application of interest to reserve funds may be subject to a review of the adequacy of reserves.

Delegation Authority

- All transfers from reserves including any internal borrowing must be approved by Council by adoption of the budget and budget variations.
- The quarterly review presented to Council shall include a review of the budgeted and projected outcome of reserve transfers for the current financial year.

Rates

Rates Deferrals

Every ratepayer will, as a matter of right, be entitled to a deferral of rates pursuant to Section 164 of the Local Government Act for a period of seven days after the due date of any payment of rates without the imposition of late payment penalties.

Notices

Council will issue rate notices generally during the period July and August each year.

Rates - Waiver For Community Organisations

Council, pursuant to Section 167 (3) of the Local Government Act will waive all rates and charges for incorporated associations which have become liable for the payment of rates and charges pursuant to Section 155 of the Local Government Act, until such time that the associations concerned have substantially achieved the purpose of the relevant crown lease and are therefore deemed to be in occupation of the parcels of land in question.

Rates - Waiver For Youth Organisations

Council will as a matter of course, pursuant to Section 164 of the Local Government Act, waive that portion of any rates or charges in excess of the minimum rate for properties occupied by organisations operating substantially for the benefit of the youth of the community.

Sale Of Land For Unpaid Rates

If rates have been in arrears for at least 3 years Council may, pursuant to Part 11.9 of the *Local Government Act*, initiate proceedings to sell the land.

City of Darwin, Pursuant to Section 32 of the Local Government Act 1993 hereby delegates to the Chief Executive Officer, for the time being, the power to approve of individual sale actions.

Sale of Property Database Information

City of Darwin will not engage in the sale of property database information to external parties other than to the extent required by the Local Government Act 1993.

Part B Internal Controls1. Credit Card Usage

The City of Darwin Corporate Card is a credit card which is to be used for purchases where a normal Council purchase order is not accepted or it is more efficient to use a card. It allows purchases to be made quickly with minimal administration costs and with the introduction of the Card Management System the ability to reflect expenses in Council's financial system promptly after the purchase.

The aim of this policy is to outline the requirements for use of the card.

1.1 Roles And Responsibilities

Action	Authorised Officer
Appointment of Card Holders	CEO
Authorisation of purchases – Lord Mayor	CEO
Authorisation of purchases – Other Staff	Card Holder Relevant General Manager CEO
Authorisation of purchases – CEO	CEO General Manager Corporate Services (or other General Manager if not available)
Reconciliation of purchases	Card Holder Accounts Payable Officer
Maintenance of Card Register	Manager Finance
Provision of Reports	Manager Finance

1.2 Appointment of Card Holder

Cardholders shall only be appointed by the Chief Executive Officer and the card application form shall be signed by the Chief Executive Officer and Manager Finance. Cardholders are required to be familiar with the Bank's terms and conditions for card use as well as this policy. Prior to receiving the card, the cardholder is to sign the Cardholder's Declaration (Attachment A) and forward it to the Manager Finance for retention in the Card Register.

A Card Register shall be maintained and include the following detail:

- A summary sheet showing: Card Holder Name, Position, Card Number, Expiry Date, Credit Limit, Restrictions on Use, date of issue and date of cancellation.
- A copy of each Card Application and Cardholder's Declaration.
- Monthly Card Statements, evidence of purchases and signed authorisations.
- Card usage reports as required.

1.3 Cancellation of Card

On cessation of employment with Council, the card holder is to return the card to the Manager Finance who will arrange for its cancellation.

Cards may also be cancelled where the need for the card no longer exists or where the Cardholder breaches the terms and conditions of use of this policy. Cardholders will be notified by the Manager Finance that the card has been cancelled and it is to be returned immediately.

1.4 Card Usage

Purchases made on the card shall only be for goods and services required for the official use of City of Darwin in conducting its business. The use of the card for personal purposes is not permitted including the use of the card to obtain points under a Frequent Flyer or other reward type program. There may be times when hospitality related purchases include a personal component (e.g. meals whilst on official travel for an accompanying partner) and these costs will be recovered from the employee.

Card Holders will be required to certify that purchases are for legitimate business use. Cardholders found to be in breach of this section may be subject to disciplinary action and may have their card cancelled.

Depending on the requirements for the issue of a card, restrictions on the type of purchases allowed may be placed from time to time as directed by the Chief Executive Officer. These will be made known to the cardholder as part of the Cardholder's Declaration and kept in the Card Register.

Card usage shall be monitored using the bank's card management software. Purchases made on the cards are to be acquitted using the software and allocated to the appropriate general ledger accounts for processing. Card statements are to be counter-authorised by the appropriate General Manager and the Chief Executive Officer. The Manager Finance is to provide a monthly card usage report to the Chief Executive Officer for review.

Card holders are to obtain and retain tax invoices for all purchases made on the card. Where a tax invoice has not been obtained, the Card Holder will be required to provide a statutory declaration detailing the nature of the expense and why an invoice was not obtained. Cardholders who repeatedly fail to retain tax invoices for purchases, will be required to show cause why their card should not be revoked or cancelled. The purchase details are to be attached to the relevant card statement and forwarded to Finance within 5 working days of the statement being sent out by Finance. Finance will file the information in the Card Register. Purchases which may be subject to Fringe Benefits Tax will also need to be accompanied by a completed Fringe Benefits Form.

Disputed purchases are to be followed up with the Bank as soon as they are identified. Card Holders are to notify the Manager Finance of any transactions in dispute.

1.5 Security of Cards

Cardholders are responsible for the security of their cards and details. Cards must be kept in a secure place and whilst cardholders are on leave for longer than two weeks, the card should be placed in the Finance safe with the Card Register.

Cardholders who suspect their card to be lost or stolen are to immediately notify the bank to arrange for the card to be suspended. The card holder should also notify the Manager Finance who will record the details in the Card Register.

1.6 Procedures

Purchasing Using the Manager Finance Corporate Card

The Manager Finance has a corporate card which is available for general purchasing use where other methods for purchase are inefficient or not available. When purchasing using this card the following actions are to be taken.

Step	Occurrence	Responsibility of	Remarks
1	Identify need for item, obtain quotes (if necessary), determine if other payment options are available	Purchaser	<p>Items must be for business use and be budgeted for. The normal rules regarding quotations still apply.</p> <p>Purchase options should be reviewed and consider the use of petty cash, setting up of accounts in the creditors system for EFT or cheque payments (if it is to be a regular purchase), or if the item can only be purchased over the internet. Other considerations may be the time taken to pay for and dispatch the goods or where the supplier will not accept a Council Purchase Order.</p>
2	Complete Corporate Card Usage Request Form	Purchaser	<p>The form can be found on the intranet under Finance Forms.</p> <p>The card is not to be used without this form being approved.</p> <p>The form should be brought to Finance for authorisation.</p>
3	Authorise use of Corporate Card	Manager Finance or Accountant	If satisfied that the requirements for use have been satisfied, the Manager Finance or Accountant signs the Corporate Card Usage Request Form as authorisation for use.

Step	Occurrence	Responsibility of	Remarks
4	Make purchase	Purchaser/Finance Officer	The card number will not be provided to individuals within the organisation for their general use. The Finance Officer will enter the card details over the internet or if to be sent by fax, complete the details and obtain the Manager Finance's signature prior to faxing. The Finance Officer will notify the purchaser when this has been done.
5	Obtain invoice and other documentation	Purchaser	The invoice and other documentation is to be attached to the Card Usage Request Form. This should occur immediately following the purchase.
6	Code transactions using Card Management Software	Finance Officer	The Finance Officer will use the account codes provided on the Card Usage Form to allocate the costs as appropriate.
7	Sign Card Statement	Manager Finance	Card Statement to be signed within 5 working days of receipt.
8	Counter-sign Card Statement	General Manager Corporate Services & Chief Executive Officer	Once all documentation received and signed by the Manager Finance, General Manager Corporate Services is to counter sign and pass to the Chief Executive Officer for the final review. The Chief Executive Officer will then forward the statement to Finance
9	Process transactions in Authority	Finance Officer	Once all paperwork is complete and the account paid, the transactions are to be entered into Authority.

Purchasing Using the Workshop Corporate Card

The Workshop has been issued a Corporate Card for use at the Motor Vehicle Registry to streamline the registration process. The card is to be used when a vehicle undergoes inspection prior to registration and therefore incurs additional charges. In these circumstances there can be delays in raising a cheque for the correct amount and an increase in administration time. It is appropriate to use a corporate card in these circumstances.

Step	Occurrence	Responsibility of	Remarks
1	Identify need for registration.	Purchaser	Purchases on this card can only be for the registration of Council Vehicles.
2	Make purchase	Card Holder	
3	Obtain invoice and other documentation	Card Holder	The invoice and other documentation is to be retained and attached to the statement.
4	Code transactions using Card Management Software	Card Holder	The card holder is to allocate the costs as appropriate.
5	Sign Card Statement	Card Holder	Card Statement to be signed within 5 working days of receipt.
6	Counter-sign Card Statement	General Manager Infrastructure & CEO	Once all documentation received and signed by the Card Holder, the General Manager Infrastructure is to counter sign and pass to the CEO for the final review. The CEO will then forward the statement to Finance
7	Process transactions in Authority	Finance Officer	Once all paperwork is complete and the account paid, the transactions are to be entered into Authority.

Purchasing Using the Chief Executive Officer's Corporate Card

The Chief Executive Officer has a corporate card which the Chief Executive Officer will use where other methods for purchase are inefficient or not available. When purchasing using this card the following actions are to be taken.

Step	Occurrence	Responsibility of	Remarks
1	Identify need for item, obtain quotes (if necessary), determine if other payment options are available	Chief Executive Officer	Items must be for business use and be budgeted for. The normal rules regarding quotations still apply. Purchase options should be reviewed and consider the use of petty cash, setting up of accounts in the creditors system for EFT or cheque payments (if it is to be a regular purchase), or if the item can only be purchased over the internet. Other considerations may be the time taken to pay for and dispatch the goods or where the supplier will not accept a Council Purchase Order.
2	Make purchase	Chief Executive Officer	
3	Obtain invoice and other documentation	Chief Executive Officer	The invoice and other documentation is to be retained and attached to the statement.
4	Code transactions using Card Management Software	Chief Executive Officer	The card holder is to allocate the costs as appropriate.
5	Sign Card Statement	Chief Executive Officer	Card Statement to be signed within 5 working days of receipt.
6	Counter-sign Card Statement	General Manager Corporate Services (or other General Manager if not available)	Once all documentation received and signed by the Card Holder, the General Manager Corporate Services is to counter sign and return the statement to Finance.
7	Process transactions in Authority	Finance Officer	Once all paperwork is complete and the account paid, the transactions are to be entered into Authority.

Purchasing Using Other Corporate Cards

The CEO may decide that other Corporate Cards are issued for use where other methods for purchase are inefficient or not available. When purchasing using these cards the following actions are to be taken.

Step	Occurrence	Responsibility of	Remarks
1	Identify need for item, obtain quotes (if necessary), determine if other payment options are available	Card Holder	<p>Items must be for business use and be budgeted for. The normal rules regarding quotations still apply.</p> <p>Purchase options should be reviewed and consider the use of petty cash, setting up of accounts in the creditors system for EFT or cheque payments (if it is to be a regular purchase), or if the item can only be purchased over the internet. Other considerations may be the time taken to pay for and dispatch the goods or where the supplier will not accept a Council Purchase Order.</p>
2	Make purchase	Card Holder	The card number is not to be provided to other individuals within the organisation for general use. The Card Holder will enter the card details over the internet or if to be sent by fax, complete the details and sign prior to faxing. The Card Holder will notify the purchaser when this has been done.
3	Obtain invoice and other documentation	Card Holder	The invoice and other documentation is to be retained and attached to the statement.
4	Code transactions using Card Management Software	Card Holder	The card holder is to allocate the costs as appropriate.
5	Sign Card Statement	Card Holder	Card Statement to be signed within 5 working days of receipt.

Step	Occurrence	Responsibility of	Remarks
6	Counter-sign Card Statement	Relevant General Manager & Chief Executive Officer	Once all documentation received and signed by the Card Holder, the relevant General Manager is to counter sign and pass to the Chief Executive Officer for the final review. The Chief Executive Officer will then forward the statement to Finance
7	Process transactions in Authority	Finance Officer	Once all paperwork is complete and the account paid, the transactions are to be entered into Authority.

Purchasing Using the Lord Mayor's Corporate Card

The Lord Mayor may receive a corporate card which the Lord Mayor will use where other methods for purchase are inefficient or not available. When purchasing using this card the following actions are to be taken.

Step	Occurrence	Responsibility of	Remarks
1	Identify need for item, obtain quotes (if necessary), determine if other payment options are available	Lord Mayor	Items must be for business use and be budgeted for. The normal rules regarding quotations still apply. Purchase options should be reviewed and consider the use of petty cash, setting up of accounts in the creditors system for EFT or cheque payments (if it is to be a regular purchase), or if the item can only be purchased over the internet. Other considerations may be the time taken to pay for and dispatch the goods or where the supplier will not accept a Council Purchase Order.
2	Make purchase	Lord Mayor	
3	Obtain invoice and other documentation	Lord Mayor	The invoice and other documentation is to be retained and attached to the statement.
4	Code transactions using Card Management Software	Lord Mayor's Personal Assistant	The card holder is to allocate the costs as appropriate.

Step	Occurrence	Responsibility of	Remarks
5	Sign Card Statement	Lord Mayor	Card Statement to be signed within 5 working days of receipt.
6	Counter-sign Card Statement	Chief Executive Officer	Once all documentation received and signed by the Card Holder, the Chief Executive Officer is to counter sign and return the statement to Finance.
7	Process transactions in Authority	Finance Officer	Once all paperwork is complete and the account paid, the transactions are to be entered into Authority.

2. Disbursements From Bank Accounts

Disbursements from Council's bank accounts are made by cheque or by electronic payment.

Cheque Signatories are classified as either Primary or Secondary Signatories, as follows:

Primary Authorisers: Lord Mayor
Chief Executive Officer

Secondary Authorisers: General Manager Corporate Services
General Manager Community & Cultural Services
General Manager Infrastructure
Finance Manager
Management Accountant
Financial Accountant

Pursuant to Regulation 20 of the Local Government Accounting Regulations, Council adopts a policy that:

- cheques must be signed by two people;
- cheques may be signed by anyone classified as a Primary Signatory together with either another Primary or Secondary Signatory;
- cheques should not be signed by two secondary signatories;
- a facsimile of the Lord Mayor's and Chief Executive Officer's signatures be applied to all cheques by laser printing and that Council indemnify the Commonwealth Bank by so signing the cheques; and
- cheques may be signed for the purpose of allowing cash payments.
- cheques drawn for cash payments may only be utilised in the following circumstances:
 - Replenishing petty cash floats, and
 - The payment of wages.

Electronic Payment Authorisers are classified as either Primary or Secondary Authorisers, as follows:

Primary Authorisers: Chief Executive Officer
 General Manager Corporate Services
 General Manager Community & Cultural Services
 General Manager Infrastructure

Secondary Authorisers: Finance Manager
 Management Accountant
 Financial Accountant
 Manager Business Services

Pursuant to Regulation 20 of the Local Government Accounting Regulations, Council adopts a policy that:

- Electronic payments must be authorised by two people;
- Electronic payments may be authorised by anyone classified as a Primary Authoriser together with either another Primary or Secondary Authoriser;
- Electronic payments should not be authorised by two Secondary Authorisers except in the following circumstances;
 - where a Primary Authoriser is not available and the payment is within one hour of the payment transfer deadline; or
 - where a Primary Authoriser is not available and the payment is for wages.

5 Legislation, terminology and references

Local Government Act

Local Government (Accounting Regulations) and in particular Part 4

ATTACHMENT A

CARDHOLDER'S DECLARATION

I, _____,
(insert name)

certify that I have read, understood, and will comply with the City of Darwin's Corporate Card Usage Policy and that the Corporate Credit Card issued to me must only be used for official, approved purposes and must not be used for:

- personal, non work-related purchases;
- hospitality or entertainment purposes without prior approval;
- cash advances;
- the splitting of purchases in order to negate credit limits or procurement requirements; or
- gaining personal benefits.

I will ensure that the procedure for the use of the corporate card contained in the City of Darwin Corporate Card Usage Policy is followed when making purchases with the card issued to me.

I acknowledge that departures from the Corporate Card Usage Policy may result in the card being cancelled and legal and/or disciplinary action being taken against me in accordance with Council's Employee Code of Conduct and Enterprise Bargaining Agreement.

Signed,

Cardholder

Date

Title: Disbursements from Bank Account
Policy No: TBA
Adopted By: Council
Next Review Date: September 2018
Responsibility: GM Corporate Services
Document ID: TBA

Version	Decision Number	Adoption Date	History
1	TBA	TBA	New policy required following rescission of Finance General Policy (number 20)

1 Policy Summary

To establish sound internal controls and practices to ensure all bank disbursements are made only after proper authorisations and safeguards and in a manner approved by Council.

2 Policy Objectives

The Disbursements from Bank Account policy establishes that cash is disbursed:

- only for valid business purposes
- after approvals by authorised persons
- and in compliance with regulatory and corporate governance mandates.

3 Background

All money received by a council must be paid into an authorised deposit account, and all expenditure made by a council must be made from an authorised deposit account (*Local Government Act*).

Council is required to ensure that there are proper policies and procedures in place to safeguard its assets in accordance with Regulation 10 of the *Local Government (Accounting) Regulations*.

4 Policy Statement

Disbursements from Councils bank accounts are made by cheque or by electronic payment. All disbursements from Council bank accounts must be authorised by two signatories; a Primary and a Secondary signatory.

Payment Authorisers are classified as either Primary or Secondary Authorisers, as follows:

Primary Authorisers:

Chief Executive Officer

GM Corporate Services
 GM Community & Cultural Services
 GM Infrastructure
 Executive Manager
 Manager Business Services

Secondary Authorisers:

Finance Manager
 Management Accountant
 Financial Accountant
 Revenue Supervisor
 Assets Accountant

Pursuant to Regulation 20 of the Local Government Accounting Regulations, Council adopts a policy that:

Cheques

- cheques must be signed by two people;
- cheques may be signed by anyone classified as a Primary Authoriser together with a Secondary Authoriser;
- facsimile signature systems will not be used but this is not precluded in the future subject to policy amendments and the availability of contemporary secure systems.
- cheques may be signed for the purpose of allowing cash payments subject to appropriate documentation, receipts, purchasing policy and procedure compliance.

•

Electronic Funds Transfers

An internal control is the separation of duties between creating and uploading payments into CommBiz and the authorisation of the payments for release.

- Electronic disbursements cannot be created by an authoriser
- Electronic disbursements must be authorised by two people;
- Electronic disbursements may be authorised by anyone classified as a Primary Authoriser together with either another Primary or Secondary Authoriser;
- Disbursements should not be authorised by two Secondary Authorisers except in the following circumstances;
 - where a Primary Authoriser is not available and the payment is within one hour of the payment transfer deadline;
 - where the payment is internal in nature i.e. transfer between accounts;
 - where there are concerns regarding the availability of authorisers for the payroll

5 Legislation, terminology and references

All disbursements are to be made in accordance with the following:

- *Local Government Act – Part 10.1*
- *Local Government (Accounting) Regulations – Regulation 9*
- *Guidelines pursuant to the Act and;*
- *Australian Accounting Standards*

6 Implementation and delegation

While the Council must resolve the signatories and processes of disbursements and may impose limitations and conditions the implementation and management of this policy once resolved is delegated.

7 Evaluation and review

This policy will be reviewed every 4 years or as required by changes in legislation or banking system requirements etc.

The ENCL: YES	CORPORATE & ECONOMIC DEVELOPMENT COMMITTEE/OPEN	AGENDA ITEM: 8.8
POLICY NO. 021 – REVENUE POLICY- REVIEW		
REPORT No.: 14A0141 MC:jm	COMMON No.: 2078949	DATE: 24/09/2014

Presenter: Manager Finance, Miles Craighead

Approved: Acting General Manager Corporate Services, Liam Carroll

PURPOSE

The purpose of this report is to review the Council's Revenue Policy.

LINK TO STRATEGIC PLAN

The issues addressed in this Report are in accordance with the following Goals/Strategies of the City of Darwin 2012 – 2016 as outlined in the 'Evolving Darwin Towards 2020 Strategic Plan':-

Goal

5 Effective and Responsible Governance

Outcome

5.5 Responsible financial and asset management

Key Strategies

5.5.1 Manage Council's business based on a sustainable financial and asset management strategy

KEY ISSUES

- The review and proposed rescission of the Finance – General Policy (separate report) necessitates some provisions relating to rates and revenue to be retained in a new policy.
- New implications are minor (if any).

RECOMMENDATIONS

THAT it be a recommendation to Council:

- A. THAT Report Number 14A0141 MC:jm entitled Policy No. 021 - Revenue - Review, be received and noted.
- B. THAT Policy No. 021 – Revenue Policy as contained **Attachment A** to Report Number 14A0141 MC:jm be adopted by Council.

PAGE: 2
REPORT NUMBER: 14A0141 MC:jm
SUBJECT: POLICY NO. 021 – REVENUE POLICY - REVIEW

BACKGROUND

Report 14A0124 proposed that Council rescind the Finance General Policy but retain any necessary provisions relating to rates and revenue within a new revised Revenue Policy (No. 021) (**Attachment A**).

DISCUSSION

The intention of this review is to rescind the Finance – General Policy and replace certain provisions of that policy relating to rates and revenue with the Revenue Policy provided within **Attachment A**.

Attachment A refers to the automatic waiver of partial or full rates for organisations for the benefit of youth of the community and for incorporated community associations developing property granted under a Crown Lease.

In respect of the waiver of rates over the Minimum Rate for organisations, this currently only applies to two properties, being Jingili BMX Club and East Point Aero Modellers Club. The total amount waived for 2014/2015 being \$4,183.48. Other organisations within the community, for example the Scout Association, receive rate relief by way of the exemptions provided under Section 144 of the Local Government Act.

In respect of the waiver of rates for incorporated community associations developing property granted under a Crown Lease, there are currently no properties that fall under this category. It is worth noting that such developments often have rate exemption clauses incorporated into the Crown Lease terms themselves, the purpose of this Policy is to provide Council some flexibility in the event of no such clause being incorporated.

The reviewed proposed policy (**Attachment A**) continues the status quo. However Council may wish to consider whether the current waiver provisions remain appropriate.

CONSULTATION PROCESS

Consultation has included:

- Chief Officers Group.
- Revenue Supervisor.

POLICY IMPLICATIONS

Rationalisation and minor changes to Revenue Policy.

BUDGET AND RESOURCE IMPLICATIONS

Nil.

PAGE: 3
REPORT NUMBER: 14A0141 MC:jm
SUBJECT: POLICY NO. 021 – REVENUE POLICY - REVIEW

RISK/LEGAL/LEGISLATIVE IMPLICATIONS

Nil.

ENVIRONMENTAL IMPLICATIONS

Nil.

COUNCIL OFFICER CONFLICT OF INTEREST DECLARATION

We the Author and Approving Officers declare that we do not have a Conflict of Interest in relation to this matter.

MILES CRAIGHEAD
MANAGER FINANCE

LIAM CARROLL
ACTING GENERAL MANAGER
CORPORATE SERVICES

For enquiries, please contact Miles Craighead on 8930 0523 or email:
m.craighead@darwin.nt.gov.au.

Attachments:

Attachment A: Policy No. 021 – Revenue Policy draft proposed

Title: Revenue Policy
Policy No: 021
Adopted By: Council
Next Review Date: September 2014
Responsibility: General Manager Corporate Services
Document ID: TBA

Version	Decision Number	Adoption Date	History
1	TBA	TBA	Awaiting consideration

1 Policy Summary

Council policy with regard to rates and charges and the granting of concessions.

2 Policy Objectives

To administer Council's system of levying rates and charges in accordance with the *Local Government Act*.

3 Background

A policy on rates, charges and granting of concessions provides guidance for annual rates setting and enables the Council to consider and decide annual applications for concessions etc.

4 Policy Statement

To administer Council's system of levying rates and charges in accordance with the *Local Government Act* and service the needs of ratepayers and stakeholders in an efficient and effective manner.

To address the granting of concessions from the payment of rates as levied, by implementing a simple administrative system.

To provide future certainty for rate relief granted:

- That rates waived will not be recovered at a future time pursuant to Chapter 11 of the *Local Government Act*.
- That rates deferred will be recovered at a future time pursuant to Chapter 11 of the *Local Government Act*, usually when the property is sold, and outstanding rates are recovered as a charge against the land.

General Rate

A differential General Rate shall be levied on all rateable properties based on the Unimproved Capital Value (UCV) of the land falling within the Planning Zones under the NT Planning Scheme.

Parking Local Rate

The Local Rate (Parking Local Rate) per shortfall bay is assessed and levied in accordance with the Local Government Darwin Parking Local Rates Regulations (the Regulations).

Waste Management Charges

Garbage collection and recycling charges are based on the type of residential dwelling being serviced and the relative applicable type of service provided.

Rebates and Concessions on Rates and Charges

Council recognises that individuals can experience difficulty in meeting their responsibilities for the payment of rates and that it may be appropriate where financial hardship has been demonstrated to grant a concession to the payment of rates. The concession granted can be either a waiving of rates levied (ie. abandonment), or a deferment (for recovery at a later time).

Financial Hardship

Relief from payment of rates on the grounds of financial hardship shall only apply to a natural person(s) who use the rated property as their principal place of residence.

For the avoidance of doubt relief from payment of rates on the grounds of financial hardship shall not apply to entities other than natural person(s) nor to charges for services provided by council such as garbage collection.

The following are examples of entities that are not natural persons:

- Companies, business partnerships, trusts and other separate entities.
- Clubs or organisations that hold a licence to sell liquor and/or operate gaming machines.

Decisions will be made based on the particular merits in each case.

Deferment Of Rates

Every ratepayer will, as a matter of right, be entitled to a deferment of rates pursuant to Chapter 11 of the *Local Government Act* for a period of seven days after the due date without the imposition of late payment penalties, providing the rates are settled within the 7 day period of grace.

Waiver Of Rates

Council will as a matter of course, pursuant to Chapter of the *Local Government Act*, waive that portion of any rates or charges in excess of the minimum rate for

properties occupied by organisations operating substantially for the benefit of the youth of the community.

Council also recognises that incorporated community associations on having been granted tenancy of a property by way of a Crown Lease for a specific purpose, may experience difficulty in meeting their responsibilities for the payment of rates whilst in the process of substantially achieving the purpose of that Crown Lease.

It is appropriate that where the specific purpose of the Crown Lease satisfies the requirements of Part 11.8 of the *Local Government Act*, Council will waive (abandon) all rates and charges until such time as the associations concerned have substantially achieved the purpose of the relevant Crown Lease and are therefore deemed to be in occupation of the parcels of land in question (Council Decision No. 17\1228 25/02/97).

Waivers will not apply to organisations that hold a licence to sell liquor and/or operate gaming machines.

Payment Arrangements

Council will allow property owners who are unable to pay their rates by the due date to enter into an arrangement to pay by instalments according to an agreed schedule, with no recovery action being taken while the arrangement is being maintained. However interest will be charged on any arrears of rates in accordance with Council's budget resolution.

Interest On Rates And Charges In Arrears

Council encourages ratepayers to meet their rate and charges debt payment responsibilities. To this end Council will impose interest, calculated daily after the instalment due date on instalments of rates and charges that remain unpaid. The rate of interest will be determined annually by resolution.

Decisions relating to requests to the write off interest as a result of error, oversight or on compassionate grounds will be determined on merit.

Sale of property database information

City of Darwin will not engage in the sale of property database information to external parties other than to the extent required by the Local Government Act and regulations thereto.

Sale of land for unpaid rates

If rates have been in arrears for at least three years Council may, pursuant to part 11.9 of the Local Government Act initiate proceedings to sell the land.

Reclassification of rateable land to non rateable

All requests from property owners/ratepayers for a parcel of land to be reclassified as non-rateable on a legislative basis must be provided to Council in

writing. These will be determined in accordance with the facts and legal requirements.

5 Legislation, terminology and references

This policy is subject to the Northern Territory Local Government Act and the Local Government Act (Accounting) Regulations.

6 Implementation and delegation

Implementation and actions at the time of writing this policy rest with the Chief Executive and are subject to the Council's delegations and sub-delegations registers pursuant to the Local Government Act.

Writing off Interest or Fees Charged to Rates Accounts

If the write off of interest or fees is required as a result of error, oversight or on compassionate grounds, the matter is to be referred to the Team Leader Revenue who will organise the appropriate consideration and actions subject to the delegations and sub delegations register/s.

Adjustment of Rates Levies

If a previously-levied rate is to be adjusted as a result of error, oversight or revaluation, the matter is to be referred to the Team Leader Revenue for action subject to the delegations and sub delegations registers.

Approval for Reclassification of Rateable Land to Non-Rateable Land

All requests from property owners/ratepayers for a parcel of land to be reclassified as non-rateable on a legislative basis must be provided to Council in writing addressed to the Chief Executive Officer.

Requests will be assessed for compliance with Section 144 of the Local Government Act. Those requests that comply with the specific provisions of Section 144 of the Local Government Act require no further referral and may be approved by the Chief Executive or other delegated officer. Where there is uncertainty over compliance with Section 144 of the Local Government Act, formal legal advice should be sought.

7 Evaluation and review

The Policy is reviewed every 4 years or more often as required.

ENCL: CORPORATE & ECONOMIC DEVELOPMENT
 YES COMMITTEE/OPEN

AGENDA ITEM: 8.9

POLICY NO. 022 - STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES - REVIEW

REPORT No.: 14A0140 MC:jm

COMMON No.: 2078949

DATE: 24/09/2014

Presenter: Manager Finance, Miles Craighead

Approved: Acting General Manager Corporate Services, Liam Carroll

PURPOSE

The purpose of this report is to review the Council's Statement of Significant Accounting Policies.

LINK TO STRATEGIC PLAN

The issues addressed in this Report are in accordance with the following Goals/Strategies of the City of Darwin 2012 – 2016 as outlined in the 'Evolving Darwin Towards 2020 Strategic Plan':-

Goal

5 Effective and Responsible Governance

Outcome

5.5 Responsible financial and asset management

Key Strategies

5.5.1 Manage Council's business based on a sustainable financial and asset management strategy

KEY ISSUES

- The Council's existing policy reiterates all the annual audited financial statement policies and requires to be updated annually.
- The proposed reviewed policy continues to define Council's policy objectives but refers the current policies applicable to each year as being set out in the relevant financial statements with a hyper link to the statements on the Council web site.
- Subject to Council this approach will simplify and avoid problems with keeping the policies up to date.

PAGE: 2
REPORT NUMBER: 14A0140 MC:jm
SUBJECT: POLICY NO. 022 - STATEMENT OF SIGNIFICANT ACCOUNTING
POLICIES - REVIEW

RECOMMENDATIONS

THAT it be a recommendation to Council:

- A. THAT Report Number 14A0140 MC:jm entitled Policy No. 022 - Statement Of Significant Accounting Policies - Review, be received and noted.
- B. THAT Policy No. 22 Statement of Significant Accounting Policies Review as contained in **Attachment A** to Report Number 14A0140 MC:jm be rescinded by Council.
- C. THAT Policy No. 022 - Statement of Significant Accounting Policies Review as contained in **Attachment B** to Report Number 14A0140 MC:jm be adopted by Council.

BACKGROUND

The Statement of Significant Accounting Policies (No. 022) was initially adopted pursuant to Decision No. 20\2501 on 23/02/2010. A reviewed policy was endorsed by Decision No. 21\660 on 27/11/2012 (**Attachment A**). This report presents another review and proposed draft policy (**Attachment B**) for Council consideration and endorsement.

DISCUSSION

The intention of this review is to avoid reiterating all the details and to establish the policy by reference to the annual documents that contain them. In the lead up to each set of financial statements prospective changes to policies will be discussed and agreed with Management.

This will result in the policies automatically being up to date and minimise unnecessary work.

CONSULTATION PROCESS

This report was considered by the Chief Officer's Group on 10 September 2014 and now referred to Corporate & Economic Development Committee for consideration.

POLICY IMPLICATIONS

Proposed changes to the accounting policies will be separately discussed with Chief Officers as and when required before adoption by Council and inclusion in the annual audited financial statements.

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 REPORT NUMBER: 14A0140 MC:jm
 SUBJECT: POLICY NO. 022 - STATEMENT OF SIGNIFICANT ACCOUNTING
 POLICIES - REVIEW

BUDGET AND RESOURCE IMPLICATIONS

The proposal to establish this policy document by simply referring to the annual audited financial statements should reduce the effort/resources previously allocated to the task of updating this policy.

RISK/LEGAL/LEGISLATIVE IMPLICATIONS

The policy objectives are to achieve legal compliance, avoid audit qualifications and provide a true and fair view of the Council's financial position.

The risks associated with not achieving these objectives are reputational, political and legal.

ENVIRONMENTAL IMPLICATIONS

NA

COUNCIL OFFICER CONFLICT OF INTEREST DECLARATION

We the Author and Approving Officers declare that we do not have a Conflict of Interest in relation to this matter.

MILES CRAIGHEAD
MANAGER FINANCE

LIAM CARROLL
ACTING GENERAL MANAGER
CORPORATE SERVICES

For enquiries, please contact Miles Craighead on 8930 0523 or email:
m.craighead@darwin.nt.gov.au.

Attachments:

Attachment A: Policy No. 022 - Statement of Significant Accounting Policies
Attachment B: Policy No. 022 - Statement of Significant Accounting Policies -
 Proposed

Title: Statement of Significant Accounting Policies
Policy No: 022
Adopted By: Council
Next Review Date: 27/11/2013
Responsibility: Finance Manager
Document Number: 2119725

Version	Decision Number	Adoption Date	History
1	20\2501	23/02/2010	Adopted
2	20\3483	30/11/2010	Revision Endorsed
3	20\2646	29/11/2011	Revision Endorsed
4	21\660	27/11/2012	Revision Endorsed

1 Policy Summary

The Policy sets forth the principal accounting policies adopted in the preparation of the annual financial statements. These statements are prepared in accordance with Australian equivalents to International Financial Reporting Standards (AIFRS) as they apply to not-for-profit entities, other authoritative pronouncements of the Australian Accounting Standards Board, Urgent Issues Group Interpretations (UIGs) and relevant Northern Territory legislation.

2 Policy Objectives

To provide a true and fair view of City of Darwin's financial position and the basis upon which that assessment has been made for the guidance of ratepayers, electors, creditors, regulators, government in general and other stakeholders.

3 Background

City of Darwin is incorporated under the Northern Territory *Local Government Act* and has its principal place of business at the Civic Centre, Harry Chan Avenue, Darwin, Northern Territory, Australia. Annual financial statements are prepared pursuant to the requirements of the *Local Government Act* and the relevant accounting standards and include the consolidated fund and all entities through which Council controls resources to carry on its functions.

4 Policy Statement

The principal accounting policies adopted in the preparation of the annual financial statements for the year ended 30 June 2012 are set out in Appendix A.

5 Legislation, terminology and references

Australian equivalents to International Financial Reporting Standards (AIFRS) as they apply to not-for-profit entities, other authoritative pronouncements of the Australian Accounting Standards Board, Urgent Issues Group Interpretations (UIGs) and relevant Northern Territory legislation, specifically Part 7 of the *Local Government (Accounting) Regulations*.

6 Implementation and delegation

Implementation of this policy is by way of preparation and subsequent audit of the annual financial statements.

7 Evaluation and review

This policy will be reviewed annually in conjunction with preparation of the City of Darwin annual financial statements.

Evaluation is by way of an unqualified audit report in respect to the annual statements, which has been achieved for the financial year ended 30 June 2012.

Appendix A

Extract from the Annual Financial Statements
for the financial year ended 30 June 2012

Note 1
Summary of Significant Accounting Policies

City of Darwin

Notes to the Financial Statements

for the financial year ended 30 June 2012

Note 1. Summary of Significant Accounting Policies

The principal accounting policies adopted by Council in the preparation of these financial statements are set out below in order to assist in its general understanding.

Under Australian Accounting Standards accounting policies are defined as those specific principles, bases, conventions, rules and practices applied by a reporting entity (in this case City of Darwin) in preparing and presenting its financial statements.

(1.a) Basis of preparation

These general purpose financial statements for the period 1 July 2011 to 30 June 2012 have been prepared in accordance with Australian Accounting Standards. They also comply with the requirements of the Local Government Act and Regulations.

These financial statements have been prepared under the historical cost convention except for the revaluation of certain non-current assets.

(1.b) Statement of Compliance

These general purpose financial statements comply with all accounting standards and interpretations issued by the Australian Accounting Standards Board (AASB) that are relevant to Council's operations and effective for the current reporting period. Because the Council is a not-for-profit entity and the Australian Accounting Standards include requirements for not-for-profit entities which are inconsistent with International Financial Reporting Standards (IFRS), to the extent these inconsistencies are applied, these financial statements do not comply with IFRS. The main impacts are the offsetting of revaluation and impairment gains and losses within a class of assets, and the timing of the recognition of non-reciprocal grant revenue.

(1.c) Basis of Consolidation

The consolidated financial statements incorporate the assets and liabilities of all entities controlled by the City of Darwin as at 30 June 2012 and the results of all controlled entities for the year then ended. The Council and its controlled entities together form the economic entity which is referred

to in these financial statements as the consolidated entity.

In the process of reporting the Council as a single economic entity, all transactions with entities controlled by the Council have been eliminated. In addition the accounting policies of all controlled entities have been adjusted, where necessary, on consolidation to ensure that the financial report of the consolidated entity is prepared using accounting policies that are consistent with those of the Council. Information on controlled entities is included in Note 25.

The controlled entity, the Darwin Entertainment Centre, is accounted for at cost.

(1.d) Constitution

City of Darwin is a body corporate of Northern Territory, Australia, being constituted as a Local Government area by proclamation and is duly empowered by the Local Government Act of the Northern Territory.

(1.e) Date of Authorisation

The financial statements were authorised for issue on the date they were submitted to the Risk Management and Audit Committee for endorsement. This is also the date the Chief Executive Officer's statement is signed.

(1.f) Currency

The Council uses the Australian dollar as its functional currency and its presentation currency.

(1.g) Critical accounting judgements and key sources of estimation uncertainty

In the application of Council's accounting policies, management is 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 historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates. The

City of Darwin

Notes to the Financial Statements

for the financial year ended 30 June 2012

Note 1. Summary of Significant Accounting Policies (continued)

estimates and ongoing assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in future periods as relevant.

Judgements, estimates and assumptions that have a potential significant effect are outlined in the following financial statement notes:

- Investment Property - Note 1.Q,
- Valuation and depreciation of Infrastructure, Property, Plant & Equipment - Note 1.R and Note 14
- Impairment of Infrastructure, Property, Plant and Equipment - Note 1.U,
- Provisions - Note 1.Y and 1.AA and Note 17,
- Contingencies - Note 22.

(1.h) Revenue

Rates, levies, grants and other revenue are recognised as revenue on receipt of funds or earlier upon unconditional entitlement to the funds.

Rates and levies

Where rate monies are received prior to the commencement of the rating/levying period, the amount is recognised as revenue received in advance, otherwise rates are recognised at the commencement of the rating period.

Grants and subsidies

Grants, subsidies and contributions that are non-reciprocal in nature are recognised as revenue in the year in which Council obtains control over them. An equivalent amount is placed in a reserve until the funds are expended.

Where grants are received that are reciprocal in nature, revenue is recognised over the term of the funding arrangements.

Non-cash contributions

Non-cash contributions with a value in excess of the recognition threshold, are recognised as revenue and as non-current assets. Non-cash contributions below the threshold are recorded as revenue and expenses.

Physical assets contributed to Council by developers in the form of road works, stormwater drainage and park equipment are recognised as revenue when the development becomes "off maintenance" (i.e. the Council obtains control of the assets and becomes liable for any ongoing maintenance) and there is sufficient data in the form of drawings and plans to determine the approximate specifications and values of such assets. All non-cash contributions are recognised at the fair value of the contribution received on the date of acquisition.

Cash contributions

Developers also pay infrastructure charges for the construction of assets, such as roads and stormwater drainage. These infrastructure charges are not within the scope of AASB Interpretation 18 because there is no performance obligation associated with them. Consequently, the infrastructure charges are recognised as income when received.

Rental income

Rental revenue from investment and other property is recognised as income on a periodic straight line basis over the lease term.

Interest and dividends

Interest received from term deposits is accrued over the term of the investment. No dividends were received during the reporting period.

Sales revenue

Sale of goods is recognised when the significant risks and rewards of ownership are transferred to the buyer, generally when the customer has taken undisputed delivery of the goods.

Fees and Charges

Fees and charges are recognised upon unconditional entitlement to the funds. Generally this is upon lodgement of the relevant applications or documents, issuing of the infringement notice or when the service is provided.

City of Darwin

Notes to the Financial Statements

for the financial year ended 30 June 2012

Note 1. Summary of Significant Accounting Policies (continued)

(1.i) Financial assets and financial liabilities

Council recognises a financial asset or a financial liability in its Statement of Financial Position when, and only when, Council becomes a party to the contractual provisions of the instrument.

City of Darwin has categorised and measured the financial assets and financial liabilities held at balance date as follows:

Financial assets

- Cash and cash equivalents (Note 1.J)
- Receivables - measured at amortised cost (Note 1.L)

Financial liabilities

- Payables - measured at amortised cost (Note 1.X)
- Borrowings - measured at amortised cost (Note 1.Z)

Financial assets and financial liabilities are presented separately from each other and offsetting has not been applied.

The fair value of financial instruments is determined as follows:

The fair value of cash and cash equivalents and non-interest bearing monetary financial assets and financial liabilities approximate their carrying amounts and are not disclosed separately.

The fair value of borrowings, as disclosed in Note 16 to the accounts, is determined by reference to published price quotations in an active market and/or by reference to pricing models and valuation techniques. It reflects the value of the debt if the Council repaid it in full at balance date. As it is the intention of the Council to hold its borrowings for their full term, no adjustment provision is made in these accounts.

The fair value of trade receivables approximates the amortised cost less any impairment.

The fair value of payables approximates the amortised cost.

City of Darwin does not recognise financial assets or financial liabilities at fair value in the Statement of Financial Position.

All other disclosures relating to the measurement and financial risk management of financial instruments are included in Note 29.

(1.j) Cash and Cash Equivalents

Cash and cash equivalents includes cash on hand, all cash and cheques receipted but not banked at the year end, deposits held at call with financial institutions, other short-term, highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value, and bank overdrafts.

(1.k) Investments and Other Financial Assets

Council (in accordance with AASB 139) classifies each of its investments into one of the following categories for measurement purposes:

- **financial assets at fair value through profit or loss,**
- **loans and receivables,**
- **held-to-maturity investments,** and
- **available-for-sale financial assets.**

Each classification depends on the purpose/intention for which the investment was acquired & at the time it was acquired.

Management determines each Investment classification at the time of initial recognition and re-evaluates this designation at each reporting date.

(i) Financial assets at fair value through profit or loss

Financial assets at fair value through profit or loss include financial assets that are "held for trading".

A financial asset is classified in the "held for trading" category if it is acquired principally for the purpose of selling in the short term.

City of Darwin

Notes to the Financial Statements for the financial year ended 30 June 2012

Note 1. Summary of Significant Accounting Policies (continued)

Assets in this category are primarily classified as current assets as they are primarily held for trading &/or are expected to be realised within 12 months of the balance sheet date.

(ii) Loans and receivables

Loans and receivables are non derivative financial assets with fixed or determinable payments that are not quoted in an active market.

They arise when the Council provides money, goods or services directly to a debtor with no intention (or in some cases ability) of selling the resulting receivable.

They are included in current assets, except for those with maturities greater than 12 months after the balance sheet date which are classified as non-current assets.

(iii) Held-to-maturity investments

Held-to-maturity investments are non-derivative financial assets with fixed or determinable payments and fixed maturities that the Council's management has the positive intention and ability to hold to maturity.

In contrast to the "Loans & Receivables" classification, these investments are generally quoted in an active market.

Held-to-maturity financial assets are included in non-current assets, except for those with maturities less than 12 months from the reporting date, which are classified as current assets.

(iv) Available-for-sale financial assets

Available-for-sale financial assets are non-derivatives that are either designated in this category or not classified in any of the other categories.

Investments must be designated as available-for-sale if they do not have fixed maturities and fixed or determinable payments and management intends to hold them for the medium to long term.

Accordingly, this classification principally comprises marketable equity securities, but can include all types of financial assets that could otherwise be classified in one of the other investment categories.

They are generally included in non-current assets unless management intends to dispose of the investment within 12 months of the balance sheet date or the term to maturity from the reporting date is less than 12 months.

Financial Assets – Reclassification

Council may choose to reclassify a non-derivative trading financial asset out of the held-for-trading category if the financial asset is no longer held for the purpose of selling it in the near term.

Financial assets other than loans and receivables are permitted to be reclassified out of the held-for-trading category only in rare circumstances arising from a single event that is unusual and highly unlikely to recur in the near term.

Council may also choose to reclassify financial assets that would meet the definition of loans and receivables out of the held-for-trading or available-for-sale categories if it has the intention and ability to hold these financial assets for the foreseeable future or until maturity at the date of reclassification.

Reclassifications are made at fair value as of the reclassification date. Fair value becomes the new cost or amortised cost as applicable, and no reversals of fair value gains or losses recorded before reclassification date are subsequently made.

Effective interest rates for financial assets reclassified to loans and receivables and held-to-maturity categories are determined at the reclassification date. Further increases in estimates of cash flows adjust effective interest rates prospectively.

General Accounting & Measurement of Financial Instruments:

(i) Initial Recognition

Investments are initially recognised (and measured) at fair value, plus in the case of investments not at "fair value through profit or loss", directly attributable transactions costs

Purchases and sales of investments are recognised on trade-date - the date on which the Council commits to purchase or sell the asset.

Financial assets are derecognised when the rights to receive cash flows from the financial assets have

City of Darwin

Notes to the Financial Statements for the financial year ended 30 June 2012

Note 1. Summary of Significant Accounting Policies (continued)

expired or have been transferred and the Council has transferred substantially all the risks and rewards of ownership.

(ii) Subsequent Measurement

Available-for-sale financial assets and financial assets at fair value through profit and loss are subsequently carried at fair value.

Loans and receivables and **held-to-maturity** investments are carried at amortised cost using the effective interest method.

Realised and unrealised gains and losses arising from changes in the fair value of the financial assets classified as "**fair value through profit or loss**" category are included in the income statement in the period in which they arise.

Unrealised gains and losses arising from changes in the fair value of non monetary securities classified as "**available-for-sale**" are recognised in equity in the available-for-sale investments revaluation reserve.

When securities classified as "**available-for-sale**" are sold or impaired, the accumulated fair value adjustments are included in the income statement as gains and losses from investment securities.

Impairment

Council assesses at each balance date whether there is objective evidence that a financial asset or group of financial assets is impaired.

If there is evidence of impairment for any of Council's financial assets carried at amortised cost, the loss is measured as the difference between the asset's carrying amount and the present value of estimated future cash flows, excluding future credit losses that have not been incurred. The cash flows are discounted at the financial asset's original effective interest rate. The loss is recognised in the income statement.

(1.I) Receivables

Trade receivables are recognised at the amounts due at the time of sale or service delivery i.e. the agreed purchase price / contract price. Settlement

of these amounts is required within 30 days from invoice date.

The collectability of receivables is assessed periodically and if there is objective evidence that Council will not be able to collect all amounts due, the carrying amount is reduced for impairment. The loss is recognised in finance costs. The amount of the impairment is the difference between the asset's carrying amount and the present value of the estimated cash flows discounted at the effective interest rate.

All known bad debts were written-off at 30 June. Subsequent recoveries of amounts previously written off in the same period are recognised as finance costs in the Statement of Comprehensive Income. If an amount is recovered in a subsequent period it is recognised as revenue.

Because Council is empowered under the provisions of the *Local Government Act* to sell an owner's property to recover outstanding rate debts, Council does not impair rate receivables where it has this power.

(1.m) Inventories

Stores and raw materials are valued at the lower of cost and net realisable value and include, where applicable, direct material, direct labour and an appropriate portion of variable and fixed overheads. Costs are assigned on the basis of weighted average cost.

Inventories held for distribution are:

- goods to be supplied at no or nominal, charge, and
- goods to be used for the provision of services at no or nominal, charge.

These goods are valued at cost, adjusted, when applicable, for any loss of service potential.

(1.n) Other Financial Assets

Other financial assets are recognised at cost.

City of Darwin

Notes to the Financial Statements for the financial year ended 30 June 2012

Note 1. Summary of Significant Accounting Policies (continued)

(1.o) Non Current Assets held for Sale

Items of infrastructure, property, plant and equipment are reclassified as non-current assets as held for sale when the carrying amount of these assets will be recovered principally through a sales transaction rather than continuing use. Non-current assets classified as held for sale are available for immediate sale in their present condition and management believe the sale is highly probable. Non-current assets held for sale are measured at the lower of their carrying amount and fair value less cost to sell and are not depreciated. On the eventual sale of these assets a gain or loss is recognised.

(1.p) Investments

Term deposits in excess of three months are reported as investments, with deposits of less than three months being reported as cash equivalents.

(1.q) Investment property

Council did not classify any Land or Buildings as Investment Property

(1.r) Infrastructure, Property, Plant & Equipment

Each class of infrastructure, property, plant and equipment is stated at cost or fair value less, where applicable, any accumulated depreciation and accumulated impairment loss. Items of infrastructure, property, plant and equipment with a total value of less than \$5,000 are treated as an expense in the year of acquisition. All other items of infrastructure, property, plant and equipment are capitalised.

The classes and useful lives of property, plant and equipment recognised by the Council are:

Plant & Equipment	
- Plant & Machinery	2 to 20 years
- Other Equipment	5 to 50 years
- Computer Equipment	2 to 5 years

Other Assets

- Street & Park Furniture/Equipment	5 to 50 years
- Other Structures	3 to 100 years
- Office Furniture	5 to 20 years

Buildings

- Buildings : Car Park Facilities	50 years
- Buildings : Other	15 to 60 years
- Other Structures : Swimming Pools	75 years

Stormwater Drainage

- Pipes & Pits	80 years
- Open Lined Drains	50 years
- Subsoil Drainage	30 years

Roads & Pathways

- Sealed Roads	75 years
- Kerb	80 years
- Roundabouts	50 years
- Pathways	30 to 50 years

Other Infrastructure Assets

- Traffic Signals	35 years
- Car Parks	70 years

Acquisition of assets

Acquisitions of assets are initially recorded at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition, including freight, architect's fees, engineering design fees, public consultation expenses and all other establishment costs.

Property, plant and equipment received in the form of contributions, are recognised as assets and revenues at fair value by Council valuation where that value exceeds the recognition thresholds for the respective asset class. Fair value means the amount for which an asset could be exchanged, or a liability settled, between knowledgeable, willing parties in an arm's length transaction.

Capital and operating expenditure

Wage and materials expenditure incurred for the acquisition or construction of assets are treated as capital expenditure. Routine operating maintenance, repair costs and minor renewals to maintain the operational capacity of the non-current asset is expensed as incurred, while expenditure that relates

City of Darwin

Notes to the Financial Statements for the financial year ended 30 June 2012

Note 1. Summary of Significant Accounting Policies (continued)

to replacement of a major component of an asset to maintain its service potential is capitalised.

Valuation

Land and improvements, buildings and all infrastructure assets are measured on the revaluation basis, at fair value, in accordance with AASB 116 Property, Plant & Equipment. Other plant and equipment and work in progress are measured at cost.

Non-current physical assets measured at fair value are revalued, where required, so that the carrying amount of each class of asset does not materially differ from its fair value at the reporting date. This is achieved by engaging independent, professionally qualified valuers to determine the fair value for each class of infrastructure, property, plant and equipment assets at least once every 3 years.

Any revaluation increment arising on the revaluation of an asset is credited to the appropriate class of the asset revaluation reserve, except to the extent it reverses a revaluation decrement for the class previously recognised as an expense. A decrease in the carrying amount on revaluation is charged as an expense to the extent it exceeds the balance, if any, in the revaluation surplus to that asset class.

On revaluation, accumulated depreciation is restated proportionately with the change in the carrying amount of the asset and any change in the estimate of remaining useful life.

Separately identified components of assets are measured on the same basis as the assets to which they relate.

Details of valuers and methods of valuations are disclosed in Note 14.

Capital work in progress

The cost of infrastructure, property, plant and equipment being constructed by the Council includes the cost of purchased services, materials, direct labour and an appropriate proportion of labour overheads.

Depreciation

Land is not depreciated as it has an unlimited useful life. Depreciation on other infrastructure, property,

plant and equipment assets is calculated on a straight-line basis so as to write-off the net cost or revalued amount of each depreciable asset, less its estimated residual value, progressively over its estimated useful life to the Council. Management believe that the straight-line basis appropriately reflects the pattern of consumption of all Council assets.

Assets are depreciated from the date of acquisition or, in respect of internally constructed assets, from the time an asset is completed and commissioned ready for use.

Where assets have separately identifiable components that are subject to regular replacement, these components are assigned useful lives distinct from the asset to which they relate. Any expenditure that increases the originally assessed capacity or service potential of an asset is capitalised and the new depreciable amount is depreciated over the remaining useful life of the asset to the Council.

Major spares purchased specifically for particular assets that are above the asset recognition threshold are capitalised and depreciated on the same basis as the asset to which they relate.

The depreciable amount of improvements to or on leasehold land is allocated progressively over the estimated useful lives of the improvements to the Council or the unexpired period of the lease, whichever is the shorter.

Depreciation methods, estimated useful lives and residual values of infrastructure, property, plant and equipment assets are reviewed at the end of each reporting period and adjusted where necessary to reflect any changes in the pattern of consumption, physical wear and tear, technical or commercial obsolescence, or management intentions. The condition assessments performed as part of the annual valuation process for assets measured at depreciated current replacement cost are used to estimate the useful lives of these assets at each reporting date. Details of the range of estimated useful lives for each class of asset are shown in Note 1.R.

Land under roads

Land under roads acquired before 30 June 2008 is recognised as a non-current asset where the Council

City of Darwin

Notes to the Financial Statements

for the financial year ended 30 June 2012

Note 1. Summary of Significant Accounting Policies (continued)

holds title or a financial lease over the asset. City of Darwin does not have any such land holdings.

(1.s) Intangible Assets

Council has not classified any assets as intangible.

(1.t) Biological Assets

Council has not classified any assets as biological.

(1.u) Impairment of Non-Current Assets

Each non-current physical and intangible asset and group of assets is assessed for indicators of impairment annually. If an indicator of possible impairment exists, the Council determines the asset's recoverable amount. Any amount by which the asset's carrying amount exceeds the recoverable amount is recorded as an impairment loss. The recoverable amount of an asset is the higher of its fair value less costs to sell and its value in use.

An impairment loss is recognised immediately in the Income Statement, unless the asset is carried at a revalued amount. When the asset is measured at a revalued amount, the impairment loss is offset against the asset revaluation reserve of the relevant class to the extent available.

Where an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset in prior years. A reversal of an impairment loss is recognised as income unless the asset is carried at a revalued amount, in which case the reversal of the impairment loss is treated as a revaluation surplus increase.

(1.v) Leases

Leases of plant and equipment under which the Council as lessee/lessor assumes/transfers substantially all the risks and benefits incidental to the ownership of the asset, but not the legal ownership, are classified as finance leases. Other

leases, where substantially all the risks and benefits remain with the lessor, are classified as operating leases.

Finance leases

Council does not have any finance leases.

Operating leases

Payments made under operating leases are expensed in equal instalments over the accounting periods covered by the lease term, except where an alternative basis is more representative of the pattern of benefits to be derived from the leased property.

(1.w) Non-Current Assets (or Disposal Groups) "Held for Sale" & Discontinued Operations

Non-current assets (or disposal groups) are classified as held for sale and stated at the lower of either (i) their carrying amount and (ii) fair value less costs to sell, if their carrying amount will be recovered principally through a sale transaction rather than through continuing use.

The exception to this is plant and motor vehicles which are turned over on a regular basis. Plant and motor vehicles are retained in Non Current Assets under the classification of Property, Plant and Equipment - unless the assets are to be traded in after 30 June and the replacement assets were already purchased and accounted for as at 30 June.

For any assets or disposal groups classified as Non-Current Assets "held for sale", an impairment loss is recognised at any time when the assets carrying value is greater than its fair value less costs to sell.

Non-current assets "held for sale" are not depreciated or amortised while they are classified as "held for sale".

Non-current assets classified as "held for sale" are presented separately from the other assets in the balance sheet.

A Discontinued Operation is a component of the entity that has been disposed of or is classified as "held for sale" and that represents a separate major line of business or geographical area of operations, is part of

City of Darwin

Notes to the Financial Statements

for the financial year ended 30 June 2012

Note 1. Summary of Significant Accounting Policies (continued)

a single co-ordinated plan to dispose of such a line of business or area of operations, or is a subsidiary acquired exclusively with a view to resale.

The results of discontinued operations are presented separately on the face of the income statement.

(1.x) Payables

Trade creditors are recognised upon receipt of the goods or services ordered and are measured at the agreed purchase/contract price net of applicable discounts other than contingent discounts. Amounts owing are unsecured and are generally settled on 30 day terms.

Security Bonds, Deposits & Retentions

Council made demand and recovered \$500,000 in December 2009 pursuant to a bank guarantee provided to Council as security for the performance of development covenants. The amount is being held in a liability account pending resolution of a dispute with the developers.

(1.y) Liabilities - Employee Benefits

Liabilities are recognised for employee benefits such as wages and salaries, annual leave and long service leave in respect of services provided by the employees up to the reporting date. Liabilities for employee benefits are assessed at each reporting date. Where it is expected that the leave will be paid in the next twelve months the liability is treated as a current liability. Otherwise the liability is treated as non-current.

Salaries and wages

A liability for salaries and wages is recognised and measured as the amount unpaid at the reporting date at current pay rates in respect of employees' services up to that date. This liability represents an accrued expense and is reported in Note 15 as a payable.

Annual leave

A liability for annual leave is recognised. Amounts expected to be settled within 12 months (the current portion) are calculated on current wage and salary

levels and includes related employee on-costs. Amounts not expected to be settled within 12 months (the non-current portion) are calculated on projected future wage and salary levels and related employee on-costs, and are discounted to present values. This liability represents a provision and is reported in Note 17.

Sick leave

Liabilities for non vesting sick leave are recognised at the time when the leave is taken and measured at the rates paid or payable, and accordingly no liability has been recognised in these reports.

Superannuation

The superannuation expense for the reporting period is the amount of the contribution the Council makes to the superannuation plan which provides benefits to its employees. Details of those arrangements are set out in Note 23.

Long service leave

A liability for long service leave is measured as the present value of the estimated future cash outflows to be made in respect of services provided by employees up to the reporting date. The value of the liability is calculated using current pay rates and projected future increases in those rates and includes related employee on-costs. The estimates are adjusted for the probability of the employee remaining in the Council's employment or other associated employment which would result in the Council being required to meet the liability. Adjustments are then made to allow for the proportion of the benefit earned to date, and the result is discounted to present value. The interest rates attaching to Commonwealth Government guaranteed securities at the reporting date are used to discount the estimated future cash outflows to their present value. This liability is reported in Note 17 as a provision.

(1.z) Borrowings and Borrowing Costs

Borrowings are initially recognised at fair value plus any directly attributable transaction costs. Subsequent to initial recognition these liabilities are measured at amortised cost.

City of Darwin

Notes to the Financial Statements for the financial year ended 30 June 2012

Note 1. Summary of Significant Accounting Policies (continued)

All borrowing costs are expensed in the period in which they are incurred. No borrowing costs are capitalised on qualifying assets.

(1.aa) Provisions

Provisions for legal claims, service warranties and other like liabilities are recognised when:

- Council has a present legal or constructive obligation as a result of past events;
- it is more likely than not that an outflow of resources will be required to settle the obligation; and
- the amount has been reliably estimated.

Provisions are not recognised for future operating losses.

Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole.

A provision is recognised even if the likelihood of an outflow with respect to any one item included in the same class of obligations may be small.

Provisions are measured at the present value of management's best estimate of the expenditure required to settle the present obligation at the reporting date.

The discount rate used to determine the present value reflects current market assessments of the time value of money and the risks specific to the liability.

The increase in the provision due to the passage of time is recognised as interest expense.

(1.ab) Asset Revaluation Reserve

The asset revaluation reserve comprises adjustments relating to changes in value of infrastructure, property, plant and equipment that do not result from the use of those assets. Net incremental changes in the carrying value of classes

of non-current assets since their initial recognition are accumulated in the asset revaluation reserve.

Increases and decreases on revaluation are offset within a class of assets.

Where a class of assets is decreased on revaluation, that decrease is offset first against the amount remaining in the asset revaluation reserve in respect of that class. Any excess is treated as an expense.

When an asset is disposed of, the amount in the reserve in respect of that asset is retained in the asset revaluation reserve and not transferred to retained surplus/ (deficiency).

(1.ac) Retained Surplus

This represents the amount of Council's net funds not set aside in reserves to meet specific future needs.

(1.ad) Reserves

Restricted Reserves

Restricted reserves are identified under legislation and the use of these reserves must comply with legislative requirements.

Car Parking Shortfall – Developer Contributions

These reserves hold contributions from property developers to be used to fund future car parking infrastructure in line with the developer contribution plan.

Car Parking Shortfall – Rate Levy Income

This reserve holds income generated from parking special rates to be used for the provision, operation and maintenance of land, facilities and improvements for or in connection with the parking of vehicles in the central business district.

Developer Contributions

This reserve holds contributions from developers to be used to fund future road and stormwater drainage construction.

Unexpended Grants & Contributions

This reserve holds unspent grants and contributions received subject to specific expenditure requirements. The funds are held in reserve until expended in accordance with the grant or contribution conditions.

City of Darwin

Notes to the Financial Statements for the financial year ended 30 June 2012

Note 1. Summary of Significant Accounting Policies (continued)

All Other Reserves

All other reserves are generally identified by Council resolution or operational requirements for funds set aside for the future replacement or renewal of major assets or for unanticipated major expenditure such as a natural disaster. These reserves are not required under legislation and if required, can be utilised by the Council for other purposes.

Asset Replacement & Refurbishment

This reserve holds funds to be used for the future rehabilitation of major assets.

Carry Forward Works

This reserve holds funds relating to projects that have not been completed in the current financial year but have been identified to be completed in a future period.

Coastal Foreshore Management

This reserve holds funds to be used for projects relating to coastal foreshore management.

Darwin General Cemetery

This reserve holds funds to be used for projects relating to the cemetery.

Darwin Entertainment Centre Air Conditioning Replacement

This reserve holds funds to be used for the future replacement or upgrade of the air conditioning system.

Darwin Entertainment Centre Asset Replacement & Refurbishment

This reserve holds funds to pay for the future replacement or upgrade of assets at the centre.

Disaster Contingency

This reserve holds funds to provide for possible insurance and other expenses associated with responding to a natural disaster as well as designated disaster response and recovery projects.

Election Expense

This reserve holds funds to provide for the costs associated with holding the next Council election.

Environmental

This reserve has been created for future environmental projects relating to Council's Environmental Management Plan and other associated plans.

Markets

This reserve holds lease income from Mindil, Nightcliff and Parap markets to provide for future upgrades of market sites.

Nightcliff Hall

This reserve holds lease income from Nightcliff Community Hall to provide for future upgrades of the facility.

Off & On Street Parking

This reserve holds funds from on and off street car parking operations to provide for future development of car parking.

Parks & Reserves

This reserve holds savings from the 2011-12 budget that are to be used to offset expenditure in 2012-13.

Plant Replacement

This reserve holds funds to meet the cost of replacement of plant and vehicles. This balance is based on estimated amount required identified in the ten year plant replacement program.

Public Art

This reserve holds funds to provide for future public art projects.

Purchase of Land

This reserve holds funds to provide for the possible purchase of land near Woolner Road relating to road works.

Sale of Land

This reserve holds funds from the sale of road reserve and will be partly used to fund projects in 2012-13.

Waste Management

This reserve holds funds to be used for the future development and rehabilitation of the Shoal Bay Waste Disposal site or alternative waste disposal methods.

Watering

This reserve holds funds to provide for future costs associated with irrigating Council's parks and gardens and water efficiency projects.

City of Darwin

Notes to the Financial Statements

for the financial year ended 30 June 2012

Note 1. Summary of Significant Accounting Policies (continued)

(1.ae) Subsidiaries

Subsidiaries are entities controlled by City of Darwin. Control exists when the City of Darwin has the power, directly or indirectly, to solely govern the financial and operating policies of an entity to obtain benefits from its activities. The balances and effects of transactions between entities are eliminated in preparing the consolidated financial statements. Non-controlling interests in the results and equity of controlled interests are shown separately in the consolidated income statements and balance sheets respectively. Where control of an entity commences or ceases during a financial year, the profits or losses are included in the consolidated income statements from the date control commenced to the date control ceased. Investments in controlled entities are carried in the financial statements at the lower of cost and recoverable amount.

(1.af) Joint Ventures

Council did not have any Joint Ventures during the year.

(1.ag) Associated Entities

Council did not have any Associated Entities during the year.

(1.ah) National Competition Policy

Council does not have any activities that are affected under National Competition Policy.

(1.ai) Rounding and Comparatives

Amounts included in the financial statements have been rounded to the nearest \$1,000 unless otherwise indicated.

Comparative information has been restated where necessary to be consistent with disclosures in the current reporting period.

(1.aj) Trust funds held for outside parties

Funds held in the trust account on behalf of outside parties include those funds from the sale of land for arrears in rates, deposits for the contracted sale of land, security deposits lodged to guarantee performance and unclaimed monies (e.g. wages) paid into the trust account by the Council. The Council performs only a custodian role in respect of these monies and because the monies cannot be used for Council purposes, they are not considered revenue nor brought to account in the financial statements.

The monies are disclosed in the notes to the financial statements for information purposes only in Note 26.

(1.ak) Taxation

Income of local authorities and public authorities is exempt from Commonwealth taxation except for Fringe Benefits Tax and Goods and Services Tax ('GST'). The net amount of GST recoverable from the ATO or payable to the ATO is shown as an asset or liability respectively.

(1.al) Adoption of New and Revised Accounting Standards

In the current year, Council 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 reporting period. The adoption of the new and revised Standards and Interpretations has not resulted in any material changes to Council's accounting policies.

At the date of authorisation of the financial statements, the Standards and Interpretations listed below were in issue but not yet effective.

Effective 1 January 2012:

- AASB 2010-8 Amendments to Australian Accounting Standards – Deferred Tax: Recovery of Underlying Assets

Effective 1 July 2012:

- AASB 2011-3 Amendments to Australian Accounting Standards – Orderly Adoption of

City of Darwin

Notes to the Financial Statements

for the financial year ended 30 June 2012

Note 1. Summary of Significant Accounting Policies (continued)

Changes to the ABS GFS Manual and Related Amendments

- AASB 2011-9 Amendments to Australian Accounting Standards – Presentation of Items of Other Comprehensive Income
- AASB 2011-13 Amendments to Australian Accounting Standard - Improvements to AASB 1049

Effective 1 January 2013:

- AASB 9 Financial Instruments (December 2009)
- AASB 10 Consolidated Financial Statements
- AASB 11 Joint Arrangements
- AASB 12 Disclosure of interests in other entities
- AASB 13 Fair Value Measurement
- AASB 119 Employee benefits (completely replaces existing standard)
- AASB 127 Separate Financial Statements (replaces the existing standard together with AASB 10)
- AASB 128 Investments in Associates and Joint Ventures (replaces the existing standard)
- 2009-11 Amendments to Australian Accounting Standards arising from AASB 9 (December 2009)
- AASB 2010-7 Amendments to Australian Accounting Standards arising from AASB 9 (December 2010)
- AASB 2010-10 Further Amendments to Australian Accounting Standards – Removal of Fixed Dates for First-time Adopters
- AASB 2011-7 Amendments to Australian Accounting Standards arising from the Consolidation and Joint Arrangements Standards
- AASB 2011-8 Amendments to Australian Accounting Standards arising from AASB 13

- AASB 2011-10 Amendments to Australian Accounting Standards arising from AASB 119 (September 2011)
- AASB 2011-12 Amendments to Australian Accounting Standards arising from Interpretation 20 (AASB 1)
- Interpretation 20 Stripping Costs in the Production Phase of a Surface Mine

Effective 1 July 2013:

- AASB 1053 Application of Tiers of Australian Accounting Standards
- AASB 2010-2 Amendments to Australian Accounting Standards arising from Reduced Disclosure Requirements
- AASB 2011-2 Amendments to Australian Accounting Standards arising from the Trans-Tasman Convergence Project – Reduced Disclosure Requirements
- AASB 2011-4 Amendments to Australian Accounting Standards to Remove Individual Key Management Personnel Disclosure Requirements
- AASB 2011-6 Amendments to Australian Accounting Standards – Extending Relief from Consolidation, the Equity Method and Proportionate Consolidation – Reduced Disclosure Requirements
- AASB 2011-11 Amendments to AASB 119 (September 2011) arising from Reduced Disclosure Requirements

AASB 9 Financial Instruments (effective from 1 January 2013)

AASB 9, which replaces AASB 139 Financial Instruments: Recognition and Measurement, is effective for reporting periods beginning on or after 1 January 2013 and must be applied retrospectively. The main impact of AASB 9 is to change the requirements for the classification, measurement and disclosures associated with financial assets. Under the new requirements the four current categories of financial assets stipulated in AASB 139 will be replaced with two measurement categories: fair value and amortised cost and financial assets will only be

City of Darwin

Notes to the Financial Statements for the financial year ended 30 June 2012

Note 1. Summary of Significant Accounting Policies (continued)

able to be measured at amortised cost where very specific conditions are met.

As a result, Council will be required to measure its financial assets at fair value.

Consolidation Standards

The AASB issued a suite of six related accounting standards which are effective for annual reporting periods beginning on or after 1 January 2013. These standards:

- AASB 10 Consolidated Financial Statements
- AASB 11 Joint Arrangements
- AASB 12 Disclosure of Interests in Other Entities
- AASB 127 Separate Financial Statements
- AASB 128 Investments in Associates and Joint Ventures
- AASB 2011-7 Amendments to Australian Accounting Standards arising from the Consolidation and Joint Arrangements Standards

These aim to improve the accounting requirements for consolidated financial statements, joint arrangements and off balance sheet vehicles. The AASB is still considering whether these standards need to be modified for application by not-for-profit entities. Consequently, not-for-profit entities are not currently permitted to apply these standards prior to the mandatory application date. As council is a not-for-profit entity, no assessment has been made of the potential impact. An assessment of the impact will be made when the not-for-profit requirements are finalised.

AASB 13 Fair Value Measurement (AASB 13)

AASB 13 applies to reporting periods beginning on or after 1 January 2013. The standard sets out a new definition of "fair value", as well as new principles to be applied when determining the fair value of assets and liabilities. The new requirements will apply to all of the Council's assets and liabilities (excluding leases) that are measured and/or disclosed at fair value or another measurement based on fair value. The potential impacts of AASB

13 relate to the fair value measurement methodologies used, and financial statement disclosures made in respect of, such assets and liabilities.

City of Darwin will review its fair value methodologies (including instructions to valuers, data used and assumptions made) for all items of infrastructure, property, plant and equipment measured at fair value to determine whether those methodologies comply with AASB 13. To the extent that the methodologies don't comply, changes will be necessary. While the Council is yet to complete this review, no significant changes are anticipated, based on the fair value methodologies presently used. Therefore, and at this stage, no consequential material impacts are expected for the City of Darwin's property, plant and equipment in 2013-14.

AASB 13 will require an increased amount of information to be disclosed in relation to fair value measurements for both assets and liabilities. To the extent that any fair value measurement for an asset or liability uses data that is not "observable" outside the Council, the amount of information to be disclosed will be relatively greater.

Amendments to AASB 101 Presentation of Financial Statements

The AASB 101 Amendments require Council to group items presented in other comprehensive income into those that, in accordance with other standards: (a) will not be reclassified subsequently to profit or loss and (b) will be reclassified subsequently to profit or loss when specific conditions are met. It is applicable for annual periods beginning on or after 1 July 2012. The Council's management expects this will change the current presentation of items in other comprehensive income; however, it will not affect the measurement or recognition of such items.

Amendments to AASB 119 Employee Benefits

A revised version of AASB 119 Employee Benefits applies from reporting periods beginning on or after 1 January 2013. The revised AASB 119 is generally to be applied retrospectively.

The revised standard includes changed criteria for accounting for employee benefits as "short-term employee benefits". Had City of Darwin applied the revised standard this year annual leave currently classified as a "short-term benefit" would have been

City of Darwin

Notes to the Financial Statements

for the financial year ended 30 June 2012

Note 1. Summary of Significant Accounting Policies (continued)

reclassified as a "long-term benefit". However, no reported amounts would have been amended as the Council already discounts the annual leave liability to present value in respect of amounts not expected to be settled within 12 months (refer Note 1.Y).

The concept of "termination benefits" is clarified and the recognition criteria for liabilities for terminations benefits will be different. If termination benefits meet the timeframe criterion for "short-term employee benefits", they will be measured according to the AASB 119 requirements for "short-term employee benefits". Otherwise, termination benefits will need to be measured according to the AASB 119 requirements for "other long-term employee benefits". Under the revised standard, the recognition and measurement of employer obligations for "other long-term employee benefits" will need to be accounted for according to most of the requirements for defined benefit plans.

The revised AASB 119 also includes changed requirements for the measurement of employer liabilities/assets arising from defined benefit plans, and the measurement and presentation of changes in such liabilities/assets. City of Darwin does not contribute to any defined benefit schemes.

The reported results and position of the Council will not change on adoption of the other pronouncements as they do not result in any changes to the Councils existing accounting policies. Adoption will, however, result in changes to information currently disclosed in the financial statements. The Council does not intend to adopt any of these pronouncements before their effective dates.

Title: Statement of Significant Accounting Policies

Policy No: 022

Adopted By: Council

Next Review Date: 27/11/2018

Responsibility: Finance Manager

Document Number: TBA

Version	Decision Number	Adoption Date	History
1	20\2501	23/02/2010	Adopted
2	20\3483	30/11/2010	Revision Endorsed
3	20\2646	29/11/2011	Revision Endorsed
4	21\660	27/11/2012	Revision Endorsed
5			

1 Policy Summary

This Policy explains the accounting policy process refers to the locations principal accounting policies adopted by Council.

2 Policy Objectives

- To provide a true and fair view of City of Darwin's financial position and the basis upon which that assessment has been made for the guidance of ratepayers, electors, creditors, regulators, government in general and other stakeholders.
- To achieve compliance with Australian equivalents to International Financial Reporting Standards (AIFRS) as they apply to not-for-profit entities, other authoritative pronouncements of the Australian Accounting Standards Board, Urgent Issues Group Interpretations (UIGs) and relevant Northern Territory legislation.

3 Background

City of Darwin is incorporated under the Northern Territory *Local Government Act* and has its principal place of business at the Civic Centre, Harry Chan Avenue, Darwin, Northern Territory, Australia.

Annual financial statements are prepared pursuant to the requirements of the *Local Government Act* and the relevant accounting standards and include the consolidated fund and all entities through which Council controls resources to carry on its functions.

4 Policy Statement

The principal accounting policies adopted by the Council at any time are as set out in the most recent audited annual financial statements included within the Council's Annual Report.

The Council's Annual Reports are available on request or down loadable from Council's internet site by following the link below:

Link to Council's Annual reports:

<http://www.darwin.nt.gov.au/council/publications-and-reports>

5 Legislation, terminology and references

Relevant legislative and other references include:

Australian equivalents to International Financial Reporting Standards (AIFRS) as they apply to not-for-profit entities, other authoritative pronouncements of the Australian Accounting Standards Board, Urgent Issues Group Interpretations (UIGs) and relevant Northern Territory legislation, specifically Part 7 of the *Local Government (Accounting) Regulations*.

6 Implementation and delegation

Implementation of this policy is by way of preparation and subsequent audit of the annual financial statements.

7 Evaluation and review

This policy will be reviewed annually in conjunction with preparation of the City of Darwin annual financial statements.

Evaluation is by way of an unqualified audit report in respect to the annual statements.

OPEN SECTION

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Corporate & Economic Development Committee Meeting – Wednesday, 24 September 2014

9. **INFORMATION ITEMS**

10. **GENERAL BUSINESS**

11. **CLOSURE OF MEETING**