

DOOMADGEE
ABORIGINAL SHIRE
COUNCIL



ANNUAL REPORT
2014-2015

DOOMADGEE ABORIGINAL SHIRE COUNCIL
2014-2015 ANNUAL REPORT

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2014-15 was a successful year for Doomadgee with the Council working hand in hand with Government agencies to achieve our community goals.

Council is continuing to work with the State and Federal governments towards completion of the Housing Reform agenda to bring us to our final total figure of 95 new houses. Over the past four years 71 houses have been completed. Council is the main contractor in the building of further new houses and has worked well with the State Government to achieve this goal. We are in



the process of building another 11 houses ready for handover in the 2015-2016 year. The council building program has been a major contributor to employment in Doomadgee, allowing another 8 apprentices to be employed.

We have been fortunate enough to gain funding through the year from RDA that will enable us to upgrade our airport terminal, works on this will be completed in the 2015-2016 financial year.

Council is maintaining its strong financial position.

The main road resealing program is almost complete, with a further twelve kilometres of the West Woollagorang road being sealed during this year.

Council has commenced completed building of a Youth Hub and a Mens' Shed. These projects were undertaken with funding from Department Prime Minister and Cabinet.

The rodeo on August 2014 which is supported by Council was enjoyed by the community and visitors from all across Australia. The Doomadgee Rodeo attracts competitors from all over the countryside. It is a major event tourism event and a credit to the Doomadgee Rodeo Committee.

Our team of Councillors have done a terrific job. I'd like to thank the Councillors, Cr Tony Douglas (Deputy Mayor), Cr Jason Ned, Cr Vernon Ned and Cr Elaine Cairns for their hard work during the year.

I would like to thank Rob Katter for his continued support of Doomadgee at the State political level. I would like to thank Bob Katter for his ongoing assistance on the Federal level.

I would like to thank our incoming Chief Executive Officer Rod Richardson, for the hard work he has done through the year. I would also like to thank our outgoing CEO Jannene Graham for her hard work over the last three years.

I am confident that Council is in a strong position to face the difficult issues that we will confront in the future and I am looking forward to continuing to be part of it.

Frederick O'Keefe
Mayor
Doomadgee Aboriginal Shire Council

ELECTED MEMBERS



Mayor
Frederick O'Keefe
Portfolio:
Police



Deputy-Mayor
Tony Douglas
Portfolios:
Justice, Police, Youth



Councillor
Elaine Cairns
Portfolios:
Education, Women's Group

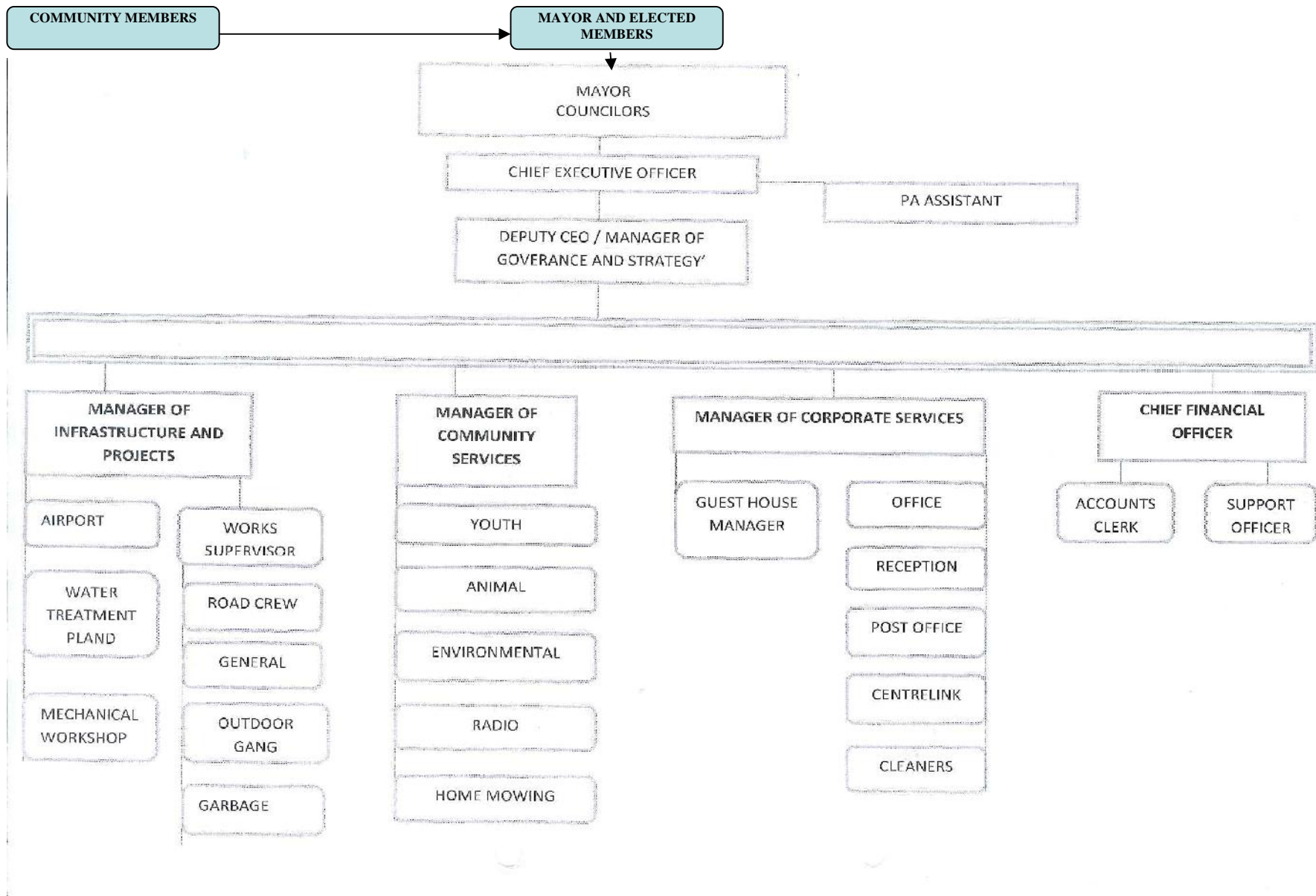


Councillor
Vernon Ned
Portfolios:
Police, Men's Group



Councillor
Jason Ned
Portfolios:
Health, Main Roads

ORGANISATION STRUCTURE



MESSAGE FROM THE CHIEF EXECUTIVE OFFICER

I am pleased to say that during 2015-2015 the Council experienced one of the best in its history, particularly in the areas of finance, infrastructure and asset management.

I would like to pay tribute to the previous CEO for her dedication to the management of the Doomadgee Aboriginal Shire Council for the past 3 years.

I would like to acknowledge all the effort of staff at all levels for their contribution to the financial advancement through the delivery and successful completion of external contracts. This enabled Council to move forward with projects earlier than anticipated. The efforts of staff went beyond their normal duties and always had the best interests of the community in mind. We have experienced a year with very stable staff with little turnover which leads to better community development.

Doomadgee Aboriginal Shire Council took a bold step as principal contractor in designing and constructing community houses, utilising as much local labour as possible including 10 apprentices on a host agreement with MMG Mining.

With all this extra work we relocated our Cairns office to a larger premises to accommodate the extra finance staff required.

We are pleased that Council has now received four consecutive unqualified audits.

We have renewed all our light vehicle fleet across the past two years and we continue to maintain our fleet in excellent condition.

Our roads continue to improve. This year we have sealed an extra 12 ½ of the West Woollagorang Road with funding provided by TIDS and NDRRA.

2014-2015 also saw the airport runway and apron resealed giving us a safe all weather air strip for several more years.

I would like to acknowledge the support from the Mayor and Councillors, staff, and the various consultants that we have worked with throughout the year. All contributed to a successful year. I feel that the Council is in a sound position to move into the 2015-2016 year and beyond.



Rod Richardson
Chief Executive Officer

PERFORMANCE AGAINST PLAN

The goals in the current Corporate Plan reflect the vision for the community outlined in the Community Plan. Its goals highlight the future directions of Council and the community. Each strategic goal provides a measure to review Council's performance. An operational plan was prepared in 2013 for the 2013-2014 reporting period. These documents are all available for public viewing at Council Offices, and copies are available.

<p>Goal 1 – Achieve maximum community benefit from available resources</p> <p>2014-2015 Outcomes</p> <ul style="list-style-type: none"> • Review of all leasing arrangements continues. • Annual review of all services and charges fees was completed • Accurate and timely financial reporting.
<p>Goal 2 - To provide timely, quality services, to customers through effective and efficient administration of the affairs of Council.</p> <p>2014-2015 Outcomes</p> <ul style="list-style-type: none"> • Quarterly newsletter to inform of Council processes and projects continued. • Review of Council policies_and procedures, undertaken and ongoing. • Review of local laws commenced. To be completed 2015-2016. Delayed due to a change in staff.
<p>Goal 3 – Maximise Council's human resource potential</p> <p>2014-2015 Outcomes</p> <ul style="list-style-type: none"> • Council organisation structure endorsed 14/02/15 • Councillors attended training with Department of Local Government. • Appointment of 9 new apprentices who are taking part in the Doomadgee Aboriginal Shire Council apprenticeship scheme. • Completion of 8 apprentices in Certificate III Civil Construction • Training available for all staff with many undertaking opportunities. Training plans ongoing.
<p>Goal 4 - To create opportunities through art and culture to enhance individual's skills, bolster community pride and its quality of life:</p> <p>2014-2015 Outcomes</p> <ul style="list-style-type: none"> • Support of community involvement in NAIDOC Week, Clean Up Australia Day, Doomadgee Rodeo • Development of community services programs. • Development of Youth hub in conjunction with Dept of Prime Minister and Cabinet
<p>Goal 5 - To limit the impact of natural and man-made disasters:</p> <p>2014-2015 Outcomes</p> <ul style="list-style-type: none"> • Disaster Management Plan updated. • Community clean-up of hard materials prior to cyclone season. • Received grant for the upgrade of airport terminal from RDA
<p>Goal 6: To increase the overall strength and diversity of the Shires economic base, create jobs and actively promote the Shire's tourism potential</p> <p>2014-2015 Outcomes</p> <ul style="list-style-type: none"> • Web site nearing completion. Expected completed in the latter half of 2015.
<p>Goal 7: To conserve and enhance the natural and built environments to achieve</p>

ecologically sustainable development:

2014-2015 Outcomes

- Pest Identification and Management Plan awaiting State review.
- Local laws in progress to ensure that coverage of noxious and environmental weeds are contained shire.
- Planning scheme complete.

Goal 8: Effective Waste Management Collection and Disposal Service

2014-2015 Outcomes

- General Gang cleaned streets, cut back overhanging trees across and cut grass
- Vector control in March
- Rat baits and traps set around town
- Ensure dump complies with regulations –ongoing
- Vacuum (sullage) truck purchased

Goal 9: To maintain and upgrade essential infrastructure to maximise the utility of existing assets and provide for their long term improvement and/or replacement.

2014-2015 Outcomes

- All legislative requirements met at water plant
- Motor mechanic workshop and carpenter team have ensured efficient maintenance of Shire infrastructure
- Airport maintained in a safe manner
- Purchased 30KVA generator for sewage pumping station.
- Office and Crib room for the new Council Depot built.
- Replacement of tiles and furniture in Guest House.

Goal 10: To encourage and participate in the continuing development of community services to foster a safe, harmonious community with a strong community spirit.

2014-2015 Outcomes

- Book exchange continues in Council Office with support of Queensland Library
- In partnership with Education Department and DATSIMA pool has been open for school holidays

Goal 11: To create and foster a dynamic ongoing relationship with all relevant health policy departments and health service providers to ensure that operational programs are coordinated, focused and effective in contributing to, and enhancing, the health and well-being of the whole community.

- Environmental health Officer position developed
- Council officers involved in stakeholders discussions.

Goal 12: To develop and implement planning controls that ensure and encourage balanced and sustainable development and to promote the Shire as a desirable place to live, work, invest and to visit

2014-2015 Outcomes

- Open Spaces Strategy continues with development of Top park.

SNAPSHOT OF A YEAR



At the 2015 Queensland Reconciliation Awards held in Brisbane on 28 May 2015 Doomadgee was presented with award in the Highly Commended Partnership category for Operation Repair. This Award was received by the Doomadgee Police Service and Doomadgee Councillors on behalf of the Doomadgee people.

Apprenticeships



Nine men are taking part in the Doomadgee Aboriginal Shire Council apprenticeship program. Some will be painters, there will be a plumber, carpenter, bricklayer and civil engineer – meet the newest apprentices on the block.

"The best thing about this is that we are getting a trade that can help the community," Malcolm said.

Pictured are: Shannon Aplin, Victor Jacob, Vernon Ned, Wayne McDonald, Cameron Doomadgee, Mark Hill and Malcome Kyle.



Murray Walden joined the Council workforce as an Apprentice working towards his Certificate III in Carpentry.

Murray has spent time working on upgrades to Council buildings and the re-roofing of the Veterinary Clinic. He is now working as a senior apprentice on the Doomadgee Housing Project.

Tradesmen



Congratulation to 8 staff officers who achieved their Certificate III in Civil Construction – Plant Operation.



Town Water



The Doomadgee Shire Water Plant Operator Chris Toby, assisted by Environmental Officer Shane Booth, flushed the water mains to prevent dirt building up inside the pipe lines. This is done on a regular basis to ensure continually clean domestic water.



A successful water wise program was introduced into Doomadgee by our Environmental Health Officer in the early part of 2015.

Doomadgee State School Year 7 science students had a conducted tour from the Nicholson River to the Water Plant Operation in Akehurst Street.

The tour was conducted by Mr Chris Toby, Water Plant Operator. He explained to the students how the water is pumped from the river and the processes undergoes before coming out clean and treated into our homes.

The students gained firsthand expert information about the water in the community and why we shouldn't waste it.



Town Cleanliness



Doomadgee Council along with Burketown Council engaged Zebra Metal to remove all the old cars from Old Doomadgee Road. Many of these old vehicles had been there for a very long time but they will be now recycled and made into useful products again once they have been melted down.

Social Housing



The Ned Street Housing Project has forged ahead with 5 new houses being completed in all. The Council will build another six houses in Foster Street. Council has used local apprentices under the direction of our builder Shane Robinson to build a further six houses. This has been a great outcome for Doomadgee working closely with the State Government. Not only have we achieved new houses for the community, but we have engaged apprentices and created employment. It is wonderful to see Doomadgee people working for Doomadgee.

Youth Hub



Doomadgee Aboriginal Shire Council completed the building of a Youth Hub for the 15 to 25 year age group. This is a safe recreational area where youth can also access government services. The Youth Hub was officially opened on 24 November by Councillor Elaine Cairns following which the Centre was open for community inspection. Staff welcomed everyone to the Centre with a community BBQ. Special thanks to Prime Minister and Cabinet for their funding, Travis Denth and Data Central for their contribution of recreational activities and computers.

Silk Felting Workshop

A Silk Felting workshop was held at the Youth Hub for the women of Doomadgee. Under the guidance of Donna Brown 31 pieces were completed in 9 days.

Several of the items were modelled by the Bushfire Softball girls at an event 18 June followed by an exhibition of all items at the Youth Hub on 19 June. One piece was sold on the night of the exhibition.

This was jointly funded by Indigenous Regional Arts Department Fund, Queensland Government and Prime Minister and Cabinet, Federal Government under Breaking the Cycle Funds and Doomadgee Aboriginal Shire Council.

Councillor Elaine Cairns working on a piece of silk felting that became a beautiful shawl.



Doomadgee Radio



Doomadgee Radio is back and running strong this year. It is the go-to place if you want to know what is happening around town and a valuable source of information for everybody. The school and police have regular timeslots on the radio, and there are interviews of visiting agencies throughout the year. All this, and great music too!

Our local broadcaster Sai Matainavora attended the 16th National Remote Indigenous Media Festival at Bamaga where he was awarded with the 'Best Emerging Radio Talent' award for 2014.

The radio station is made possible through funding from the Australian Government.

New Shire Council Office in Cairns



Doomadgee Aboriginal Shire Council opened a new office in February at 21 Pease Street, Cairns.

The office has given our Finance Staff a more spacious workplace and incorporates a new office boardroom. It is a welcoming meeting place for Government Agencies to meet with Council.

Parks



Graffiti wall in Middle Park

Art in the Park was held during the mid year school holidays and fun was had by all. Children proudly took home their works of art when finished. It was a fun activity for the school holidays



NAIDOC Elders Luncheon

NAIDOC Elders luncheon was held at the PCYC

All the elders got together and enjoyed a lunch with excellent food. A few games of Bingo were had and everyone went home with a gift. A good time was had by all.

This was made possible through the partnership of prepared by Denice Kofoed from the Doomadgee Bakery and Doomadgee Aboriginal Shire council staff who prepared the food, PCYC staff, Dean Jupiter from My Pathway and his crew.



Plant

Council have continued to replace worn plant and equipment, all being put to good use by our municipal workers. None of these items were purchased with grant funding, but were proudly made possible through the efforts of our council teams undertaking private works contracts.



A cement truck was added to the council fleet of work machinery to be used building the new houses.

Our own Gavin Ah Wing is the machine operator.

Library



The Shire Council Front Office holds a good selection of books that can be borrowed and then exchanged for another. This book exchange has been very popular and has been stocked by Queensland State Library their excess stock.

COMMUNITY FINANCIAL REPORT

Statement of Comprehensive Income

The objective of the Statement of Comprehensive Income is to report on the money received and the money spent by Council for the financial year.

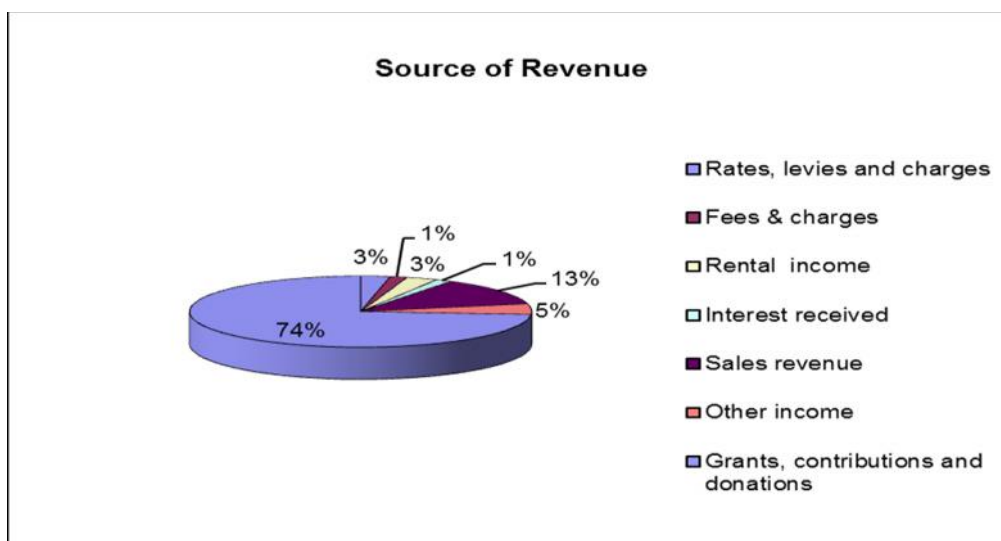
Revenue

The total recurrent revenue (money received) for this year was \$3,906,993.

The total capital revenue was \$10,255,072

Sources of Revenue for Doomadgee Aboriginal Shire Council 2014/2015

Sources of Revenue	Amount
Rates, levies and charges	\$530,962
Fees and charges	\$313,575
Rental income	\$563,557
Interest received	\$297,513
Sales revenue	\$2,430,470
Other income	\$925,824
Grants, contributions and donations	\$14,162,065
Total	\$19,223,966



74 per cent of Council's total revenue is grant funded followed by 13 per cent from enterprise sales and 5 per cent from other income.

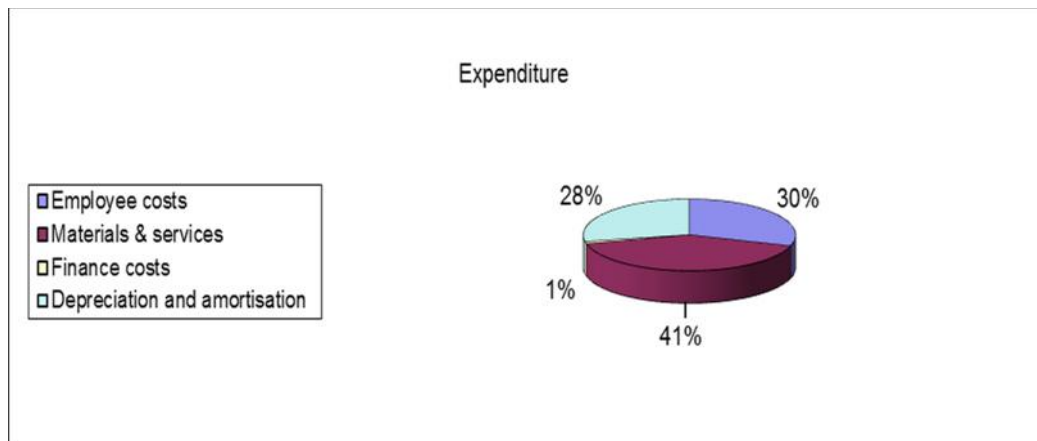
This demonstrates the large extent to which Council is dependent on grants from the government and other bodies in financing the day to day operations.

Expenditure

The total recurrent expenditure (money spent) for this year was \$9,721,240.

Expenditure for the Doomadgee Aboriginal Shire Council 2013/2014

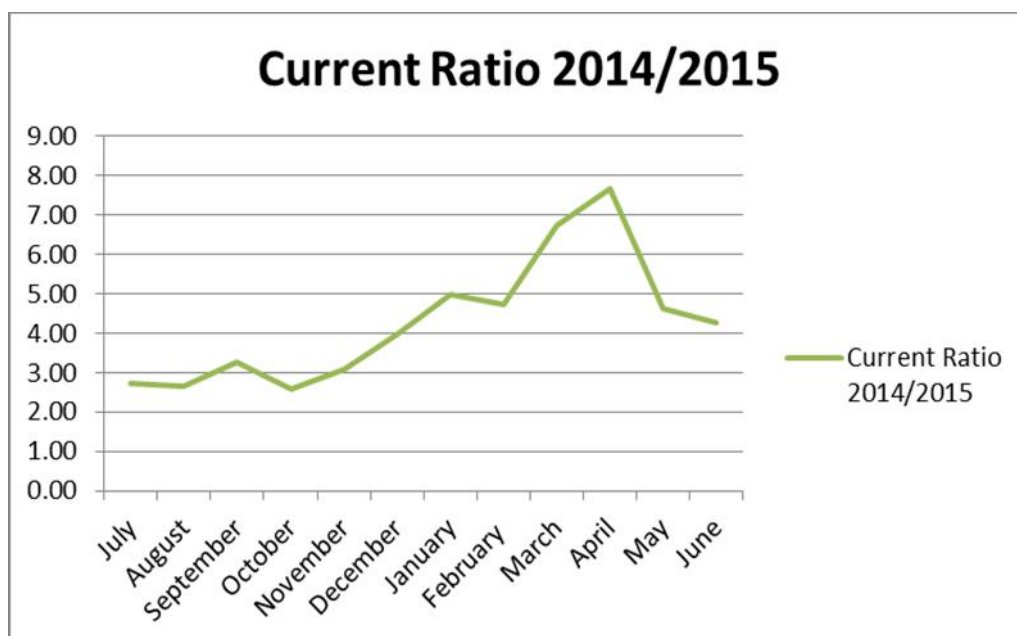
Expenditure	Amount
Employee costs	\$2,931,861
Materials and services	\$4,031,727
Finance costs	\$11,464
Depreciation and amortisation	\$2,746,188
Total	\$9,721,240



30 percent of Council's expenses relate to employee costs and 41 percent to materials and services.

Council Sustainability

The best indicator of Council's sustainability (being able to continue to operate into the future) is to look at the current asset ratio. The acceptable benchmark is greater than 1 and Council is maintaining a ratio around from 1.5 to 2.



Community Housing Rental

Council with the assistance of the Department of Housing collected \$563,557 in housing rent this financial year. At the end of the year there was a total of \$188,328 in rental arrears outstanding. Housing rental monies received by Council are used exclusively to improve housing and therefore go back into the Community.

Capital Works

Council's capital works for this year included repairing roads, community housing fences replaced and the Council workshop and office upgraded. Majority of these projects were financed by grants from the state and federal government.

Looking Ahead

Council is continuing to work to ensure it is in a strong financial position to provide the level of service required by the Community. Council now has in place a long term financial plan, and currently working on the completion of an asset management plan, both which will assist us in going forward. The Community could not survive without the valued assistance from both the federal and state government.

ANNUAL FINANCIAL STATEMENTS

Council's Annual Financial Statements for the year ended 30 June 2014 are included as Appendix A. These statements have been audited by the Council's auditor, Grant Thornton in accordance with the provisions of the Local Government Act 2009.

MEASURES OF FINANCIAL SUSTAINABILITY

Doomadgee Aboriginal Shire Council remains able to discharge its debts as they fall due, however as we do not have a rates base from which to source revenue we are heavily reliant on the grants for our services and federal and state allocation of funds, without which we would not be financially sustainable.

Council continues to explore secure revenue options to provide for the ongoing sustainability of Council assets and the continuing improvement in service delivery to the Doomadgee community.

A copy of our ten year financial forecast is attached at Appendix B.

RESOLUTIONS RELATING TO THE COUNCILLORS REMUNERATION SCHEDULE AND EXPENSES REIMBURSEMENT POLICY

Extract from Minutes dated 21/06/2012

8.4 Expense Reimbursement for Councillors Policy

Moved: Deputy Mayor Douglas

That Council

- (i) endorse the approved Expense Reimbursement for Councillors Policy.

Seconded: Councillor Cairns CARRIED UNANIMOUSLY

Council Resolution 19-06/2012

TOTAL COUNCILLOR REMUNERATION DURING 2013-2014

COUNCILLOR	REMUNERATION	SUPERANNUATION	EXPENSES
Cr Fred O'Keefe	95,855	11,459	15,408
Cr Tony Douglas	55,301	6,611	8,658
Cr Jason Ned	47,928	0.00	11,485
Cr Vernon Ned	48,815	5,499	13,064
Cr Elaine Cairns	47,928	5,730	5,048

Additional facilities provided

The Mayor was provided with a computer laptop, pre-paid phone recharges and has full private and business use of a fully maintained Council vehicle.

Councillors were each provided with a computer notebook and received pre-paid phone recharges.

Expenses Reimbursement for Councillors Policy is included at Appendix C

LOCAL GOVERNMENT MEETINGS ATTENDED BY COUNCILLORS

The following table shows the Councillors attendance at the meetings during the 2014-2015 year.

During 2014-2015 there were 11 Ordinary Meetings and 1 Special Meetings held.

COUNCILLOR	ORDINARY	SPECIAL
Mayor Fred O'Keefe	10	1
Deputy-Mayor Tony Douglas	8	1
Cr Elaine Cairns	9	0
Cr Vernon Ned	8	1
Cr Jason Ned	10	1

CONDUCT AND PERFORMANCE

Number of orders and recommendations made under Sections 180(2) or (4)	Nil
Number of orders made under Section 181 of the Act	Nil
Number of Complaints about Conduct and Performance assessed as frivolous Under Section 177(4) of the Act ;	Nil
Complaints about the conduct or performance of councillors for which no further action was taken under section 176(c) of the Act	Nil
Complaints Referred to the Department's chief executive under section 176C(3)(a)(i) of the Act	Nil
Complaints Referred to the Mayor under section 176C(3)(a)(i) or (b)(i) of the Act	Nil
Complaints Referred to the Department's chief executive under section 176C(4)(a) of the Act	nil
Complaints Assessed by the Chief Executive Officer as Being About Official Misconduct	Nil
Complaints Heard By a Conduct Review Panel; and	Nil
Complaints Heard By the Tribunal	Nil
Complaints Dealt With By the Chief Executive Officer under Section 176(6) of the Act	Nil

ADMINISTRATIVE ACTION COMPLAINTS

Doomadgee Aboriginal Shire Council has a commitment to dealing fairly with any administrative complaint it receives and has developed appropriate strategies to deal with any complaints. These are outlined in our Administration Action Complaints Policy a copy of which is available from the Council. The complaints management policy is attached at Appendix D.

ADMINISTRATIVE COMPLAINTS			
COMPLAINTS MADE 2012-2013	RESOLVED	NOT RESOLVED	COMPLAINTS MADE 2013-2014
0	n/a	n/a	0

OVERSEAS TRAVEL

No councillor or employee undertook overseas travel at Council's expense.

EXPENDITURE ON GRANTS TO COMMUNITY ORGANISATIONS

Councillors do not each have a discretionary fund.

Council made one in-kind grant to the Rodeo Association as the Rodeo is the main community event of the year.

ORGANISATION	AMOUNT
Doomadgee Rodeo Association	In-kind support (grounds and cleaning)

RESERVES AND CONTROLLED ROADS

Doomadgee Aboriginal Shire Council is a Deed of Grant in Trust. The DOGIT is 186,300 hectares of which 9.5 hectares is held as Reserve by Government departments. Council as Trustees of the DOGIT own and control all roads in the DOGIT.

TENDERS

1 Tender invitations were issued during the 2014-2015 period, none of which fell under Section 228 (7) category.

REGISTERS

The following registers are open for inspection at the Council:

- Minutes of Council Meetings
- Personal Interests of Councillors
- Delegations Register
- Budget

CONCESSIONS ON SERVICE CHARGES

Concessions on service charges for the Bretheren Church were made in the 2014-2015 financial year.

INTERNAL AUDITOR

Council appointed Pacifica Chartered Accountants and its Internal Auditor at its Ordinary Council meeting held 24 June 2011. The appointment was for a three year period from 1 July 2014 until 30 June 2017.

The auditors work with management to identify and recommend improvements to Council's operations, systems and processes. The internal audit plan is reviewed annually.

REMUNERATION – CONTRACT EMPLOYEES

During the 2014/2015 financial year Doomadgee Aboriginal Shire Council employed 5 senior contract employees. Details for the contract employment packages are:

- 5 senior contract employees with a total remuneration package in the range of \$100,000 - \$200,000 per annum;



DOOMADGEE ABORIGINAL SHIRE COUNCIL ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2015

Doomadgee Aboriginal Shire Council

Financial statements

For the year ended 30 June 2015

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Doomadgee Aboriginal Shire Council
Statement of Comprehensive Income
For the year ended 30 June 2015

	Note	Council	
		2015	2014
		\$	\$
Income			
Revenue			
Recurrent revenue			
Rates, levies and charges	3(a)	530,962	471,681
Fees and charges	3(b)	313,575	330,202
Rental income	3(c)	563,557	828,577
Interest received	3(d)	297,513	271,573
Sales revenue	3(e)	2,430,470	1,523,678
Other income	3(f)	925,824	2,206,163
Grants, subsidies, contributions and donations	4(a)	3,906,993	6,847,700
		<u>8,968,894</u>	<u>12,479,574</u>
Capital revenue			
Grants, subsidies, contributions and donations	4(b)	10,255,072	13,648,628
		<u>19,223,966</u>	<u>26,128,202</u>
Total revenue		<u>19,223,966</u>	<u>26,128,202</u>
Total income		<u>19,223,966</u>	<u>26,128,202</u>
Expenses			
Recurrent expenses			
Employee benefits	5	(2,931,861)	(2,725,783)
Materials and services	6	(4,031,727)	(3,174,802)
Finance costs	7	(11,464)	(10,386)
Depreciation and amortisation	12	(2,746,188)	(2,310,024)
		<u>(9,721,240)</u>	<u>(8,220,995)</u>
Capital expenses	8	(64,573)	(17,505,980)
		<u>(9,785,813)</u>	<u>(25,726,983)</u>
Total expenses		<u>(9,785,813)</u>	<u>(25,726,983)</u>
		<u>9,438,153</u>	<u>401,219</u>
Net result		<u>9,438,153</u>	<u>401,219</u>
Other comprehensive income			
Items that will not be reclassified to net result			
Increase / (decrease) in asset revaluation surplus	15	-	2,005,480
		<u>-</u>	<u>2,005,480</u>
Total other comprehensive income for the year		<u>-</u>	<u>2,005,480</u>
Total comprehensive income for the year		<u>9,438,153</u>	<u>2,406,699</u>

The above statement should be read in conjunction with the accompanying notes and Significant Accounting Policies.

**Doomadgee Aboriginal Shire Council
Statement of Financial Position
as at 30 June 2015**

		Council	
	Note	2015 \$	2014 \$
Current assets			
Cash and cash equivalents	9	9,848,135	10,521,334
Trade and other receivables	10	920,959	1,057,132
Inventories		60,087	88,991
Other financial assets	11	675,094	591,068
Total current assets		<u>11,504,275</u>	<u>12,258,523</u>
Non-current assets			
Other financial assets	11	21,867,600	19,055,217
Property, plant and equipment	12	88,032,784	80,168,773
Total non-current assets		<u>109,900,384</u>	<u>99,223,990</u>
Total assets		<u>121,404,659</u>	<u>111,482,513</u>
Current liabilities			
Trade and other payables	14	1,043,355	562,933
Provisions		23,772	24,276
Total current liabilities		<u>1,067,127</u>	<u>587,209</u>
Non-current liabilities			
Trade and other payables	14	-	19,109
Provisions		40,668	17,484
Total non-current liabilities		<u>40,668</u>	<u>36,593</u>
Total liabilities		<u>1,107,795</u>	<u>623,802</u>
Net community assets		<u>120,296,864</u>	<u>110,858,711</u>
Community equity			
Asset revaluation surplus	15	44,225,174	44,225,174
Retained surplus		76,071,690	66,633,537
Total community equity		<u>120,296,864</u>	<u>110,858,711</u>

The above statement should be read in conjunction with the accompanying notes and Significant Accounting Policies.

Doomadgee Aboriginal Shire Council
Statement of Changes in Equity
For the year ended 30 June 2015

Note	Asset revaluation surplus 15 \$	Retained Surplus \$	Total \$
Balance as at 1 July 2014	44,225,174	66,633,537	110,858,711
Net result	-	9,438,153	9,438,153
Other comprehensive income for the year			
Increase / (decrease) in asset revaluation surplus	-	-	-
Total comprehensive income for the year	-	9,438,153	9,438,153
Balance as at 30 June 2015	44,225,174	76,071,690	120,296,864
Balance as at 1 July 2013	42,219,694	66,232,318	108,452,012
Net result	-	401,219	401,219
Other comprehensive income for the year			
Increase / (decrease) in asset revaluation surplus	2,005,480	-	2,005,480
Total comprehensive income for the year	2,005,480	401,219	2,406,699
Balance as at 30 June 2014	44,225,174	66,633,537	110,858,711

The above statement should be read in conjunction with the accompanying notes and Summary of Significant Accounting Policies.

**Doomadgee Aboriginal Shire Council
Statement of Cash Flows
For the year ended 30 June 2015**

Note	Council	
	2015	2014
	\$	\$
Cash flows from operating activities		
Receipts from customers	3,869,720	3,272,077
Payments to suppliers and employees	(6,863,550)	(7,707,945)
	(2,993,830)	(4,435,868)
Interest received	297,513	271,573
Rental income	563,557	828,577
Non capital grants and contributions	3,906,993	6,847,700
Net cash inflow (outflow) from operating activities	19 1,774,233	3,511,982
Cash flows from investing activities		
Payments for property, plant and equipment	(4,578,363)	(1,285,385)
Proceeds from sale of property plant and equipment	78,776	7,910
Finance lease receipts	622,135	541,734
Grants, subsidies, contributions and donations	1,430,020	646,411
Net cash inflow (outflow) from investing activities	(2,447,432)	(89,330)
Net increase (decrease) in cash and cash equivalents held	(673,199)	3,422,652
Cash and cash equivalents at the beginning of the financial year	10,521,334	7,098,682
Cash and cash equivalents at end of the financial year	9 9,848,135	10,521,334

The above statement should be read in conjunction with the accompanying notes and Summary of Significant Accounting

Doomadgee Aboriginal Shire Council
Notes to the financial statements
For the year ended 30 June 2015

1 Significant accounting policies

1.A Basis of preparation

These general purpose financial statements are for the period 1 July 2014 to 30 June 2015 and have been prepared in compliance with the requirements of the Local Government Act 2009 and the Local Government Regulation 2012. Consequently, these financial statements have been prepared in accordance with all Australian Accounting Standards, Australian Accounting Interpretations and other authoritative pronouncements issued by the Australian Accounting Standards Board.

These financial statements have been prepared under the historical cost convention, except for certain classes of property, plant and equipment and other financial assets (finance leases) which are measured at fair value;

Recurrent/capital classification

Revenue and expenditure are presented as "recurrent" or "capital" in the Statement of Comprehensive Income on the following basis:

Capital revenue includes grants and subsidies received which are tied to specific projects for the replacement or upgrade of existing non-current assets and/or investment in new assets. It also includes non-cash contributions which are usually infrastructure assets received from developers and funding bodies.

Disposals of non current assets are classified as either "Capital income" or "Capital expenses" depending on whether they result in accounting gains or losses.

All other revenue and expenses have been classified as "recurrent"

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 Currency

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

1.D 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.

Doomadgee Aboriginal Shire Council has not applied any Australian Accounting Standards and Interpretations that have been issued but are not yet effective. Council applies standards and interpretations in accordance with their respective commencement dates.

AASB 9, which replaces AASB 139 *Financial Instruments: Recognition and Measurement*, is effective for reporting periods beginning on or after 1 January 2018 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 able to be measured at amortised cost where very specific conditions are met.

AASB 15 is effective from 1 January 2017 and will replace AASB 118 Revenue, AASB 111 Construction Contracts and a number of interpretations. It contains a comprehensive and robust framework for the recognition, measurement and disclosure of revenue from contracts with customers.

From 1 July 2016 AASB 124 *Related Party Disclosures* will apply to Council. This means that Council will disclose more information about related parties and transactions with those related parties. Council is currently preparing for this change by identifying related parties. Related parties will include the Mayor, Councillors and some Council staff. In addition the close family members of those people and any organisations that they control or are associated with will be classified as related parties.

The amended Australian Accounting Standards and Interpretations which were issued at the date of authorisation of the financial report, but have future commencement dates are not likely to have a material impact on the financial statements.

**Doomadgee Aboriginal Shire Council
Notes to the financial statements
For the year ended 30 June 2015**

1.E 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 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:

Valuation and depreciation of property, plant and equipment - Note 1.M and Notes 12 and 13

Impairment of property, plant and equipment - Note 1.N and Note 12

Provisions - Note 1.Q

Valuation of finance leases - Note 1.O and Notes 11 and 13

Contingent liabilities - Note 17

1.F 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 in the period in which they are received, 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. Restrictions that have been placed on Council's cash and cash equivalents are disclosed in Note 9.

Where grants are received that are reciprocal in nature, revenue is recognised as the various performance obligations under the funding agreement are fulfilled. Council does not currently have any reciprocal grants.

Non-cash contributions

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

Rental income

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

Interest

Interest received from term deposits is accrued over the term of the investment.

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.

The Council generates revenues from a number of services including water, sewerage, sanitation and contracts for road and earthworks. Revenue from contracts and recoverable works generally comprises a recoupment of material costs together with an hourly charge for use of equipment and employees. Contract revenue and associated costs are recognised by reference to the stage of completion of the contract activity at the reporting date. Revenue is measured at the fair value of consideration received or receivable in relation to that activity. Where consideration is received for the service in advance it is included in other liabilities and is recognised as revenue in the period when the service is performed.

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.

1.G 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.

Doomadgee Aboriginal Shire Council has categorised and measured the financial assets and financial liabilities held at balance date as follows:

Financial assets

Cash and cash equivalents (Note 1.H)

Receivables - measured at amortised cost (Note 1.I)

Other financial assets (finance leases) - measured at fair value (Note 1.O)

Financial liabilities

Payables - measured at amortised cost (Note 1.P)

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

All other disclosures relating to the measurement and financial risk management of financial instruments are included in Note 21.

**Doomadgee Aboriginal Shire Council
Notes to the financial statements
For the year ended 30 June 2015**

1.H Cash and cash equivalents

Cash and cash equivalents includes cash on hand, all cash and cheques received 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.

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.

Council does not makes loans to community residents or staff. Council is constituted under the *Local Government Act 2009*, which does not permit Council to make loans to community residents.

1.J Inventories

Inventories are held for goods to be used/consumed in the provision of services. These goods are valued at cost, adjusted, when applicable, for any loss of service potential. Costs are assigned on the basis of weighted average cost.

1.K Other financial assets

Refer to Note 1.O for the accounting policy relating to finance lease assets.

1.L Community housing

Doomadgee Aboriginal Shire Council does not hold any investment property, however does provide social housing as a service to community members. As the Council area is situated on Deed of Grant in Trust (DOGIT) there is a prohibition on sale of any land within the area designated under DOGIT. Refer to note 1.M for details of DOGIT land.

1.M Property, plant and equipment

Each class of property, plant and equipment is stated at amortised cost or fair value. All assets with a total value of less than \$5,000 are treated as an expense in the year of acquisition. All other items of property, plant and equipment are capitalised.

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

Buildings
Houses
Plant and equipment
Furniture and equipment
Other structures
Road and drainage network
Water
Sewerage
Work in progress

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 in, architect's fees and engineering design fees 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 is the price that would be received to sell the asset in an orderly transaction between market participants at the measurement date.

Doomadgee Aboriginal Shire Council
Notes to the financial statements
For the year ended 30 June 2015

Capital and operating expenditure

Direct labour and materials and an appropriate proportion of overheads incurred in the acquisition or construction of assets are treated as capital expenditure. Assets under construction are not depreciated until they are completed and commissioned, at which time they are reclassified from work in progress to the appropriate property, plant and equipment class.

Routine operating maintenance, repair costs and minor renewals to maintain the operational capacity and useful life of the non-current asset is expensed as incurred, while expenditure that relates to replacement of a major component of an asset to maintain its service potential is capitalised.

Expenditure incurred in accordance with Natural Disaster Relief and Recovery Arrangements on road assets is analysed to determine whether the expenditure is capital in nature. The analysis of the expenditure requires Council Engineers to review the nature and extent of expenditure on a given asset. For example, expenditure that patches a road is generally maintenance in nature, whereas a kerb to kerb is treated as capital. Expenditure that extends the useful life or renews the service potential of the asset is capitalised.

Valuation

Buildings, houses, other structures and all infrastructure assets are measured on the revaluation basis, at fair value, in accordance with AASB 116 *Property, Plant and Equipment* and AASB 13 *Fair Value Measurement*. Furniture and equipment, plant and equipment and work in progress are measured at amortised 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 property, plant and equipment assets at least once every 3 years. This process involves the valuer physically sighting a representative sample of Council assets across all asset classes and making their own assessments of the condition of the assets at the date of inspection.

In the intervening years, management engage independent, professionally qualified valuers to perform a "desktop" valuation for those assets at fair value. A desktop valuation involves management providing updated information to the valuer regarding additions, deletions and changes in assumptions such as useful lives, residual value and condition rating and the valuer then determines suitable indices applied to each of these asset classes.

An analysis performed by management has indicated that, on average, the variance between an indexed asset value and the valuation by an independent valuer when performed is not significant and the indices used by Council are sound. Further details in relation to valuers, the methods of valuation and the key assumptions used are disclosed in Note 13.

Any revaluation increment arising on the revaluation of an asset is credited to the appropriate class of the asset revaluation surplus, 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 of 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.

Capital work in progress

The cost of 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

Depreciation on 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.

Depreciation methods, estimated useful lives and residual values of 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 written down 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 12.

Doomadgee Aboriginal Shire Council
Notes to the financial statements
For the year ended 30 June 2015

Deed of Grant in Trust land

The Council is located on land assigned to it under various Deeds of Grant in Trust (DOGIT) pursuant to Section 341 of the *Land Act 1994*. It comprises an area approximately 468km north west of Mount Isa and 100km west of Burketown.

The land is administered by the Department of Natural Resources and Mines and the Council has restricted use of this land for the benefit of its inhabitants. The DOGIT land has not been taken up in the Council's assets as it cannot be reliably measured.

A portion of DOGIT land comprising of 230 properties is leased to the State Government pursuant to the Indigenous Housing Arrangement (40 year lease).

1.N 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 as an expense in the Statement of Comprehensive Income, 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 surplus 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.O 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 as lessee

Where Council enters into a finance lease as lessee, Council recognises an asset equal to the lower of fair value of the leased property and the present value of the minimum lease payments. The lease liability is recognised at the same amount. Lease liabilities are reduced by repayments of principal. The interest components of the lease payments are charged as finance costs. The asset is accounted for on the same basis as other assets of the same class. Contingent rentals are written off as an expense in the accounting period in which they are incurred.

Finance leases as lessor

Council has leased 230 dwellings as lessor to the Queensland Government for 40 years. The total lease payment per dwelling in the current year was \$2,800. These lease payments are required to be adjusted each year by the change in the Consumer Price Index (All Groups) for Brisbane. As the gross lease payments are insufficient to cover the fair value (depreciated replacement cost) of the leased properties, there is no interest rate implicit in the leases and therefore no finance income will arise from the leases. Consequently, the leases are recognised at the present value of the expected future lease payments receivable (fair value). Gains on revaluation of finance lease assets are recognised as other income.

There is nil unearned finance income, unguaranteed residual values accruing to the benefit of Council, accumulated allowance for uncollectible minimum lease payments receivable or contingent rents recognised as income applicable to the 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.P 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.

**Doomadgee Aboriginal Shire Council
Notes to the financial statements
For the year ended 30 June 2015**

1.Q 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 14 as a payable.

Annual leave

A liability for annual leave is recognised. Amounts expected to be settled within 12 months are calculated on current wage and salary levels and includes related employee on-costs. Amounts not expected to be settled within 12 months are calculated on projected future wage and salary levels and related employee on-costs, and are discounted to present values. This liability represents an accrued expense and is reported in Note 14 as a payable.

As Council does not have an unconditional right to defer this liability beyond 12 months annual leave is classified as a current liability.

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 Australian Government guaranteed securities at the reporting date are used to discount the estimated future cash outflows to their present value.

Where employees have met the prerequisite length of service and Council does not have an unconditional right to defer this liability beyond 12 months long service leave is classified as a current liability. Otherwise it is classified as non-current.

1.R Asset revaluation surplus

The asset revaluation surplus comprises adjustments relating to changes in value of 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 surplus.

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 surplus in respect of that class. Any excess is treated as an expense.

When an asset is disposed of, the amount reported in surplus in respect of that asset is retained in the asset revaluation surplus and not transferred to retained surplus.

1.S Rounding and comparatives

The financial statements have been rounded to the nearest \$1.

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

1.T Taxation

Council 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.

Doomadgee Aboriginal Shire Council
Notes to the financial statements
For the year ended 30 June 2015

2. Analysis of results by function

2(a) Components of Council functions

The activities relating to the Council's components reported on in Note 2(b) are as follows :

Corporate governance

The objective of corporate governance is for Council to be open, accountable, transparent and deliver value for money community outcomes. This function includes strategic and operational planning, risk management, legal and administrative support. The Mayor, Councillors and Chief Executive Officer are included in corporate governance.

Finance and information

Finance and information provides professional finance and information services across all of Council. This function includes internal audit, budget support, financial accounting, the taxation unit, marketing and communication and information technology services. The goal of this function is to provide accurate, timely and appropriate information to support sound decision making and meet statutory requirements.

Community services

The goal of community services is to ensure Council is a healthy vibrant, contemporary and connected community. Community services provides well managed and maintained community facilities, and ensures the effective delivery of cultural, health, welfare, environmental and recreational services.

This function includes:

Environment health
Animal management program

Enterprises

The goal of Council's enterprises is to provide the community with the following services:

Guesthouse
Post Office
Airport
Centrelink

Housing

Provision of public housing within the Deed of Grant in Trust (DOGIT) area.

Transport infrastructure

The objective of the transport infrastructure program is to ensure the community is serviced by a high quality and effective road network. The function provides and maintains transport infrastructure, including the maintenance and provision of the drainage network

Water infrastructure

The goal of this program is to support a healthy, safe community through sustainable water services. This function includes all activities relating to water including flood and waterways management.

Sewerage and waste management infrastructure

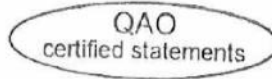
The goal of this function is to protect and support our community and natural environment by sustainably managing refuse and sewerage infrastructure. The function provides refuse collection and disposal services, mosquito and other pest management programs.

Doomadgee Aboriginal Shire Council
Notes to the financial statements
For the year ended 30 June 2015

- 2 Analysis of results by function
(b) Income and expenses defined between recurring and capital are attributed to the following functions:

Year ended 30 June 2015	Functions	Gross program income				Elimination of inter-function transactions	Total income	Gross program expenses		Elimination of inter-function transactions	Total expenses	Net result from recurring operations	Net Result		Assets			
		Recurrent Revenue		Capital				Capital	2015				2015	2015		2015	2015	2015
		Grants	Other	Grants	Other													
		2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015			
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$			
	Corporate governance	2,710,775	381,338	206,670	-	3,301,783	(398,446)	(398,446)	-	(398,446)	(398,446)	(398,446)	(398,446)	52,438				
	Finance and information	338,417	1,316,460	42,131	-	1,697,008	(3,051,531)	(64,573)	-	(3,116,104)	40,582	185,679	185,679	13,409,704				
	Community services	-	1,064,638	1,425,110	-	2,489,748	(1,372,643)	-	-	(1,372,643)	282,234	324,365	324,365	28,021,100				
	Enterprises	-	1,764,503	3,345,875	-	5,110,378	(464,186)	-	-	(464,186)	600,452	2,025,562	2,025,562	5,470,953				
	Housing	857,801	4,000	2,339,003	-	3,200,804	(1,460,603)	-	-	(1,460,603)	303,900	3,649,775	3,649,775	32,806,355				
	Transport infrastructure	-	258,469	2,571,785	-	2,830,254	(2,419,668)	-	-	(2,419,668)	(1,557,867)	781,136	781,136	21,029,345				
	Water infrastructure	-	272,493	321,496	-	593,991	(365,618)	-	-	(365,618)	(107,149)	2,454,636	2,454,636	16,412,860				
	Sewerage and waste management infrastructure	-	-	-	-	-	(188,545)	-	-	(188,545)	83,948	405,446	405,446	4,202,103				
	Total Council	3,906,993	5,061,901	10,255,072	-	19,223,966	(9,721,240)	(64,573)	-	(9,785,813)	(752,346)	9,438,153	9,438,153	121,404,559				

Year ended 30 June 2014	Functions	Gross program income				Elimination of inter-function transactions	Total income	Gross program expenses		Elimination of inter-function transactions	Total expenses	Net result from recurring operations	Net Result		Assets			
		Recurrent		Capital				Capital	2014				2014	2014		2014	2014	2014
		Grants	Other	Grants	Other													
		2014	2014	2014	2014	2014	2014	2014	2014	2014	2014	2014	2014	2014	2014			
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$			
	Corporate governance	-	-	-	-	-	(348,094)	-	-	(348,094)	(348,094)	(348,094)	(348,094)	49,855				
	Finance and information	2,182,828	259,679	93,237	-	2,535,744	(3,270,867)	-	-	(3,270,867)	(3,011,188)	(735,123)	(735,123)	13,608,467				
	Community services	985,995	863,141	353,505	-	2,212,641	(820,126)	-	-	(820,126)	43,015	1,392,515	1,392,515	23,928,181				
	Enterprises	-	1,040,203	-	-	1,040,203	(475,414)	-	-	(475,414)	584,789	584,789	584,789	5,356,658				
	Housing	-	2,997,169	3,887,708	-	6,884,877	(1,465,034)	-	-	(1,465,034)	1,532,135	(12,086,145)	(12,086,145)	29,481,383				
	Transport infrastructure	3,678,877	-	-	-	3,678,877	(1,419,438)	-	-	(1,419,438)	(1,419,438)	2,259,439	2,259,439	18,890,546				
	Water infrastructure	-	233,651	8,664,279	-	8,897,930	(259,779)	-	-	(259,779)	(26,126)	8,638,151	8,638,151	14,892,000				
	Sewerage and waste management infrastructure	-	238,030	639,900	-	877,930	(162,243)	-	-	(162,243)	75,787	715,687	715,687	3,575,423				
	Total Council	6,847,700	5,631,873	13,648,629	-	26,128,202	(8,220,985)	(17,505,968)	-	(25,726,983)	(2,589,122)	401,219	401,219	111,482,513				



**Doomadgee Aboriginal Shire Council
Notes to the financial statements
For the year ended 30 June 2015**

Note	Council	
	2015 \$	2014 \$
3 Revenue analysis		
(a) Rates, levies and charges		
Water	145,783	233,651
Sewerage	126,710	109,999
Sanitation	258,469	128,031
	<u>530,962</u>	<u>471,681</u>
(b) Fees and charges		
Expenses reimbursement	7,796	2,646
Airport turnaround fees	60,000	61,350
Airport landing fees	245,779	266,206
	<u>313,575</u>	<u>330,202</u>
(c) Rental income		
House and office rental income	563,557	828,577
	<u>563,557</u>	<u>828,577</u>
(d) Interest received		
Interest received from term deposits	270,656	218,208
Other sources	26,857	53,365
	<u>297,513</u>	<u>271,573</u>
(e) Sales revenue		
Sale of services		
Contract and recoverable works	1,671,628	811,055
Guest house accommodation	634,019	583,926
Guest house other revenue	2,268	125
Centrelink commissions	67,510	65,859
Post office sales	322	3,961
Post office commissions	36,710	35,680
Skytrans commissions	1,851	5,850
	<u>2,414,308</u>	<u>1,506,456</u>
Sale of goods		
Guest house meals	16,162	17,222
	<u>16,162</u>	<u>17,222</u>
Total sales revenue	<u>2,430,470</u>	<u>1,523,678</u>
<p>The amount recognised as revenue for contract revenue during the financial year is the amount receivable in respect of invoices issued during the period. There are no contracts in progress at the year end. The contract work carried out is not subject to retentions.</p>		
(f) Other income		
Burial assistance	1,600	600
Court fines	798	1,250
Gain on revaluation of finance leases	11 868,679	2,168,592
Other income	54,747	35,721
	<u>925,824</u>	<u>2,206,163</u>

Doomadgee Aboriginal Shire Council
Notes to the financial statements
For the year ended 30 June 2015

	Council	
	2015	2014
Note	\$	\$
4 Grants, subsidies, contributions and donations		
(a) Recurrent		
State government subsidies and grants	3,836,430	5,578,340
Commonwealth government subsidies and grants	70,563	1,269,360
	<u>3,906,993</u>	<u>6,847,700</u>
(b) Capital		
State government subsidies and grants	1,430,020	646,411
Contributed assets	8,825,052	13,002,217
	<u>10,255,072</u>	<u>13,648,628</u>

Conditions over contributions

Contributions recognised as income during the reporting period and which were obtained on the condition that they be expended in a manner specified by the contributor but had not been expended at the reporting date:

Non-reciprocal grants for expenditure on services	896,131	1,176,048
Non-reciprocal grants for expenditure on infrastructure	25,339	2,173,407
	<u>921,470</u>	<u>3,349,455</u>
5 Employee benefits		
Total staff wages and salaries	2,186,828	2,045,258
Councillors' remuneration	295,827	276,581
Annual, sick and long service leave entitlements	97,675	55,454
Superannuation	18 265,123	241,002
	<u>2,845,453</u>	<u>2,618,295</u>
Staff recruitment costs	1,471	4,564
Workcover	15,748	10,111
Isolation leave airfares	21,617	20,178
Other employee related expenses	50,452	79,645
	<u>2,934,741</u>	<u>2,732,793</u>
Less: Capitalised employee expenses	(2,880)	(7,010)
	<u>2,931,861</u>	<u>2,725,783</u>

Councillor remuneration represents salary, and other allowances paid in respect of carrying out their duties.

	No	No
Total Council employees at the reporting date:		
Elected members	5	5
Administration staff	28	19
Depot and outdoors staff	27	23
Total	<u>60</u>	<u>47</u>

Doomadgee Aboriginal Shire Council
Notes to the financial statements
For the year ended 30 June 2015

Note	Council	
	2015	2014
	\$	\$
6 Materials and services		
Administration supplies and consumables	42,093	28,166
Audit services	143,910	74,150
Communications and IT	312,240	195,120
Consultants	237,079	157,856
Contractors	661,581	263,706
Electricity	185,436	155,152
Equipment hire	483,848	124,507
Fire equipment and servicing	8,963	11,539
Freight and postage	48,194	91,208
Grant funds reimbursed	78,793	10,580
Guest house food purchases	17,559	14,855
Insurance	391,252	555,670
Legal fees	29,558	35,930
Post Office FAP expenses	-	6,937
Private works expenses	9,487	12,487
Repair and maintenance - buildings	200,077	109,108
Repair and maintenance - motor vehicles	265,669	162,582
Running costs - motor vehicles	105,096	177,071
Staff training	94,954	86,495
Subscriptions and registration	48,849	81,153
Tools and consumables	76,605	84,630
Travel	132,536	142,597
Water expenses	60,540	32,879
Other materials and services	397,408	560,424
	<u>4,031,727</u>	<u>3,174,802</u>
7 Finance costs		
Finance costs charged by the Queensland Treasury Corporation	9,222	8,757
Bank charges	2,242	1,629
	<u>11,464</u>	<u>10,386</u>
8 Capital expenses		
Loss on disposal of non-current assets		
Proceeds from the sale of property, plant and equipment	78,776	7,910
Less: book value of property, plant and equipment disposed of	143,349	135,113
Total loss on disposal of non-current assets	<u>64,573</u>	<u>127,203</u>
Loss on transfer of assets via finance lease	-	22,130,583
Book value of property, plant and equipment transferred	-	4,751,798
Less: Initial recognition of finance leases	-	17,378,785
	<u>-</u>	<u>17,378,785</u>
Total capital expenses	<u>64,573</u>	<u>17,505,988</u>

**Doomadgee Aboriginal Shire Council
Notes to the financial statements
For the year ended 30 June 2015**

	Note	Council	
		2015 \$	2014 \$
9 Cash and cash equivalents			
Cash on hand		100	100
Cash at bank		213,860	1,230,461
CBA-term deposit		312,015	-
QTC-sport precinct		86,702	176,333
QTC- youth hub account		-	1,263,457
QTC-investment account		9,235,458	7,850,983
Balance per Statement of Cash Flows		<u>9,848,135</u>	<u>10,521,334</u>

Councils cash and cash equivalents are subject to a number of external restrictions that limit amounts available for discretionary or future use.

Externally imposed expenditure restrictions at the reporting date relate to the following cash assets:

Unspent government grants and subsidies	22	921,470	3,349,455
Total unspent restricted cash		<u>921,470</u>	<u>3,349,455</u>

Cash and cash equivalents are held at Commonwealth Bank of Australia (CBA) and Queensland Treasury Corporation (QTC) in normal interest-bearing cheque accounts (CBA) and a mix of at-call and fixed-term deposit accounts (QTC).

Commonwealth Bank of Australia (CBA) currently has a short-term credit rating of A-1+ and long term rating of AA-.

Queensland Treasury Corporation (QTC) currently has a short-term credit rating of A-1+ and long term rating of AA+.

10 Trade and other receivables

Current			
Avdata		105,495	69,124
Contractor debtors		666,853	768,042
Housing rental		188,328	201,117
Less impairment		(329,988)	(274,835)
Accrued revenue		53,171	38,734
Prepayments		237,100	254,950
		<u>920,959</u>	<u>1,057,132</u>

No interest is charged on debtors

Movement in accumulated impairment losses (housing and other debtors) is as follows:

Opening balance at 1 July	(274,835)	(165,318)
Additional impairments recognised	(55,153)	(109,517)
Impairments reversed	-	-
Closing balance at 30 June	<u>(329,988)</u>	<u>(274,835)</u>

**Doomadgee Aboriginal Shire Council
Notes to the financial statements
For the year ended 30 June 2015**

Note	Council	
	2015 \$	2014 \$
11 Other financial assets		
Current		
Finance leases	675,094	591,066
	<u>675,094</u>	<u>591,066</u>
Non-current		
Finance leases	21,867,600	19,055,217
	<u>21,867,600</u>	<u>19,055,217</u>
A reconciliation between the gross investment in the lease and the fair value of lease payments is as follows:		
Gross minimum lease payments receivable:		
Not later than one year	675,094	591,066
Later than one year but not later than five years	2,700,374	2,364,261
Later than five years	21,907,183	19,612,019
	<u>25,282,651</u>	<u>22,567,346</u>
Add: Estimated contingent rent	15,833,575	18,670,094
Less: Present value adjustment	(18,573,532)	(21,591,157)
Fair value of lease payments	<u>22,542,694</u>	<u>19,646,283</u>
The fair value of lease payments are receivable as follows:		
Not later than one year	675,094	591,066
Later than one year but not later than five years	2,657,458	2,319,613
Later than five years	19,210,142	16,735,604
	<u>22,542,694</u>	<u>19,646,283</u>
Movements in finance leases were as follows:		
Opening balance	19,646,283	9,379,918
Add: Initial recognition of new leases	2,649,867	8,639,507
Less: Lease receipts	(622,135)	(541,734)
Add: Gain on revaluation	868,679	2,168,592
Closing balance	<u>22,542,694</u>	<u>19,646,283</u>

The calculation of fair value has included an estimate of average annual CPI increases of 2.5% for the current year, and 3% for the prior year and a discount rate of 3.16% used for the current year, and 3.79% for the prior year.

**Doomadgee Aboriginal Shire Council
Notes to the financial statements
For the year ended 30 June 2015**

12 Property, plant and equipment

Council - 30 June 2015

Basis of measurement Asset values	Building		Houses		Plant and Equipment		Furniture and equipment		Other structures		Road and drainage network		Water		Sewerage		Work in Progress		Total
	Fair Value	Fair Value	Fair Value	Cost	Cost	Fair Value	Fair Value	Cost	Fair Value	Fair Value	Fair Value	Fair Value	Fair Value	Fair Value	Fair Value	Fair Value	Cost	Cost	
Opening gross value as at 1 July 2014	40,975,000	17,807,300	2,686,857	855,442	5,377,800	27,509,300	24,056,810	6,263,600	234,095	125,776,204									
Additions	1,824,673		505,788		1,539,612	2,481,936	2,161,851	759,769	1,479,917	10,753,546									
Disposals			(255,595)	(86,680)						(342,275)									
Transfers between classes	89,860				47,405														
Closing gross value as at 30 June 2015	42,889,533	17,807,300	2,937,050	778,762	6,964,817	29,991,236	26,218,661	7,023,369	1,576,747	136,187,475									

Note

Accumulated depreciation and impairment

Opening balance as at 1 July 2014	14,014,965	7,972,200	1,240,335	555,195	1,352,996	8,618,754	9,164,810	2,688,177	-	45,607,432									
Depreciation provided in period	853,468	267,447	261,609	50,111	140,868	398,405	641,191	133,089		2,746,188									
Depreciation on disposals			(131,803)	(67,126)						(198,929)									
Accumulated depreciation as at 30 June 2015	14,868,433	8,239,647	1,370,141	538,180	1,493,864	9,017,159	9,806,001	2,821,266	-	48,154,691									

Total written down value as at 30 June 2015

Range of estimated useful life in years	10-75	40-60	4-15	2-25	10-100	15-100	15-100	15-100	20-50	20-50	15-100	15-100	15-100	15-100	15-100	20-50	20-50	20-50	20-50
	28,021,100	9,567,653	1,566,909	240,562	5,470,953	20,974,077	16,412,660	4,202,103	1,576,747	88,032,784									

Additions comprise:

Renewals	25,361		313,398	-	137,043	815,146	28,335	-	-	1,319,283									
Other additions	1,889,172		192,390	-	1,449,974	1,666,790	2,133,515	759,769	1,342,653	9,434,263									
Total additions	1,914,533		505,788	-	1,587,017	2,481,936	2,161,850	759,769	1,342,653	10,753,546									

**Doomadgee Aboriginal Shire Council
Notes to the Financial Statements
For the year ended 30 June 2014**

Council - 30 June 2014

Note

Basis of measurement

Asset values

Opening gross value as at 1 July 2013

Additions

Disposals

Revaluation adjustment to other comprehensive income (asset revaluation surplus)

Transfers between classes

Closing gross value as at 30 June 2014

	Building		Houses		Plant and Equipment		Furniture and equipment		Other structures		Road and drainage network		Water		Sewerage		Work in Progress		Total	
	Fair Value	Fair Value	Fair Value	Cost	Cost	Fair Value	Fair Value	Cost	Fair Value	Fair Value	Fair Value	Fair Value	Fair Value	Fair Value	Cost	Cost	Cost	Cost		\$
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
	39,949,652	47,205,060	2,962,259	865,442	24,588	5,452,407	26,086,183	11,866,046	4,023,236	168,475	138,578,760	94,861	704,817	-	8,794,454	547,078	234,095	234,095	10,399,893	
		(27,541,500)	(980,219)	-	-	(151,725)	1,423,117	3,396,310	1,693,286	(28,521,719)	184,542	(1,226,260)	-	-	-	-	-	-	5,319,270	
	745,945	(630,000)	-	-	-	52,630	-	-	-	(168,475)	40,975,000	17,807,300	2,666,857	865,442	5,377,800	27,509,300	24,056,810	6,263,600	234,095	125,776,204

Accumulated depreciation and impairment

Opening balance as at 1 July 2013

Depreciation provided in period

Depreciation on disposals

Revaluation adjustment to asset revaluation surplus

Transfers between classes

Accumulated depreciation as at 30 June 2014

	9,126,731	15,279,583	1,882,164	500,593	1,182,180	7,990,527	8,458,400	1,819,463	45,239,641
	813,283	287,656	203,277	54,602	143,192	388,050	331,922	88,042	2,310,024
		(5,410,915)	(845,106)						(6,256,021)
	3,798,003	(1,907,176)			27,624	240,177	374,488	760,672	3,313,788
	276,948	(276,948)							-
	14,014,965	7,972,200	1,240,335	555,195	1,352,996	8,618,754	9,164,810	2,668,177	45,607,432

Total written down value as at 30 June 2014

Range of estimated useful life in years

	26,960,035	9,835,100	1,446,522	310,247	4,024,804	18,890,546	14,892,000	3,575,423	234,095	60,168,772
	10-75	40-60	4-15	2-25	10-100	15-100	15-100	20-50		

Doomadgee Aboriginal Shire Council
Notes to the financial statements
For the year ended 30 June 2015

13 Fair value measurements

(a) Recognised fair value measurements

Council measures and recognises the following assets at fair value on a recurring basis:

- Property, plant and equipment
 - Buildings
 - Houses
 - Other structures
 - Road and drainage network
 - Water
 - Sewerage
 - Other financial assets (finance leases)

Council does not measure any liabilities at fair value on a recurring basis.

Council has assets and liabilities which are not measured at fair value, but for which fair values are disclosed in other notes.

The carrying amounts of trade receivables and trade payables are assumed to approximate their fair values due to their short-term nature (level 2).

In accordance with AASB 13 fair value measurements are categorised on the following basis:

- Fair value based on quoted prices (unadjusted) in active markets for identical assets or liabilities (level 1)
- Fair value based on inputs that are directly or indirectly observable for the asset or liability (level 2)
- Fair value based on unobservable inputs for the asset and liability (level 3)

The following table categorises fair value measurements as level 3 in accordance with AASB 13. Council does not have any assets or liabilities measured at fair value which meet the criteria for categorisation as level 1 or level 2.

The fair values of the assets are determined using valuation techniques which maximise the use of observable data, where it is available, and minimise the use of entity specific estimates. If all significant inputs required to fair value an asset are observable, the asset is included in level 2. If one or more of the significant inputs is not based on observable market data, the asset is included in level 3. This is the case for Council buildings, houses and infrastructure assets, which are of a specialist nature for which there is no active market for similar or identical assets. These assets are valued using a combination of observable and unobservable inputs.

The table presents the Council's assets measured and recognised at fair value at 30 June 2015.

	No	Level 2		Level 3	
		(Significant other observable inputs)		Significant unobservable inputs)	
		2015	2014	2015	2014
Recurring fair value measurements					
Buildings	12				
- Commercial buildings				5,941,117	5,636,635
- Residential buildings				22,079,983	21,323,400
Houses	12			9,567,653	9,835,100
Other structures	12			5,470,953	4,024,804
Road and drainage network	12			20,974,077	18,890,546
Water	12			16,412,660	14,892,000
Sewerage				4,202,103	3,575,423
Other financial assets	11			22,542,694	19,646,283
				<u>107,191,240</u>	<u>97,824,191</u>

There were no transfers between levels during the year.

Council's policy is to recognise transfers in and out of the fair value hierarchy levels as at the end of the reporting period.

(b) Valuation techniques used to derive fair values for level 3 valuations

Specific valuation techniques used to value Council assets

Council obtains independent valuations at least every 3 years. The last comprehensive valuation was undertaken by AssetVal Pty Ltd as at 30 June 2014. In 2015 Council performed a desktop valuation and the movements were determined to be immaterial and no adjustments were made.

(i) Buildings and houses (level 3)

The fair values of buildings were determined by independent valuer, AssetVal Pty Ltd Valuers effective 30 June 2014.

As all Council buildings are of a specialist nature and there is no active market for the assets, the fair value has been determined using written down current replacement cost on the basis of replacement with a new asset having similar service potential including allowances for preliminaries and professional fees. Construction costs are based on published construction cost guides and construction costs provided by the Department of Communities of homes built within remote communities in recent years. Due to accessibility issues limiting the ability to measure each residential building, the replacement costs are reflective of the modern equivalent cost to replace the service potential based on the number of accommodation rooms rather than strictly the square metres of floor area.

Doomadgee Aboriginal Shire Council
Notes to the financial statements
For the year ended 30 June 2015

In determining the level of accumulated depreciation the asset has been disaggregated into significant components which exhibit useful lives. Allowance has been made for the typical asset life cycle and renewal treatments of each component, residual value at the time the asset is considered to be no longer available for use and the condition of the asset. Condition was assessed taking into account both physical characteristics as well as holistic factors such as functionality, capability, utilisation and obsolescence.

While the unit rates based on square metres can be supported by market evidence (level 2), the estimates of residual value, useful life, pattern of consumption and asset condition that are used to calculate accumulated depreciation comprise unobservable inputs (level 3). Where these other inputs are significant to the valuation the overall valuation has been classified as level 3. The valuation's sensitivity to these inputs is summarised below.

Significant unobservable input	Range of inputs	Relationship of unobservable inputs to fair value
Number of labour hours	5-100 hr/m ²	The higher the labour hours, the higher the fair value
Raw material usage quantities	Varies dependent of type and application	The higher the usage quantities, the higher the fair value
Condition rating	0-100%	The higher the condition rating, the higher the fair value
Remaining useful life	3-53 years	The longer the remaining life, the higher the fair value

(II) Infrastructure assets (level 3)

All Council infrastructure assets were fair valued using written down current replacement cost. This valuation comprises the asset's current replacement cost (CRC) less accumulated depreciation calculated on the basis of such cost to reflect the already consumed or expired future economic benefits of the asset. Council first determined the gross cost of replacing the full service potential of the asset and then adjusted this amount to take account of the expired service potential of the asset.

CRC was measured by reference to the lowest cost at which the gross future economic benefits of the asset could currently be obtained in the normal course of business. Where existing assets were over designed, had excess capacity, or were redundant an adjustment was made so that the resulting valuation reflected the cost of replacing the existing economic benefits based on an efficient set of modern equivalent assets to achieve the required level of service output within the Council's planning horizon.

The unit rates (labour and materials) and quantities applied to determine the CRC of an asset or asset component were based on a "Greenfield" assumption meaning that the CRC was determined as the full cost of replacement with a new asset including components that may not need to be replaced, such as earthworks. The CRC was determined using methods relevant to the asset class as described under individual asset categories below.

Road and drainage network

Current replacement cost

Council categorises its road and drainage infrastructure into segments by road name. All road segments are then componentised into base, pavement, surface and kerb (where applicable). Council assumes that environmental factors such as soil type, climate and topography are consistent across each segment. Council also assumes a segment is designed and constructed to the same standard and uses a consistent amount of labour and materials.

CRC was calculated by reference to asset linear and area specifications, estimated labour and material inputs, services costs, and overhead allocations. Council also assumes that all raw materials can be sourced from local pits with the work completed with a mixture of local labour and contractors from Burketown. The unit rates applied are based on greenfield project costs and include all materials, labour and overheads. These unit rates are estimated using information collated from similar recent project costs, unit rate databases, indices, Rawlinson's Construction Handbook and quotations.

Accumulated depreciation

In determining the level of accumulated depreciation, roads were disaggregated into significant components which exhibited different useful lives.

The traffic numbers on Council roads are not high enough to use published condition assessment techniques. The roads were visually inspected by the valuer. No testing or measurement of defects or condition was undertaken. An assessment of remaining useful life was made by the valuer taking into consideration the visual condition, construction date, evidence of recent repairs or capital works and the surrounding environmental factors.

Estimated useful lives and residual values are disclosed in note 12.

Doomadgee Aboriginal Shire Council
Notes to the financial statements
For the year ended 30 June 2015

Sensitivity of valuation to unobservable inputs

As detailed above Council's road and drainage network has been valued using written down current replacement cost. This method utilises a number of inputs that require judgement and are therefore classed as unobservable. While these judgements are made with the greatest care, and based upon past experience, different judgements could result in a different valuation. The table below summarises the effect that changes in the most significant unobservable inputs would have on the valuation:

Significant unobservable Input	Range of inputs	Relationship of unobservable inputs to fair value
Number of labour hours	5-100hr/m2	The higher the labour hours, the higher the fair value
Raw materials usage quantities	Varies dependent on type and application	The higher the usage quantities, the higher the fair value
Condition rating (useful life)	0-100%	The higher the condition rating, the higher the fair value.
Remaining useful life	2-99 years	The longer the remaining life, the higher the fair value.

Water, and sewer
Current replacement cost

Water and sewerage infrastructure fair values were determined by independent valuers, AssetVal Pty Ltd effective 30 June 2014 using written down current replacement cost. CRC was calculated based on expected replacement costs. In all cases the assets were disaggregated to component level to ensure a reliable measure of cost and service capacity and deterioration of estimated remaining life.

The environmental conditions have been assumed consistent across the Council area.

The water and sewer assets were segregated into active and passive assets; passive assets were not further componentised and consisted primarily of mains and pipes. Unit rates were applied based on similar recent project costs from other entities, unit rate databases, indices, Rawlinson's Construction rates and quotations.

The remaining active assets consisted of treatment, pumping and storage assets. These assets were componentised and valued independently, with allowances for complexity, size, function and site factors. As a check these components are generally combined into a lump sum item and compared against recent similar projects and the valuer's in-house databases.

Valuation unit rates (replacement costs) were increased by 27% to allow for project overheads including survey, environmental and investigation costs, engineering design, planning and project management.

Accumulated depreciation

The remaining lives used in the depreciation calculations are estimated using three different methods:

- Condition;
- Known age; and
- Estimated age.

Where the condition was able to be determined from the valuer's inspection or where detailed condition reports have been prepared, the remaining life is dependent on the recorded condition, using a sliding scale. Where detailed condition is not available however the age of the asset is known, the remaining life is estimated using the current age of the asset, adjusted for obsolescence after visual inspection where possible.

Where neither the condition nor the age are known, assumptions are made as to the age and condition of the assets in collaboration with Council staff, in order to obtain a depreciated replacement cost which reasonably reflects the value of the asset.

With passive assets, which are inherently difficult and expensive to inspect (and the inspection of which falls outside the scope of the independent valuation), an accepted basis for estimating the condition, and hence remaining life, of the assets is that of by exception i.e. if a section of pipework does not have a history of maintenance, then it can be assumed to be in average condition for its age.

While generally pipework will last as designed, there are situations which can greatly increase the rate of deterioration. These include soil conditions, surrounding flora, quality of the pipe and quality of the installation. Any of these will affect a region. For instance, if poor quality pipe has been used, then it will have been used in an entire subdivision. Similarly, particularly poor soil conditions will affect a geographic area.

Sensitivity of valuation to unobservable inputs

The method used to value Councils' water and sewerage assets utilises a number of inputs that require judgement and are therefore classed as unobservable. While these judgements are made with the greatest care, and based upon past experience, different judgements could result in a different valuation. The table below summarises the effect that changes in the most significant unobservable inputs would have on the valuation:

Doomadgee Aboriginal Shire Council
Notes to the financial statements
For the year ended 30 June 2016

Significant unobservable input	Range of Inputs	Relationship of unobservable inputs to fair value
Number of labour hours	5-100hrs/linear metre or sqm	The higher the labour hours, the higher the fair value
Raw material usage quantities	Varies dependent on type and application	The higher the usage quantities, the higher the fair value
Condition rating (useful life)	0-100%	The higher the condition rating, the higher the fair value.
Remaining useful life	2-79 years	The longer the remaining useful life, the higher the fair value.

Other structures

Other structures includes airport and recreation facilities and are measured at written down current replacement cost as of 30 June 2014 as independently determined by AssetVal Pty Ltd, Registered Valuers.

The replacement cost of all assets which as a group represent other structures have been estimated through first principles, namely summing together the costs of materials, labour and overhead which were established through contact with suppliers, Council, by having reference to recently constructed project costs and publicly available reference material, having regard to the location and conditions.

An assessment of remaining useful life was made by the valuer after inspection taking into consideration the visual condition, construction date, evidence of recent repairs or capital works and the surrounding environmental factors.

Sensitivity of valuation to unobservable inputs

The method used to value Councils' other structures assets utilises a number of inputs that require judgement and are therefore classed as unobservable. While these judgements are made with the greatest care, and based upon past experience, different judgements could result in a different valuation. The table below summarises the effect that changes in the most significant unobservable inputs would have on the valuation:

Significant unobservable input	Range of input	Relationship of input to fair
Number of labour hours	5 -100 hr/unit	The higher the labour hours, higher the fair value
Raw materials usage quantities	Varies dependant of type and application	The higher the usage quantities, the higher the fair value
Condition rating	0-100%	The higher the condition rating, the higher the fair value
Remaining useful life	5-69 years	The longer the remaining life, the higher the fair value

(iii) Finance leases (level 3)

Finance leases are recognised at the present value of the expected future lease payment receivable (*fair value*). The calculation of the present value of the expected future lease income has included an estimate of average annual Consumer Price Index "CPI" increases of 2.5% and a discount rate of 3.16%.

The estimate of Consumer Price Index and discount rate comprise unobservable inputs (level 3).

Significant unobservable input	Range of Inputs	Relationship of unobservable inputs to fair value
Consumer Price Index (All Groups) Brisbane	RBA's stated inflation target range of 2% - 3%	The higher the indexation percentage, the higher the fair value
Long-term average discount rate	2.25% - 3.93%	The higher the discount rate percentage, the lower the fair value

(iv) Valuation processes

Council's valuation policies and procedures are set by the finance committee of the executive management team which comprises the Chief Executive Officer, Manager of Corporate Services, Manager of Finance and Internal Audit. This is reviewed annually taking into consideration an analysis of movements in fair value and other relevant information. Council's current policy for the valuation of property, plant and equipment (recurring fair value measurements) is set out in note 1.M. Non-recurring fair value measurements are made at the point of reclassification by a registered valuer.

Doomadgee Aboriginal Shire Council
Notes to the financial statements
For the year ended 30 June 2015

14 Trade and other payables

	Council	
	2015	2014
Note	\$	\$
Current		
Creditors and accruals	828,215	483,239
GST payable	69,702	1,718
PAYG payable	32,614	-
Annual leave	112,824	77,976
	<u>1,043,355</u>	<u>562,933</u>
Non-Current		
Annual leave	-	19,109

15 Asset revaluation surplus

Movements in the asset revaluation surplus were as follows:

Balance at beginning of financial year	44,225,174	42,219,694
Net adjustment to non-current assets at end of period to reflect a change in current fair value:		
Buildings	-	(3,613,462)
Houses	-	680,916
Other structures	-	(179,349)
Road and drainage network	-	1,182,940
Water	-	3,021,822
Sewerage	-	912,613
Balance at end of financial year	<u>44,225,174</u>	<u>44,225,174</u>

Asset revaluation surplus analysis

The closing balance of the asset revaluation surplus comprises the following asset categories:

Buildings	21,752,333	21,752,333
Houses	5,685,350	5,685,350
Other structures	1,346,138	1,346,138
Road and drainage network	11,091,851	11,091,851
Water	3,277,869	3,277,869
Sewerage	1,071,633	1,071,633
	<u>44,225,174</u>	<u>44,225,174</u>

16 Commitments for expenditure

Operating leases

Minimum lease payments in relation to non-cancellable operating leases are as follows:

Within one year	84,660	68,178
One to five years	159,870	136,356
	<u>244,530</u>	<u>204,534</u>

17 Contingent liabilities

Details and estimates of maximum amounts of contingent liabilities are as follows:

Local Government Mutual

The Council is a member of the local government mutual liability self-insurance pool, LGM Queensland. In the event of the pool being wound up or it is unable to meet its debts as they fall due, the trust deed and rules provide that any accumulated deficit will be met by the individual pool members in the same proportion as their contribution is to the total pool contributions in respect to any year that a deficit arises.

As at 30 June 2014 the financial statements of the pool reported an accumulated surplus and it is not anticipated any liability will arise.

Local Government Workcare

The Council is a member of the Queensland local government worker's compensation self-insurance scheme, Local Government Workcare. Under this scheme the Council has provided an indemnity towards a bank guarantee to cover bad debts which may remain should the self insurance licence be cancelled and there was insufficient funds available to cover outstanding liabilities. Only the Queensland Government's workers compensation authority may call on any part of the guarantee should the above circumstances arise.

As at 30 June 2014 the financial statements of the scheme reported an accumulated surplus and it is not anticipated any liability will arise.

Doomadgee Aboriginal Shire Council
Notes to the financial statements
For the year ended 30 June 2015

18 Superannuation

The Council contributes to the Local Government Superannuation Scheme (Qld) (the scheme). The scheme is a Multi-employer Plan as defined in the Australian Accounting Standard AASB119 *Employee Benefits*.

The Queensland Local Government Superannuation Board, the trustee of the scheme, advised that the local government superannuation scheme was a complying superannuation scheme for the purpose of the Commonwealth Superannuation Industry (Supervision) legislation.

The scheme has three elements referred to as:

- the City Defined Benefits Fund (CDBF) which covers former members of the City Super Defined Benefits Fund;
- the Regional Defined Benefits Fund (Regional DBF) which covers defined benefit fund members working for regional local governments; and,
- the Accumulation Benefits Fund (ABF).

The ABF is a defined contribution scheme as defined in AASB 119. Council has no liability to or interest in the ABF other than the payment of the statutory contributions as required by the *Local Government Act 2009*.

Council does not have any employees who are members of the CDBF and, therefore, is not exposed to the obligations, assets or costs associated with this fund

The Regional DBF is a defined benefit plan as defined in AASB119. The Council is not able to account for the Regional DBF as a defined benefit plan in accordance with AASB119 because the scheme is unable to account to the Council for its proportionate share of the defined benefit obligation, plan assets and costs. The funding policy adopted in respect of the Regional DBF is directed at ensuring that the benefits accruing to members and beneficiaries are fully funded as they fall due.

To ensure the ongoing solvency of the Regional DBF, the scheme's trustee can vary the rate of contributions from relevant local government employers subject to advice from the scheme's actuary. As at the reporting date, no changes had been made to prescribed employer contributions which remain at 12% of employee assets and there are no known requirements to change the rate of contributions.

Any amount by which either defined benefit fund is over or under funded would only affect future benefits and contributions to the Regional DBF, and is not an asset or liability of the Council. Accordingly there is no recognition in the financial statements of any over or under funding of the scheme.

As at the reporting date, the assets of the scheme are sufficient to meet the vested benefits.

Following the previous actuarial assessment in 2009, Councils were advised by the trustee of the scheme, following advice from the scheme's actuary, that additional contributions may be imposed in the future at a level necessary to protect the entitlements of Regional DBF members. In the 2012 actuarial report the actuary has recommended no change to the employer contribution levels at this time.

Under the Local Government Act 2009 the trustee of the scheme has the power to levy additional contributions on councils which have employees in the Regional DBF when the actuary advises such additional contributions are payable - normally when the assets of the DBF are insufficient to meet members' benefits.

There are currently 71 entities contributing to the Regional DBF plan and any changes in contribution rates would apply equally to all 71 entities. Doomadgee Aboriginal Shire Council made less than 4% of the total contributions to the plan in the 2014-15 financial year.

The amount of superannuation contributions paid by Council to the scheme in this period for the benefit of employees was:

Note	Council	
	2015 \$	2014 \$
5	265,123	241,002
	265,123	241,002

Doomadgee Aboriginal Shire Council
Notes to the financial statements
For the year ended 30 June 2015

19 Reconciliation of net result for the year to net cash inflow (outflow) from operating activities

	Council	
	2015	2014
Note	\$	\$
Net result	9,438,153	401,219
Non-cash items:		
Depreciation and amortisation	2,746,188	2,310,024
Gain on revaluation of finance leases	(868,679)	(2,168,592)
	<u>1,877,509</u>	<u>141,432</u>
Investing and development activities:		
Net loss on disposal of non-current assets	64,573	127,203
Loss on transferring assets via finance lease	-	17,378,785
Capital grants and contributions	(10,255,072)	(13,648,628)
	<u>(10,190,499)</u>	<u>3,857,360</u>
Changes in operating assets and liabilities:		
(Increase)/ decrease in receivables	136,173	672,632
(Increase)/decrease in inventory	28,904	14,247
Increase/(decrease) in payables	461,313	(1,586,239)
Increase/(decrease) in other	22,680	11,331
	<u>649,070</u>	<u>(888,029)</u>
Net cash inflow from operating activities	<u>1,774,233</u>	<u>3,511,982</u>

20 Events after the reporting period

The Queensland Reconstruction Authority has commenced a review of claims made by Council in respect of NDRRA funding for the three years ended 30 June 2015 to ensure that all claims are adequately supported by appropriate documentation. Council will not know the outcome of this review for some months. Otherwise, Council is not aware of any other potentially material adjusting or disclosing events after the balance date.

Doomadgee Aboriginal Shire Council
Notes to the financial statements
For the year ended 30 June 2015

21 Financial instruments

Doomadgee Aboriginal Shire Council has exposure to the following risks arising from financial instruments:

- credit risk
- liquidity risk
- market risk

This note provides information (both qualitative and quantitative) to assist statement users evaluate the significance of financial instruments on the Council's financial position and financial performance, including the nature and extent of risks and how the Council manages these exposures.

Financial risk management

Doomadgee Aboriginal Shire Council is responsible for the establishment and oversight of the risk management framework, together with developing and monitoring risk management policies.

The Council's risk management policies are established to identify and analyse the risks faced, to set appropriate limits and controls and to monitor these risks and adherence against limits. The Council aims to manage volatility to minimise potential adverse effects on the financial performance of the Council.

Doomadgee Aboriginal Shire Council does not enter into derivatives.

Credit risk

Credit risk is the risk of financial loss if a counterparty to a financial instrument fails to meet its contractual obligations. These obligations arise principally from the Council's investments and receivables from customers.

Exposure to credit risk is managed through regular analysis of credit counterparty ability to meet payment obligations. The carrying amount of financial assets represents the maximum credit exposure.

Investments in financial instruments are required to be made with Queensland Treasury Corporation (QTC) or similar state or commonwealth bodies or financial institutions in Australia, in line with the requirements of the *Statutory Bodies Financial Arrangements Act 1982*.

No collateral is held as security relating to the financial assets held by Doomadgee Aboriginal Shire Council.

The following table represents the maximum exposure to credit risk based on the carrying amounts of financial assets at the end of the reporting period:

	Council	
	2015	2014
	\$	\$
Financial assets		
Cash and cash equivalents	9,848,135	10,521,334
Receivables	683,859	802,182
Other financial assets	22,542,694	19,846,283
	<u>33,074,688</u>	<u>30,969,799</u>

Cash and cash equivalents

The Council may be exposed to credit risk through its investments in the Queensland Treasury Corporation (QTC). The QTC Cash Fund is an asset management portfolio that invests with a wide range of high credit rated counterparties. Deposits with the QTC Cash Fund are capital guaranteed. Working Capital Facility deposits have a duration of one day and all investments are required to have a minimum credit rating of "A-", therefore the likelihood of the counterparty having capacity to meet its

Other financial assets

Finance leases are to the State of Queensland by the Department of Communities.

Trade and other receivables

The Council assesses the credit risk before providing goods or services and applies normal business credit protection procedures to minimise the risk.

By the nature of the Council's operations, there is a geographical concentration of risk in the Council's area. This is due to economic issues e.g. low employment and various cultural issues all of which have a great economic impact.

Ageing of past due receivables and the amount of any impairment is disclosed in the following table:

	Council	
	2015	2014
	\$	\$
Not past due	332,319	432,789
Past due 31-60 days	12,651	239,970
Past due 61-90 days	3,519	37,527
More than 90 days	665,358	366,730
Impaired	(329,988)	(274,835)
Total	<u>683,859</u>	<u>802,181</u>

**Doomadgee Aboriginal Shire Council
Notes to the financial statements
For the year ended 30 June 2015**

Liquidity risk

Liquidity risk is the risk that the Council will encounter difficulty in meeting the obligations associated with its financial liabilities that are settled by delivering cash or another financial asset.

The Council is exposed to liquidity risk through its normal course of business.

The Council manages its exposure to liquidity risk by maintaining sufficient cash reserves.

The only financial liabilities which expose Council to liquidity risk are trade and other payables. All financial liabilities are current in nature and will be due and payable within twelve months. As such no discounting of cash flows has been made to these liabilities. Refer to note 14 for further details.

Market risk

Market risk is the risk that changes in market prices, such as interest rates, will affect the Council's income or the value of its holdings of financial instruments.

Interest rate risk

Doomadgee Aboriginal Shire Council is exposed to interest rate risk through investments with QTC and other financial institutions.

Sensitivity

Sensitivity to interest rate movements is shown for variable rate financial assets based on the carrying amount at reporting date.

The following interest rate sensitivity analysis depicts what effect a reasonably possible change in interest rates (assumed to be 1%) would have on the net result and equity, based on the carrying values at the end of the reporting period. The calculation assumes that the change in interest rates would be held constant over the period.

	Net carrying amount	Effect on net result		Effect on equity	
		1% increase	1% decrease	1% increase	1% decrease
	\$	\$	\$	\$	\$
Council					
2015					
Cash and cash equivalents	9,848,135	98,481	(98,481)	98,481	(98,481)
Net total	<u>9,848,135</u>	<u>98,481</u>	<u>(98,481)</u>	<u>98,481</u>	<u>(98,481)</u>
2014					
Cash and cash equivalents	10,521,234	105,212	(105,212)	105,212	(105,212)
Net total	<u>10,521,234</u>	<u>105,212</u>	<u>(105,212)</u>	<u>105,212</u>	<u>(105,212)</u>

Fair value

The fair value of trade and other receivables and payables is assumed to approximate the value of the original transaction, less any allowance for impairment.

Doomadgee Aboriginal Shire Council
Notes to the financial statements
For the year ended 30 June 2015

22 Tied grants by project

The following note has been prepared on accrual basis.

	Balance 01/07/14	Revenue	Expense	Transfers between grants	Balance 30/06/15
	\$	\$	\$	\$	\$
Commonwealth government grants					
<i>National jobs package</i>	86,579	55,563	37,765	-	104,377
<i>Remote indigenous broadcasting service</i>	5,475	15,000	9,096	-	11,379
Total	92,054	70,563	46,861	-	115,756
Department of Regional Australia, Local Government, Arts & Sport					
<i>Animal management clinic</i>	36,687	-	-	-	36,687
Total	36,687	-	-	-	36,687
FAHCSIA					
Dog Management Program	(45,157)	-	-	-	(45,157)
Governance & Leadership Program	35,000	-	-	-	35,000
Sports precinct development	179,049	5,301	97,648	-	86,702
Streetlight repairs	1,283	-	1,283	-	-
Youth Hub construction	1,255,982	14,551	1,270,533	-	-
Volunter night patrol	50,000	-	-	-	50,000
Youth development program	240,000	-	51,544	-	188,456
Breaking the cycle - mens shade	281,568	-	281,568	-	-
Youth co-ordinator breaking the cycle	300,000	-	63,774	-	236,226
Total	2,297,725	19,852	1,766,350	-	551,227
Total - Commonwealth government	2,426,466	90,415	1,813,211	-	703,670
State government grants					
Department of Infrastructure and Planning					
<i>Financial assistance grant</i>	-	1,207,122	1,207,122	-	-
<i>Indigenous economic development</i>	(21,683)	72,000	50,317	-	-
<i>Nuisance management grant</i>	1,889	-	-	-	1,889
<i>State government financial grants</i>	-	1,496,599	1,496,599	-	-
<i>Get ready Queensland</i>	(1,346)	3,404	2,058	-	-
<i>Service delivery fund</i>	-	190,360	190,360	-	-
Enhancing Civic Pride	13,765	16,222	29,987	-	-
Queensland Fire Emergency Services	3,500	14,181	-	-	17,681
Queensland Gambling Benefit Fund	-	16,818	16,818	-	-
Safer Queensland Community Grant	-	9,091	9,091	-	-
DLGCRR- Graffiti Stop Grant	-	3,960	3,960	-	-
Queensland Skill360 Australia Apprentice Services	-	4,000	4,000	-	-
Queensland Government-Apprentice incentive	-	5,000	5,000	-	-
<i>TIDS</i>	-	248,315	248,315	-	-
<i>LGCR- Sewer</i>	49,269	-	-	(49,269)	-
<i>DATSIMA</i>	(166,010)	-	-	49,269	(116,741)
Total	(120,616)	3,287,072	3,263,627	-	(97,171)
Department of Local Government and Planning					
<i>Flexible Funding</i>	20,747	-	20,747	-	-
Total	20,747	-	20,747	-	-
Department of Education, Training & the Arts (Arts of Queensland)					
<i>Indigenous RADF-program</i>	10,207	15,000	25,207	-	-
<i>CIAF</i>	1,009	-	-	-	1,009
Total	11,216	15,000	25,207	-	1,009
Department of Emergency Services					
Emergency management	14,347	-	-	-	14,347
State emergency services	56,104	-	11,319	-	44,785
Total	70,451	-	11,319	-	59,132
Department of Transport and Main Roads					
Airport - RAAP	92,808	-	67,469	-	25,339
Total	113,678	574,738	688,416	-	-
Total	206,486	574,738	755,885	-	25,339

Doomadgee Aboriginal Shire Council
Notes to the financial statements
For the year ended 30 June 2015

	Balance 01/07/14	Revenue	Expense	Transfers between grants	Balance 30/06/15
	\$	\$	\$	\$	\$
Queensland Health					-
Environment officer	2,298	-	-	(2,298)	-
The State of Queensland feral and domestic animal program	71,323	150,309	163,210	2,298	60,720
Event support program	57	-	-		57
Total	73,678	150,309	163,210	-	60,777
Queensland Reconstruction Authority					
National disaster relief and recovery arrangement	380,102	1,239,330	1,754,918	-	(135,486)
Total	380,102	1,239,330	1,754,918	-	(135,486)
Total - State government	642,064	5,266,449	5,994,913	-	(86,400)
Other grant providers					
Sports carnival	4,952	-	-	-	4,952
NAIDOC	2,050	-	186	-	1,864
Total	7,002	-	186	-	6,816
Total - Other grant providers	7,002	-	186	-	6,816
Total grants	3,075,532	5,356,864	7,808,310	-	624,086
Add back negative (ie overspent) grants	234,196				297,384
Unspent grant revenue	3,309,728				921,470
The above revenue comprises:					
Government subsidies and grants			5,337,013		
Interest received			19,851		
			<u>5,356,864</u>		

INDEPENDENT AUDITOR'S REPORT

To the Mayor of Doomadgee Aboriginal Shire Council

Report on the Financial Report

I have audited the accompanying financial report of Doomadgee Aboriginal Shire Council, which comprises the statement of financial position as at 30 June 2015, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and certificates given by the Mayor and Chief Executive Officer.

The Council's Responsibility for the Financial Report

The Council is responsible for the preparation of the financial report that gives a true and fair view in accordance with prescribed accounting requirements identified in the *Local Government Act 2009* and *Local Government Regulation 2012*, including compliance with Australian Accounting Standards. The Council's responsibility also includes such internal control as the Council determines is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

My responsibility is to express an opinion on the financial report based on the audit. The audit was conducted in accordance with the *Auditor-General of Queensland Auditing Standards*, which incorporate the Australian Auditing Standards. Those standards require compliance with relevant ethical requirements relating to audit engagements and that the audit is planned and performed to obtain reasonable assurance about whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of the financial report that gives a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control, other than in expressing an opinion on compliance with prescribed requirements. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Council, as well as evaluating the overall presentation of the financial report.

I believe that the audit evidence obtained is sufficient and appropriate to provide a basis for my audit opinion.

Doomadgee Aboriginal Shire Council

Current Year Financial Sustainability Statement

Certificate of Accuracy - for the Current Year Financial Sustainability Statement

Independent Auditor's Report (Current Year Financial Sustainability Statement)

Independence

The *Auditor-General Act 2009* promotes the independence of the Auditor-General and all authorised auditors. The Auditor-General is the auditor of all Queensland public sector entities and can be removed only by Parliament.

The Auditor-General may conduct an audit in any way considered appropriate and is not subject to direction by any person about the way in which audit powers are to be exercised. The Auditor-General has for the purposes of conducting an audit, access to all documents and property and can report to Parliament matters which in the Auditor-General's opinion are significant.

Opinion

In accordance with s.40 of the *Auditor-General Act 2009* –

- (a) I have received all the information and explanations which I have required; and
- (b) in my opinion -
 - (i) the prescribed requirements in relation to the establishment and keeping of accounts have been complied with in all material respects; and
 - (ii) the financial report presents a true and fair view, in accordance with the prescribed accounting standards, of the financial performance and cash flows of Doomadgee Aboriginal Shire Council for the financial year 1 July 2014 to 30 June 2015 and of the financial position as at the end of that year.

Other Matters - Electronic Presentation of the Audited Financial Report

Those viewing an electronic presentation of these financial statements should note that audit does not provide assurance on the integrity of the information presented electronically and does not provide an opinion on any information which may be hyperlinked to or from the financial statements. If users of the financial statements are concerned with the inherent risks arising from electronic presentation of information, they are advised to refer to the printed copy of the audited financial statements to confirm the accuracy of this electronically presented information.



D. Stolz

D A STOLZ FCPA
as Delegate of the Auditor-General of Queensland

Queensland Audit Office
Brisbane

Doomadgee Aboriginal Shire Council
Current-year Financial Sustainability Statement
For the year ended 30 June 2015

Measures of Financial Sustainability

	How the measure is calculated	Actual - Council	Target
Council's performance at 30 June 2015 against key financial ratios and targets:			
Operating surplus ratio	Net result (excluding capital items) divided by total operating revenue (excluding capital items)	-8%	Between 0% and 10%
Asset sustainability ratio	Capital expenditure on the replacement of assets (renewals) divided by depreciation expense.	48%	greater than 90%
Net financial liabilities ratio	Total liabilities less current assets divided by total operating revenue (excluding capital items)	-116%	not greater than 60%

Note 1 - Basis of Preparation

The current year financial sustainability statement is a special purpose statement prepared in accordance with the requirements of the Local Government Regulation 2012 and the Financial Management (Sustainability) Guideline 2013. The amounts used to calculate the three reported measures are prepared on an accrual basis and are drawn from the Council's audited general purpose financial statements for the year ended 30 June 2015.

Doomadgee Aboriginal Shire Council
Current-year Financial Sustainability Statement
For the year ended 30 June 2015

Certificate of Accuracy
For the year ended 30 June 2015

This current-year financial sustainability statement has been prepared pursuant to Section 178 of the *Local Government Regulation 2012* (the regulation).

In accordance with Section 212(5) of the Regulation we certify that this current-year financial sustainability statement has been accurately calculated.



Mayor
Frederick Charles O'Keefe

Date: 26 / 10 / 2015



Chief Executive Officer
Rodney James Richardson

Date: 26 / 10 / 2015

INDEPENDENT AUDITOR'S REPORT

To the Mayor of Doomadgee Aboriginal Shire Council

Report on the Current-Year Financial Sustainability Statement

I have audited the accompanying current-year financial sustainability statement, which is a special purpose financial report of Doomadgee Aboriginal Shire Council for the year ended 30 June 2015, comprising the statement and explanatory notes, and certificates given by the Mayor and Chief Executive Officer.

The Council's Responsibility for the Current-Year Financial Sustainability Statement

The Council is responsible for the preparation and fair presentation of the current-year financial sustainability statement in accordance with the *Local Government Regulation 2012*. The Council's responsibility also includes such internal control as the Council determines is necessary to enable the preparation and fair presentation of the statement that is accurately calculated and is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

My responsibility is to express an opinion on the current-year financial sustainability statement based on the audit. The audit was conducted in accordance with the *Auditor-General of Queensland Auditing Standards*, which incorporate the Australian Auditing Standards. Those standards require compliance with relevant ethical requirements relating to audit engagements and that the audit is planned and performed to obtain reasonable assurance about whether the statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the statement. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Council's preparation and fair presentation of the statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Council's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Council, as well as evaluating the overall presentation of the statement.

My responsibility is to form an opinion as to whether the statement has been accurately calculated based on the Council's general purpose financial report. My responsibility does not extend to forming an opinion on the appropriateness or relevance of the reported ratios, nor on the Council's future sustainability.

I believe that the audit evidence obtained is sufficient and appropriate to provide a basis for my audit opinion.

Independence

The *Auditor-General Act 2009* promotes the independence of the Auditor-General and all authorised auditors. The Auditor-General is the auditor of all Queensland public sector entities and can be removed only by Parliament.

The Auditor-General may conduct an audit in any way considered appropriate and is not subject to direction by any person about the way in which audit powers are to be exercised. The Auditor-General has for the purposes of conducting an audit, access to all documents and property and can report to Parliament matters which in the Auditor-General's opinion are significant.

Opinion

In accordance with s.212 of the *Local Government Regulation 2012*, in my opinion, in all material respects, the current-year financial sustainability statement of Doomadgee Aboriginal Shire Council, for the year ended 30 June 2015, has been accurately calculated.

Emphasis of Matter – Basis of Accounting

Without modifying my opinion, attention is drawn to Note 1 which describes the basis of accounting. The current-year financial sustainability statement has been prepared in accordance with the *Financial Management (Sustainability) Guideline 2013* for the purpose of fulfilling the Council's reporting responsibilities under the *Local Government Regulation 2012*. As a result, the statement may not be suitable for another purpose.

Other Matters - Electronic Presentation of the Audited Statement

Those viewing an electronic presentation of this special purpose financial report should note that audit does not provide assurance on the integrity of the information presented electronically and does not provide an opinion on any information which may be hyperlinked to or from the financial statements. If users of the financial statements are concerned with the inherent risks arising from electronic presentation of information, they are advised to refer to the printed copy of the audited financial statements to confirm the accuracy of this electronically presented information.



D. Stolz
D A STOLZ FCPA
as Delegate of the Auditor-General of Queensland

Queensland Audit Office
Brisbane

Doomadgee Aboriginal Shire Council

Long Term Financial Sustainability Statement - Unaudited

Certificate of Accuracy - for the Long Term Financial Sustainability Statement

Doomadgee Aboriginal Shire Council
 Long Term Financial Sustainability Statement
 Prepared as at 30 June 2015

Measures of Financial Sustainability

Council

Measure	Target	Projected for the years ended									
		Actuals at 30 June 2015	30 June 2016	30 June 2017	31 June 2018	30 June 2019	30 June 2020	30 June 2021	30 June 2022	30 June 2023	30 June 2024
Operating surplus ratio			12%	6%	4%	2%	70%	40%	50%	1%	3%
Asset sustainability ratio	Between 6% and 10%	46%	90%	83%	91%	90%	92%	90%	92%	91%	91%
Net financial liabilities ratio	greater than 80%	-116%	-80%	-88%	-68%	-72%	-60%	-64%	-47%	-52%	-50%
	not greater than 65%										

Net result divided by total operating revenue
 Capital expenditure on the replacement of assets (renewals) divided by depreciation expense.
 Total liabilities less current assets divided by total operating revenue

APPENDIX B – FINANCIAL SUSTAINABILITY

Doomadgee Aboriginal Shire Council

Sustainability Ratio Statement

For the period from 30 June 2016 to 30 June 2025

Year ended	Budget	Forecast								
	30/06/2016	30/06/2017	30/06/2018	30/06/2019	30/06/2020	30/06/2021	30/06/2022	30/06/2023	30/06/2024	30/06/2025

1 Operating Surplus Ratio

(Net Operating Surplus / Total Operating Revenue) (%)	12.0%	5.5%	3.9%	1.9%	0.7%	0.3%	0.3%	1.1%	2.5%	4.5%
Target Ratio Lower Limit (%)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Target Ratio Upper Limit (%)	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%
Does Operating Surplus Ratio fall between the target band?	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes

2 Net Financial Asset / Liability Ratio

((Total Liabilities - Current Assets) / Total Operating Revenue)	(56.0)%	(100.4)%	(81.5)%	(85.7)%	(89.3)%	(70.5)%	(60.5)%	(53.1)%	(52.5)%	(58.0)%
Target Ratio Upper Limit (%)	60.0%	60.0%	60.0%	60.0%	60.0%	60.0%	60.0%	60.0%	60.0%	60.0%
Does Net Financial Asset / Liability Ratio fall below the upper limit?	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes

3 Asset Sustainability Ratio

(Capital Expenditure on the Replacement of Assets (renewals) / Depreciation Expense)	91.3%	92.1%	90.7%	90.0%	91.9%	90.1%	91.9%	90.9%	90.7%	90.4%
Target Ratio Lower Limit (%)	90.0%	90.0%	90.0%	90.0%	90.0%	90.0%	90.0%	90.0%	90.0%	90.0%
Does Asset Sustainability Ratio fall above the lower limit?	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes

APPENDIX C – EXPENSES REIMBURSEMENT POLICY FOR COUNCILLORS

Name: EXPENSES REIMBURSEMENT POLICY FOR COUNCILLORS

Approved by: Doomadgee Aboriginal Shire Council (DASC)

Date approved: 28/06/2012

SECTION 1 – INTRODUCTION

CONTEXT

This policy should be read in conjunction with the Queensland Local Government Act 2009 and associated Regulations, and Doomadgee Aboriginal Shire Council's Mission and Vision statements and Councillor Code of Conduct

PURPOSE

The objectives of this policy are to:

- ensure compliance with community expectations and statutory requirements relating to the payment or reimbursement of legitimate expenses and provision of facilities for councillors while carrying out their duties and responsibilities as elected representatives of the Doomadgee Aboriginal Shire Council; and
- ensure that all councillors have the facilities and other support necessary to perform their civic duties.

SCOPE

This policy applies to the Mayor, Deputy Mayor and all Councillors.

This policy provides for:

- payment of expenses incurred, or to be incurred, by the councillors in the course of discharging their duties and responsibilities as councillors; and
- the provision of facilities to the councillors for that purpose.

This policy does not provide for salaries or other form of councillor remuneration.

SECTION 2 – POLICY

PRINCIPLES

Council is committed to ensuring that councillors are provided with the facilities required to enable them to perform their duties.

Councillors should not be financially disadvantaged when carrying out the requirements of the role of councillor and should be fairly and reasonably compensated in accordance with statutory requirements and community expectations.

Failure to comply with this policy or misappropriation of expenses or facilities may be a breach of the Councillor Code of Conduct and/or an offence under the Criminal Code Act 1899.

POLICY

1	<p>Payment/reimbursement of expenses</p> <p>1.1 The payment and/or reimbursement of expenses and provision of facilities for councillors must only be for the actual cost of legitimate business use and only in accordance with the Local Government Act 2009.</p> <p>1.2 The payment and/or reimbursement of expenses and provision of facilities for councillors:</p> <ul style="list-style-type: none"> • is to be open and transparent, prudent, responsible, acceptable to the community and in accordance with statutory requirements; • based on ensuring economy and efficiency; and • subject to budget provisions.
2	<p>Annual reporting of councilor reimbursements</p> <p>2.1 Council’s annual report must contain a copy of the policy and a copy of any resolution made during the year authorising payment of expenses or provision of facilities to councillors.</p> <p>2.2 The annual report must also include particulars about the expenses incurred by, and the facilities provided to each councillor.</p>
3	<p>Non-entitlement of reimbursement</p> <p>3.1 Spouses, partners and family members of councillors are not entitled to reimbursement of expenses or to have access to facilities allocated to councillors.</p>
4	<p>Expenses Reimbursement</p> <p>4.1 <u>Authorisation</u></p> <p>4.1.1 Council has delegated approval of all expenses for the Mayor and Councillors to the CEO.</p> <p>4.1.2 The CEO must approve all mandatory and discretionary training and travel accommodation for the Mayor.</p> <p>4.1.3 The approval of the Council is required for attendance by Councillors at discretionary training, including conferences, within Australia.</p> <p>4.1.4 The approval of the Council is required for attendance by Councillors at any mandatory training or conference within Australia.</p> <p>4.1.5 The approval of the Council is required for attendance by a Councillor at any event as a delegate or representative of Council.</p> <p>4.1.6 The payment or reimbursement of expenses and the provision of facilities for councillors is subject to budget provisions and the authorisation of the Chief Executive Officer (CEO).</p>
5	<p>Councillor Expenses</p> <p>5.1 The following expenses refer to actual expenses deemed necessary for Council business. Councillors are only entitled to the expenses contained in the categories listed below.</p> <p>5.1.1 <u>Council Business</u>: Where Councillors are attending to Council business (refer to definitions) such as meetings, functions or other activities in an official capacity, Council will pay for the approved expenses associated with that activity.</p> <p>5.1.1.1 <u>Representing Council at Events</u>: Councillors may be required to</p>

	<p>attend a range of events and functions as part of their role in attending to Council business. Councillors may, for example, be required to attend significant sporting and other community events in an official capacity. Where the Council has approved that a councillor is required to attend an event or conference as a delegate of Council, Council will pay for expenses associated with attending that event.</p> <p>5.1.1.2 Professional Development: There are two categories of professional development for Councillors – Mandatory Training and Discretionary Training.</p> <p>Mandatory Training : Councillors must attend training where the Council approves that all councillors or a class of councillors (e.g. newly elected councillors) are to attend training courses or workshops for skill development related to a councillor’s role. Council will meet all costs. Examples of mandatory training may include training for councillor induction, code of conduct, meeting procedures and legislative obligations.</p> <p>Discretionary Training: Where a councillor wishes to attend a conference, workshop or training to improve skills relevant to their role as a councillor (other than mandatory training), prior Council approval is required.</p> <p>5.1.1.3 Travel costs: Councillors may incur travel costs travelling to conferences, training or workshops. All councillor travel arrangements must be in accordance with Council Travel and Accommodation Procedures.</p> <p>In general, the most cost effective form of travel must be used. Councillors may request to travel using their own private vehicle for business purposes and claim a kilometre allowance based on log book details to substantiate their claim if this is the most cost effective form of travel.</p> <p>5.1.1.4 Accommodation: When attending conferences, councillors must take advantage of any cost savings available from any package provided by conference organisers and, therefore, stay in the recommended accommodation. In all other cases, Council must decide what legitimate accommodation costs that are to be reimbursed are. An allowance will be paid in line with Council policy to cover incidental costs incurred while travelling and staying away from home overnight</p>
6	<p>Councillor Facilities</p> <p>6.1 Facilities provided for councillors must be deemed necessary and required to assist councillors in their official capacity. In accordance with statutory provisions, Council may only provide councillors with the facilities listed below. Council determines the reasonable standard for facilities for councillors. If a Councillor chooses a higher standard of facility than that prescribed by Council, any difference in cost must be met by the councillor personally.</p> <p>All facilities provided to Councillors remain the property of Council and must be accounted for during annual equipment audits. The facilities must be returned to Council when the councillor’s term expires.</p> <p>6.1.1 Administrative Tools and Office Amenities</p> <p>6.1.1.1 Access to office accommodation and access to meeting rooms are provided to councillors for council business use.</p> <p>6.1.1.2 Councillors are provided with a notebook computer for Council business use</p> <p>6.1.1.3 Councillors may access council landline telephones and fax for council business use only. Councillors are paid a prepaid amount on</p>

their mobile telephones monthly.

6.1.1.4 Councillors may use Council printers photocopier and paper for Council business use

6.1.1.5 Councillors may use council letterhead for official purposes only. Council stationery is not to be converted or modified in any way and may only be used for carrying out the functions of the role of councillor.

6.1.1.6 Councillors may use Council printers photocopier and paper for business use

6.1.1.7 Councillors can access copies of relevant legislation books and journals considered necessary for undertaking their duties.

6.1.1.8 Subject to Council approval, councillors may be provided with any other administrative necessities to meet the business of Council.

6.1.1.9 Council will not reimburse or provide funds, services or facilities for the purposes of advertising for councillors.

6.1.1.10 Councillors may use facilities provided to correspond with community representatives for the purpose of clarifying issues that are relevant to the Shire in general. Where a councillor chooses to undertake further community consultation on a particular matter, in addition to that approved by Council, the councillor is responsible for those costs.

6.1.2 Council will cover all ongoing maintenance costs associated with Council owned equipment to ensure it is operating for optimal professional use.

6.1.3 Councillors will be provided with any safety equipment such as overalls, safety helmets or glasses, as required, in their role.

6.1.4 Councillors will be covered under Council insurance policies while discharging civic duties.

Specifically, insurance cover will be provided for public liability, professional indemnity, councillor's liability, personal accident, international and domestic travel insurance.

7	<p>Councillor Travel and Accommodation Procedures</p> <p>7.1 All Councillor air travel and accommodation requires prior approval by the Council. All air travel and/or accommodation requirements will be coordinated through the Chief Executive Officer or his/her delegated officer. Council is committed to ensuring that travel and related services and products are procured as cost effectively and efficiently as possible. Travel related expenses that do not comply with policy provisions will not be reimbursed. All requests for travel (including associated registrations) should be made in sufficient time to take advantage of discounts and gain access to the widest range of accommodation and flights. Failure to do so will limit flight and accommodation options.</p> <p>7.2 All travel requirements should be booked through the Chief Executive officer or his/her delegate. Councillors must not book travel arrangements directly with any suppliers.</p> <p>7.3 All Councillor travel requires the approval of the Council. All travel requests from a councilor must state the relevance of such event to the Council and as far as practicable indicate the cost of attendance. Upon approval, the Chief Executive Officer or his /her delegate should ensure any necessary registration forms are completed. Where Councillors are appointed by the Council as Council's representative on State or Federal committees or Government associations, all travel and accommodation associated with the councillor's fulfilment of that role will be approved as Council business.</p> <p>7.4 The Executive Assistant will arrange bookings that best fit the preferred options and are most advantageous to Council. All itineraries will be confirmed with the councillor before bookings are confirmed. No alterations will be accepted after confirmation of bookings, except under extenuating circumstances as approved by the Chief Executive Officer. Requests for travel and/or accommodation must be lodged within sufficient time to take advantage of "early bird" and advance booking discounts. Confirmation of travel or accommodation cannot be guaranteed for late requests.</p> <p>7.5 The requirement for a hire car should be identified at the time of seeking council approval for attendance. Any subsequent need for a hire car must be approved by the Chief Executive officer.</p>
8	<p>Other Expenses</p> <p>Expenses will not be reimbursed for personal items or costs unrelated to council business; e.g.:</p> <ul style="list-style-type: none"> • Alcohol; • Babysitting fees; • Airline club fees; • Toiletries; • Barber or hair stylist; • Traffic infringements; • In flight and in house movies; • Tourism related costs; • Mini bar purchases; • Personal telephone; • Social events; and • Reading materials <p>As a guide, expenses not normally reimbursed at home, will not be reimbursed when travelling.</p>
9	<p>Accompanying Partners and Personal Travel Arrangements</p> <p>All travel and accommodation for partners of councillors must be arranged by and paid by the councillor.</p>

SECTION 3 – PROCEDURE

Procedure steps		Responsibility
1	Councillor seeks approval of expenditure in advance	Council
2	Upon approval from Council, Councillor undertakes activity keeping all receipts requiring reimbursement	Councillor
3	DASC Claim for Reimbursement form must be completed and all proof of payment (original tax invoice receipts) are attached	Councillor
4	CEO authorizes payment of legitimate claims	CEO

PROCESS MAP

Not applicable

SECTION 4 – REFERENCE AND SUPPORTING INFORMATION

SUPPORTING DOCUMENTATION

Links to supporting documentation

	DASC Claim Form for Reimbursement
	DASC Request for Travel form

SECTION 5 – GOVERNANCE

POLICY IS GOVERNED BY THE FOLLOWING LEGISLATION

Name	Link
Local Government Act 2009	
Local Government (Finance, Plans and Reporting) Regulation 2010	
Local Government (Operations) Regulation 2010	

RESPONSIBILITY

Responsible manager(s)	Chief Executive Officer/ Manager Corporate Services
Policy administrator	Chief Executive Officer
Approving body	Doomadgee Aboriginal Shire Council

CHANGE HISTORY

Review Date	Approval date	Approved by	Change
	28/06/2012	Council/CEO	

Name:	Complaints Management Policy
Approved by:	Doomadgee Aboriginal Shire Council (DASC)
Date approved:	13 September 2012

SECTION 1 – INTRODUCTION

CONTEXT

The role of Council is to provide open and accountable local government. An effective and transparent method of responding to complaints regarding its services, administrative actions, competitive neutrality, the conduct and performance of Councillors and staff behavior and misconduct better enables council to undertake this role.

Section 268 (1) of the Local Government Act 2009 requires Council to establish a complaints management process for resolving administrative action complaints. This process must include the elements contained in Section 119 of the Local Government (Operations) Regulation 2010.

The policy supports Council's priority to deliver inclusive and ethical governance for the community. This includes clear accountabilities, ethical standards of behaviour and a commitment to act in accordance with the 'local government principles' (see Section 4 of the Act)

PURPOSE

Council is committed to a complaints management process which ensures the transparent, effective and timely resolution of complaints.

The policy has been established to provide a clear administrative method of handling and resolving complaints made by affected persons about:

- A decision, or failure to make a decision, including a failure to provide a written statement of reasons for a decision;
- An act, or failure to do an act;
- The formulation of a proposal or intention; and/or
- The making of a recommendation.

SCOPE

This policy applies to all Officers and applies to complaints received from complainants about:

- administrative actions of council;
- competitive neutrality;
- minor complaints; and
- staff behavior and misconduct.

This policy does not apply to complaints made about Councillors (see conduct and Performance of Councillors policy).

SECTION 2 – POLICY

PRINCIPLES

Council is committed to a complaints management policy and procedure that is guided by the principles of ensuring the transparent, effective and timely resolution of complaints.

Complaints against an officer will only be formally considered if such complaint is lodged in writing and signed by the complainant. Complainants with special needs will be assisted in this process.

Where anonymous complaints are received the matter may be investigated, however, no formal action will be considered.

POLICY

1	Complaints Management Policy
1.1	Definitions
1.1.1	An administrative action complaint is a complaint about an administrative action of council including the following: <ul style="list-style-type: none">• a decision, or a failure to make a decision, including a failure to provide a written statement of reasons for a decision;• an act, or a failure to do an act;• the formulation of a proposal or intention;• the making of a recommendation; and• is made by an affected person.
1.1.2	An Affected Person is as follows: <ul style="list-style-type: none">1.1.2.1 Administrative action complaints - a person who is apparently directly affected by an administrative action of Council;1.1.2.2 Competitive neutrality complaints - a person who:<ul style="list-style-type: none">• competes with Council in relation to the business activity; and claims to be adversely affected by a competitive advantage that the person alleges is enjoyed by council; or• wants to compete with council in relation to the business activity; and claims to be hindered from doing so by a competitive advantage that the person alleges is enjoyed by council.
1.1.3	A Competitive Neutrality Complaint is a complaint that: <ul style="list-style-type: none">• relates to the failure of council to conduct a business activity in accordance with the competitive neutrality principle; and• is made by an affected person.
1.1.4	A complaint should not be confused with a service request.
1.1.5	A complainant is an affected person as defined above.
1.1.6	Minor complaints are of a minor nature about the service delivery provided by staff which is easily resolved in the preliminary stage of the complaint.
1.1.7	Staff includes employees, contractors, volunteers and all others who perform work on behalf of council.
1.1.8	Staff behavior and misconduct complaints relate to conduct or work performance of staff.
2	Complaints

- 2.1 The complaints process is to be readily accessible and be able to be understood by all people including those with special needs. Information about the complaints process is to be available on the Council's website and at the Council offices.
- 2.2 All complaints received by Council will be considered on their merits and addressed in an equitable and unbiased manner through an established complaints process and the observation of the principles of natural justice. Council will treat all complaints confidentially and with due respect, and complainants will not suffer any reprisal from Council or staff for making a complaint.
- 2.3 All complaints will be thoroughly investigated in a timely manner with the aim of reaching a resolution acceptable to both council and the complainant. To facilitate the effective management of complaints, council will:
- continue to maintain policies and procedures and ensure that training is provided to staff;
 - ensure that potential complainants are aware of the avenues available to lodge a complaint with council;
 - provide an environment of continuous improvement through reporting and customer feedback.
- 2.4 To ensure that decision making is fair and reasonable, the rules or principles of natural justice will be applied in all investigations. This includes:
- the right to a fair hearing;
 - an absence of bias;
 - decisions based on evidence; and
 - proper examination of all issues.
- 2.5 Complaints may be categorized by the CEO for the purpose of prioritization, reporting, effective resolution and ensuring legislative compliance.
- 2.6 Where possible, a complainant and a Council Manager/Supervisor should attempt to have the matter resolved to avoid the need for a formal complaint requiring investigation e.g. by the aggrieved person working the issue through with the CEO to obtain an outcome that is satisfactory to both parties.
- 2.7 Receipt of each administration complaint will be acknowledged.
- 2.8 Complainants will be treated courteously, and will be kept informed of the progress of the handling of their complaint, the timing of its handling and the outcome of their complaint.
- 2.9 All complaints will be treated with appropriate respect for the confidentiality and privacy of the complainant and the officers involved. Publication of information relating to complaints about Council officers will be limited to that prescribed by legislation.
- 2.10 Council will cooperate fully with any investigating authority charged with dealing with a complaint e.g. the Crime and Misconduct Commission.
- 2.11 The complaint process is not a tool to bring Council business to a halt nor to delay or prevent Council from making decisions.
- 2.12 Council staff who undertake roles in resolving or investigating complaints will receive training.
- 2.13 A Council staff member who attempts to informally resolve a complaint or who investigates a complaint must be senior to the person subject of the complaint (if the complaint is about an officer) and senior to the person directly responsible for providing the service (if the complaint is about that service). The only exception to this is for a complaint made about the CEO, in which case the CEO will delegate the responsibility to resolve or investigate the complaint to a general manager of Council.
- 2.14 Council's systems and this policy will be reviewed periodically to maintain

best practice.
 2.15 If there is any conflict between this policy and the requirements of the Act or any other relevant legislation, the legislative requirements must take precedence.

SECTION 3 – PROCEDURE

Procedure steps		Responsibility
1	<p>Complaints</p> <p>1.1 All complaints must be made in writing to the Chief Executive Officer.</p> <p>1.2 The Chief Executive Officer will categorize complaint and appoint an investigating officer</p> <p>1.3 The complaint will be investigated as per council authority.</p> <p>1.4 A written report of outcome will be returned to CEO</p> <p>1.5 A written report of outcome will be returned to complainant.</p> <p>1.6 Complaints will be recorded in complaints register.</p>	

PROCESS MAP

N/A

SECTION 4 – REFERENCE AND SUPPORTING INFORMATION

SUPPORTING DOCUMENTATION

Links to supporting documentation

SECTION 5 – GOVERNANCE

POLICY IS GOVERNED BY THE FOLLOWING LEGISLATION

Name	Link
Local Government Act 2009 Section 268 (1)	
Local Government (Operations) Regulation 2010 Section 119	
Local Government (Beneficial Enterprises and Business Activities) Regulation 2010 Right to Information Act 2009 Information Privacy Act 2009 Judicial Review Act 1991 Public Interest Disclosure Act 2010	

RESPONSIBILITY

Responsible manager(s)	Mayor and Chief Executive Officer
Policy administrator	Chief Executive Officer
Approving body	Doomadgee Aboriginal Shire Council

CHANGE HISTORY

Review Date	Approval date	Approved by	Change
	13/09/2012	Council	Revision

