

# West Arnhem Regional Council

OCM79/2026(25/02/2026) - Approved Final Revised Budget and Long-Term Financial Plan

|                                               | Second Revised Budget<br>(SCM90/2025)<br>\$ | Approved Final Revised Budget |                    |                    |                    |
|-----------------------------------------------|---------------------------------------------|-------------------------------|--------------------|--------------------|--------------------|
|                                               |                                             | 2025-26<br>\$                 | 2026-27<br>\$      | 2027-28<br>\$      | 2028-29<br>\$      |
| <b>OPERATING INCOME</b>                       |                                             |                               |                    |                    |                    |
| Rates                                         | 2,701,915                                   | 2,701,915                     | 2,891,049          | 3,093,422          | 3,309,962          |
| Charges - Sewerage                            | 750,797                                     | 750,797                       | 803,353            | 859,588            | 919,759            |
| Charges - Water                               | 1,674,000                                   | 1,674,000                     | 1,791,180          | 1,916,563          | 2,050,722          |
| Charges - Waste                               | 1,603,580                                   | 1,603,580                     | 1,715,831          | 1,835,939          | 1,964,454          |
| Fees and Charges                              | 994,111                                     | 1,013,172                     | 1,033,435          | 1,054,104          | 1,080,457          |
| Operating Grants and Subsidies                | 18,273,980                                  | 17,627,064                    | 17,627,064         | 17,627,064         | 17,627,064         |
| Interest / Investment Income                  | 160,000                                     | 160,000                       | 164,000            | 167,280            | 171,462            |
| Income allocation                             | 6,686,128                                   | 6,470,299                     | 6,599,705          | 6,731,699          | 6,899,991          |
| Other income                                  | 729,231                                     | 860,637                       | 877,850            | 895,407            | 917,792            |
| Income Agency and Commercial Services         | 6,503,520                                   | 6,503,520                     | 6,633,591          | 6,766,262          | 6,935,419          |
| <b>TOTAL OPERATING INCOME</b>                 | <b>40,077,263</b>                           | <b>39,364,983</b>             | <b>40,137,056</b>  | <b>40,947,327</b>  | <b>41,877,081</b>  |
| <b>OPERATING EXPENDITURE</b>                  |                                             |                               |                    |                    |                    |
| Employee Expenses                             | 18,392,316                                  | 18,729,379                    | 19,478,554         | 19,965,518         | 20,444,691         |
| Materials and Contracts                       | 8,084,222                                   | 7,922,446                     | 8,318,568          | 8,493,258          | 8,663,123          |
| Elected Member Allowances                     | 402,120                                     | 402,120                       | 418,205            | 434,933            | 445,806            |
| Elected Member Expenses                       | 324,854                                     | 289,119                       | 300,684            | 312,711            | 320,529            |
| Council Committee Allowances                  | 7,000                                       | 7,000                         | 7,280              | 7,571              | 7,760              |
| Local Authority Allowances                    | 36,305                                      | 36,305                        | 37,757             | 39,268             | 40,249             |
| Council Committee & LA Expenses               | 33,858                                      | 33,858                        | 35,212             | 36,621             | 37,536             |
| Depreciation, Amortisation and Impairment     | 5,271,438                                   | 5,271,438                     | 5,271,438          | 5,271,438          | 5,271,438          |
| Finance expenses                              | 10,390                                      | 10,390                        | 10,806             | 10,806             | 11,130             |
| Travel, Freight and Accom Expenses            | 1,179,643                                   | 1,282,966                     | 1,347,114          | 1,353,850          | 1,380,927          |
| Fuel, utilities and communication             | 2,308,220                                   | 2,318,833                     | 2,434,775          | 2,483,471          | 2,545,557          |
| Other Expenses                                | 8,291,730                                   | 7,297,656                     | 7,648,101          | 7,809,321          | 7,979,772          |
| <b>TOTAL OPERATING EXPENDITURE</b>            | <b>44,342,096</b>                           | <b>43,601,511</b>             | <b>45,308,495</b>  | <b>46,218,765</b>  | <b>47,148,520</b>  |
| <b>BUDGETED OPERATING SURPLUS / (DEFICIT)</b> | <b>(4,264,833)</b>                          | <b>(4,236,527)</b>            | <b>(5,171,438)</b> | <b>(5,271,438)</b> | <b>(5,271,438)</b> |

**OCM79/2026(25/02/2026) - Approved Final Revised Budget and Long-Term Financial Plan**

|                                                            | Second Revised Budget<br>(SCM90/2025)<br>\$ | Approved Final Revised Budget |                    |                    |                    |
|------------------------------------------------------------|---------------------------------------------|-------------------------------|--------------------|--------------------|--------------------|
|                                                            |                                             | 2025-26<br>\$                 | 2026-27<br>\$      | 2027-28<br>\$      | 2028-29<br>\$      |
| <b>TOTAL OPERATING EXPENDITURE</b>                         | (4,264,833)                                 | (4,236,527)                   | (5,171,438)        | (5,271,438)        | (5,271,438)        |
| Remove NON-CASH ITEMS                                      |                                             |                               |                    |                    |                    |
| Less Non-Cash Income                                       | (6,686,128)                                 | (6,470,299)                   | (6,599,705)        | (6,731,699)        | (6,899,991)        |
| Add Back Non-Cash Expenses                                 | 11,957,566                                  | 11,741,737                    | 11,871,143         | 12,003,137         | 12,171,429         |
| <b>TOTAL NON-CASH ITEMS</b>                                | <b>5,271,438</b>                            | <b>5,271,438</b>              | <b>5,271,438</b>   | <b>5,271,438</b>   | <b>5,271,438</b>   |
| Less ADDITIONAL OUTFLOWS                                   |                                             |                               |                    |                    |                    |
| Capital Expenditure                                        | (6,215,606)                                 | (6,302,413)                   | (250,000)          | (150,000)          | (150,000)          |
| Transfer to Reserves                                       | (1,378,500)                                 | (1,489,500)                   | (1,274,000)        | (1,312,000)        | (1,351,000)        |
| Other Outflows                                             | (1,400,000)                                 | (1,400,000)                   | (1,236,000)        | (1,274,000)        | (1,312,000)        |
| <b>TOTAL ADDITIONAL OUTFLOWS</b>                           | <b>(8,994,106)</b>                          | <b>(9,191,913)</b>            | <b>(2,760,000)</b> | <b>(2,736,000)</b> | <b>(2,813,000)</b> |
| Add ADDITIONAL INFLOWS                                     |                                             |                               |                    |                    |                    |
| Proceeds from Sale of Assets                               | 90,000                                      | 90,000                        | -                  | -                  | -                  |
| Capital Grants Income                                      | -                                           | -                             | -                  | -                  | -                  |
| Prior Year Carry Forward Tied Funding                      | 5,031,013                                   | 5,031,013                     | -                  | -                  | -                  |
| Other Inflow of Funds                                      | 1,378,500                                   | 1,489,500                     | 1,424,000          | 1,462,000          | 1,501,000          |
| Transfers from Reserves                                    | 1,487,989                                   | 1,546,489                     | 1,236,000          | 1,274,000          | 1,312,000          |
| <b>TOTAL ADDITIONAL INFLOWS</b>                            | <b>7,987,502</b>                            | <b>8,157,002</b>              | <b>2,660,000</b>   | <b>2,736,000</b>   | <b>2,813,000</b>   |
| <b>NET BUDGETED OPERATING POSITION SURPLUS / (DEFICIT)</b> | <b>-</b>                                    | <b>-</b>                      | <b>-</b>           | <b>-</b>           | <b>-</b>           |

**Key Assumption of the Long Term Financial Plan 2025-2029**

| NO. | Description                                                                              |
|-----|------------------------------------------------------------------------------------------|
| 1   | All current services continue to be provided by the council.                             |
| 2   | There will be no adverse change in government policy impacting the council.              |
| 3   | All revenue (except Rates & Charges) will increase by 2% each year.                      |
| 4   | Rates & Charges in 2026-27 will increase by 7% and the following year by same percentage |

| NO. | Description                                                                                                       |
|-----|-------------------------------------------------------------------------------------------------------------------|
| 5   | Material and contracts will increase by 5% 2026-27 and 2% the following year.                                     |
| 6   | Travel freight and Accommodation will increase between 3-5%.                                                      |
| 7   | Fuel and other expenses will increase between 1-5%.                                                               |
| 8   | Employee expenses (taking into account EBA negotiations) will increase 3% in 2025-26, 2026-27 and 2.5% thereafter |

# Capital Expenditure and Funding

By class of infrastructure, property, plant and equipment.

| OCM79/2026(25/02/2026) - Approved Final Revised Budget 2025-26 |                    |                  |                  |                  |
|----------------------------------------------------------------|--------------------|------------------|------------------|------------------|
| CAPITAL EXPENDITURE                                            | 2025-26<br>\$      | 2026-27<br>\$    | 2027-28<br>\$    | 2028-29<br>\$    |
| Buildings                                                      | 339,050            | -                | -                | -                |
| Furniture, Fittings and Office Equipment                       | 10,488             | -                | -                | -                |
| Infrastructure                                                 | 4,368,829          | 100,000          | -                | -                |
| Plant                                                          | 737,856            | -                | -                | -                |
| Vehicles                                                       | 846,191            | 150,000          | 150,000          | 150,000          |
|                                                                |                    |                  |                  |                  |
| <b>TOTAL CAPITAL EXPENDITURE</b>                               | <b>6,302,414</b>   | <b>250,000</b>   | <b>150,000</b>   | <b>150,000</b>   |
|                                                                |                    |                  |                  |                  |
| TOTAL CAPITAL EXPENDITURE TO BE FUNDED BY:                     |                    |                  |                  |                  |
| Operating income (amount allocated to fund capital items)      | 1,181,401          | (250,000)        | (150,000)        | (150,000)        |
| Capital Grants                                                 | 5,031,013          | -                | -                | -                |
| Transfers from Cash Reserves                                   | -                  | -                | -                | -                |
| Proceeds from Sale of Assets                                   | 90,000             | -                | -                | -                |
| <b>TOTAL CAPITAL EXPENDITURE FUNDING</b>                       | <b>(6,302,414)</b> | <b>(250,000)</b> | <b>(150,000)</b> | <b>(150,000)</b> |

# Budget by Planned Major Capital Works

## OCM79/2026(25/02/2026) - Approved Final Revised Budget 2025-26

| Class of Assets | By Major Capital Project**                                                                                                                    | Total Prior Year(s) Actuals<br>\$<br>(A) | 2025-26<br>\$<br>(B) | 2026-27<br>\$<br>(C) | 2027-28<br>\$<br>(D) | 2028-29<br>\$<br>(E) | >30/06/2029<br>\$<br>(F) | Total Planned Budget<br>\$<br>(G = A+B+C+D+E+F) | Expected Project Completion Date |
|-----------------|-----------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------|----------------------|----------------------|----------------------|----------------------|--------------------------|-------------------------------------------------|----------------------------------|
| Buildings       | Upgrade Council's Staff Housing                                                                                                               | -                                        | 308,000              | -                    | -                    | -                    | -                        | 308,000                                         | 30/06/2026                       |
| Infrastructure  | Maningrida Oval Changerooms                                                                                                                   | 2,665,585                                | 1,916,115            | -                    | -                    | -                    | -                        | 4,581,700                                       | 30/12/2026                       |
| Infrastructure  | West Arnhem Cemetery Establishment - Maningrida and Warruwi                                                                                   | 5,186                                    | 409,814              | -                    | -                    | -                    | -                        | 415,000                                         | 30/06/2026                       |
| Infrastructure  | Upgrade Fuel Tank in Minjilnag                                                                                                                | -                                        | 200,000              | 100,000              | -                    | -                    | -                        | 300,000                                         | 31/12/2026                       |
| Infrastructure  | Upgrade Brockman Oval Lights - Jabiru                                                                                                         | 87,745                                   | 1,412,255            | -                    | -                    | -                    | -                        | 1,500,000                                       | 31/10/2025                       |
| Infrastructure  | Solar light upgrade at landfill facilities in Gunbalanya and Maningrida. Additional projects: sewerage tank in Maningrida, CCTV in Gunbalanya | -                                        | 183,303              | -                    | -                    | -                    | -                        | -                                               | 31/12/2026                       |
| Plants          | Purchase of Various Plants - Streetsweepers x two, Ride on Mowers x two, Tractor, Skid Steer for Gunbalanya, Maningrida, Minjilang            | -                                        | 420,000              | -                    | -                    | -                    | -                        | 420,000                                         | 30/06/2026                       |
| Vehicles        | 4WD Buses -Gunbalanya and Maningrida -Sports & Recreation                                                                                     | 2,144                                    | 437,856              | -                    | -                    | -                    | -                        | 440,000                                         | 30/06/2026                       |
| Vehicles        | Purchase of 4x4 Hearse for Maningrida                                                                                                         | 67,720                                   | 142,280              | -                    | -                    | -                    | -                        | 210,000                                         | 30/06/2026                       |
| Vehicles        | Purchase of Nine Utility Vehicles                                                                                                             | -                                        | 298,484              | 150,000              | 150,000              | 150,000              | -                        | 748,484                                         | 30/06/2029                       |
|                 | <b>Total</b>                                                                                                                                  | <b>2,828,380</b>                         | <b>5,728,107</b>     | <b>150,000</b>       | <b>150,000</b>       | <b>150,000</b>       | <b>-</b>                 | <b>8,923,184</b>                                |                                  |

\*\*The Council, by resolution, adopted a minimum reporting threshold of \$150,000.00

**OCM79/2026(25/02/2026) - Approved Final Revised Local Authority Area Budget for 2025-26**

| LOCAL AUTHORITY BUDGET COMPARISON                          | Region                           |                                       | Gunbalanya                       |                                       | Jabiru                           |                                       |
|------------------------------------------------------------|----------------------------------|---------------------------------------|----------------------------------|---------------------------------------|----------------------------------|---------------------------------------|
|                                                            | Approved Budget<br>2024-25<br>\$ | Final Revised Budget<br>2025-26<br>\$ | Approved Budget<br>2024-25<br>\$ | Final Revised Budget<br>2025-26<br>\$ | Approved Budget<br>2024-25<br>\$ | Final Revised Budget<br>2025-26<br>\$ |
| <b>OPERATING INCOME</b>                                    |                                  |                                       |                                  |                                       |                                  |                                       |
| Rates                                                      | 21,648                           | -                                     | 351,384                          | 380,271                               | 1,393,150                        | 1,524,892                             |
| Charges - Sewerage                                         | -                                | -                                     | -                                | -                                     | 750,797                          | 750,797                               |
| Charges - Water                                            | -                                | -                                     | -                                | -                                     | 1,550,000                        | 1,674,000                             |
| Charges - Waste                                            | -                                | -                                     | 390,621                          | 390,622                               | 303,185                          | 303,185                               |
| Fees and Charges                                           | 160,480                          | 197,300                               | 67,392                           | 86,488                                | 456,398                          | 458,352                               |
| Operating Grants and Subsidies                             | 16,208,243                       | 12,280,397                            | 681,690                          | 1,128,919                             | 240,514                          | 541,650                               |
| Interest / Investment Income                               | 154,000                          | 160,000                               | -                                | -                                     | -                                | -                                     |
| Income allocation                                          | 5,993,311                        | 6,005,703                             | 388,125                          | 171,321                               | 170,878                          | 64,010                                |
| Other income                                               | 23,596                           | 584,507                               | 18,500                           | 103,268                               | 5,500                            | 138,862                               |
| Income Agency and Commercial Services                      | 220,015                          | 220,015                               | 1,754,319                        | 1,534,266                             | 1,321,057                        | 1,465,473                             |
| <b>TOTAL OPERATING INCOME</b>                              | <b>22,781,292</b>                | <b>19,447,921</b>                     | <b>3,652,031</b>                 | <b>3,795,155</b>                      | <b>6,191,478</b>                 | <b>6,921,221</b>                      |
| <b>OPERATING EXPENDITURE</b>                               |                                  |                                       |                                  |                                       |                                  |                                       |
| Employee Expenses                                          | 6,901,845                        | 7,157,612                             | 2,082,041                        | 2,254,639                             | 3,892,850                        | 3,639,572                             |
| Materials and Contracts                                    | 2,737,689                        | 1,913,522                             | 1,382,325                        | 1,323,235                             | 1,750,136                        | 1,843,483                             |
| Elected Member Allowances                                  | 418,928                          | 402,120                               | -                                | -                                     | -                                | -                                     |
| Elected Member Expenses                                    | 212,150                          | 289,119                               | -                                | -                                     | -                                | -                                     |
| Council Committee Allowances                               | -                                | 7,000                                 | -                                | -                                     | -                                | -                                     |
| Local Authority Allowances                                 | 14,000                           | -                                     | 14,900                           | 14,900                                | -                                | -                                     |
| Council Committee & LA Expenses                            | -                                | -                                     | 8,000                            | 4,000                                 | -                                | 10,175                                |
| Depreciation, Amortisation and Impairment                  | 5,271,438                        | 5,271,438                             | -                                | -                                     | -                                | -                                     |
| Finance expenses                                           | 6,100                            | 4,100                                 | 3,088                            | 1,270                                 | 1,770                            | 1,770                                 |
| Travel, Freight and Accom Expenses                         | 537,527                          | 503,589                               | 136,253                          | 142,323                               | 72,452                           | 69,489                                |
| Fuel, utilities and communication                          | 444,922                          | 491,042                               | 341,289                          | 355,599                               | 606,558                          | 591,112                               |
| Other Expenses                                             | 5,040,895                        | 3,970,027                             | 1,011,404                        | 578,758                               | 733,419                          | 947,980                               |
| <b>TOTAL OPERATING EXPENDITURE</b>                         | <b>21,585,494</b>                | <b>20,009,568</b>                     | <b>4,979,301</b>                 | <b>4,674,724</b>                      | <b>7,057,185</b>                 | <b>7,103,581</b>                      |
| <b>BUDGETED OPERATING SURPLUS / (DEFICIT)</b>              | <b>1,195,799</b>                 | <b>(561,647)</b>                      | <b>(1,342,169)</b>               | <b>(879,569)</b>                      | <b>(865,706)</b>                 | <b>(182,360)</b>                      |
| <i>Remove NON-CASH ITEMS</i>                               |                                  |                                       |                                  |                                       |                                  |                                       |
| Less Non-Cash Income                                       | (5,993,311)                      | 6,005,703                             | (388,125)                        | (171,321)                             | (170,878)                        | (64,010)                              |
| Add Back Non-Cash Expenses                                 | 11,264,749                       | 11,277,141                            | 388,125                          | 171,321                               | 170,878                          | 64,010                                |
| <b>TOTAL NON-CASH ITEMS</b>                                | <b>5,271,438</b>                 | <b>5,271,438</b>                      | <b>-</b>                         | <b>-</b>                              | <b>-</b>                         | <b>-</b>                              |
| <i>Less ADDITIONAL OUTFLOWS</i>                            |                                  |                                       |                                  |                                       |                                  |                                       |
| Capital Expenditure                                        | (360,757)                        | (485,103)                             | (715,623)                        | (703,868)                             | (571,500)                        | (2,095,980)                           |
| Transfer to Reserves                                       | -                                | (1,489,500)                           | -                                | -                                     | -                                | -                                     |
| Other Outflows                                             | -                                | (1,400,000)                           | -                                | -                                     | -                                | -                                     |
| <b>TOTAL ADDITIONAL OUTFLOWS</b>                           | <b>(360,757)</b>                 | <b>(3,374,603)</b>                    | <b>(715,623)</b>                 | <b>(703,868)</b>                      | <b>(571,500)</b>                 | <b>(2,095,980)</b>                    |
| <i>Add ADDITIONAL INFLOWS</i>                              |                                  |                                       |                                  |                                       |                                  |                                       |
| Proceeds from Sale of Assets                               | 437,503                          | 90,000                                | -                                | -                                     | -                                | -                                     |
| Capital Grants Income                                      | 148,800                          | -                                     | 780,000                          | -                                     | 70,000                           | -                                     |
| Prior Year Carry Forward Tied Funding                      | -                                | 183,303                               | (118,791)                        | 236,956                               | 253,200                          | 1,629,202                             |
| Other Inflow of Funds                                      | -                                | 1,489,500                             | -                                | -                                     | -                                | -                                     |
| Transfers from Reserves                                    | -                                | 1,546,489                             | 2,872                            | -                                     | -                                | -                                     |
| <b>TOTAL ADDITIONAL INFLOWS</b>                            | <b>586,303</b>                   | <b>3,309,292</b>                      | <b>664,081</b>                   | <b>236,956</b>                        | <b>323,200</b>                   | <b>1,629,202</b>                      |
| <b>NET BUDGETED OPERATING POSITION SURPLUS / (DEFICIT)</b> | <b>6,692,782</b>                 | <b>4,644,480</b>                      | <b>(1,393,711)</b>               | <b>(1,346,481)</b>                    | <b>(1,114,006)</b>               | <b>(649,138)</b>                      |

**OCM79/2026(25/02/2026) - Approved Final Revised Local Authority Area Budget for  
2025-26**

| LOCAL AUTHORITY BUDGET COMPARISON                          | Maningrida                       |                                       | Minjilang                        |                                       | Warruwi                          |                                       | Total Annual Budget              |                                       |
|------------------------------------------------------------|----------------------------------|---------------------------------------|----------------------------------|---------------------------------------|----------------------------------|---------------------------------------|----------------------------------|---------------------------------------|
|                                                            | Approved Budget<br>2024-25<br>\$ | Final Revised Budget<br>2025-26<br>\$ |
| <b>OPERATING INCOME</b>                                    |                                  |                                       |                                  |                                       |                                  |                                       |                                  |                                       |
| Rates                                                      | 589,597                          | 637,857                               | 56,128                           | 60,675                                | 90,941                           | 98,220                                | 2,502,848                        | 2,701,915                             |
| Charges - Sewerage                                         | -                                | -                                     | -                                | -                                     | -                                | -                                     | 750,797                          | 750,797                               |
| Charges - Water                                            | -                                | -                                     | -                                | -                                     | -                                | -                                     | 1,550,000                        | 1,674,000                             |
| Charges - Waste                                            | 735,252                          | 735,252                               | 67,857                           | 67,857                                | 106,664                          | 106,664                               | 1,603,579                        | 1,603,580                             |
| Fees and Charges                                           | 116,763                          | 190,498                               | 46,698                           | 27,767                                | 42,698                           | 52,767                                | 890,429                          | 1,013,172                             |
| Operating Grants and Subsidies                             | 1,813,968                        | 1,254,613                             | 1,222,874                        | 1,051,523                             | 2,096,280                        | 1,369,962                             | 22,263,569                       | 17,627,064                            |
| Interest / Investment Income                               | -                                | -                                     | -                                | -                                     | -                                | -                                     | 154,000                          | 160,000                               |
| Income allocation                                          | 99,932                           | 106,221                               | 134,845                          | 94,159                                | 68,530                           | 28,886                                | 6,855,620                        | 6,470,299                             |
| Other income                                               | 133,020                          | 20,000                                | 7,000                            | 8,500                                 | 5,500                            | 5,500                                 | 193,116                          | 860,637                               |
| Income Agency and Commercial Services                      | 1,312,656                        | 1,632,866                             | 854,561                          | 855,287                               | 768,620                          | 795,613                               | 6,231,227                        | 6,503,520                             |
| <b>TOTAL OPERATING INCOME</b>                              | <b>4,801,188</b>                 | <b>4,577,307</b>                      | <b>2,389,963</b>                 | <b>2,165,768</b>                      | <b>3,179,233</b>                 | <b>2,457,612</b>                      | <b>42,995,185</b>                | <b>39,364,983</b>                     |
| <b>OPERATING EXPENDITURE</b>                               |                                  |                                       |                                  |                                       |                                  |                                       |                                  |                                       |
| Employee Expenses                                          | 2,138,353                        | 2,307,736                             | 1,436,841                        | 1,474,726                             | 1,787,433                        | 1,895,094                             | 18,169,847                       | 18,729,379                            |
| Materials and Contracts                                    | 2,773,667                        | 1,563,726                             | 553,390                          | 508,708                               | 1,700,754                        | 769,772                               | 10,905,387                       | 7,922,446                             |
| Elected Member Allowances                                  | -                                | -                                     | -                                | -                                     | -                                | -                                     | 418,928                          | 402,120                               |
| Elected Member Expenses                                    | -                                | -                                     | -                                | -                                     | -                                | -                                     | 212,150                          | 289,119                               |
| Council Committee Allowances                               | -                                | -                                     | -                                | -                                     | -                                | -                                     | -                                | 7,000                                 |
| Local Authority Allowances                                 | 5,600                            | 6,000                                 | 6,205                            | 6,205                                 | 9,200                            | 9,200                                 | 49,800                           | 36,305                                |
| Council Committee & LA Expenses                            | 12,000                           | 8,000                                 | 8,600                            | 8,600                                 | 4,841                            | 3,083                                 | 37,546                           | 33,858                                |
| Depreciation, Amortisation and Impairment                  | -                                | -                                     | -                                | -                                     | -                                | -                                     | 5,271,438                        | 5,271,438                             |
| Finance expenses                                           | 1,125                            | 1,050                                 | 1,400                            | 1,400                                 | 660                              | 800                                   | 13,798                           | 10,390                                |
| Travel, Freight and Accom Expenses                         | 190,887                          | 207,430                               | 177,628                          | 199,580                               | 192,841                          | 160,555                               | 1,295,165                        | 1,282,966                             |
| Fuel, utilities and communication                          | 423,372                          | 373,368                               | 308,531                          | 306,315                               | 228,620                          | 201,397                               | 2,392,405                        | 2,318,833                             |
| Other Expenses                                             | 626,736                          | 923,565                               | 410,097                          | 447,085                               | 706,730                          | 430,242                               | 8,947,458                        | 7,297,656                             |
| <b>TOTAL OPERATING EXPENDITURE</b>                         | <b>6,171,740</b>                 | <b>5,390,875</b>                      | <b>2,902,692</b>                 | <b>2,952,620</b>                      | <b>4,631,079</b>                 | <b>3,470,143</b>                      | <b>47,699,163</b>                | <b>43,601,511</b>                     |
| <b>BUDGETED OPERATING SURPLUS / (DEFICIT)</b>              | <b>(1,376,152)</b>               | <b>(813,568)</b>                      | <b>(518,829)</b>                 | <b>(786,852)</b>                      | <b>(1,461,046)</b>               | <b>(1,012,531)</b>                    | <b>(4,703,978)</b>               | <b>(4,236,527)</b>                    |
| <i>Remove</i> NON-CASH ITEMS                               |                                  |                                       |                                  |                                       |                                  |                                       |                                  |                                       |
| Less Non-Cash Income                                       | (99,932)                         | (106,221)                             | (134,845)                        | (94,159)                              | (68,530)                         | (28,886)                              | (6,855,620)                      | (6,470,299)                           |
| Add Back Non-Cash Expenses                                 | 99,932                           | 106,221                               | 134,845                          | 94,159                                | 68,530                           | 28,886                                | 12,127,058                       | 11,741,737                            |
| <b>TOTAL NON-CASH ITEMS</b>                                | <b>-</b>                         | <b>-</b>                              | <b>-</b>                         | <b>-</b>                              | <b>-</b>                         | <b>-</b>                              | <b>5,271,438</b>                 | <b>5,271,438</b>                      |
| <i>Less</i> ADDITIONAL OUTFLOWS                            |                                  |                                       |                                  |                                       |                                  |                                       |                                  |                                       |
| Capital Expenditure                                        | (3,452,565)                      | (2,668,758)                           | (268,948)                        | (292,720)                             | (456,731)                        | (55,984)                              | (5,826,123)                      | (6,302,413)                           |
| Transfer to Reserves                                       | -                                | -                                     | -                                | -                                     | -                                | -                                     | -                                | (1,489,500)                           |
| Other Outflows                                             | -                                | -                                     | -                                | -                                     | -                                | -                                     | -                                | (1,400,000)                           |
| <b>TOTAL ADDITIONAL OUTFLOWS</b>                           | <b>(3,452,565)</b>               | <b>(2,668,758)</b>                    | <b>(268,948)</b>                 | <b>(292,720)</b>                      | <b>(456,731)</b>                 | <b>(55,984)</b>                       | <b>(5,826,123)</b>               | <b>(9,191,913)</b>                    |
| <i>Add</i> ADDITIONAL INFLOWS                              |                                  |                                       |                                  |                                       |                                  |                                       |                                  |                                       |
| Proceeds from Sale of Assets                               | -                                | -                                     | -                                | -                                     | -                                | -                                     | 437,503                          | 90,000                                |
| Capital Grants Income                                      | 2,200,000                        | -                                     | -                                | -                                     | -                                | -                                     | 3,050,000                        | -                                     |
| Prior Year Carry Forward Tied Funding                      | 810,196                          | 2,744,678                             | 250,000                          | 236,875                               | 372,669                          | -                                     | 1,716,074                        | 5,031,013                             |
| Other Inflow of Funds                                      | -                                | -                                     | -                                | -                                     | -                                | -                                     | -                                | 1,489,500                             |
| Transfers from Reserves                                    | 8,735                            | -                                     | -                                | -                                     | 43,480                           | -                                     | 55,087                           | 1,546,489                             |
| <b>TOTAL ADDITIONAL INFLOWS</b>                            | <b>3,018,931</b>                 | <b>2,744,678</b>                      | <b>250,000</b>                   | <b>236,875</b>                        | <b>416,149</b>                   | <b>-</b>                              | <b>5,258,664</b>                 | <b>8,157,002</b>                      |
| <b>NET BUDGETED OPERATING POSITION SURPLUS / (DEFICIT)</b> | <b>(1,809,786)</b>               | <b>(737,648)</b>                      | <b>(537,777)</b>                 | <b>(842,697)</b>                      | <b>(1,501,628)</b>               | <b>(1,068,515)</b>                    | <b>-</b>                         | <b>-</b>                              |