

Lockhart Council

Quarterly Budget Review Statement
for the period 01/10/24 to 31/12/24

Report by responsible accounting officer

The following statement is made in accordance with Clause 203(2) of the Local Government (General) Regulations 2005:

31 December 2024

It is my opinion that the Quarterly Budget Review Statement for Lockhart Council for the quarter ended 31/12/24 indicates that Council's projected financial position at 30/6/25 will be satisfactory at year end, having regard to the projected estimates of income and expenditure and the original budgeted income and expenditure.

Signed:



date:

11/02/2025

Craig Fletcher
Responsible accounting officer

GENERAL FUND - INCOME & EXPENDITURE			2024/25 Operational Plan Estimates	Amended Budget post Sept Review	Actuals JULY to DEC 2024	Amendments to Adopted Budget	Amended Budget post Sept Review	Comments
G/L Account No.	Description							
		GOVERNANCE						
GM	0500-2010-0000	Councillors Travel Exp & Sustenance	7,500	7,500	3,655		7,500	
GM	0500-2035-0000	Uniform Expenses - Councillors	1,000	1,000	-		1,000	
GM	0500-2070-0000	Training Expenses - Councillors	13,000	13,000	1,964		13,000	
GM	0500-2225-0000	Mayoral Allowance	29,500	29,500	11,771		29,500	
GM	0500-2230-0000	Councillors Fees	115,740	115,740	54,226		115,740	
GM	0500-2233-0000	Councillors Superannuation	16,000	16,000	2,187		16,000	
GM	0500-2235-0000	Delegates Expenses - Councillors	18,000	18,000	11,397		18,000	
GM	0500-2245-0000	Members Accident Insurance	30,000	30,138	30,138		30,138	Adjust to match actual
GM	0500-2285-0000	Election Expenses	36,700	36,700	-		36,700	
GM	0500-2295-0000	Sustenance, Meals - Council	1,000	1,000	819		1,000	
GM	0500-2355-0000	Memberships-LGNSW & Country Mayors Assoc	24,000	24,000	1,238		24,000	
GM	0500-2360-0000	Governance Other Exps	8,000	8,000	4,310		8,000	
		Sub-Total Expenses	300,440	300,578	121,706		300,578	
		ADMINISTRATION						
DCCS	1020-1010-0000	Certificates - Section 603	8,500	8,500	3,500		8,500	
DCCS	1020-1020-0000	Sundry Admin Income GST	500	1,500	4,102	2,600	4,100	
DCCS	1020-1080-0000	Employees Contrib To Vehicle Exps	9,600	13,100	7,190	2,280	15,380	
DCCS	1020-1090-0000	Hire of Council Chambers & Railway	750	750	-		750	
GM	1020-1093-0000	OHS - Incentive Payment & Rebates	16,000	16,000	15,817		16,000	
GM	1020-1415-0000	Traineeship Grants	20,000	20,000	-		20,000	
		Sub-Total Income	55,350	59,850			64,730	
GM/DCCS	1020-2000-0000	Administration - Salaries & Allowances	1,310,000	1,310,000	681,099	-	1,310,000	
GM/DCCS	1020-2007-0000	Administration - Superannuation	150,650	150,650	71,904		150,650	
GM/DCCS	1020-2008-0000	Administration - Workers Comp Insurance	22,000	22,000	13,971		22,000	
GM/DCCS	1020-2009-0000	Administration - FBT	40,000	40,000	9,984		40,000	
GM/DCCS	1020-2010-0000	Administration - Travelling	30,000	38,000	19,243		38,000	
GM/DCCS	1020-2035-0000	Contribution For Corporate Uniforms	6,250	6,250	2,041		6,250	
GM/DCCS	1020-2070-0000	Training	60,000	60,000	29,972		60,000	
GM/DCCS	1020-2075-0000	Delegates Expenses	18,000	18,000	13,859		18,000	
GM/DCCS	1020-2090-0000	Membership - REROC & Joint Organisation	40,000	39,710	39,710		39,710	
GM/DCCS	1020-2110-0000	Interest Expense - Loans Admin Building	37,500	37,500	7,686		37,500	
GM/DCCS	1020-2115-0000	Interest Expense - Loans Swimming Pools	65,816	65,816	27,153		65,816	
GM/DCCS	1020-2125-0000	Bank Charges	16,000	16,000	8,425		16,000	
GM/DCCS	1020-2136-0000	Photocopying Supplies	3,000	3,000	1,090		3,000	
GM/DCCS	1020-2137-0000	Photocopy Low Value Lease	30,700	30,700	8,300		30,700	
GM/DCCS	1020-2138-0000	Photocopy Low Value Usage	2,000	6,500	5,538		6,500	
GM/DCCS	1020-2200-0000	Audit Fees - External	73,500	73,500	58,400		73,500	
GM/DCCS	1020-2205-0000	Audit Fees - Internal	53,000	53,000	-		53,000	
GM/DCCS	1020-2210-0000	Bad & Doubtful Debts	3,000	3,000	-		3,000	
GM/DCCS	1020-2220-0000	Consultants	150,000	150,000	32,650	30,000	180,000	Audit-Asset Valuations, IP&R
GM/DCCS	1020-2225-0000	Legal Expenses	10,000	10,000	3,706		10,000	
GM/DCCS	1020-2245-0000	Insurance Expense	175,000	206,798	206,798		206,798	
GM/DCCS	1020-2250-0000	Insurance Claims Excess Expense	3,500	3,500	6,712	3,300	6,800	
GM/DCCS	1020-2255-0000	Administration Building - Electricity	11,000	11,000	5,318		11,000	
GM/DCCS	1020-2260-0000	Mobiles & Telephone Expenses	53,000	59,000	35,003	6,000	65,000	

GENERAL FUND - INCOME & EXPENDITURE			2024/25 Operational Plan Estimates	Amended Budget post Sept Review	Actuals JULY to DEC 2024	Amendments to Adopted Budget	Amended Budget post Sept Review	Comments
G/L Account No.	Description							
GM/DCCS	1020-2275-0000	Rates & Water Charges	3,000	3,000	2,863		3,000	
GM/DCCS	1020-2305-0000	Advertising	4,000	13,000	11,219	6,000	19,000	mainly swimming pools adverts
GM/DCCS	1020-2308-0000	Section 356 Contributions	67,000	67,000	40,406		67,000	
GM/DCCS	1020-2310-0000	Sundry Administration Expenses	15,000	21,000	9,531		21,000	
GM/DCCS	1020-2311-0000	Valuer General Fees	25,000	25,000	24,558	442	24,558	
GM/DCCS	1020-2315-0000	Postage	10,000	10,000	5,591		10,000	
GM/DCCS	1020-2320-0000	Stationery Supplies	12,000	12,000	8,811		12,000	
GM/DCCS	1020-2325-0000	Printing Council Newsletter	15,000	15,000	9,174		15,000	
GM/DCCS	1020-2330-0000	Administration Building - R&M	10,000	10,000	5,689		10,000	
GM/DCCS	1020-2335-0000	Administration Building - Cleaning	15,000	27,000	14,603		27,000	
GM/DCCS	1020-2345-0000	Grant Application Preparedness	25,000	25,000	464		25,000	
GM/DCCS	1020-2346-0000	Mowing VPS & Other Council Land/Properties	8,000	8,000	-		8,000	
GM/DCCS	1020-2355-0000	Subscriptions	14,000	16,000	8,191		16,000	
GM	1020-2360-0000	WHS Health Checks	6,000	6,000	114		6,000	
GM/DCCS	1020-2370-0000	Website Fees/Charges	25,000	20,000	4,502		20,000	
GM/DCCS	1020-2380-0000	Software Lic Expenses	165,000	165,000	139,235	25,000	190,000	
GM/DCCS	1020-2390-0000	IT Support Expenses	68,000	68,000	31,890		68,000	
GM	1020-2385-0000	Recruitment Expenses	10,000	10,000	3,714		10,000	
		Sub-Total Expenses	2,860,916	2,934,924			3,004,782	
		GENERAL RATES INCOME						
DCCS	1040-1000-0000	Farmland Rates	2,378,730	2,379,837	2,379,538	299	2,379,538	Adjust to match actual
DCCS	1040-1020-0000	Residential Rates	15,021	15,192	15,192		15,192	
DCCS	1040-1040-0000	Residential Rural Rates	50,588	50,540	50,145	395	50,145	Adjust to match actual
DCCS	1040-1080-0000	Residential Lockhart Rates	196,198	196,037	196,037		196,037	
DCCS	1040-1140-0000	Residential The Rock Rates	184,749	184,756	184,386	370	184,386	Adjust to match actual
DCCS	1040-1190-0000	Residential Yerong Creek Rates	24,817	24,817	24,817		24,817	
DCCS	1040-1050-0000	Business Rates	24,055	24,055	24,055		24,055	
DCCS	1040-1110-0000	Business Lockhart Rates	63,559	62,714	62,714		62,714	
DCCS	1040-1180-0000	Business The Rock Rates	29,473	29,190	29,190		29,190	
DCCS	1040-1200-0000	Business Yerong Creek Rates	6,747	6,747	6,747		6,747	
			2,973,937	2,973,886			2,972,822	
DCCS	1040-1225-0000	Interest On Rates	13,000	13,000	7,481		13,000	
DCCS	1040-1231-0000	Interest On Investment	338,000	338,000	110,360	50,000	288,000	refer report
DCCS	1040-1400-0000	Financial Assistance Grant - General Purpose	3,082,500	3,194,750	248,178		3,194,750	
DCCS	1040-1410-0000	Grants - Pensioner Rate Subsidy	17,000	17,000	-		17,000	
DCCS	1040-2300-0000	Less: Pension Aband Rates Residential	29,000	29,000	-		29,000	
		Total GENERAL REVENUE Income	3,421,500	3,533,750			3,483,750	
		ENGINEERING & WORKS						
DES	1060-1355-0000	Plant Hire Income	1,275,000	1,275,000	581,745		1,275,000	
DES	1060-1375-0000	Diesel Fuel Rebate	60,000	60,000	16,919		60,000	
DES	1080-1600-0000	Outdoor Staff - Oncost Recoveries	660,000	660,000	293,102		660,000	
DES	1060-1520-0000	Engineering - Other Income	7,500	7,500	3,769		7,500	
		Sub-Total Income	2,002,500	2,002,500			2,002,500	
DES	1060-2000-0000	Engineering - Salaries & Allowances	548,000	548,000	279,113		548,000	

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G/L Account No.	Description							
DES	1060-2007-0000	Engineering - Superannuation	63,000	63,000	33,726		63,000	
DES	1060-2008-0000	Engineering - Workers Comp Insurance	9,000	9,000	5,937		9,000	
DES	1060-2010-0000	Engineering - Travelling	30,000	30,000	21,339	8,000	38,000	
DES	1060-2360-0000	Engineering - Other Expenses	11,000	11,000	6,676		11,000	
DES	1060-2390-0000	Depot Expenses	40,000	40,000	27,314		40,000	
DES	1080-2000-0000	W'Shop Salaries and Wages		173,000	98,006		173,000	
DES	1080-2001-0000	Outdoor Staff - Annual & LSL Leave	100,000	100,000	61,866		100,000	
DES	1080-2005-0000	Outdoor Staff - Leave All Types	100,000	100,000	54,706		100,000	
DES	1080-2007-0000	Outdoor Staff - Superannuation	140,000	140,000	75,441		140,000	
DES	1080-2035-0000	Outdoor Staff - Safety Equipment PPE	22,000	22,000	7,939		22,000	
DES	1080-2040-0000	Outdoor Staff - Workers Comp Insurances	44,000	44,000	23,091		44,000	
DES	1080-2245-0000	Plant Insurance		87,000	88,205	1,205	88,205	
DES	1080-2290-0000	Plant Registration		65,000	62,445		65,000	
DES	1080-2500-0000	Plant Running Expenses	1,100,000	775,000	364,470	30,000	745,000	
		Sub-Total Expenses	2,207,000	2,207,000			2,186,205	
		DEPRECIATION						
DCCS	1490-2900-0000	Depreciation - Plant & Equipment	495,000	495,000	247,500		495,000	
DCCS	1490-2905-0000	Depreciation - Office Equipment	46,000	46,000	23,000		46,000	
DCCS	1490-2910-0000	Depreciation - Furniture & Fittings	7,000	7,000	3,500		7,000	
DCCS	1490-2915-0000	Depreciation - Buildings Non Specialised	110,000	110,000	55,000		110,000	
DCCS	1490-2920-0000	Depreciation - Buildings Specialised	365,000	365,000	182,500		365,000	
DCCS	1490-2925-0000	Depreciation - Structures	30,000	30,000	15,000		30,000	
DCCS	1490-2930-0000	Depreciation - Roads, Bridges, Footpaths	3,450,000	3,450,000	1,725,000		3,450,000	
DCCS	1490-2935-0000	Depreciation - Stormwater Drainage	32,000	32,000	16,000		32,000	
DCCS	1490-2945-0000	Depreciation - Open Spaces	325,000	325,000	162,500		325,000	
DCCS	1490-2950-0000	Depreciation - Swimming Pools	185,000	185,000	92,500		185,000	
			5,045,000	5,045,000			5,045,000	
		FIRE PROTECTION						
GM	1540-2265-0000	NSW Rural Fire Service - Contribution	280,000	270,000	134,939		270,000	
GM	1540-2270-0000	Fire & Rescue NSW - Contribution	28,000	26,448	26,448		26,448	
GM	1540-2245-0000	Bush Fire Facilities - Insurance	7,500	16,164	16,164		16,164	
GM	1540-2275-0000	Bush Fire Facilities - Rates & Water Charges	3,000	3,000	2,496		3,000	
GM	1540-2346-0000	Bush Fire Facilities - Other Expenses	1,000	1,000			1,000	
		Sub-Total Expenses	319,500	316,612			316,612	
		ANIMAL CONTROL						
DPE	1560-1110-0000	Animal Control - Impounding Fees	4,500	4,500	5,964	1,500	6,000	
DPE	1560-1130-0000	Animal Control - Registration Fees	1,500	1,500	329		1,500	
DPE	1560-2270-0000	Animal Control - Expenses	1,500	1,500	914		1,500	
		Net Result Surplus/(Deficit)	4,500	4,500			6,000	
		EMERGENCY SERVICES (SES)						
GM	1620-2275-0000	SES - Rates & Water Charges	2,000	2,000	1,542		2,000	
GM	1620-2290-0000	SES - Yearly Contributions	16,000	12,039	12,039		12,039	
GM	1620-2330-0000	SES - Working Expenses	1,500	1,500	156		1,500	
		Sub-Total Expenses	19,500	15,539			15,539	

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G/L Account No.	Description							
		ENVIRONMENTAL SERVICES						
DPE	2020-1140-0000	Env Services - DA Fees	50,000	50,000	17,330	15,000	35,000	
DPE	2020-1144-0000	Env Services - Subdivision Fees	3,000	3,000	2,088		3,000	
DPE	2020-1150-0000	Env Services - Food Inspections	2,500	2,500	-		2,500	
DPE	2020-1155-0000	Env Services - 10.7 Planning Certificates	9,000	9,000	4,826		9,000	
DPE	2020-1160-0000	Env Services - Construction Certificates	21,500	21,500	6,643		21,500	
DPE	2020-1165-0000	Env Services - Other Fees	8,000	8,000	3,295		8,000	
DPE	2020-1170-0000	Env Services - Occupation Certificates	10,000	10,000	2,805		10,000	
DPE	2020-1180-0000	Env Services - Applic to Install Plumb & Drain	7,500	7,500	5,560		7,500	
DPE	2020-1190-0000	Env Services - Private Pools Cert Of Compliance	1,000	1,000	520		1,000	
DPE	2020-1195-0000	Env Services - Building Inspection Fee	25,000	25,000	15,298		25,000	
DPE	2020-1405-0000	Env Services - S7.12 Contributions	50,000	50,000	37,901		50,000	
		Sub-Total Income	187,500	187,500			172,500	
DPE	2020-2000-0000	Env Services - Salaries & Allowances	395,000	395,000	192,455		395,000	
DPE	2020-2007-0000	Env Services - Superannuation	45,425	45,425	20,941		45,425	
DPE	2020-2008-0000	Env Services - Workers Comp Insurance	3,000	3,000	2,997		3,000	
DPE	2020-2010-0000	Env Services - Travelling Expenses	25,000	34,000	17,716		34,000	
DPE	2020-2275-0000	Env Services - Consultants	20,000	20,000	5,190	10,000	10,000	
DPE	2020-2330-0000	Env Services - Early Warning System Exps	7,500	7,500	-		7,500	
DPE	2020-2360-0000	Env Services - Other Expenses	2,000	2,000	55		2,000	
		Sub-Total Expenses	497,925	506,925			496,925	
		NOXIOUS WEEDS						
DPE	2100-1400-0000	Noxious Weeds - Grants	55,500	55,500	-		55,500	
DPE	2100-2000-0000	Noxious Weeds - Salaries	76,500	76,500	24,610	20,000	56,500	
DPE	2100-2007-0000	Noxious Weeds - Superannuation	8,800	8,800	3,814		8,800	
DPE	2100-2008-0000	Noxious Weeds - Workers Comp Insurance	1,500	1,500	1,048		1,500	
DPE	2100-2070-0000	Noxious Weeds - Training Expenses	3,500	3,500	-		3,500	
DPE	2100-2010-0000	Noxious Weeds - Travelling	4,000	4,000	1,430		4,000	
DPE	2100-2280-0000	Destruction Of Pests	6,000	6,000	3,597		6,000	
DPE	2100-2281-0000	Landcare Expenses - Environmental Weeds	6,000	6,000	2,255		6,000	
DPE	2100-2283-0000	Noxious Weeds - Invasive Weeds LCA Lands	39,000	39,000	29,509		39,000	
		Sub-Total Expenses	145,300	145,300			125,300	
		OUT OF SCHOOL HOURS CARE						
DCCS	2560-1205-0000	OSHC - Customer Payments	135,000	95,000	38,284	15,000	80,000	
DCCS	2560-1405-0000	OSHC - Australian Government Operating Grant	27,000	27,000	15,000		27,000	
		Sub-Total Income	162,000	122,000			107,000	
DCCS	2560-2000-0000	OSHC - Wages & Salaries	142,000	102,000	50,154		102,000	
DCCS	2560-2007-0000	OSHC - Superannuation	16,330	11,730	5,213		11,730	
DCCS	2560-2008-0000	OSHC - Workers Comp Insurance	1,800	1,800	1,048		1,800	
DCCS	2560-2370-0000	OSHC - Sundry Expenses	28,000	22,000	8,964	4,000	18,000	
		Sub-Total Expenses	188,130	137,530			133,530	
		YOUTH SERVICES						
DCCS	2580-1400-0000	Grant - Youth Week	2,500	2,500	3,412	912	3,412	
DCCS	2580-2265-0000	Youth Activities	15,000	15,000	287		15,000	
DCCS	2600-2270-0000	KAB NSW - EnviroMentors	7,000	7,000	6,249	751	6,249	

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G/L Account No.	Description							
	Sub-Total Expenses		22,000	22,000			21,249	
	MAGNOLIA LODGE (Units 7 to 9)							
DCCS	2622-1345-0000	Magnolia Lodge - Rent	18,300	15,500	7,080		15,500	
DCCS	2622-2245-0000	Magnolia Lodge - Insurance	2,500	2,544	2,544		2,544	
DCCS	2622-2255-0000	Magnolia Lodge - Electricity	2,000	2,000	659	750	1,250	
DCCS	2622-2275-0000	Magnolia Lodge - Rate & Water Charges	4,000	4,000	2,645		4,000	
DCCS	2622-2330-0000	Magnolia Lodge - Repairs & Maint	4,500	4,500	806	1,000	3,500	
	Sub-Total Expenses		13,000	13,044			11,294	
	COUNCIL HOUSING							
DCCS	3022-1345-0000	Dwellings - Rent	54,000	56,500	22,937		56,500	
DCCS	3022-2245-0000	Dwellings - Insurance	7,500	7,874	7,874		7,874	
DCCS	3022-2275-0000	Dwellings - Rates & Water Charges	6,000	6,000	5,067		6,000	
DCCS	3022-2330-0000	Dwellings - Repairs & Maint	6,000	6,000	16,462	12,000	18,000	refer report
	Sub-Total Expenses		19,500	19,874			31,874	
	YOUTH FLATS							
DCCS	3024-1346-0000	Youth Flats - Rents	18,000	19,500	9,990		19,500	
DCCS	3024-2275-0000	Youth Flats - Rates & Water Charges	4,500	4,500	3,969		4,500	
DCCS	3024-2285-0000	Youth Flats - Insurance	2,600	2,762	2,762		2,762	
DCCS	3024-2330-0000	Youth Flats - Repairs & Maint	7,000	7,000	2,230	2,500	4,500	
	Sub-Total Expenses		14,100	14,262			11,762	
	DOMESTIC WASTE MANAGEMENT							
DPE	3060-1000-0000	Domestic Waste Management Charge - Residential	438,240	440,000	440,564	564	440,564	
DPE	3060-1010-0000	Domestic Waste Management Charge - Vacant	12,300	12,300	12,254	46	12,254	
DPE	3060-1020-0000	Domestic Waste Management Charge - Add Services	14,162	14,162	14,377	215	14,377	
DPE	3060-1030-0000	Non-Residential Management Charge - Business	51,480	51,480	51,480		51,480	
DPE	3060-1015-0000	Non-Residential Management Charge - Vacant	3,629	3,629	3,629		3,629	
DPE	3060-1040-0000	Non-Residential Management Charge - Add Services	30,368	30,514	30,514		30,514	
DPE	3060-1070-0000	Tip Availability Charge	23,309	23,530	23,530		23,530	
DPE	3060-1135-0000	Landfill Tipping Fees	32,000	32,000	31,109	28,000	60,000	
DPE	3060-1136-0000	Sale of Scrap Metal	35,000	35,000	-		35,000	
DPE	3060-1340-0000	Sale of Big Bins	2,500	2,500	3,278		2,500	
DPE	3060-1410-0000	Pensioner Rebate - Waste Managemnt Combined	17,000	17,000	15,710		17,000	
DPE	3060-1351-0000	CDS Share Funding Recycling	8,000	8,000	1,995		8,000	
	Sub-Total Income		667,988	670,115			698,848	
DPE	3060-2000-0000	Waste Management - Salaries	132,000	132,000	77,664		132,000	
DPE	3060-2007-0000	Waste Management - Superannuation	15,180	15,180	6,625		15,180	
DPE	3060-2275-0000	Landfill Sites - Rates Council Property	1,500	1,553	1,553		1,553	
DPE	3060-2280-0000	Waste Management - Other	10,000	10,000	2,925	4,000	6,000	
DPE	3060-2300-0000	Pensioner Abandoned Rates - Combined	33,000	33,000	-		33,000	
DPE	3060-2302-0000	Recycling Expenses - Kurrajong	27,000	27,000	6,652	9,000	18,000	
DPE	3060-2304-0000	Waste Management Collection Charges - Cleanaway	173,000	173,000	106,094		173,000	
DPE	3060-2330-0000	Landfill Operating Expenses	122,000	122,000	46,109	9,000	113,000	
	Sub-Total Expenses		513,680	513,733			491,733	
	PUBLIC CEMETERIES & TOILETS							
DES	3180-1100-0000	Public Cemeteries	70,000	70,000	34,411		70,000	

GENERAL FUND - INCOME & EXPENDITURE			2024/25	Amended	Actuals JULY	Amendments	Amended	Comments
G/L Account No.	Description	Operational Plan Estimates	Budget post Sept Review	to DEC 2024	to Adopted Budget	Budget post Sept Review		
DES	3180-2275-0000	Public Cemeteries - Rates & Water Charges	9,000	9,000	6,167		9,000	
DES	3180-2330-0000	Public Cemeteries - Repairs & Mntce	40,000	40,000	24,512		40,000	
		Sub-Total Expenses	49,000	49,000			49,000	
		HERITAGE						
DPE	3220-1400-0000	Heritage Local Grants Program	5,500	5,500	-		5,500	
DPE	3220-1420-0000	Heritage Advisor Grant	6,000	6,000	-		6,000	
		Sub-Total Income	11,500	11,500			11,500	
DPE	3220-2360-0000	Heritage Advisor	12,000	12,000	885		12,000	
DPE	3220-2365-0000	Heritage Local Grants Program Expenditure	11,000	11,000	-		11,000	
		Sub-Total Expenses	23,000	23,000			23,000	
		PUBLIC LIBRARIES						
GM	3520-1400-0000	Library - State Funding	72,000	72,000	72,433	433	72,433	
GM	3520-2000-0000	Library - Salaries & Wages	4,500	4,500	1,756		4,500	
GM	3520-2265-0000	Library - Contribution To R.R.L.	153,776	153,776	76,888		153,776	
GM	3520-2267-0000	Library - Local Priority Grant Exp	17,500	17,500	-		17,500	
GM	3520-2360-0000	Library - Other Expenses	2,000	2,000	983		2,000	
		Sub-Total Expenses	177,776	177,776			177,776	
		MUSEUMS						
GM	3540-1403-0000	Museum - Advisor Grant	7,000	7,000	-		7,000	
GM	3540-1405-0000	Museum - Advisor Travel Grant	4,500	4,500	-		4,500	
		Sub-Total Income	11,500	11,500			11,500	
GM	3540-2270-0000	Museum - Advisor	14,000	14,000	7,000		14,000	
GM	3540-2271-0000	Museum - Advisor Travel	3,200	3,200	2,333		3,200	
GM	3540-2275-0000	Museum - Rates & Water Charges	1,800	1,800	1,646		1,800	
GM	3540-2330-0000	Museum - Other Exps & R&M	2,000	2,000	1,476		2,000	
		Sub-Total Expenses	21,000	21,000			21,000	
		Net Result Surplus/(Deficit)						
		RECREATION, CULTURE & AMENITIES						
DCCS	3600-2265-0000	Subsidies-Public Halls & Museums Mgt Committees	25,700	25,700	17,800		25,700	
DCCS	3600-2330-0000	Public Halls & Rec Grd Buildings - R&M	8,000	8,000	3,602		8,000	
GM	3620-2263-0000	Purchase SOTL Artworks	1,000	1,000	1,500		1,000	
DCCS	3680-2265-0000	Subsidies-Recreation Reserve & Showground Mgt Committees	85,000	85,000	74,700		85,000	
DCCS	3680-2331-0000	Public Amenities - Repairs & Maint	38,000	53,000	55,848	25,000	78,000	refer report
		Sub-Total Expenses	157,700	172,700			197,700	
		LOCKHART SWIMMING POOL						
DES	3644-2100-0000	Lockhart Pool - Contractor Payments	80,000	48,000	28,000		48,000	
DES	3644-2245-0000	Lockhart Pool - Insurance	22,000	23,466	23,466		23,466	
DES	3644-2255-0000	Lockhart Pool - Electricity	18,000	18,000	7,304		18,000	
DES	3644-2275-0000	Lockhart Pool - Rates & Water Charges	14,000	14,000	4,961		14,000	
DES	3644-2330-0000	Lockhart Pool - Repairs & Maint	33,000	33,000	34,274	15,000	48,000	
		Sub-Total Expenses	167,000	136,466			151,466	
		THE ROCK SWIMMING POOL						
DES	3646-2100-0000	The Rock Pool - Contractor Payments	80,000	48,000	20,000		48,000	
DES	3646-2245-0000	The Rock Pool - Insurance	21,000	21,972	21,972		21,972	
DES	3646-2255-0000	The Rock Pool - Electricity	12,000	12,000	4,803		12,000	

GENERAL FUND - INCOME & EXPENDITURE			2024/25 Operational Plan Estimates	Amended Budget post Sept Review	Actuals JULY to DEC 2024	Amendments to Adopted Budget	Amended Budget post Sept Review	Comments
G/L Account No.	Description							
DES	3646-2275-0000	The Rock Pool - Rates & Water Charges	8,000	8,000	3,730		8,000	
DES	3646-2330-0000	The Rock Pool - Repairs & Maint	32,500	32,500	24,716	4,000	36,500	
		Sub-Total Expenses	153,500	122,472			126,472	
		PARKS & FACILITIES						
DES	3680-2000-0000	Parks & Facilities - Salaries	475,000	475,000	200,681		475,000	
DES	3680-2007-0000	Parks & Facilities - Superannuation	54,625	54,625	23,561		54,625	
DES	3680-2245-0000	Parks & Facilities - Insurance	8,000	8,308	8,308		8,308	
DES	3680-2255-0000	Parks & Facilities - Electricity	5,000	5,000	3,102		5,000	
DES	3680-2275-0000	Parks & Facilities - Rates & Water	35,000	35,000	23,407		35,000	
DES	3680-2330-0000	Parks & Facilities - Repairs & Maint	75,000	75,000	29,162	10,000	65,000	
		Sub-Total Expenses	652,625	652,933			642,933	
		QUARRIES & PITS						
DES	4560-2275-0000	Quarries - Rates & Water Charges	6,000	6,000	6,072	72	6,072	
DES	4560-2390-0000	Quarries - Operating Expenses	2,000	2,000	4,430	2,500	4,500	
		Sub-Total Expenses	8,000	8,000			10,572	
		TRANSPORT & ROADS						
DES	5010-1400-0000	Financial Assistance Grant - Roads Component	1,759,000	1,776,593	138,170		1,776,593	
DES	5010-1402-0000	R2R Grant - Roads To Recovery Program	950,000	1,126,807	-		1,126,807	
DES	5010-1405-0000	Block Grant - Regional Rds	933,000	972,000	486,000		972,000	
DES	5010-1406-0000	Block Grant - Regional Rds Supplementary	101,000	101,000	50,500		101,000	
DES	5010-1407-0000	Block Grant - Regional Rds Traffic Control	73,000	77,000	38,500		77,000	
		Sub-Total Income	3,816,000	4,053,400			4,053,400	
DES	5015-2330-0000	Roads Mowing & Maintenance	85,000	10,000	2,189		10,000	
DES	5020-2330-0000	Urban Roads R&M	100,000	100,000	65,781		100,000	
DES	5020-2340-0000	Urban Sundry Exp		55,000	72,970		55,000	
DES	5040-2330-0000	Regional Roads R&M	300,000	90,000	218,016		90,000	
DES	5065-2330-0000	Rural Rds Sealed R&M	300,000	100,000	160,175		100,000	
DES	5065-2335-0000	Rural Sealed Patching	450,000	450,000	-		450,000	
DES	5100-2330-0000	Rural Rds Unsealed R&M	584,250	684,250	583,947		684,250	
DES	5100-2331-0000	Culverts R&M	50,000	10,000	345		10,000	
DES	5260-2330-0000	Footpaths, Kerb&Gutter R&M	20,000	20,000	4,113		20,000	
		Sub-Total Expenses	1,889,250	1,519,250			1,519,250	
DCCS	5280-2330-0000	Airstrip Maintenance	3,000	3,000	2,842		3,000	
DES	5320-2330-0000	Bus Shelters Repairs & Maint	-	-			-	
DES	5400-2330-0000	Street Lighting	44,000	44,000	22,001		44,000	
DES	5420-2265-0000	Road Safety Officer Exps	25,000	48,000	20,800		48,000	
DES	5420-2330-0000	Trees - Repairs & Maint	15,000	15,000	5,456		15,000	
DES	5425-2330-0000	Drainage R&M	20,000	20,000	18,612		20,000	
DES	5425-2331-0000	Levees R&M	10,000	10,000	-		10,000	
		Sub-Total Expenses	117,000	140,000			140,000	
		CARAVAN PARK						
DES	5540-1150-0000	Caravan Park - Rent	120,000	120,000	67,042	20,000	140,000	
		Sub-Total Income	120,000	120,000			140,000	
DES	5540-2245-0000	Caravan Park - Insurance	2,200	3,218	3,218		3,218	
DES	5540-2255-0000	Caravan Park - Electricity Charges	22,000	22,000	18,836	18,000	40,000	

GENERAL FUND - INCOME & EXPENDITURE			2024/25 Operational Plan Estimates	Amended Budget post Sept Review	Actuals JULY to DEC 2024	Amendments to Adopted Budget	Amended Budget post Sept Review	Comments
G/L Account No.	Description							
DES	5540-2275-0000	Caravan Park - Rates & Water Charges	10,000	10,000	2,636	7,000	3,000	
DES	5540-2290-0000	Caravan Park - Caretakers Fee	65,000	65,000	27,799	5,000	60,000	
DES	5540-2330-0000	Caravan Park - Repairs & Maint	20,000	20,000	21,757	12,000	32,000	
		Sub-Total Expenses	119,200	120,218			138,218	
		TOURISM & AREA PROMOTION						
GM	5560-2070-0000	Tourism - Delegates Expenses	2,000	2,000	434		2,000	
GM	5560-2265-0000	Tourism - Memberships	28,000	28,000	18,818		28,000	
GM	5560-2305-0000	Tourism - Advertising	5,000	5,000	9,111		5,000	
GM	5560-2308-0000	Tourism - Printing	5,000	5,000	-		5,000	
GM	5560-2315-0000	Tourism - Promotional Material	3,000	3,000	42		3,000	
GM	5560-2330-0000	Tourism - Product Development	40,000	50,000	13,093		50,000	
GM	5560-2350-0000	Economic Development Promotion	8,000	8,000	1,000		8,000	
GM	5560-2355-0000	Tourism - Visitor Information Centre	2,600	2,600	712		2,600	
GM	5560-2360-0000	Tourism - Other Expenses	2,000	2,000	733		2,000	
		Sub-Total Expenses	95,600	105,600			105,600	
		REAL ESTATE DEVELOPMENT						
GM	5580-2330-0000	Real Estate for Sale - General Expenses	2,000	2,000	6,000	4,000	6,000	Survey for Stage 2
GM	5580-2375-0000	Real Estate for Sale - Rates & Water	7,000	7,000	5,569		7,000	
		Sub-Total Expenses	9,000	9,000			13,000	
		PRIVATE & OTHER WORKS						
DES	5662-1125-0000	Private Works Minor	100,000	100,000	421		100,000	
DES	5662-2375-0000	Private Works Expense	90,000	90,000	18,728		90,000	
		Net Result Surplus/(Deficit)	10,000	10,000			10,000	
		OFFICES & LEASES						
DCCS	5664-1345-0000	Offices & Leases - Income	6,000	6,000	9,196	6,800	12,800	
DCCS	5664-2245-0000	Offices & Leases - Insurance	1,500	1,407	1,407		1,407	
DCCS	5664-2275-0000	Offices & Leases - Rates & Water	16,000	16,000	18,238	4,000	20,000	
DCCS	5664-2330-0000	Offices & Leases - Repairs & Maintenance	3,000	3,000	-	1,000	2,000	
		Sub-Total Expenses	20,500	20,407			23,407	
		LOCKHART MEMORIAL HALL						
DCCS	5667-1901-0000	Lockhart Memorial Hall - Hire Income	1,000	1,000	684		1,000	
DCCS	5667-2245-0000	Lockhart Memorial Hall - Insurance	4,500	4,764	4,764		4,764	
DCCS	5667-2275-0000	Lockhart Memorial Hall - Rates & Water Charges	1,250	1,250	1,150		1,250	
DCCS	5667-2330-0000	Lockhart Memorial Hall - Repairs & Maint	3,000	3,000	858		3,000	
DCCS	5667-2335-0000	Lockhart Memorial Hall - Electricity	1,500	1,500	1,389		1,500	
		Sub-Total Expenses	10,250	10,514			10,514	
		THE ROCK MEDICAL CENTRE						
DCCS	5670-1901-0000	The Rock Med Centre - Rent	14,400	14,400	7,272		14,400	
DCCS	5670-2245-0000	The Rock Med Centre - Insurance	3,800	4,008	4,008		4,008	
DCCS	5670-2275-0000	The Rock Med Centre - Rates & Water Charges	1,500	1,500	1,553		1,500	
DCCS	5670-2300-0000	The Rock Med Centre - Repairs & Maint	4,000	4,000	-		4,000	
		Sub-Total Expenses	9,300	9,508			9,508	
		VALMAR GROUP HOME						
DCCS	5675-1900-0000	Premises - Rent	20,800	20,800	10,800		20,800	
DCCS	5675-2245-0000	Premises - Insurance	5,300	5,520	5,520		5,520	

GENERAL FUND - INCOME & EXPENDITURE			2024/25 Operational Plan Estimates	Amended Budget post Sept Review	Actuals JULY to DEC 2024	Amendments to Adopted Budget	Amended Budget post Sept Review	Comments
G/L Account No.	Description							
DCCS	5675-2300-0000	Premises - Repairs & Maint	4,000	4,000	1,638		4,000	
		Sub-Total Expenses	9,300	9,520			9,520	
		Total Operating Income	11,962,275	12,279,700			12,261,894	
		Total Operating Expenditure	14,040,492	13,685,185			13,746,819	
		Net Operating Surplus/(Deficit)	(2,078,217)	(1,405,485)			(1,484,925)	
CAPITAL WORKS, ACQUISITION & SALE OF ASSETS								
		TRANSPORT						
DES	5020-4600-0000	Regional Roads		175,000	59,692		175,000	
DES	5040-4600-0000	Regional Roads	807,000	950,000	834,893		950,000	
DES	5065-4600-0000	Rural Roads Sealed	730,000	730,000	291,809		730,000	
DES	5110-4600-0000	Unsealed Rural Roads	300,000	300,000	159,604		300,000	
DES	5066-4600-0000	Reseals	400,000	632,000	-		632,000	
DES	5260-4600-0000	Footpath Construction	40,000	40,000	27,915		40,000	
DES	5265-4600-0000	Kerb & Gutter	5,000	55,000	34,225		55,000	
		Sub-Total Roads Capital Expenses	2,282,000	2,882,000			2,882,000	
CAPITAL WORKS & ACQUISITIONS								
DCCS	1490-3289-0000	Real Estate & Other Deferred Debtors	9,000	9,000	-		9,000	
DES	5490-4900-0000	Asset Sales - Plant & Equipment	417,000	417,000	198,324		417,000	
		Sub-Total Other Capital Income	439,000	426,000			426,000	
DCCS	1020-4605-0000	Computer/Office Equipment Upgrades	51,000	51,000	6,155		51,000	
DCCS	1490-5100-0000	Loans - Repayments (Principal) Admin Building	61,675	61,675	-		61,675	
DCCS	1490-5105-0000	Loans - Repayments (Principal) Swimming Pools	97,260	97,260	-		97,260	
DCCS	2540-4600-0000	Long Day Care - Lockhart		120,000			120,000	Council is applying for grants to offset cost
DES	3680-4600-0000	Parks & Facilities Improvements	15,000	15,000	-		15,000	
GM/DES	5990-3370-0003	Land Development - Prichard Pl, Stage 2 Industrial Park	450,000	450,000			450,000	
DES	5490-4600-0000	Plant & Equipment Acquisitions - Nett	1,347,000	1,830,315	829,199		1,830,315	Carry Forward
		Sub-Total Other Capital Expenses	2,008,935	2,625,250			2,625,250	
MOVEMENTS IN RESTRICTED ASSETS								
DCCS	1490-1704-0000	Transfer from:Plant Reserve	360,000	360,000			360,000	
DCCS	1490-1716-0000	Transfer from:Infrastructure Reserve General	450,000	450,000			450,000	
DCCS	1490-1715-0000	Transfer from:Election Reserve	36,700	36,700			36,700	
		Transfer from: Unrestricted Funds		493,315			493,315	Funding carry forwards
		Total Transfers from Reserves	486,700	1,340,015			1,340,015	
DCCS	1490-2704-0000	Transfer to:Plant Reserve						
DCCS	1490-2715-0000	Transfer to:Future Election Expenses	10,700	10,700			10,700	
DCCS	1490-2728-0000	Transfer to:S7.12 Reserve	50,000	50,000			50,000	
		Total Transfers to Reserves	60,700	60,700			60,700	
DCCS	1060-1550-0000	Amounts Payable By Other Fund	130,000	130,000	-		130,000	
		Total INCOME from Other Funds		130,000			130,000	
		Sub Total NET Surplus/(Deficit)	(5,040,152)	5,077,420			5,156,860	
		Add Back Depreciation	5,045,000	5,045,000			5,045,000	
		Budget Surplus/(Deficit)	4,848	(32,420)			(79,440)	(111,860)

SEWER FUND - INCOME & EXPENDITURE			2024/25 Operational Plan Estimates	Budget post	Actuals JULY to SEPT 2024	Amendments to Adopted Budget	Amended Budget post Sept Review	Comments
G/L Account No.	Description							
DES	8405-1010-0000	Sewer Residential	452,400	458,888	458,888		458,888	
DES	8405-1020-0000	Sewer Residential Vacant	31,000	29,529	29,529		29,529	
DES	8405-1025-0000	Sewer Non-Residential	95,000	94,651	94,651		94,651	
DES	8405-1060-0000	Sewer Non-Residential Vacant	10,000	10,540	10,540		10,540	
DES	8405-1100-0000	Treated Effluent Water-Lockhart	3,000	3,000	-		3,000	
DES	8405-1200-0000	Sewer Interest On Investments	70,000	70,000	22,725	11,000	59,000	refer report
DES	8405-1220-0000	Sewer Interest on Rates	4,000	4,000	2,302		4,000	
DES	8405-1235-0000	Sewer Septic Tank Waste Disposal Fees	5,000	5,000	363		5,000	
DES	8405-1310-0000	Sewer Connection Fees	40,000	40,000	11,130		40,000	
DES	8405-1410-0000	Sewer Pensioner Rebate	9,800	9,800	9,234		9,800	
		Total Operating Income	720,200	725,407			714,407	
		Operating Expenditure						
DES	8405-2000-0000	Sewer Salaries	100,000	100,000	46,299		100,000	
DES	8405-2007-0000	Sewer Superannuation	11,500	11,500	3,840		11,500	
DES	8405-2009-0000	Sewer Workers Comp Insurance	2,000	2,000	1,047		2,000	
DES	8405-2070-0000	Sewer Training	2,200	2,200	55		2,200	
DES	8405-2110-0000	Sewer Interest - Loans	29,916	29,916	12,342		29,916	
DES	8405-2220-0000	Sewer Consultants	25,000	25,000	-	25,000	-	refer report
DES	8405-2245-0000	Sewer Insurances	1,800	1,800	1,465		1,800	
DES	8405-2255-0000	Sewer Treatment Works Electricity	32,000	32,000	12,264		32,000	
DES	8405-2260-0000	Sewer Telephone	500	500	382		500	
DES	8405-2275-0000	Sewer Rates & Water Charges	13,000	13,000	6,012		13,000	
DES	8405-2280-0000	Sewer Sundries	4,000	4,000	799		4,000	
DES	8405-2300-0000	Sewer Pensioner Rebate Exp	16,200	16,200	-		16,200	
DES	8405-2330-0000	Effluent Reuse R&M	16,000	16,000	5,047		16,000	
DES	8405-2331-0000	Sewer Mains R&M	90,000	90,000	14,776	12,000	78,000	
DES	8405-2332-0000	Sewer Pump Stations R&M	20,000	20,000	170		20,000	
DES	8405-2333-0000	Sewer Treatment Works R&M	45,000	45,000	27,460		45,000	
DES	8405-2900-0000	Sewer Depreciation	258,000	258,000	129,000		258,000	
		Total Operating Expenditure	667,116	667,116			630,116	
		Operating Surplus/(Deficit)	53,084	58,291			84,291	

SEWER FUND - INCOME & EXPENDITURE			2024/25 Operational Plan Estimates	Budget post	Actuals JULY to SEPT 2024	Amendments to Adopted Budget	Amended Budget post Sept Review	Comments
G/L Account No.	Description							
Capital Income								
DES	8405-1230-0000	Sewer Expansion Loan	-	-			-	
Capital Renewals								
DES	8405-4600-0000	Sewer Capital Renewals	93,000	93,000	6,210		93,000	
DES	8405-5100-0000	Sewer Loans - Repayments (Principals)	42,514	42,514	-		42,514	
			135,514	135,514			135,514	
Transfer from Reserves (Income)								
DES	8405-1701-0000	Tfr From Sewer Infrastructure Reserve	-	-			-	
Transfer to Reserves (Expenditure)								
DES	8405-2701-0000	Tfr To Sewer Infrastructure Reserve	37,000	37,000			37,000	
Internal Expenditure								
DES	8405-2450-0000	Administration Expenses	65,000	65,000	1,236		65,000	
DES	8405-2460-0000	Technical Staff Services	65,000	65,000	-		65,000	
			130,000	130,000			130,000	
		Add back Depreciation Expense (non-cash)	258,000	258,000	129,000		258,000	
		Net Surplus/(Deficit)	8,570	13,777			26,000	39,777

Cash & investments budget review statement

Budget review for the quarter ended 31 December 2024

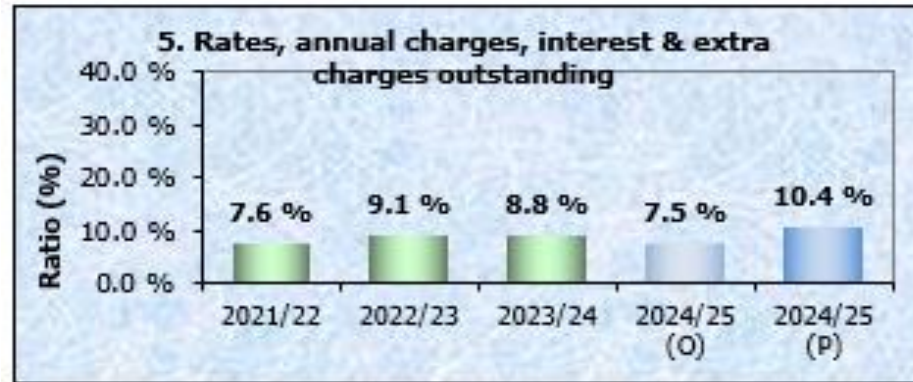
Cash & investments - Council Consolidated

(\$000's)	Original budget 2024/25	Approved changes					Revised budget 2024/25	Variations for this Dec Qtr	Notes	Projected year end result	Actual YTD figures
		Carry forwards	Other than by QBRs	Sep QBRs	Dec QBRs	Mar QBRs					
Externally restricted ⁽¹⁾											
Specific purpose unexpended grants – general fund	1,053					1,053			1,053	1,053	
Developer contributions – general	545					545			545	545	
Sewer fund	2,517					2,517			2,517	2,517	
Specific purpose unexpended grants(recognised as revenue) – general fund	956					956			956	956	
	-					-			-	-	
Total externally restricted	5,071	-	-	-	-	-	5,071	-	5,071	5,071	
<small>(1) Funds that must be spent for a specific purpose</small>											
Internally restricted ⁽²⁾											
Plant and vehicle replacement	471	-				471			471	471	
Employees leave entitlement	831					831			831	831	
Systems & IT Improvements	177					177			177	177	
Advance financial assistance – general	2,696			(2,696)		-			-	-	
Advance financial assistance – roads	1,502			(1,502)		-			-	-	
Economic development	75			25		75			100	100	
Future election expenses	48					48			48	48	
Galore Hill reserve	16					16			16	16	
Waste Management Reserve	25					25			25	25	
Buildings	156					156			156	156	
Rehabilitation Reserve	267					267			267	267	
Disaster Recovery	-					-			-	-	
Future Infrastructure Development	714					714			714	714	
Community Financial Assist S356	70					70			70	70	
Tim Fischer Bequest	66					66			66	66	
Bonds & Retentions	37					37			37	37	
Section 355 Committee Funds	351					351			351	351	
Grant Projects Contingency Reserve (minute 16/21)	70					70			70	70	
Total internally restricted	7,572	-	-	(4,173)	-	-	3,374	-	3,399	3,399	
<small>(2) Funds that Council has earmarked for a specific purpose</small>											
Unrestricted (ie. available after the above Restrictions)	(6,826)	(493)	-	4,173	-	-	(3,146)	-	(3,146)	(3,146)	
Total Cash & investments	5,817	(493)					5,324		5,324	5,324	

Key performance indicators budget review statement - Industry KPI's (OLG)

Budget review for the quarter ended 31 December 2024

Rates, annual charges, interest & extra charges outstanding



5. Rates and annual charges outstanding percentage



Purpose of rates and annual charges outstanding percentage

To assess the impact of uncollected rates and annual charges on Council's liquidity and the adequacy of recovery efforts.

Commentary on 2023/24 result

2023/24 ratio 8.79%

While the percentage of rates and annual charges outstanding has increased slightly, the percentage remains under the industry benchmark of 10%.

Benchmark: — < 10.00%

Source of benchmark: Code of Accounting Practice and Financial Reporting

■ Ratio achieves benchmark

■ Ratio is outside benchmark

Contracts budget review statement

Budget review for the quarter ended 31 December 2024

Part A - Contracts listing - contracts entered into during the quarter

Contractor	Contract detail & purpose	Contract value	Start date	Duration of contract	Budgeted (Y/N)	Notes
Various	1.R & L Holyoake 2.I Holyoake 3.Campo's Earthworks 4.Boots Civil 5.Orange Hire 6.Smallmon Bros 7.Lockhart Hardware & Hire 8.Quillo (D Norton) 9.Kennards Hire 10.Rollers Pty Ltd 11.Coates 12.Solomon Provisions Pty Ltd (Mulholland) 13.Burkinshaw Ag (C Burkinshaw) 14.Kennedy Bros 15.JM Kirk Civil		01/09/24	12 Months	Y	
Crushrite	Winning and crushing of gravel for the 2024/25 financial year.	399,700	25/11/24	12 months	Y	(incl GST)
WesTrac	Motor Grader 170-200HP	544,195	25/11/25	N/A	Y	(ex-GST)

Consultancy & legal expenses budget review statement

Consultancy & legal expenses overview

Expense	YTD expenditure (actual dollars)	Budgeted (Y/N)
Consultancies	37,840	Y
Legal Fees	3,706	Y

Definition of a consultant:

A consultant is a person or organisation engaged under contract on a temporary basis to provide recommendations or high level specialist or professional advice to assist decision making by management. Generally it is the advisory nature of the work that differentiates a consultant from other contractors.

Comments

Expenditure included in the above YTD figure but not budgeted includes:

OOSH Services Attendance Graphs

