

## 4.2 Materials and services

	\$'000	
	2019	2018
Consultants	12,759	7,827
Maintenance and construction contracts	11,571	10,991
Waste management contracts	11,170	9,603
Parks and gardens contract	9,196	8,982
Building and general maintenance	7,719	8,156
Parking administration contracts	5,590	5,697
Office administration	5,570	5,704
Family and community support contracts	4,396	3,853
Utilities	3,757	3,174
Cleaning contract	2,816	2,872
Information technology	2,767	2,496
Other contract payments	2,551	3,804
Security	2,022	1,275
Insurance	1,710	1,305
<b>Total materials and services</b>	<b>83,594</b>	<b>75,739</b>

## 4.3 Depreciation

	\$'000	
	2019	2018
Property	6,732	6,614
Plant and equipment	4,771	4,070
Infrastructure	14,237	12,733
<b>Total depreciation</b>	<b>25,740</b>	<b>23,417</b>

Refer to Note 6.1 for a more detailed breakdown of depreciation charges and accounting policy

## 4.4 Bad and doubtful debts

	\$'000	
	2019	2018
Parking fine debtors	5,771	4,563
Other debtors	277	23
<b>Total bad and doubtful debts</b>	<b>6,048</b>	<b>4,586</b>

### Movement in provisions for doubtful debts

	2019	2018
Balance at the beginning of the year	14,515	12,013
New provisions recognised during the year	8,345	7,194
Amounts already provided for and written off as uncollectible	(1,346)	(2,084)
Amounts provided for but recovered during the year	(2,297)	(2,608)
<b>Balance at end of year</b>	<b>19,217</b>	<b>14,515</b>

Provision for doubtful debt is recognised based on an expected credit loss model. This model considers both historic and forward looking information in determining the level of impairment. The prior year provision for doubtful debts is recognised based on a credit event determined by collectability at that point in time.