



# **Ordinary Meeting of Council**

**25 October 2023**

**UNDER SEPARATE COVER  
ATTACHMENTS**

**ITEMS 9.3 TO 9.11**

**QUEANBEYAN-PALERANG REGIONAL COUNCIL  
ORDINARY MEETING OF COUNCIL**

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# **QUEANBEYAN-PALERANG REGIONAL COUNCIL**

## **Council Meeting Attachment**

**25 OCTOBER 2023**

ITEM 9.3                      QPRC ANNUAL COMMUNITY DONATIONS FOR RATES, FEES  
AND ANNUAL CHARGES

ATTACHMENT 1      2023-24 RATES AND ANNUAL CHARGES DONATION  
REQUESTS

**9.3 QPRC Annual Community Donations for Rates, Fees and Annual Charges**  
**Attachment 1 - 2023-24 Rates and Annual Charges Donation Requests (Continued)**

Property number	Name	General Rates	Sewer	Water	Commercial Waste	General Waste	OSSM/Stormwater	Liquid Trade Waste	Rates and charges 2022/23
<b>Churches</b>									
340232	Church of England Trust Captains Flat (Church)	\$ -	\$ 1,259	\$ 596	\$ 343	\$ 225			\$ 2,423
342687	Catholic Church Hoskinstown (Church)	\$ -				\$ 225			\$ 225
342684	Church of England Trust Hoskinstown (Church)	\$ -				\$ 225			\$ 225
343726	Church of England Bungendore (Hall)	\$ -	\$ 1,259	\$ 596	\$ 343	\$ 225			\$ 2,423
343727	Church of England Bungendore (Rectory)	\$ -	\$ 1,259	\$ 596	\$ 343	\$ 225			\$ 2,423
343933	Church of England Property Trust Bungendore (Church)	\$ -	\$ 1,259	\$ 596	\$ 343	\$ 225			\$ 2,423
344241	Catholic Church Bungendore (Presbytery)	\$ -	\$ 1,259	\$ 596	\$ 343	\$ 225			\$ 2,423
344242	Catholic Church Bungendore (Church)	\$ -	\$ 1,259	\$ 596	\$ 343	\$ 225			\$ 2,423
344243	Catholic Church Bungendore (Hall)	\$ -	\$ 1,259	\$ 596	\$ 343	\$ 225			\$ 2,423
344299	Church of England Primrose Valley (Church)	\$ -				\$ 225			\$ 225
344895	St Andrew's Church Wamboin (Church)	\$ -				\$ 225	\$ 44		\$ 269
347062	Araluen Church	\$ -				\$ 225			\$ 225
347112	Trustees Roman Catholic Araluen (Church)	\$ -				\$ 225			\$ 225
347801	Church of England Property Bendoura (Church)	\$ -				\$ 225			\$ 225
348170	Trustees Church of England Braidwood (Church & Residence)	\$ -	\$ 1,329	\$ 596		\$ 225			\$ 2,150
348317	Uniting Church Braidwood (Church & Residence)	\$ -	\$ 1,329	\$ 596		\$ 225			\$ 2,150
348444	Roman Catholic Church Braidwood (Church & Residence)	\$ -	\$ 1,329	\$ 596		\$ 225			\$ 2,150
348546	Church of England Property Braidwood (Hall)	\$ -	\$ 1,329	\$ 596		\$ 225			\$ 2,150
348935	Church of England Property Majors Creek (Church)	\$ -				\$ 225			\$ 225
349264	Trustees Roman Catholic Krawarree (Church)	\$ -				\$ 225			\$ 225
349342	Roman Catholic Church Nerriga (Church)	\$ -				\$ 225			\$ 225
349351	Trust Diocese of Sydney Anglican Church Nerriga (Church)	\$ -				\$ 225			\$ 225
350034	Anglican Church Property Trust of Canberra & Goulburn (Church Currawang)	\$ -				\$ 225	\$ 110		\$ 335
<b>Subtotal</b>		\$ -	\$ 14,130	\$ 6,556	\$ 2,401	\$ 5,175	\$ 154	\$ -	\$ 28,416
<b>Community Organisations</b>									
347113	Araluen Hall	\$ -				\$ 225			\$ 225
348041	Braidwood Scouts	\$ -	\$ 1,214	\$ 596	\$ 247	\$ 225			\$ 2,282
351509	Bungendore Scouts	\$ -	\$ 1,214	\$ 596	\$ 247	\$ 225			\$ 2,282
344253	Bungendore Pre School	\$ 1,725	\$ 1,259	\$ 596	\$ 247	\$ 149	\$ 42	\$ 103	\$ 4,121
343891	Bungendore Country Womens Association	\$ 1,387	\$ 1,259	\$ 596	\$ 247	\$ 149	\$ 42		\$ 3,680
344159	Bungendore War Memorial Hall	\$ 1,212	\$ 1,329	\$ 596	\$ 247	\$ 149	\$ 42		\$ 3,576
348478	Braidwood Historical Society (Museum)	\$ 857	\$ 1,329	\$ 596	\$ 247	\$ 149	\$ 43		\$ 3,221
340100	Captains Flat Community Pre School	\$ -	\$ 1,259	\$ 596	\$ 885	\$ 149			\$ 2,889
355882	Braidwood Pre School	\$ 1,112	\$ 1,259	\$ 596	\$ 247	\$ 149		\$ 103	\$ 3,466
348343	Braidwood Lions	\$ 691	\$ 1,329	\$ 596	\$ 247	\$ 149	\$ 25		\$ 3,037
349352	Nerriga Progress Association (Hall)	\$ 532				\$ 225	\$ 44		\$ 801
348171	Lodge of Truth - Braidwood	\$ 1,972	\$ 1,214	\$ 596	\$ 328	\$ 225	\$ 25		\$ 4,360
350914	Lake George Men's Shed Inc.	\$ 714				\$ 149			\$ 863
349656	Braidwood Show Society Inc.	\$ 639				\$ 225			\$ 864
<b>Subtotal</b>		\$ 10,842	\$ 12,666	\$ 5,960	\$ 3,189	\$ 2,542	\$ 263	\$ 205	\$ 35,666
<b>Sporting, Recreational and Other</b>									
152516	Kano Jujutsu Institute Limited (55%)	\$ 2,649							\$ 2,649
<b>Subtotal</b>		\$ 2,649	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,649
<b>TOTAL</b>		\$ 13,491	\$ 26,795	\$ 12,516	\$ 5,590	\$ 7,717	\$ 417	\$ 205	\$ 66,731



# **QUEANBEYAN-PALERANG REGIONAL COUNCIL**

## **Council Meeting Attachment**

**25 OCTOBER 2023**

ITEM 9.3            QPRC ANNUAL COMMUNITY DONATIONS FOR RATES, FEES  
AND ANNUAL CHARGES

ATTACHMENT 2    QPRC DONATIONS POLICY



# Donations Policy

For donations under s.356 of the  
*Local Government Act*

<b>Date policy was adopted:</b>	28 June 2023
<b>Resolution number:</b>	013/23
<b>Next policy review date:</b>	June 2024
<b>Reference number:</b>	52.5.4 and 52.5.2-01
<b>Directorate</b>	Corporate Services
<b>Responsible Branch</b>	Finance

[qprc.nsw.gov.au](http://qprc.nsw.gov.au)

## Donations Policy

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### 1. OUTCOMES

Under s.356 of the local government act 1993, Queanbeyan-Palerang Regional Council (QPRC) may exercise a function by resolution to provide various forms of assistance to the community through grants, donations, rental rebates, rate relief, non-financial contributions, in-kind donations and sponsorships. This assistance, referred to collectively as donations, provides the community with funding for activities and programs that align with council's strategic objectives.

This policy establishes an equitable, transparent and accountable management framework to guide the provision of consistent funding administration and assessment processes across Council.

### 2. POLICY

- 2.1 Council is committed to providing financial assistance for the development of positive and beneficial projects within the community which address identified objectives in the QPRC Community Strategic Plan. Preference will be given to organisations that are based, or have a branch, in the QPRC area.
- 2.2 Council will assess applications and proposals for financial assistance against established criteria and will ensure compliance measures are met prior to the granting of any donation.
- 2.3 Council will make certain that rigorous processes are in place to ensure consistency, fairness, transparency and accountability. Funded projects will be monitored to ensure the benefit to the community is realised and worthwhile.
- 2.4 Funded projects will be required to provide timelines. Approved requests for financial assistance will require lodgement of evidence to Council, through the acquittal process on completion of the project, that funds have been expended for the purpose for which the funds were approved.
- 2.5 All Council employees, Councillors or Committee members must declare any conflict of interest in assessing any application or proposal for funds, in accordance with the QPRC Code of Conduct.

### 3. CONTENT

Under the Annual Community Grants Program, Council provides financial assistance within eight categories.

#### 3.1 Category 'A' Funding – General Assistance

Council may make donations to eligible local community groups that are not-for-profit organisations under the Charitable Fundraising Act 1991 No.69, and in some cases, to individuals. The aim is to support a wide range of activities that build community capacity, foster social networks and information exchange, facilitate cooperation and build on existing community strengths.

#### 3.2 Category 'B' Funding – Hire/Lease Fees

Financial assistance may be provided to community, not-for-profit or charitable organisations that wish to hire or lease a Council facility but are unable to meet this cost. The grant will be non-monetary and will be recognised financially as a donation and as income for the facility. The grant will be either full or partial payment of venue hire or lease

## Donations Policy

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### 3.3 Category 'C' Funding – Rates, Fees and Annual Charges

Council may consider refunding fees or charges for not-for-profit community Organisations and s355 committees on a one-off basis for development application fees and associated charges. Council may also consider donations towards annual waste, water and sewerage charges for community organisations. Council may also consider a one-off rates rebate for sporting, recreational and other community organisations that are able to demonstrate registered not-for-profit status.

**NOTE 1:** Churches and religious bodies are exempt from rates under s.555 of the Local Government Act 1993, however are required to pay all charges in relation to water, sewer and waste services.

**NOTE 2:** There is no legislative requirement for Council to provide relief to sporting, recreational and community organisations for rates and charges. Any donation provided for this purpose is at Council's discretion.

### 3.4 Category 'D' Funding - Rental Rebate

Council may assist community organisations using Council's leased or licensed properties or facilities by providing a rental rebate for a specified period. This category does not include Council facilities that are covered by specific legal commercial leasing and licensing agreements as approved by Council and/or leases and licenses where the lessee/licensee is not a charitable or not-for-profit, incorporated organisation.

### 3.5 Category E Funding – Heritage Grants and Special Heritage Grants

In conjunction with the NSW Heritage Office, Council has established a Local Heritage Places Fund. This provides grants for work on heritage properties including those listed in one of the applicable local environmental plans, or on the State Heritage Register as it applies to Braidwood, or to properties within a heritage conservation area in the Queanbeyan-Palerang Regional Council Local Government Area. The aim of the project is to encourage and support as much positive work on heritage items as possible.

### 3.6 Category F Funding – Sports Assistance Grants

Council may provide financial and in-kind assistance to local sporting groups for equipment, special events and elite athletes/officials who are selected to compete at a national or international level

### 3.7 Category G Funding – Cultural Assistance Grants

Council may provide financial assistance to local arts and cultural groups and to individual artists to develop their own projects and to improve the Queanbeyan-Palerang community opportunities for involvement in art and cultural activities.

### 3.8 Category H Funding - No Fee Hire of Council Community Spaces

To encourage the increased use and availability of Council owned community spaces, a no fee hire of some spaces will be available for regular community, not-for-profit or charitable organisations who are unable to afford to hire these spaces. Special conditions apply including that availability can only be confirmed two weeks in advance of any regular booking. A minimal annual fee and key deposit will also apply. Each fund has its own criteria, assessment protocols and application process. These can be found on the QPRC website.

## Donations Policy

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### 4. DEFINITIONS

*Donation* - a voluntary, freely given form of financial assistance given by Council that meets QPRC's strategic goals and objectives. There are generally no formal conditions or reporting measures, excluding those relating to a rental rebate, placed on recipients of donations other than that the funds are expended within the intent for which they were given.

*Facility* - any Council-owned asset or venue such as halls, reserves, parks, showgrounds and sportsgrounds that may be hired for a fee.

*Grant* - a payment made by Council to an independent organisation or individual for a specific purpose or project that demonstrates community benefit and assists in meeting QPRC's strategic goals and objectives. Grants are subject to an application process and are generally equitably distributed among a range of individuals, organisations or groups.

*In-kind donation* - rather than contribute direct funding, Council may undertake works using its own resources. Such in-kind donations will be costed the same way in which Council's own works are costed, including for labour and plant.

*Non-financial contribution* - the provision of a Council service, product or facility free of charge or at a subsidised rate. A non-financial contribution may be subject to eligibility criteria and shall meet QPRC's strategic goals and objectives.

*Rental rebate* - assistance in the form of a subsidy given by Council to community lessees/licensees of Council-owned or managed properties or facilities. The level of rental rebate will vary between 0 – 100% of the market rental value of the property.

*Sponsorship* - is provided in exchange for a negotiated mutual benefit that meets QPRC's strategic goals and objectives. A sponsorship can be of a financial or non-financial nature.

### 5. LEGISLATIVE OBLIGATIONS AND/OR RELEVANT STANDARDS

5.1 Section 356 of the NSW Local Government Act 1993 states:

- 5.1.1 A council may, in accordance with a resolution of the council, contribute money or otherwise grant financial assistance to persons for the purpose of exercising its functions.
- 5.1.2 A proposed recipient who acts for private gain is not ineligible to be granted financial assistance but must not receive any benefit under this section until at least 28 days' public notice of the council's proposal to pass the necessary resolution has been given.
- 5.1.3 However, public notice is not required if:
- (a) the financial assistance is part of a specific program, and
  - (b) the program's details have been included in the council's draft operational plan for the year in which the financial assistance is proposed to be given, and
  - (c) the program's proposed budget for that year does not exceed 5 per cent of the council's proposed income from the ordinary rates levied for that year, and
  - (d) the program applies uniformly to all persons within the council's area or to a significant group of persons within the area.

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Donations Policy

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**5.1.4** Public notice is also not required if the financial assistance is part of a program of graffiti removal work.

**5.2** Section 610E of the Local Government Act 1993 states:

1. A council may waive payment of, or reduce, a fee (whether expressed as an actual or a maximum amount) in a particular case if the council is satisfied that the case falls within a category of hardship or any other category in respect of which the council has determined payment should be so waived or reduced.
2. However, a council must not determine a category of cases under this section until it has given public notice of the proposed category in the same way as it is required to give public notice of the amount of a proposed fee under section 610F(2) or (3).

**5.3** Section 377 of the Local Government Act 1993 states, inter alia:

- (1) A council may, by resolution, delegate to the general manager or any other person or body (not including another employee of the council) any of the functions of the council, other than the following

...

- (q) a decision under section 356 to contribute money or otherwise grant financial assistance to persons.

**5.4** Under this policy, financial assistance including community grants and the waiving of Council fees or charges is considered to be a donation, provided in accordance with s.356 of the Local Government Act 1993.

**5.5** This policy is to be read in conjunction with the following documents:

- NSW Local Government Act 1993
- QPRC Code of Conduct
- Pricing policies for waste, water and sewerage services.

## **6. REVIEW**

This policy will be reviewed during the term of each elected Council or as required by changes to:

- (a) Legislation; or
- (b) Council's functions, structure or activities

# **QUEANBEYAN-PALERANG REGIONAL COUNCIL**

## **Council Meeting Attachment**

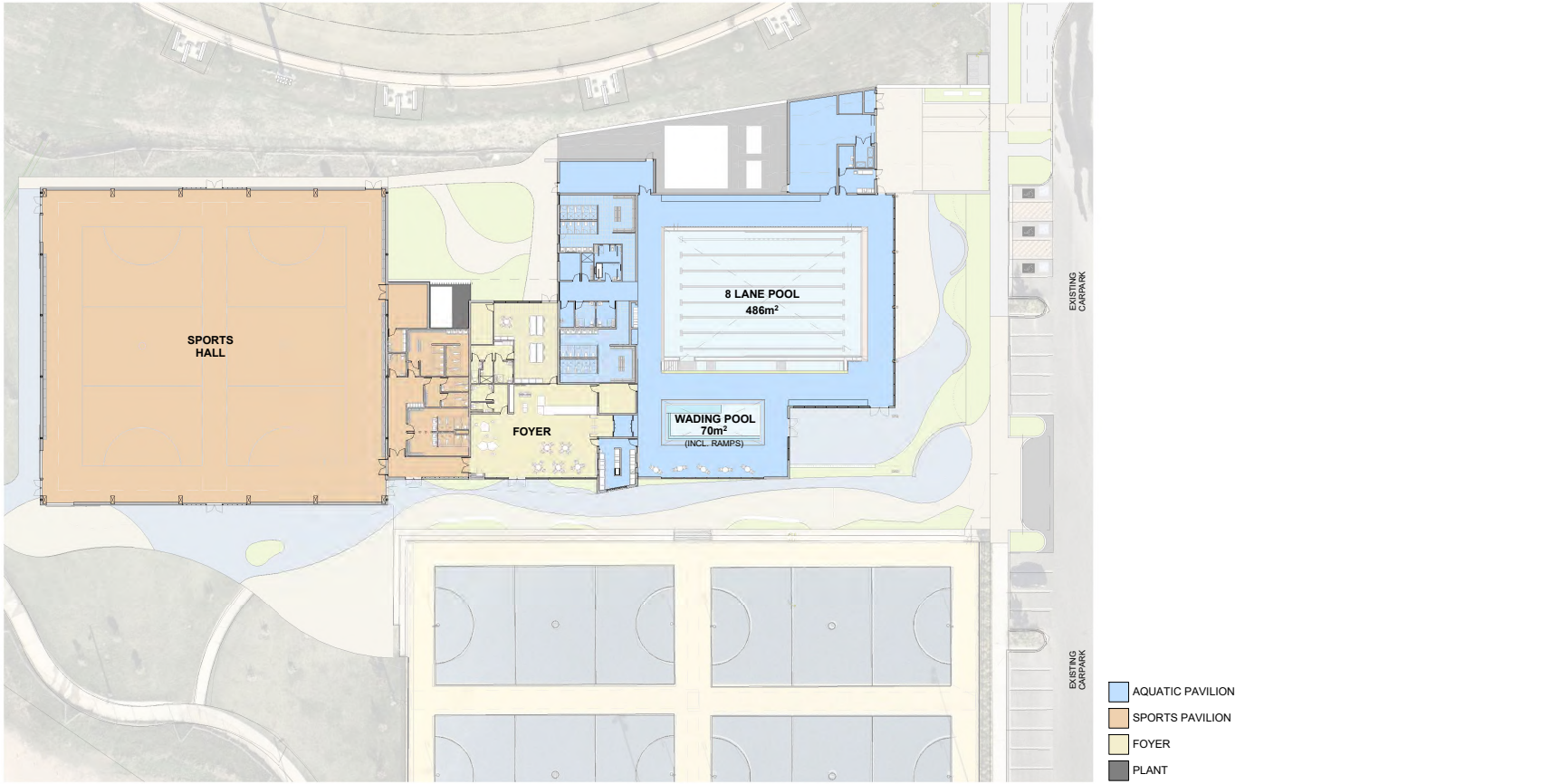
**25 OCTOBER 2023**

ITEM 9.4            GOOGONG URBAN DEVELOPMENT VOLUNTARY PLANNING  
AGREEMENT - PROPOSED AMENDMENT TO INDOOR  
SPORT AND AQUATIC CENTRE SCOPE

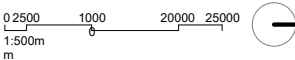
ATTACHMENT 1    NBRIS CONCEPT PLAN CONSISTENT WITH LPA



CONCEPT PLAN - LPA



GOOGONG INDOOR SPORTS AND AQUATIC CENTRE - 23026  
013A | 2023.08.11 | Rev: 8 | 1 : 500





# **QUEANBEYAN-PALERANG REGIONAL COUNCIL**

## **Council Meeting Attachment**

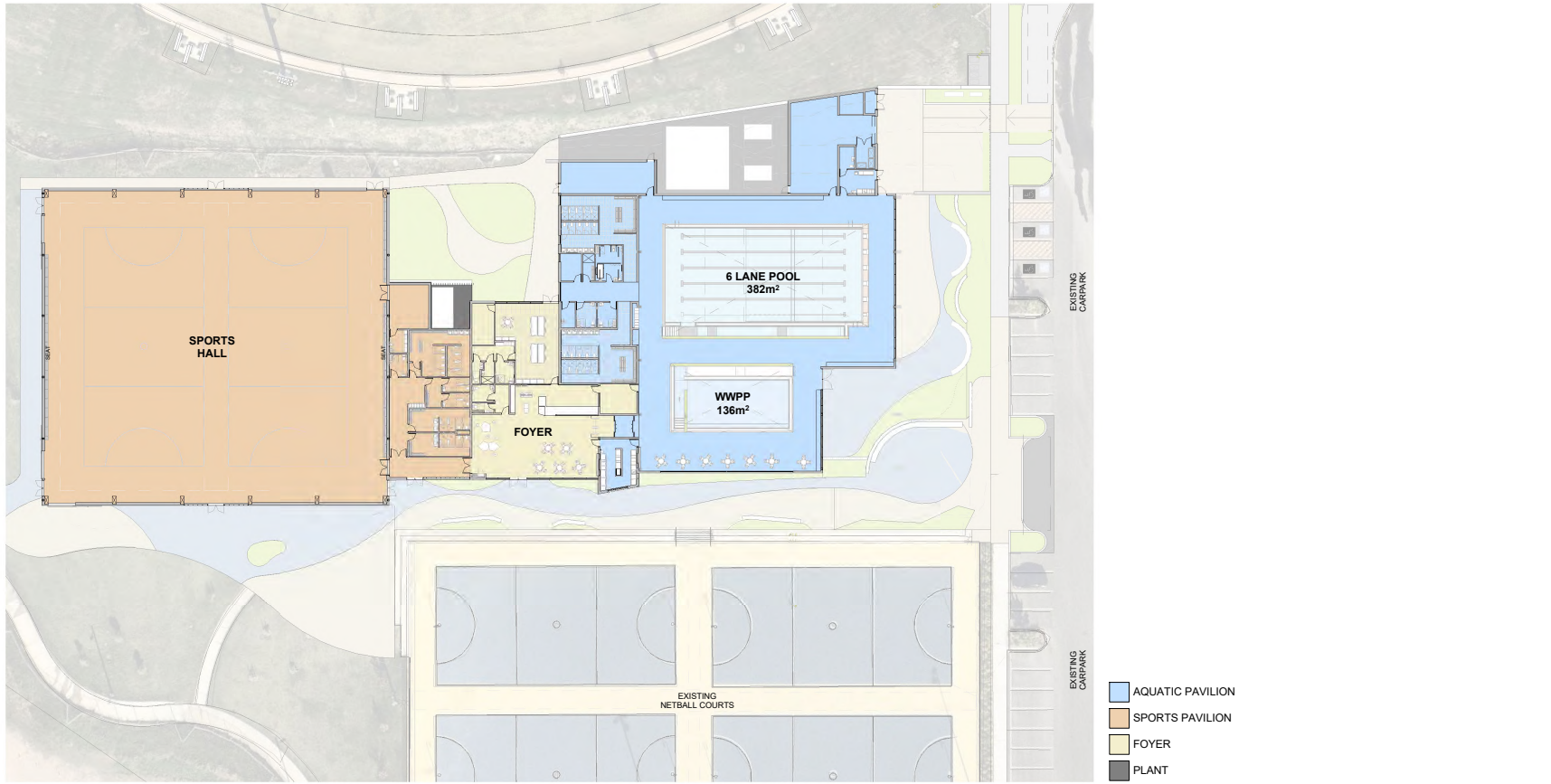
**25 OCTOBER 2023**

ITEM 9.4           GOOGONG URBAN DEVELOPMENT VOLUNTARY PLANNING  
AGREEMENT - PROPOSED AMENDMENT TO INDOOR  
SPORT AND AQUATIC CENTRE SCOPE

ATTACHMENT 2   NBRs CONCEPT PLAN CONSISTENT WITH WWPP  
AMENDMENT



CONCEPT PLAN - WWPP



GOOGONG INDOOR SPORTS AND AQUATIC CENTRE - 23026  
013B | 2023.08.11 | Rev: 5 | 1 : 500

# **QUEANBEYAN-PALERANG REGIONAL COUNCIL**

## **Council Meeting Attachment**

**25 OCTOBER 2023**

ITEM 9.5      ANNUAL REVIEW OF CLIMATE CHANGE ACTION PLAN,  
BASELINE AND TARGETS

ATTACHMENT 1      REVIEW OF CLIMATE CHANGE ACTION PLAN



# **Queanbeyan-Palerang Regional Council Climate Change Action Plan: Council Operation**

2023 REVIEW



Ref: 25.2.1

[qprc.nsw.gov.au](http://qprc.nsw.gov.au)

**QPRC Climate Change Action Plan: Council Operation :2023 REVIEW**

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**QPRC Climate Change Action Plan: Council Operation :2023 REVIEW**

## **1. Background**

On 27 May 2020, the Council adopted the Queanbeyan-Palerang Regional Council Climate Change Action Plan: Council Operations Plan period 2020-2030.

QPRC is committed to reducing its carbon footprint and supporting the community in addressing climate change. The plan aims to set out a baseline and understanding of the Council's emissions sources, establish a realistic yet ambitious target for reducing these emissions, and put forward practical actions to achieve these targets.

## **2. Goals, Objectives, and Targets of the Plan**

The Council Operations Climate Change Action Plan sets out the long-term aspirations of the Council in terms of where we see ourselves over the next 10 years with regards to reduction in energy use and GHG emissions.

Council's adopted operational energy demand forecast and associated emission forecast are:

- 20% reduction in energy use in 2030 compared with 2017-2018 levels
- 45% reduction in emissions in 2030 compared with 2017-2018 levels inclusive of onsite actions and the greening of the grid i.e. reduced emissions intensity of the electricity grid.

The Council Operations Climate Change Action Plan sets out the goals based on the Strategic Pillars 3 and 4 of the QPRC's Community Strategic Plan(CSP) The key goals are listed below.

- Prioritise the assessment of environmental impacts in all future development initiatives.
- Commit to effective management and maintenance of urban landscapes with the region, fostering community pride and a sense of belonging.
- Take responsibility for the sustainable management of natural landscapes and water resources in the region, ensuring their long-term viability and ecological balance.
- Actively promote and implements practices that conserve resources and encourage environmentally friendly behaviours, fostering a culture of sustainability and responsible resource management.
- Ensure that future planning efforts are well-coordinated and aligned with the principles of sustainable development, effectively balancing the region's growth and environmental preservation.

**QPRC Climate Change Action Plan: Council Operation :2023 REVIEW**

- Focus on the effective planning and maintenance of transport infrastructure and networks throughout the region.
- Ensure the availability of potable water supplies for all communities across the region through comprehensive planning and provision.
- Plan for and manage sewage, stormwater, and recycled water systems within communities prioritising efficient and sustainable practices.
- Actively promote and implement practices that conserve resources and encourage environmentally responsible waste management across the region.
- Plan for and provide regional facilities that foster social connection and enhance community access, promoting a sense of belonging and well-being.
- Engage in proactive infrastructure planning to ensure preparedness for future growth, anticipating the needs of the region and facilitating sustainable development.

QPRC has set specific emissions reduction targets for both its internal operations and the wider community, as outlined in the QPRC Operations Sustainability Policy.

The targets are: Energy & Transport Emissions (Council Operations): QPRC aims to achieve a 30% reduction in total greenhouse gas emissions by 2025, measured against the baseline levels of 2012-2013. This target aligns with the Moderate (45% reduction by 2030) Emissions Reductions Pathway outlined in the relevant document.

Community Emissions: QPRC is committed to supporting the NSW Government's target of reducing community emissions by 50% by 2030, based on 2005 levels. Additionally, QPRC aims to work towards achieving net zero emissions by 2050, aligning with the state's long-term goal.

**QPRC Climate Change Action Plan: Council Operation :2023 REVIEW**

### 3. QPRC'S 2017-18 Baseline

Consultants, 100% Renewables, prepared a baseline for Council as part of the Council Operations Climate Change Action Plan. It is the 2017-18 baseline and is tabulated below. The table shows that Council Operations consumed 77,681 gigajoules(GJ) of energy, resulting in GHG emissions of little over 12,000 tonnes of carbon dioxide equivalent(t CO<sub>2</sub>-e).

**Table 1: QPRC Energy & Carbon Footprint 2017-2018**

Emission Source	Energy (GJ)	Activity Data	Units	Scope 1	Scope 2	Scope 3	Total t CO <sub>2</sub> -e
Diesel for fleet	29,527	764.95	kL	2,082		106	2,188
Petrol for fleet	4,150	121.33	kL	281		15	296
Ethanol for fleet	62	2.63	kL				
Natural Gas	6,815	6,815	GJ	351		93	444
Electricity used in Council assets	25,476	7,076,676	kWh		5,874	849	6,723
Electricity used by Streetlighting	10,141	2,817,017	kWh			2,676	2,676
Electricity use from Solar PV	1,510	419,468	kWh				
<b>TOTAL:</b>	<b>77,681</b>			<b>2,714</b>	<b>5,8074</b>	<b>3,739</b>	<b>12,327</b>










## 4. Review of Action Plan to Reduce GHG Emissions in QPRC Operations

### 4.1 LEADERSHIP, GOVERNANCE, PARTNERSHIPS, AND ENVIRONMENT



Table 2: QPRC Short(S), MEDIUM(M)- LONG-TERM(L) and Ongoing actions(O) – leadership, governance, partnerships & environment

Leadership, Governance, Partnerships & Environment	Action	Benefit	Responsibility	Timeframe	Review
1	QPRC will assess and review the benefits of participating in local government-focused programs that directly relate to the Council's emission reduction targets, values, and belief	Local government knowledge sharing aids in delivering better climate outcome	Natural Landscapes & Health	S	<b>Ongoing:</b> Council is involved in the NSW government REII program to achieve emission reduction targets.  Council has adopted the EV Charging Policy, Green Cleaning Policy, and Sustainable Operational Policy.
2	Review emissions and renewable energy targets and consider adopting 100% renewable energy and net zero greenhouse gas emission targets for Council operations by or before 2050	Local government leadership on climate. Aligning emission targets with NSW Government. Responding and showing commitment to achieving the IPCC 1.5°C special report emission reduction recommendations	Natural Landscapes & Health	S	<b>Completed:</b> Targets adopted by Council.
3	Integrate CCAP into Delivery and Operational Plans for QPRC and ensure that annual budget planning for all areas of Council includes consideration of climate change actions	Most CCAP actions require funding - the ongoing focus will help ensure opportunities are not missed	Organizational	O	<b>Ongoing:</b> The CCAP is captured in the Annual Operational Plans and 4-year Delivery Programs. There is a need to ensure ongoing commitments in this area.

**QPRC Climate Change Action Plan: Council Operation :2023 REVIEW**


4	Management of the Council's CCAP efforts will include a focus on funding sources, including a Revolving Energy Fund, grant opportunities, and NSW Government support programs		Natural Landscapes & Health		<b>Ongoing:</b> Council has a REF and its implementation is being examined. Grant opportunities are captured by the grants and funding officer and directed to teams and the community. Where the council can participate in government programs, we make submissions.
5	Allocate sufficient staff resources to manage and implement Council's CCAP.	Support at the senior management level in addition to staff committed to driving QPRC's CCAP implementation is essential to the success	Organizational		<b>Ongoing:</b> Council has appointed a Sustainable Project Officer. Resources are being directed in this area, and where funding opportunities arise they are being captured.
6	Provide regular staff education, updates, and news items that focus on the QPRC Climate Change Action Plans. This should include soliciting ideas from staff on actions Council can implement.	Staff engagement is essential to the continuation of efforts to reduce emissions	Natural Landscapes & Health		<b>Ongoing:</b> Need to re-engage with staff and survey awareness of QPRC efforts to reduce climate impact.
7	QPRC to source some or all its energy from renewables, through procurement or by building offsite renewable energy projects, collaboration opportunities with other Councils or businesses will be evaluated	Collaboration is effective at sourcing large volume renewables at costs close to or lower than 'standard' grid power	Natural Landscapes & Health		<b>Ongoing:</b> Power has been supplied to various council assets under the PPA commencing on 1 January 2023.
8	Develop a heat adaptation & urban forest strategy for the QPRC LGA, including heat mapping	A strategy to adapt and build capacity for increasing temperatures in the LGA	Natural Landscapes & Health + Urban Landscapes		<b>Completed:</b> The strategy developed by Council

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9	QPRC will assess the potential benefits of partnering with other local and other governments to procure low to zero-emission vehicles	The ACT Government invited local governments to join their bulk purchase of EVs to avail of any cost reductions. This may be a beneficial approach for QPRC to take	Natural Landscapes & Health + Utilities		<p><b>Ongoing:</b> Council is a member of Cities Power Partnership and through attendance at Annual Conference can use this knowledge network to help identify better partnership working.</p> <p>Knowledge of zero emission vehicles for Council operations is being explored.</p>
10	Expand the QPRC Street Tree Planting Strategy to include other urban and natural areas within the LGA	The strategic planting of trees will maximize benefits to the community, environment, and wildlife while also providing for abatement through carbon capture and storage	Natural Landscapes & Health + Urban Landscapes		<p><b>Ongoing:</b> Council has been actively involved in planting trees for cars in council car parks.</p> <p>Two tree planting days in the LGA over 2023.</p>

## 4.2PROCUREMENT

Table 5: QPRC Short, MEDIUM- AND LONG-TERM actions – procurement

Procurement	Site/s	Action	Benefit	Responsibility	Timeframe	GHG Reduction	Review
1	All sites	QPRC will review the opportunity to source some or all of its electricity under Power Purchase Agreements (PPAs) from renewable energy projects in future energy procurement processes	Several Councils and businesses have been able to source renewables at a comparable cost to 'standard' grid power in recent years and renewable energy	Natural Landscape & Health		Up to 100% renewable electricity for Council assets	<p><b>Ongoing:</b> Electricity supply agreements for 10 different council assets have been organised through PPA. Unlimited new sites can be rolled in this program.</p>





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			is becoming cheaper				
2	All sites	<p>Implement sustainable procurement practices based on the 2017 Sustainable Procurement Guide for NSW local governments (<a href="https://www.lgnsw.org.au/files/imce/uploads/127/esstam-sustainable-procurement-guide-30.05.17.pdf">https://www.lgnsw.org.au/files/imce/uploads/127/esstam-sustainable-procurement-guide-30.05.17.pdf</a>). This may include:</p> <ul style="list-style-type: none"> <li>• Updating Council's Procurement Policy</li> <li>• Incorporating sustainable procurement requirements in documented processes: <ul style="list-style-type: none"> <li>◦ Specs for commonly sourced services and equipment</li> <li>◦ Briefs for major capital works</li> </ul> </li> <li>• Engage with facilities maintenance and capital works to develop the specifications and briefs that will seek low-emissions outcomes</li> </ul>	New equipment purchases including appliances, ICT equipment, up to major design and asset upgrades can benefit from lower energy use and emissions by adopting sustainable procurement guidelines	Finance			<p><b>Ongoing:</b> Adapted QPRC Sustainable Procurement and Contracts Policy- adopted on 31 Oct 2022. Work in this area will be measured to confirm the benefits of this policy.</p>




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4.3 ENERGY EFFICIENCY & MANAGEMENT

Table 6: QPRC Short, MEDIUM- AND LONG-TERM actions – energy efficiency & Management

Energy efficiency & management	Site/s	Action	Benefit	Responsibility	Timeframe	GHG Reduction	Review
1	Bicentennial Hall	Upgrade HVAC to energy-efficient technology and controls	Reduced operational costs and GHG savings	Transport Facilities & Safe Cities		GHG savings will be small as the site has solar PV	<b>Completed:</b> Upgrades to the HVAC system and 25.75kW solar PV system installation have been completed.
2	Queanbeyan Aquatic Centre	Upgrade energy services at the site, including 2 x Raypak boilers (with condensing boilers and potentially heat pumps), VSD control of pool pumps, external lighting to LED, and HVAC controls	These measures would build on past efficiency and renewable energy initiatives at the aquatic center	Natural Landscapes & Health + Transport Facilities & Safe Cities		~381 t CO <sub>2</sub> -e pa.	Overall energy consumption of the Queanbeyan Aquatics Centre <b>Ongoing:</b> Boilers have been upgraded and solar potential of the site is being examined.
3	All sites	QPRC will review energy conservation techniques that can reduce energy use from appliances and IT equipment, including the removal of surplus devices and implementation of smart control	Reviewed cost, energy, and GHG savings	Natural Landscapes & Health		Not estimated at this time	<b>Ongoing:</b> Several PV solar system has been installed in Council's Building to reduce energy usage from the grid and reduce GHG emissions.  There is an opportunity to examine the efficiency of equipment and reduce energy usage at key procurement stages.
4	All sites	Implement LED lighting at all QPRC sites - retrofit for medium and high-use sites and replace on fail with LED for low-use sites	LED technology is typically 40-70% more	Transport Facilities & Safe Cities		Not estimated at this time	<b>Ongoing:</b> Council upgraded some of the streetlighting to LED. Mapping of future LED streetlighting areas needs to be undertaken so that future savings can be secured.


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Energy efficiency & management	Site/s	Action	Benefit	Responsibility	Timeframe	GHG Reduction	Review
			energy efficient than standard lighting				
5	Parks & Sporting Fields	Select energy-efficient lightings such as LED and smart controls when upgrading sporting fields + public spaces	LED and controls can save significant energy demand even when improving overall lighting and services to parks and sporting fields	Urban Landscapes		Not estimated at this time	<b>Ongoing:</b> Mapping of this information is needed for future planning and monitoring in this area.
6	Queanbeyan STP	Implement best practice energy efficient technologies and control in the design of the new Queanbeyan sewerage treatment plant, and achieve targets aligned with QPRC's Sustainable Design Policy for Council Buildings, (Design and As-Built Infrastructure Sustainability (IS) Ratings of Excellent)	An IS score of 65% to 75% or better would include actions in design and operation to reduce energy and GHG emissions	Utilities- Technical & QSTP & Googong + Contracts & Projects		A 25% reduction in energy e.g. equates to 460 MWh per year and 380 t CO <sub>2</sub> -e on a Scope 2 basis	<b>Ongoing:</b> It is planned that Queanbeyan New STP will incorporate an IS rating of Excellent. This will be part of the design phase for this project.
7	Queanbeyan Civic and	Implement best practice energy efficient technologies and control in	The new building can	Contracts & Projects			<b>Ongoing:</b>

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Energy efficiency & management	Site/s	Action	Benefit	Responsibility	Timeframe	GHG Reduction	Review
	cultural precinct	the design of the new Queanbeyan Civic and Cultural Precinct, and achieve targets aligned with QPRC's Sustainable Design Policy for Council Buildings	be an exemplar of sustainable design and can demonstrate Council leadership				QCCP will have GreenStar for the building and has implemented the best practice energy efficient technologies.
8	Braidwood Office & Library	Upgrade lighting to LED technology and optimize heating strategies	LED technology is typically 40-70% more energy efficient than standard lighting	Natural Landscapes & Health	M	GHG savings will be small as the site has solar PV	Overall energy consumption of the office & library <b>Ongoing:</b> Replacement of old lighting to Led technologies has been completed in Braidwood Library. Future planning is required to optimize heating strategies.
9	Bungendore Offices	Upgrade lighting to LED technology	LED technology is typically 40-70% more energy efficient than standard lighting	Natural Landscapes & Health	M	GHG savings will be small as the site has solar PV	Overall energy consumption of the office <b>Ongoing:</b> QPRC has relocated into new premises at Bungendore and work on the LED lighting in the building needs to be reviewed and planned.
10	Q Carpark	Upgrade lighting to LED technology	LED technology is typically 40-70% more energy efficient than	Natural Landscapes & Health	M	Not estimated at this time	<b>Ongoing:</b> This is the Lowe Street Car Park and once the QCCP project is completed the finished car park and its lighting can be reviewed.

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Energy efficiency & management	Site/s	Action	Benefit	Responsibility	Timeframe	GHG Reduction	Review
			standard lighting				
11	Googong Water Reclamation Plant	Implement best practice energy efficient technologies and control in the expansion of the Googong Water Reclamation Plant	An IS score of 65% to 75% or better would include actions in design and operation to reduce energy and GHG emissions	Utilities- Technical & QSTP & Googong + Contracts & Projects		Not estimated at this time	<b>Ongoing:</b> A feasibility study on the PV solar system in Googong Water Treatment Plant is ongoing.



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4.4 STREETLIGHTING

Table 7: QPRC Short, MEDIUM- AND LONG-TERM actions – streetlighting



Street Lighting	Action	Benefit	Responsibility	Timeframe	GHG Reduction	Performance Metric	Review
1	Upgrade minor road streetlights to LED technology. There is approximately 650 kW of street lighting across the LGA (>5,400 lights), with approximately 50% of demand for local road lights (~4,200 lights)	LED lighting will reduce energy demand by about 65%	Transport Facilities & Safe Cities	 PRIORITY	A 65% reduction in local road lighting would save over 700 t CO <sub>2</sub> -e on a Scope 2 basis	Electricity consumption for street lighting	<b>Ongoing:</b> Streetlights have been upgraded in Queanbeyan and Braidwood.. However, mapping of future LED streetlighting areas needs to be undertaken so that future savings can be secured.
2	Upgrade main road streetlights to LED technology. There is approximately 650 kW of street lighting (>5400 lights), with approximately 50% of demand for main road lights (~1,200 lights)	LED lighting will reduce energy demand by about 65%	Transport Facilities & Safe Cities	 PRIORITY	A 65% reduction in main road lighting would save over 700 t CO <sub>2</sub> -e on a Scope 2 basis	Electricity consumption for street lighting	<b>Ongoing:</b> The majority of the streetlight on the main road has been upgraded. Proper mapping of the streetlighting upgrades needs to be undertaken so that future upgrades can be planned.
3	Smart Controls applied to street lighting may enable further energy savings to be achieved through, for example dimming controls at night. Future work on smart controls would be developed in conjunction with Essential Energy to ensure standards are met at all times	Smart controls have the potential to yield added energy savings of about 25%	Transport Facilities & Safe Cities		A 25% reduction in remaining energy demand using smart controls would save 200 t CO <sub>2</sub> -e on a Scope 2 basis	Electricity consumption for street lighting	<b>Ongoing:</b> Essential Energy did a bulk upgrade to replace almost all old Mercury Vapour with a more efficient CF32. Further investigation and mapping is required to implement smart controls and enable energy savings.
4	Investigate the opportunity for using solar-powered street lighting for new 'streetlighting assets' in Council carparks and parks. NOTE this only relates to those streetlighting assets that	100% electricity savings when compared to	Transport Facilities & Safe Cities & Urban Landscapes		A 100% reduction in CO <sub>2</sub> -e when compared with standard street lighting	Electricity consumption for street lighting	<b>Ongoing:</b> Council is investing in the opportunity and planning to install solar lighting systems in various car parks. Bungendore Extended Car Park has a plan to install solar lighting systems.

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	are intended to be Council owned and maintained	traditional streetlights					
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**4.5 RENEWABLE ENERGY ON COUNCIL FACILITIES**

**Table 8: QPRC Short, MEDIUM- AND LONG-TERM actions – renewable energy on Council Facilities**

Renewable energy on Council facilities	Site/s	Action	Benefit	Responsibility	Timeframe	GHG Reduction	Review
1	Queanbeyan Aquatic Centre	A small area of the roof on the indoor pool building will be reviewed for solar PV potential, estimated to be 120m2 in size	10 kW of solar PV would add to the renewable energy use at the site	Natural Landscape & Health + Transport Facilities & Safe Cities		A 10 kW PV array would reduce emissions by 11 t CO <sub>2</sub> -e pa on a Scope 2 basis	<b>Ongoing:</b> Solar heating has been installed. Feasibility study on potential solar is being conducted through the NSW Renewable Infrastructure Investment Program and Beam Solar.
2	Googong Water Reclamation Plant	QPRC will maximize solar PV implementation at the plant, focusing on rooftop systems on the main building, chemical store, and other structures. An estimate of 200 kW PV capacity is feasible	200 kW solar PV would reduce the impact of continued demand growth at the site through expansion	Natural Landscape & Health + Utilities- Technical & QSTP & Googong		A 200 kW PV array would reduce emissions by 230 t CO <sub>2</sub> -e pa on a Scope 2 basis	<b>Ongoing:</b> A feasibility Study is being conducted through Beam Solar.

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Renewable energy on Council facilities	Site/s	Action	Benefit	Responsibility	Timeframe	GHG Reduction	Review
3	Bungendore STP	Council will assess the business case for solar PV on the roof of the treatment plant building and a ground-mount array. Based on current demand a 20-kW array is estimated to be the preferred size	A 20 kW PV array would displace an estimated 22 MWh of grid electricity with 6 MWh exported to the grid	Natural Landscape & Health + Utilities-Operations		A 20 kW PV array would reduce emissions by 23 t CO <sub>2</sub> -e pa on a Scope 2 basis	<b>No Action:</b> A business proposal for installing solar photovoltaic (PV) systems on both rooftops and in a ground-mounted configuration will be prepared. To assess the viability of the project, a feasibility study using the Beam Solar Platform will be used.
4	Queanbeyan STP	QPRC will consider the implementation of a ground-mount and/or rooftop solar PV array on the site of the STP to meet the daytime energy demand	A 250 kW PV array would displace an estimated 350 MWh of grid electricity	Utilities-Technical & QSTP & Googong + Contracts & Projects		A 250 kW PV array would reduce emissions by 287 t CO <sub>2</sub> -e pa on a Scope 2 basis	<b>Ongoing:</b> The new Queanbeyan STP will have an 'Excellent' IS rating with a Solar PV system on site to reduce its grid dependency.
5	Queanbeyan Aquatic Centre	In the future Council will review the shade structures' potential for flexible solar PV to generate renewable energy at the site. A preliminary size of 50 kW capacity is estimated	50 kW of solar PV would add to the renewable energy use at the site	Natural Landscape & Health + Transport Facilities & Safe Cities		A 50 kW PV array would reduce emissions by 57 t CO <sub>2</sub> -e pa on a Scope 2 basis	<b>Ongoing:</b> A feasibility study is being conducted through Beam Solar Platform.
6	Bungendore STP	The STP may be upgraded to a 7000 EP plant in the future. As part of this Council will seek to incorporate solar and potentially battery storage to minimize additional grid electricity use	A 50 kW PV array would displace an estimated 70 MWh of grid electricity with a battery to store surplus	Utilities-Operations + Contracts & Projects		A 50 kW PV array would reduce emissions by 57 t CO <sub>2</sub> -e pa on a Scope 2 basis	<b>No Action:</b> The council will look into opportunities to incorporate solar and potentially battery storage to minimize additional grid electricity use.



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Renewable energy on Council facilities	Site/s	Action	Benefit	Responsibility	Timeframe	GHG Reduction	Review
			and minimize export				
7	Braidwood STP	In the future Council will consider expansion of the existing 30 kW solar array with more solar and battery storage	A further 30 kW would reduce grid energy by a further 42 MWh per year	Natural Landscapes & Health + Utilities-Operations	L	A 20 kW PV array would reduce emissions by 34 t CO <sub>2</sub> -e pa on a Scope 2 basis	<b>No Action:</b> Council will look into opportunities to incorporate solar and potentially battery storage to minimize grid dependency.
8	Braidwood Office & Library	Council will evaluate the business case to install additional solar PV with battery storage	Onsite solar PV increases Council's renewable energy capacity	Natural Landscapes & Health	L	A 10 kW PV array would reduce emissions by 17t CO <sub>2</sub> -e pa on a Scope 2 basis	<b>Ongoing:</b> Installed 41kW Solar PV system and Council will conduct a feasibility study for additional PV and battery storage.
9	Braidwood WTP	Council will evaluate the business case to install additional solar PV with battery storage	Onsite solar PV increases Council's renewable energy capacity	Utilities-Operations	L	A 10 kW PV array would reduce emissions by 37 t CO <sub>2</sub> -e pa on a Scope 2 basis	<b>Ongoing:</b> A 20kW Solar PV system has been installed at Braidwood WTP and additional solar feasibility will be carried out this year.
10	Bungendore Offices	Council will evaluate the business case to install additional solar PV with battery storage	Onsite solar PV increases Council's renewable energy capacity	Natural Landscapes & Health	L	A 10 kW PV array would reduce emissions by 17t CO <sub>2</sub> -e pa on a Scope 2 basis	<b>No Action:</b> Council has relocated into new premises at Bungendore and will work on conducting a feasibility study to install Solar PV and battery storage.

**QPRC Climate Change Action Plan: Council Operation :2023 REVIEW**

Renewable energy on Council facilities	Site/s	Action	Benefit	Responsibility	Timeframe	GHG Reduction	Review
11	Queanbeyan Depot	Council will evaluate the business case to install additional solar PV with battery storage	Onsite solar PV increases Council's renewable energy capacity	Natural Landscapes & Health	L	A 10 kW PV array would reduce emissions by 34 t CO <sub>2</sub> -e pa on a Scope 2 basis	<b>Ongoing:</b> A total of 61.65kW Solar PV systems have been installed and a feasibility study on additional PV will be conducted.
12	Queanbeyan Aquatic Centre	Council will review the performance of the Edwards boilers and solar matting and plans for future replacement or upgrade (e.g. to the heat pump and solar PV)	Continued use of renewable energy for pool heating. Future upgrades using heat pumps may allow the site to be fully electric and remove the use of fossil fuels	Natural Landscapes & Health + Transport Facilities & Safe Cities	L	<b>Ongoing:</b> Council is carrying out a feasibility study and investigating external grant funding opportunities.	
13	Bungendore WTP	A future water treatment plant will consider solar PV and battery storage to meet part of the site's energy demand	Onsite solar PV increases Council's renewable energy capacity	Utilities-Operations + Contracts & Projects	L	<b>No Action:</b> Council will look into opportunities to incorporate solar and potentially battery storage to meet part of site's energy demand.	
14	All small sites	Council will continually review the business case for smaller solar and battery storage installations at all small sites	Onsite solar PV increases Council's renewable energy capacity	Natural Landscapes & Health	L	<b>Ongoing:</b> Council has installed Solar and Battery Storage Systems in 8 RFS stations and 5 Community halls recently within QPRC LGA< with ongoing efforts to explore external grant funding for further installation.	




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Renewable energy on Council facilities	Site/s	Action	Benefit	Responsibility	Timeframe	GHG Reduction	Review
15	All Sites	QPRC will review its land (and water) sites to determine if any are suitable for a future solar farm at mid-scale (e.g. 2-5 MW)	Offsite solar may complement Council's onsite renewables as well as its electricity-purchasing process	Natural Landscapes & Health		<b>Ongoing:</b> QPRC has conducted a feasibility study with support from the Renewable Energy Infrastructure Investment Program for Councils, investing in front and behind-the-meter solar systems in Council and Crownlands within its LGA.	
16	Closed or nonoperational landfill sites	Explore opportunities for methane capture at closed or nonoperational landfill sites	Methane can be used as an energy source throughout Council Operations. Increases Council's renewable energy capacity	Utilities-Technical & QSTP & Googong		<b>No Action:</b> QPRC only has legacy landfill sites and doesn't have any plans to capture methane. However, Council is exploring grant funds and opportunities to work in this area.	





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4.6 TRANSPORT

Table 9: QPRC Short, MEDIUM- AND LONG-TERM actions – transport



Transport	Action	Benefit	Responsibility	Timeframe	GHG Reduction	Performance Metric	Review
1	Continue to monitor and improve data collection on fuel use and emissions from Council's fleet.	Data management and analysis	Natural Landscapes & Health			Quality of reported fuel data	<b>Ongoing:</b> Council has received proposals from GEOTAB which offers technology to monitor and improve data collection on fuel use and emissions. Council is looking into finding the best options to work in this area.
2	Develop policy and plan to encourage the use of teleconferencing, Web ex, and Skype to replace the need for travel when possible (continued from 2013-17 CCAP)	Reduce time spent traveling, save money spent on fuel, and reduce emissions	Natural Landscapes & Health		Not estimated at this time	Reduced vehicle km for pool vehicles	<b>Ongoing:</b> The council has been promoting online meetings and conferences wherever possible.
3	Continue the 'Trees 4 Cars' program to help offset emissions for new fleet cars (continued from 2013-17 CCAP)	Awareness, sequestration of GHG, and improving the local environment	Natural Landscapes & Health			Number of trees planted	<b>Ongoing:</b> Council has been investing in planting trees. Every year we have been planting trees on National Tree Day. We are looking into opportunities to plant trees and mapping of this information is needed for future planning and monitoring in this area.

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4	Prioritise low to zero emissions as criteria when purchasing fit-for-purpose vehicles and evaluating whole-of-life costs. Remove less efficient cars (when viable) from the fleet and provide incentives for staff to take up cars that are fuel efficient. Review Council's policy for vehicle selection on an annual basis	More appropriate vehicle selection for the fleet list – fuel and cost savings	Natural Landscapes & Health + Utilities		Not estimated at this time.	Weighted emissions intensity of Council's passenger and heavy fleet.	<b>Ongoing:</b> QPRC has just revised our leaseback policy to allow our staff to have EVs.	
5	Implement a low-to-zero emissions vehicle trial for QPRC operations	Reduced GHG emissions	Utilities		Not estimated at this time	Trial implemented	<b>No Action:</b> No work has been conducted in this area.	
<b>Transport</b>	<b>Action</b>	<b>Benefit</b>	<b>Responsibility</b>	<b>Timeframe</b>	<b>GHG Reduction</b>	<b>Performance Metric</b>	<b>Capital Cost</b>	<b>Annual Savings</b>
6	Develop a comprehensive Council fleet strategy that includes assessing a transition from too low to zero emissions for passenger and heavy vehicles	Electric and hydrogen passenger vehicles are proven, and trials of heavy vehicles include buses, garbage trucks, utes, rigid trucks	Natural Landscapes & Health + Utilities		Not estimated at this time	Council fleet strategy including transition plan to low and/or zero emissions	<b>No Action:</b> No work has been performed in this area.	
7	Investigate the possibility of ensuring all new roads and footpaths contain at least 5-10% recycled glass or other material	Lower embedded GHG emissions in road/footpath materials	Transport Maintenance + Contracts & Projects		Not estimated at this time	% recycled content in new road and footpath materials	<b>No Action:</b> No Action has been commenced in this area.	



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8	Increase permanent bike racks and maintenance stations throughout the LGA	Staff and community mobility leading to lower emissions	Urban Landscapes		Not estimated at this time	Number of permanent bike racks installed	<b>Ongoing:</b> Permanent Bike Racks have been installed in QCCP. Different other sites within LGA will be assessed for bike rack installation.
9	Investigate opportunities for increasing the use of recycled water for grading roads.	Reduced use of potable water especially during times of drought	Transport Maintenance + Contracts & Projects			Liters used. % portable vs recyclable used for grading roads	<b>Ongoing:</b> QPRC allows access to treated non-potable water supply for road works and dust suppression and will continue to investigate opportunities for the use of recycled water.



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# **QUEANBEYAN-PALERANG REGIONAL COUNCIL**

## **Council Meeting Attachment**

**25 OCTOBER 2023**

ITEM 9.6 POST-EXHIBITION REPORT - CONTAMINATED LANDS  
POLICY, GUIDELINE AND STANDARD REMEDIATION  
ACTION PLAN

ATTACHMENT 1 DRAFT CONTAMINATED LAND POLICY



# **DRAFT**

# **Contaminated Land Policy**

<b>Date policy was adopted:</b>		<b>CEO Signature and date</b>
<b>Resolution number:</b>		
<b>Next Policy review date:</b>		
<b>Reference number:</b>	24.4.1-30	
<b>Strategic Pillar</b>	NBC	
<b>Responsible Branch</b>	Env Health	DD/MM/July

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## QPRC Contaminated Land Policy

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### 1 OUTCOMES

The objective of this policy is to provide a framework to assist Council, residents and proponents of development to respond proactively to contaminated land-based hazards and risks. This Policy is to be read in conjunction with the *QPRC Contaminated Land Guideline*.

### 2 POLICY

Council will responsibly and proactively respond to contamination hazards and risks, through the land use planning framework, and facilitate economic development of contaminated or potentially contaminated land. Proactive measures to prevent possible contamination can have significant environmental and financial benefits for Council and the community.

To achieve this, Council will:

- maintain a database of contaminated or potentially contaminated land (CPCL Database), and record any relevant information on remediation, abatement, or site audits of work undertaken in the Queanbeyan-Palerang Regional Council (QPRC) area;
- ensure information provided by the NSW Environment Protection Authority (EPA) in respect of the EPA Register of Significantly Contaminated Land (and other information as appropriate), or information held in Council's Contaminated or Potentially Contaminated Land Database (CPCL Database), is noted on any relevant section 10.7 (2) Planning Certificate, including advice that further information is available from Council;
- develop and implement educational material and a formal communications strategy to translate the policy into operational guidelines for Council officers and the community.
- ensure appropriate consideration of contamination issues is made during the rezoning and development assessment process, including:
  - identification of the presence of, or the potential for, contamination on the land;
  - consideration of the outcomes of any land contamination study;
  - consideration of any remediation or abatement that has occurred on the land;
  - the application of requirements set out in the Contaminated Land Management Act (1997), SEPP (Resilience and Hazards) 2021, Contaminated Land Management Guidelines, Ministerial Directions under the EP&A Act, local environmental plan (LEP).

The Queanbeyan-Palerang Regional Local Environmental Plan 2022, came into effect on 30 November 2022. There are also applicable Development Control Plans, policies and guidelines.

## QPRC Contaminated Land Policy

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### 3 SCOPE OF THE POLICY

Land contamination and its effects on human health and the environment can remain untouched within the existing natural environment for long periods of time. By developing a Contaminated Land Policy, QPRC is provided a framework to integrate and manage land contamination within the planning and development process.

This policy establishes the best practice methods for QPRC officers in relation to:

- Identifying, evaluating, and managing contaminated land through the use of land use planning instruments;
- Recording and managing contaminated land information using a contaminated land information system;
- Disclosing contaminated land information to the public;
- Preventing or minimizing the potential for land contamination; and
- Reporting contamination to the NSW EPA.

In accordance with the planning guidelines, this policy aims to:

- Ensure any land use changes will not increase the risk to human health and the environment;
- Avoid inappropriate restrictions on land use; and
- Provide information to support decision making and to inform the community of Council's requirements.

The content of this Policy is relevant to:

- QPRC officers;
- Contaminated land practitioners.
- Landowners;
- Developers; and
- The general public.

### 4 DEFINITIONS

See the QPRC Contaminated Land Guideline.

### 5 LEGISLATIVE OBLIGATIONS AND/OR RELEVANT STANDARDS

This policy forms the basis for the management of land, which is either contaminated or potentially contaminated, within QPRC. The management of contaminated land is a shared responsibility between the EPA, NSW Planning and Environment (DPE), and Council - in very broad terms:

- The EPA, which uses its powers under the Contaminated Land Management Act (1997) to deal with site contamination that is significant enough to warrant regulation under the Act given the site's current or approved use.
- QPRC deal with other contamination issues under the planning and development framework, including SEPP (Resilience and Hazards) 2021 and the Contaminated Land Guidelines, on sites which, though contaminated, do not pose an unacceptable risk under their current or approved use. In these cases, the planning and development process determines what remediation is needed to make the land suitable for a different use.

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## QPRC Contaminated Land Policy

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Under the provisions of this policy, Council has developed a framework to manage contaminated or potentially contaminated land within the LGA in accordance with the EP&A Act and SEPP (Resilience and Hazards) 2021.

*Note - Schedule 6 of the EP&A Act provides that planning authorities that act substantially in accordance with SEPP (Resilience and Hazards) 2021 and related guidelines are taken to have acted in good faith when carrying out planning functions.*

## 6 CONTENT

### 6.1 The decision-making process

When carrying out planning functions under the *EP&A Act*, Council must consider the possibility that a previous land use, or an adjoining/nearby land use, has caused contamination of the site; as well as the potential risk to health or the environment from that contamination. The general principle of contamination management under SEPP (Resilience and Hazards) 2021, and the related guidelines, is that a precautionary approach be adopted when exercising a planning function, and that the identification of land contamination issues occurs at an early stage in the planning process in order to prevent harm and reduce delays and costs.

Upon receipt of an LEP amendment request or a development application, relevant staff undertake a review of the application to determine if the land warrants further investigation in relation to contamination. If this review identifies evidence of potential or actual contamination, further assessment of contamination must be conducted in accordance with the QPRC Contaminated Land Guideline.

### 6.2 Rezoning land

The *EP&A Act* requires consideration of contamination issues when rezoning land. Council must determine, at an early stage in the development process, if zoning could allow a change of use that may increase the risk to health or the environment from contamination. Council must be satisfied that the land is suitable for the proposed use or can be remediated to ensure its suitability. This includes considering the history of land that is adjacent to the land being considered for rezoning, as this may have a bearing on the potential or effect of contamination to the land proposed for rezoning. A Stage 1 preliminary site investigation (PSI) will be required at the rezoning stage to assess if the land is potentially contaminated land.

Assessment of rezoning applications on contaminated land will be conducted in accordance with Council's *Contaminated Land Guideline*.

## 7 DEVELOPMENT

*SEPP (Resilience and Hazards) 2021* and section 4.15 (c) of the *EP&A Act* requires Council to consider the suitability of the site for the proposed development.

Council and the EPA may apply conditions of consent that may limit or restrict the use of the land to ensure the delivery of appropriate outcomes on the land are not detrimental to the user's health or the environment.

Assessment of Development Applications on contaminated land will be conducted in accordance with Council's *Contaminated Land Guideline*.

## QPRC Contaminated Land Policy

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Council will not approve a Development Application or Planning Proposal unless it is satisfied that, based on the information available to it:

- Contamination has been considered;
- If the land is contaminated, that the land is suitable in its contaminated state (or will be suitable following remediation) for all of the uses permissible under the approval; or
- If the land is contaminated, that conditions can be placed through planning instruments or on development consents and approvals under Part 4 of the Environmental Planning and Assessment Act 1979 that will ensure any contaminated land can be remediated to a level appropriate to its intended use, prior to, or during the development stage.

## 8 CONTAMINATED LAND CERTIFICATION REQUIREMENTS

Contaminated land reports are to be prepared or reviewed and approved by an appropriately qualified and certified Environmental Consultant. Currently, the certification schemes recognised by NSW EPA and QPRC are (noting other schemes may become recognised):

- Site Contamination Practitioners Australia (SCPA) scheme;
- Environment Institute of Australia and New Zealand's (EIANZ) Contaminated Land Assessment Specialist Certified Environmental Practitioner (CLA Specialist CEnvP) scheme; or
- Soil Science Australia (SSA) Certified Professional Soil Scientist Contaminated Site Assessment and Management (CPSS CSAM) certification.

## 9 SITE AUDIT

A Site Audit is an independent review of any or all stages of the site investigation process, conducted by a Site Auditor accredited by the NSW EPA in accordance with the *Contaminated Land Management Act 1997*. Engaging a Site Auditor can provide greater certainty about the information on which the planning authority bases its decision, particularly where sensitive uses are proposed, and / or where contamination and remediation is complex.

Council may require a Site Audit to be carried out where QPRC:

- Believes on reasonable grounds that the information provided by the Proponent is incorrect or incomplete;
- Wishes to verify whether the information provided by the Proponent has adhered to appropriate standards, procedures and guidelines; or
- Does not have the internal resources to conduct its own internal technical review.
- All costs associated with providing a Site Audit Report (SAR) or Site Audit Statement (SAS) are to be borne by the proponent. A Site Audit Report must be accompanied by a Site Audit Statement (SAS), which outlines the conclusions of the Site Audit Report (SAR).



## 10 INVESTIGATING AND REPORTING

It is essential that consultants reporting on contaminated land sites complete their investigations and reports in accordance with the NSW EPA prepared and adopted guidelines.

To assist QPRC staff when assessing planning applications, an accompanying report summary, presenting project background, qualifications relevant to scope of work, objectives, key issues, investigation findings and recommendations is to be provided with each report.

### 10.1 Initial Evaluation

An initial evaluation of potential site contamination is to be completed by QPRC. The initial evaluation will determine whether contamination needs to be addressed during the assessment of a Planning Application, and to determine whether further information is required for QPRC to conduct its planning functions in good faith.

### 10.2 Preliminary Site Investigation

A Preliminary Site Investigation (PSI) is to be provided by the proponent when an Initial Evaluation indicates that contamination is or may be present on the site. The main objectives are to identify any past or present potentially contaminating activities, provide a preliminary assessment of any site contamination, and if required, provide a basis for a Detailed Site Investigation.

*Properties in Captains Flat Village can assume due to past mining activities, a risk of contamination is likely and may request consultants to go straight to a DSI.*

### 10.3 Detailed Site Investigation

A Detailed Site Investigation (DSI) is to be provided by the proponent where a Preliminary Site Investigation identifies that further investigation is required. The main objectives are to define the nature, extent and degree of contamination, to assess potential risk posed by contaminants to human health and the environment, and to obtain sufficient information to develop a Remedial Action Plan, if required. It should be noted that the Detailed Site Investigation Stage of the process may entail several investigations and reports.

## 11 REMEDIAL ACTION PLAN

A Remedial Action Plan (RAP) is required where the DSI identifies that remediation or management is needed to render the site suitable for its intended use. A RAP must be provided by the Proponent. The objectives are to set remediation objectives and formally document the process to remediate the site. The proposed remediation is to (as a minimum) reduce the risk from contamination to acceptable levels for the proposed land use scenario. The Remedial Action Plan should be based on the information from previous investigations.

For existing dwellings in Captains Flat, the Captains Flat Lead Management Taskforce has commissioned a 'Standard Remediation Action Plan' for ancillary development dated December 2022.

## 12 VALIDATION AND ONGOING MONITORING

Validation and / or Environmental Monitoring Reports are to be provided by the Proponent.

The objective of Validation is to demonstrate whether the objectives stated in the RAP and any conditions of development consent have been achieved. At times, this may include ongoing monitoring following the completion of remediation. Monitoring undertaken for a limited time is typically incorporated into the Validation Report. In situations where full clean-up is not feasible or on-site containment of contamination is proposed, the need for an On-going Environmental

## QPRC Contaminated Land Policy

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Management Plan including monitoring, maintenance and management measures should be determined by both the Proponent's Consultant and Environmental Health Officer.

### 12.1 Notice of Completion

State Environmental Planning Policy (Resilience and Hazards) 2021 requires a Notice of Completion to be provided to QPRC for all remediation work. The Notice of Completion is to include the Validation Report (with monitoring results if monitoring was undertaken).

## 13 MAINTAINING A RECORD OF REMEDIATION WORK

A Validation Report (including monitoring results where applicable) is required to validate the completion and effectiveness of all remediation works for which consent has been provided by Council (i.e. Category 1 Remediation Works). Category 1 works are Remediation works requiring Development Consent.

A person who proposes to carry out Category 2 remediation work, without a development application, must give 30 Days notice of the proposed work to QPRC. A Notice of Completion must also be provided to Council for any Category 2 remediation works, which must include the Validation Report and be notified to QPRC within 30 days of completion.

## 14 ENVIRONMENTAL MANAGEMENT PLAN

An On-going Environmental Management Plan is required to be provided to Council and implemented where contamination remains on site, and there is uncertainty as to its potential to migrate; and / or the effectiveness of the management measures implemented to contain the contamination following remediation and validation; and / or monitoring and ongoing management forms part of the remediation strategy.

## 15 SALE OF LAND

QPRC has a responsibility to provide the community information relating to land contamination, land use history and remediation and validation works. QPRC also has a statutory responsibility to include certain information on planning certificates issued for the purpose of s10.7 of the Environmental Planning and Assessment Act 1979. The information required to be provided by QPRC on planning certificates includes:

- Section 59 of the Contaminated Land Management Act 1997 (i.e. information provided to QPRC by either the NSW EPA or EPA Accredited Site Auditors).
- Schedule 4 of the Environmental Planning and Assessment Regulation 2000 (i.e. whether there is a policy adopted by QPRC or any other public authority that restricts the development of the land, in this case due to actual or potential contamination).

NOTE: SCHEDULE 4 CONTINUES TO APPLY UNTIL THE END OF 30 SEPTEMBER 2022.

### 15.1 Council's Contaminated Land Information System

The development and maintenance of an accurate Contaminated Land Information System aids QPRC in meeting its legislative requirements. Whilst there is no legislative requirement for QPRC to notify a land owner when their parcel of land is included as 'potentially contaminated' in a Contaminated Land Information System, notifying the landowner or prospective landowner via a Section 10.7(2) Planning Certificate provides the opportunity for them to conduct further investigation into the contamination status of the land, should they wish to.

## QPRC Contaminated Land Policy

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Information contained within QPRCs Contaminated Land Information System is also available to the public via access to documents on request in accordance with the requirements of the Government Information (Public Access) Act 2009. This includes making publicly available and free of charge land contamination consultants reports filed within the system.

### 15.2 10.7(2) Planning Certificates

Under the EP&A Act, a Section 10.7(2) Planning Certificate is mandatory when purchasing a property. It is a certificate that details the development potential of a parcel of land including planning restrictions that apply. A Section 10.7(2) Planning Certificate details the contaminated land status of a property in the QPRC area in accordance with Queanbeyan DCP (2012).

### 15.3 10.7(5) Planning Certificates

Under section 10.7 (5) of the Environmental Planning and Assessment Act 1979, Council may include advice on such other relevant matters affecting the land on which it may be aware.

## 16 DUTY TO REPORT

The duty to report contamination to the NSW EPA is a requirement under the Contaminated Land Management Act 1997, with updates provided in the Contaminated Land Management Amendment Act 2008.

The following people are required to report contamination as soon as practical after they become aware of any contamination that meets the triggers for the duty to report:

- Anyone whose activities have contaminated land; or
- An owner of land that has been contaminated.

It should be noted that although the above people have the duty to report contamination, anyone can at any time report suspected contamination to the NSW EPA. Where QPRC reasonably believes that contamination on a site triggers the duty to report contamination, and it is not clear if the polluter or site owner has reported the contamination, it may notify the EPA for possible action under the Contaminated Land Management Act 1997.

## 17 PREVENTING CONTAMINATION

Proactive measures to prevent possible contamination at its source can help to reduce the need for remedial action in the future. Preventing contamination occurring in the first place can therefore have significant environmental and financial benefits for QPRC and the community.

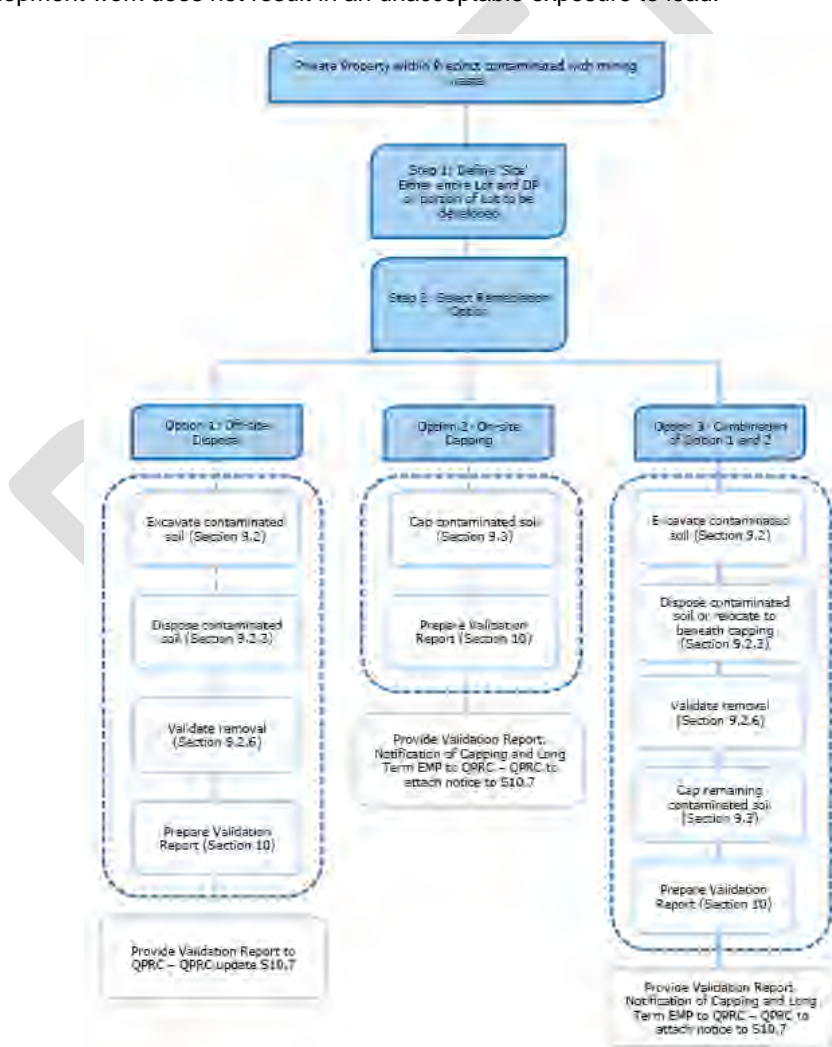
For potential pollution activities, QPRC will apply and enforce conditions of development consent in accordance with the Environmental Planning and Assessment Act 1979 and Council's Compliance and Enforcement Procedure to ensure effective and ongoing control measures are implemented.

Where resources permit, Council will proactively audit sites where the risk of potential contamination warrants pre-emptive enforcement action.

## 18 CAPTAINS FLAT CONTAMINATION MANAGEMENT

Land in and around Captains Flat is known to be potentially contaminated with legacy atmospheric lead, contaminated fill or black slag from the former Lake George Mine. A Standard Remedial Action Plan (the Standard RAP) was coordinated by Department of Regional NSW (DRNSW) in collaboration with Queanbeyan Palerang Regional Council (QPRC). The *Standard Remedial Action Plan, Land Impacted by the former Lake George Legacy Mine*, RAP provides an alternative to preparation of site-specific RAPs for the remediation of private land where an existing dwelling relates and where lead contamination from the former Lake George Legacy Mine may exist.

The Standard RAP has been prepared for ancillary development, to provide a streamlined approach for the assessment of soil contamination, by assuming a level of contamination based on existing information, in order to reduce the cost of the development assessment process. The goal of remediation as described in the Standard RAP is to remove or manage human health risk from lead contamination such that the site is suitable for future land use and to ensure that development work does not result in an unacceptable exposure to lead.



**QPRC Contaminated Land Policy**

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*Remediation options – Captains Flat Standard RAP*

**19 REVIEW**

- 19.1 This policy will be reviewed every four years or earlier as necessary if:
- a) legislation requires it, or
  - b) Council's functions, structure or activities change

DRAFT

# **QUEANBEYAN-PALERANG REGIONAL COUNCIL**

## **Council Meeting Attachment**

**25 OCTOBER 2023**

ITEM 9.6      POST-EXHIBITION REPORT - CONTAMINATED LANDS  
POLICY, GUIDELINE AND STANDARD REMEDIATION  
ACTION PLAN

ATTACHMENT 2    DRAFT CONTAMINATED LAND GUIDELINE



**Draft**

## **Contaminated Land Guideline**

### **A Guide to Dealing with Contaminated Land within Queanbeyan-Palerang Regional Council**

Date policy was adopted:		CEO Signature and date
Resolution number:		
Next Policy review date:		
Reference number:	24.4.1-30	
Strategic Pillar	NBC	
Responsible Branch		DD/MM/YYYY

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## QPRC CONTAMINATED LAND GUIDELINE

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### *Regional Contaminated Land Capacity Building Program*

#### Acknowledgements

This document has been modified by the Model Policy developed by the New South Wales Government through the EPA's Contaminated Land Program.



The Canberra Region Joint Organisation would also like to acknowledge the assistance of other Joint Organisations associated with the Council Regional Capacity Building Program 2018-2021, in particular, the Hunter Joint Organisation for their input into the policy (Hunter Joint Organisation, 2020. *MODEL Regional Contaminated Land Policy – Land Use Planning*. Hunter Joint Organisation. Thornton NSW.



## QPRC CONTAMINATED LAND GUIDELINE

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## QPRC CONTAMINATED LAND GUIDELINE

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### 1 PURPOSE

Queanbeyan-Palerang Regional Council (QPRC) is committed to ensuring that the use of contaminated land, or suspected contaminated land, occurs in a way that minimises risk to the community and the environment. The objective of this Policy is to provide a framework to assist Council, residents and proponents of development to respond proactively to contaminated land based hazards and risks.

To respond responsibly and proactively to contamination hazards and risks, using the land use planning framework and facilitating economic development of contaminated or potentially contaminated land.

To achieve this, Council will:

1. Maintain a database of contaminated or potentially contaminated land, and record any relevant information on remediation, abatement, or site audits of work undertaken in the QPRC area.
2. Ensure that information provided by the NSW Environment Protection Authority (EPA) in respect of the EPA Register of Significantly Contaminated Land (and other information as appropriate), or information held in Council's Contaminated or Potentially Contaminated Land Database (the Database), is noted on any relevant section 10.7 (2) Planning Certificate, including advice that further information is available from Council.
3. Ensure that appropriate consideration of contamination issues is made during the rezoning and development assessment process, including:
  - identification of the presence of, or the potential for, contamination on the land;
  - consideration of the outcomes of any land contamination study;
  - consideration of any remediation or abatement that has occurred on the land; and
  - the application of requirements set out in the *Contaminated Land Management Act*,

All land within Queanbeyan-Palerang Regional Council is subject to the provisions of SEPP (Resilience and Hazards), and relevant local environmental plan (LEP). The Queanbeyan-Palerang Regional Local Environmental Plan 2022, came into effect on 30 November 2022. There are also applicable Development Control Plans, policies and guidelines.

4. Develop and implement educational material and a formal Communications Strategy to translate the Policy into operational guidelines for Council officers and the community Under 145B of the *NSW Environmental Planning and Assessment Act 1979 (EP&A Act)*, councils who act in good faith are afforded exemptions of liability for any planning decisions made by council.

## QPRC CONTAMINATED LAND GUIDELINE

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Contaminated land in New South Wales (NSW) is primarily managed through two avenues:

1. Sites where contamination is considered significant enough to warrant regulation are regulated by the NSW Environment Protection Authority (EPA) through the powers provided to it under the Contaminated Land Management Act 1997.
2. Other sites are managed by Councils via land use planning instruments, through the powers provided to it under the Environmental Planning and Assessment Act 1979.

Under the provisions of this policy, Council has developed a framework to manage contaminated or potentially contaminated land within the LGA in accordance with the *EP& A Act* and *SEPP (Resilience and Hazards)*.

**Note - Schedule 6 of the EP& A Act provides that, planning authorities that act substantially in accordance with SEPP (Resilience and Hazards) and related guidelines, are taken to have acted in good faith when carrying out planning function.**

## 2 SCOPE OF THE POLICY

In accordance with the planning guidelines, this policy aims to:

- Ensure any land use changes will not increase the risk to human health and the environment
- Avoid inappropriate restrictions on land use; and
- Providing information to support decision making and to inform the community of Council's requirements.

The content of this policy is relevant to:

- Local government staff
- Contaminated land practitioners
- Land owners
- Developers
- The general public

## 3 OUTCOMES

The outcomes of this policy are to:

- Ensure that changes in land use do not increase the risk to human health or the environment.
- Consider the likelihood of contamination as early as possible when carrying out regulatory, management or planning activities.
- Ensure Council maintains a suitable contaminated land information system, enabling it to provide stakeholders with accurate information relating to land contamination.
- Ensure Council exercises its functions relating to the development of contaminated land in accordance with the relevant legislation, guidelines, and codes.
- Avoid any inappropriate restrictions on land use arising from contamination
- Ensure site investigation, remediation and reporting works are completed in a satisfactory manner

#### QPRC CONTAMINATED LAND GUIDELINE

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- Provide information to support QPRC decision making, and to inform the community of potential restrictions on development arising from land contamination.

## 4 POLICY APPLICATION

This policy applies to all land within the QPRC Local Government Area.

This policy applies to the following functions of Council:

- The preparation, amendment, and application of Local Environmental Plans
- The preparation, amendment, and application of Development Control Plans
- The Preparation, amendment, and application of Plans of Management for Community Land
- The determination of Development Applications
- The modification of Development Consent Conditions
- The determination of activities pursuant to part 4 of the Environmental Planning and Assessment Act 1979; and
- The storage and sharing of contaminated land information through s10 planning certificates.

This policy outlines a framework for the management of Contaminated Land regulated by local Council, as determined by the Environmental Planning and Assessment Act 1979 and Managing Land Contamination Planning Guidelines SEPP 55 - Remediation of Land (1998) ("the Planning Guidelines"). The National Environment Protection (Assessment of Site Contamination) Measure 1999 (April 2013) ASC NEPM), and relevant Council policies, procedures, and processes.

The objective of this Policy is to provide a framework to assist Council, residents and proponents of development to respond proactively to contaminated land-based hazards and risks.

This Policy applies to the management of contaminated or potentially contaminated land through the land use planning process including listed and draft Environmental heritage items, or items that have Aboriginal/ Archaeological heritage significance, and is a land based policy only.

## QPRC CONTAMINATED LAND GUIDELINE

### 5 DEFINITIONS

<b>Abatement</b>	a barrier over affected areas to reduce exposure pathways, and may include a barrier over affected areas which contains the contamination on the land.
<b>Approved voluntary management proposal (VMP)</b>	a voluntary management proposal that has been approved by the EPA under section 17 of the Contaminated Land Management <i>Contaminated Land Management Act</i> (1997) as modified by any conditions imposed by the EPA under that section.
<b>Assessment of site contamination</b>	a set of formal methods for determining the nature, extent and levels of existing contamination and the actual or potential risk to human health or the environment on or off-site resulting from that contamination.
<b>Category 1 Remediation Work</b>	Remediation works requiring Development Consent under SEPP (Resilience and Hazards) 2021.
<b>Category 2 Remediation Work</b>	Remediation works that do not require Development Consent (but must be notified to Council) under SEPP (Resilience and Hazards) 2021
<b>Captains Flat Lead Management Taskforce</b>	Government multi agency Taskforce established in 2021 in response to the elevated lead levels as a legacy of Lake George mine at Captains Flat.
<b>Competent and qualified contamination consultant</b>	Two contaminated land consultation certified schemes have recently merged: <i>The Environment Institute of Australia and New Zealand (EIANZ) Certified Environmental Practitioners Scheme (CEnvP) Contaminated Land specialisation</i> and the <i>Site Contamination Practitioners Australia (SCPA) scheme</i> have merged to form a new 'Site Contamination' specialist certification operating under CEnvP. Council recognises this merged scheme, and continues to recognise the <i>Soil Science Australia (SSA) Certified Professional Soil Scientist Contaminated Site Assessment and Management (CPSS CSAM) certification scheme</i> .
<b>Contaminated Land</b>	land in, on or under which any substance is present at a concentration above that naturally present in, on or under the land and that poses, or is likely to pose, an immediate or long-term risk to human health or the environment.
<b>Contamination</b>	The condition of land or water where any chemical substance or waste has been added as a direct or indirect result of human activity at above background level and represents, or potentially represents, an adverse health or environmental impact.
<b>Council official</b>	Includes Councilors, Council staff, administrators, Council committee members and delegates of Council.
<b>CLM Act</b>	<i>Contaminated Land Management Act 1997 (NSW)</i>
<b>Detailed Site Investigation (DSI)</b>	An investigation with the objective to define the nature, extent and degree of contamination; assess potential risk posed by contaminants to health and the environment; and obtain sufficient information to develop a Remedial Action Plan (if needed)

## QPRC CONTAMINATED LAND GUIDELINE

<b>Development Application (DA)</b>	A Development Application is a formal request for consent to carry out development and is considered under Part IV of the <i>Environmental Planning &amp; Assessment Act 1979</i>
<b>Development Consent</b>	Formal approval from Local Councils to proceed with a development. Development Consent is required prior to commencement of any works associated with development governed by Part IV of the <i>Environmental Planning &amp; Assessment Act 1979</i>
<b>Development Control Plan (DCP)</b>	provides guidance to the development of land under the applicable Queanbeyan-Palerang Regional Council DCP.
<b>Duty to Report</b>	The duty to report significant contamination to the NSW EPA is a requirement under the <i>Contaminated Land Management Act 1997</i> , with updates provided in the <i>Contaminated Land Management Amendment Act 2008</i> . The triggers for reporting are presented in the "Guidelines on the Duty to Report Contamination under the <i>Contaminated Land Management Act 1997</i> " (2015)
<b>Environment Protection Authority (EPA)</b>	the NSW Environment Protection Authority constituted by the <i>Protection of the Environment Administration Act 1991</i> .
<b>Local Environmental Plan (LEP)</b>	An LEP guides planning decisions for Local Government Areas through zoning and development controls, which provide a framework for the way land can be used. LEPs are Planning Instruments from the <i>Environmental Planning &amp; Assessment Act 1979</i>
<b>Local Government Area (LGA)</b>	Queanbeyan–Palering Regional Council is our local government area located in the Southern Tablelands region of New South Wales. A total area of 5,319 km <sup>2</sup> .
<b>Management Order</b>	An order under section 14 (1) under the <i>Contaminated Land Management Act</i> .
<b>National Environment Protection (Assessment of Site Contamination) Measure 1999 (April 2013 ASC NEPM)</b>	a measure made under section 14(1) of the Commonwealth Act and the equivalent provisions of the corresponding Acts of participating States and Territories.
<b>Notification of remediation</b>	Prior notice of a category 2 remediation work given to the council in accordance with SEPP (Resilience and Hazards) 2021.
<b>Ongoing Environmental Management Plan (OEMP)</b>	A plan outlining monitoring and management requirements where contamination remains on site, and there is uncertainty as to its potential to migrate; and / or the effectiveness of the management measures implemented to contain the contamination following remediation and validation; and / or monitoring and ongoing management forms part of the remediation strategy
<b>Ongoing maintenance order</b>	An order under section 28 (2) of the <i>Contaminated Land Management Act</i> .
<b>Planning Application</b>	A Development Application or Planning Proposal made to Council in accordance with the <i>Environmental Planning and Assessment Act 1979</i> (NSW)
<b>Planning Guidelines</b>	NSW SEPP (Resilience and Hazards) 2021
<b>Planning Proposal</b>	A formal application submitted to Council proposing to rezone land
<b>POEO</b>	<i>Protection of the Environment Operations Act 1997</i> (NSW)

## QPRC CONTAMINATED LAND GUIDELINE

<b>Potentially contaminated land</b>	Land that may be contaminated with a concentration of substances above that naturally present that may pose or is likely to pose a potential or actual risk to human health or the environment such as uncontrolled and unidentified fill on land.
<b>Preliminary Site Investigation (PSI)</b>	An investigation to identify any past or present potentially contaminating activities, to provide a preliminary assessment of any site contamination, and if required, to provide a basis for a more detailed investigation
<b>Remediation</b>	of contaminated land includes: (a) preparing a long-term management plan (if any) for the land, and (b) removing, dispersing, destroying, reducing, mitigating or containing the contamination of the land, and (c) eliminating or reducing any hazard arising from the contamination of the land (including by preventing the entry of persons or animals on the land).
<b>Remedial Action Plan (RAP)</b>	A plan that sets objectives, and documents the process, for remediating a contaminated site
<b>Section 10.7 Planning Certificate</b>	Planning Certificate under Section 10.7 of the <i>Environmental Planning and Assessment Act 1979</i> (NSW) that provides information to owners and prospective purchasers as to any restrictions on the land.
<b>SEPP 55</b>	REPEALED
<b>SEPP (Resilience &amp; Hazards) 2021</b>	This Policy commences on 1 March 2021.
<b>Significantly Contaminated Land</b>	A site is declared Significantly Contaminated Land by the EPA where contamination is considered significant enough to warrant regulation under the <i>Contaminated Land Management Act 1997</i> (with changes made through the <i>Contaminated Land Management Amendment Act 2008</i> ) given the site's current or approved use.
<b>Site Audit</b>	An independent review by a Contaminated Land Auditor, accredited by the NSW EPA, of any or all stages of the site investigation process, conducted in accordance with the requirements of the <i>Contaminated Land Management Act 1997</i> .
<b>Site Auditor</b>	person accredited by the EPA under the <i>Contaminated Land Management Act</i> to conduct site audits.
<b>Site Audit Report (SAR)</b>	A report which summarises the report(s) audited and provides the Auditor's opinion and conclusions. A Site Audit Report must be accompanied by a Site Audit Statement.
<b>Site Audit Statement (SAS)</b>	A statement which outlines the conclusions of a site audit. A Site Audit Statement must be accompanied by a Site Audit Report.
<b>Site History</b>	a land use history of a site which identifies activities or land uses which may have contaminated the site, establishes the geographical location of particular processes within the site, and determines the approximate time periods over which these activities took place.
<b>Site investigation process</b>	the process of investigating land which may be, or is, contaminated, for the purpose of providing information to a planning authority.
<b>Stage 1 Preliminary Investigation</b>	an investigation to identify any past or present potentially

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	contaminating activities and to provide a preliminary assessment of any site contamination.
<b>Stage 2 Detailed Investigation</b>	an investigation to define the extent and degree of contamination, to assess potential risk posed by contaminants to health and the environment, and to obtain sufficient information for the development of a remedial action plan if required.
<b>Stage 3 Remedial Action Plan</b>	a plan which sets remediation goals and documents the process to remediate a site.
<b>Stage 4 Validation and Monitoring</b>	An investigation to determine whether the objectives for remediation and management of contamination have been achieved.
<b>Standard Remediation Action Plan (SRAP)</b>	The Standard RAP outlines a standard remediation response that is designed to be appropriate for ancillary works to existing dwellings at Captains Flat.
<b>Validation</b>	The objective of the validation stage of the contaminated land process is to demonstrate whether or not the objectives stated in the Remedial Action Plan have been achieved.
<b>Virgin Excavated Natural Material (VENM)</b>	'natural material' (such as clay, gravel, sand, soil or rock fines), that has been excavated or quarried from areas that are not contaminated or hazardous.
<b>Voluntary management proposal</b>	see section 17 (1) of the <i>Contaminated Land Management Act</i> .
<b>Waste Classification</b>	Those who generate waste are responsible for having their waste classified into one of six waste classes under the Waste Classification Guidelines. NSW EPA resource recovery orders and exemptions should then be checked.

## 6 RESPONSIBILITY

Several areas of council are responsible for the implementation of this policy.

<b>Position Title</b>	<b>Responsibility</b>
Manager Natural Landscapes and Health	Implementation and review of the policy, and ensuring staff are sufficiently trained to implement the policy.
Manager Development Control	The application of this policy in development applications and compliance.
Development Assessment Team	Application of this policy in relation to Development Assessment.
Land-use Planning Team	Application of this policy in relation to planning proposals and zoning changes within the LEP, DCP, provision of information for s10.7 certificates and updating the Contaminated Land Register.
GIS Team	Responsible for updating and improving Council property information system / contaminated land information system with applicable contamination information.



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Environmental Health Officers	Application of this policy in relation to development referrals, assessment of contaminated land information.
Council Works Project Mangers	The application of this policy in works undertaken under the Infrastructure State Environmental Planning Policy and Part 5 of the Environmental Planning and Assessment Act 1979.

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### 7 LEGISLATIVE OBLIGATIONS AND/OR RELEVANT STANDARDS

This policy is supported by key legislative instruments, including:

- State Environmental Planning Policy (Resilience and Hazards) 2021
- Contaminated Land Management Act 1997
- Contaminated Land Management Amendment Act 2008
- Contaminated Land Management Regulation 2013
- Environmental Planning and Assessment Act 1979
- Environmental Planning and Assessment Regulation 2000
- Government Information (Public Access) Act 2009
- Guidelines endorsed by the NSW EPA under the CLM Act.
- Local Government Act 1993
- Local Government (General) Regulation 2005
- National Environment Protection (Assessment of Site Contamination) Measure 1999, 2013 amendment
- Protection of the Environment Operations Act 1997
- Protection of the Environment Operations (Underground Petroleum Storage Systems) Regulation 2019
- Work Health and Safety Act 2011

Note: State Environmental Planning Policy No. 55 – Remediation of Land is a repealed State Environmental Planning Policy and has been superseded by the State Environmental Planning Policy (Resilience and Hazards) 2021.

The Queanbeyan-Palerang Regional Local Environmental Plan 2022, came into effect on 30 November 2022. There are also applicable Development Control Plans, policies and guidelines.

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### 8 MANAGING CONTAMINATED LAND

The management of contaminated land is a shared responsibility between the EPA, NSW Planning and Environment (DPE), and Council - in very broad terms:

- the EPA, which uses its powers under the *Contaminated Land Management Act (1997)* to deal with site contamination that is significant enough to warrant regulation under the Act given the site's current or approved use;
- local councils who deal with other contamination under the planning and development framework, including *SEPP (Resilience and Hazards)* and the *Contaminated Land Guidelines*, on sites which, though contaminated, do not pose an unacceptable risk under their current or approved use. In these cases, the planning and development process determines what remediation is needed to make the land suitable for a different use.

Under the provisions of this policy, Council has developed a framework to manage contaminated or potentially contaminated land within the City in accordance with the *EP& A Act* and *SEPP (Resilience and Hazards)*.

**Note - Schedule 6 of the EP& A Act provides that, planning authorities that act substantially in accordance with SEPP (Resilience and Hazards) and related guidelines, are taken to have acted in good faith when carrying out planning functions.**

When carrying out planning functions under the *EP& A Act*, Council must consider the possibility that a previous land use, or an adjoining/nearby land use, has caused contamination of the site; as well as the potential risk to health or the environment from that contamination. The general principle of contamination management under *SEPP (Resilience and Hazards)*, and the related guidelines, is that a precautionary approach be adopted when exercising a planning function, and that the identification of land contamination issues occurs at an early stage in the planning process in order to prevent harm and reduce delays and costs.

Upon receipt of a Planning Proposal for LEP amendment request or a Development Application, relevant staff will undertake a review of the application to determine if the land warrants further investigation in relation to contamination. If this review identifies evidence of potential or actual contamination, further assessment of contamination will be conducted.

### 9 ASSESSING DEVELOPMENT APPLICATIONS INVOLVING CONTAMINATION

When assessing development applications, Council is required to initiate the Contaminated Land Process if it considers that land contamination may be present and could pose a risk to human health and/or the environment.

This typically occurs in two stages:

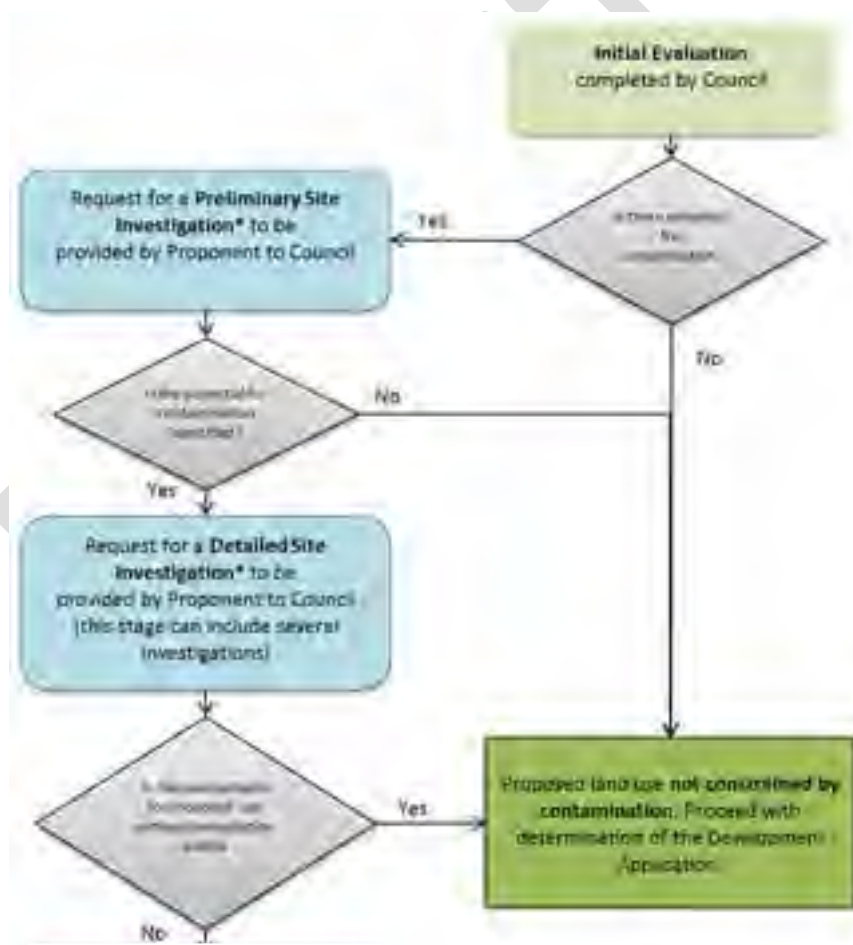
1. Request for Information; and
2. Conditions of Development Consent

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### 10 REQUESTS FOR INFORMATION

Council, as the regulatory authority, is unable to provide consent for a development until it is satisfied that the site is, or can be made, suitable (during the development stage with the implementation of remediation and/or management) for the proposed land use. For that reason, Site Investigation and Remedial Action Plan stages will typically be addressed through a "Request for Information" process rather than specifying them as conditions of development consent.

Figure 1 shows the typical process for Requests for Information. However, it should be noted that the level of information needed to ensure the land is, or can be made, suitable for the proposed land use needs to be assessed on a case-by-case basis. In some situations, the request for information may include further stages of the Contaminated Land Process (than those outlined in Figure 1) if deemed necessary for Council to make a determination on the development application.



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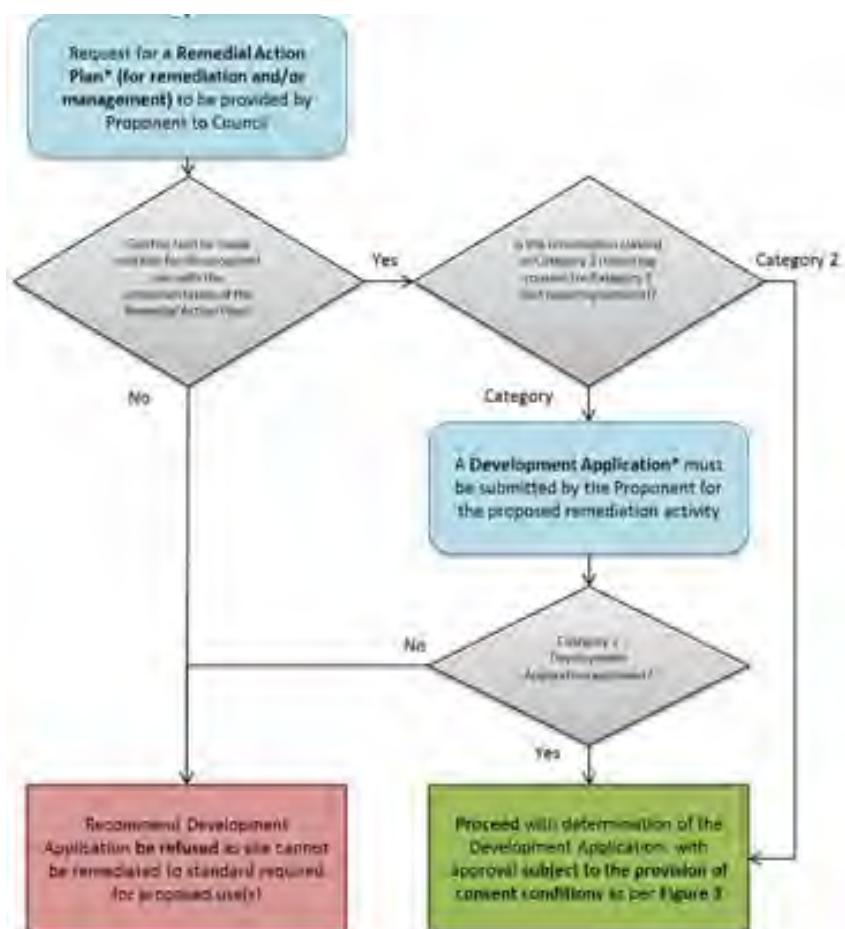


Figure 1. Process for Determining Requests for Information

Note: Council may require the Proponent to provide a Site Audit Report as part of the Request for Information. A Site Audit may be requested for any or all stages of the Contaminated Land Process (ie. of the Contaminated Land Consultant's work), Where Council:

- Believes on reasonable grounds that the information provided by the Proponent is incorrect or incomplete;
- Wishes to verify whether the information provided by the Proponent has adhered to appropriate standards, procedures and guidelines; or
- Does not have the internal resources to conduct its own technical review.

Requesting the Proponent to engage a NSW EPA Accredited Site Auditor provides greater certainty about the information on which the land use planning decisions are based, in particular where a sensitive land use is proposed or where contamination is complex.

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### 11 PLANNING PROPOSALS

*SEPP (Resilience and Hazards)* requires consideration of contamination issues when rezoning land. Council must determine, at an early stage in the development process, if a rezoning could allow a change of use that may increase the risk to health or the environment from contamination. Council must be satisfied that the land is suitable for the proposed use or can be remediated to ensure its suitability. This includes considering the history of land that is adjacent to the land being considered for rezoning, as this may have a bearing on the potential or effect of contamination to the land proposed for rezoning. A Stage 1 Preliminary investigation will be required at the rezoning stage to assess if the land is potentially contaminated land.

#### Policy Statement:

Council will not approve a Development Application or Planning Proposal, unless it is satisfied that, based off the information available to it:

- Contamination has been considered;
- If the land is contaminated, that the land is suitable in its contaminated state (or will be suitable following remediation) for all of the uses permissible under the approval; or
- If the land is contaminated, that conditions can be placed through planning instruments or on development consents and approvals under Part IV of the *Environmental Planning and Assessment Act 1979* that will ensure any contaminated land can be remediated to a level appropriate to its intended use, prior to, or during the development stage.

### 12 CONTAMINATED LAND INFORMATION SYSTEM

Council has a responsibility to provide the community information relating to land contamination, land use history and remediation and validation works. Council also has a statutory responsibility to include certain information on planning certificates issued for the purpose of s10.7 of the *Environmental Planning and Assessment Act 1979*. The information required to be provided by Council includes:

- s59 of the *Contaminated Land Management Act 1997* (i.e. information provided to Council by either the NSW EPA or Accredited Auditors).
- Schedule 2 of the *Environmental Planning and Assessment Regulation 2021* (i.e. whether there is a policy adopted by Council or any other public authority that restricts the development of the land, in this case due to actual or potential contamination). This Schedule does not take effect until 1 October 2022. Schedule 6, section 8(1) provides that the *Environmental Planning and Assessment Regulation 2000*, Schedule 4 continues to apply until the end of 30 September 2022.

The development and implementation of an accurate Contaminated Land Information System will aid Council in meeting its legislative requirements. Whilst there is no legislative requirement for Council to notify a land owner when their parcel of land is included as 'potentially contaminated' in a Contaminated Land Information System, notifying the landowner provides the opportunity for them to establish that the land is not contaminated and should not be notified

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on a Section 10.7(2) Planning Certificate, or alternatively, to manage or undertake remediation of the land. Notifying the property owner of a site's inclusion also allows the owner the opportunity to reduce the potential risk of harm to the health of the land's occupants and to the environment.

Information contained within Councils Contaminated Land Information System is also available to the public via access to documents on request in accordance with the requirements of the *Government Information (Public Access) Act 2009*. This includes making publicly available and free of charge land contamination consultants reports filed within the system.

#### Policy Statement:

- Council will maintain a Contaminated Land Information System to support its planning functions and provide relevant and accurate information regarding contaminated land to the public, in accordance with the *NSW Government Information (Public Access) Act 2009*.
- Where Council has a Contaminated Land Information System in place, and the inclusion of a property in the system has the potential to restrict the development or use of the land, the property owner will be notified of the inclusion, on request, via a 10.7(2) Planning Certificate.
- Council will request that all contaminated land reports provided exempt Council from any claim for copyright that may restrict Council's ability to provide information to the public in accordance with the *Government Information (Public Access) Act 2009* and the *Contaminated Land Management Act 1997*.

### 13 PLANNING CERTIFICATES S10.7 (2)

Under the *Environmental Planning and Assessment Regulation 2000* (schedule 4) and s59 (2) of the *Contaminated Land Management Act 1997*, Council has a legal obligation to provide certain information through section 10.7(2) planning certificates in relation to land contamination.

Section 10.7 (2) certificates issued by Council will include information relevant to the property on the date the certificate is issued. This information will include:

- a) that the land to which the certificate relates is significantly contaminated land within the meaning of that Act—if the land (or part of the land) is significantly contaminated land at the date when the certificate is issued,
- b) that the land to which the certificate relates is subject to a management order within the meaning of that Act—if it is subject to such an order at the date when the certificate is issued,
- c) that the land to which the certificate relates is the subject of an approved voluntary management proposal within the meaning of that Act—if it is the subject of such an approved proposal at the date when the certificate is issued,
- d) that the land to which the certificate relates is subject to an ongoing maintenance order within the meaning of that Act—if it is subject to such an

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order at the date when the certificate is issued, that the land to which the certificate relates is the subject of a site audit statement within the meaning of that Act—if a copy of such a statement has been provided at any time to the local authority issuing the certificate.

**Policy Statement:**

Section 10.7(2) Planning Certificates issued by Council are to:

- Contain information on matters prescribed under Section 59(2) of the *Contaminated Land Management Act 1997* that are relevant to the property.
- Whether or not the land is affected by an adopted policy of the Council or any other public authority that restricts the development of land because of the likelihood of any risk of contamination
- Provide notations on the certificates as per Attachment A.

## 14 CONTAMINATED LAND CERTIFICATION REQUIREMENTS

Engaging professionals who have the relevant qualifications, competencies and experience is important when investigating and managing contaminated sites. Contaminated Land Consultant certification schemes have been developed to ensure consultants dealing with contaminated sites have the necessary competencies to carry out the work. Certification under a recognised scheme should be interpreted as the consultant meeting an acceptable minimum standard of competency. Currently, the certification schemes recognised by NSW EPA and Council are:

- Site Contamination Practitioners Australia (SCPA) scheme for Certified Practitioner – Site Assessment and Management (CP SAM)
- Environment Institute of Australia and New Zealand's (EIANZ) Contaminated Land Assessment Specialist Certified Environmental Practitioner (CLA Specialist CEnvP) scheme
- Soil Science Australia (SSA) Certified Professional Soil Scientist Contaminated Site Assessment and Management (CPSS CSAM) certification.



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### Policy Statement:

Contaminated land reports are to be prepared or reviewed and approved by an appropriately qualified and certified Environmental Consultant (for any reports submitted from 1 July 2021 and onwards). Currently, the certification schemes recognised by NSW EPA and Council are (noting other schemes may become recognised):

- Site Contamination Practitioners Australia (SCPA) scheme;
- Environment Institute of Australia and New Zealand's (EIANZ) Contaminated Land Assessment Specialist Certified Environmental Practitioner (CLA Specialist CEnvP) scheme; or
- Soil Science Australia (SSA) Certified Professional Soil Scientist Contaminated Site Assessment and Management (CPSS CSAM) certification.

## 15 INVESTIGATION AND REPORTING

It is essential that consultants reporting on contaminated land sites complete their investigations and reports in accordance with the NSW EPA prepared and adopted guidelines. To assist Council staff when assessing planning applications, an accompanying report synthesis, presenting project background, qualifications relevant to scope of work, objectives, key issues, investigation findings and recommendations is to be provided with each report.

### Policy Statements:

- All investigations and accompanying reports provided to Council are to be completed in accordance with NSW EPA prepared and adopted guidelines.
- All contaminated land reports provided to Council are required to include a summary report synthesising qualifications, key findings and recommendations.

## 16 SITE INVESTIGATION, REMEDIATION AND VALIDATION

To ensure Council satisfy their legislative requirements when considering planning applications, an appropriate investigation process is required.

### Initial Evaluation

An initial evaluation of potential site contamination is to be completed by council. The initial evaluation will determine whether contamination needs to be addressed during the assessment of a Planning Application, and to determine whether further information is required for Council to conduct its planning functions in good faith.

### Policy Statement:

- An initial evaluation of a sites potential contamination is to be completed by Council for all land use Planning Applications.

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### Preliminary Site Investigation (PSI)

A Preliminary Site Investigation (PSI) is to be provided by the proponent when an Initial Evaluation indicates that contamination is or may be present on the site. The report must adequately identify potential human and ecological receptors (on- and off-site) and identify potentially affected media (soil, sediment, groundwater, surface water, soil vapour and indoor and outdoor air).

The main objectives are to identify any past or present potentially contaminating activities, provide a preliminary assessment of any site contamination, indicate all contaminants of potential concern including emerging contaminants that have been identified during the preliminary site investigation and if required, provide a basis for a Detailed Site Investigation.

Where a complete site history clearly shows that activities have been non-contaminating, there are no impacts from off-site contamination sources, and observations do not indicate any potential for contamination, there may be no need for further investigation or site sampling.

#### **Policy Statement:**

- A Preliminary Site Investigation is required when an Initial Evaluation identifies that contamination is, or may be present on the site, or if potential or actual contamination on an adjacent area has the potential to migrate to the site.

### Detailed Site Investigation (DSI)

If a Detailed Site Investigation (DSI) is to be provided by the proponent, the main objectives are to define the nature, extent and degree of contamination, to assess potential risk posed by contaminants to human health and the environment, and to obtain sufficient information to develop a Remedial Action Plan, if required. It should be noted that the Detailed Site Investigation Stage of the process may entail several investigations and reports.

#### **Policy Statement:**

A Detailed Site Investigation is required when:

- A Preliminary Site Investigation indicates that the land is, or may be contaminated;
- The site is, or was, used for an activity listed in Table 1 of the Managing Land Contamination Planning Guidelines (refer Attachment A), or other potentially contaminating activities known to Council, and a land use change is proposed that has the potential to increase the risk of exposure to contamination; or
- To accompany a remediation proposal or notification.

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### Remedial Action Plan (RAP)

A Remedial Action Plan (RAP) is to be provided by the Proponent. The objectives are to set remediation objectives and formally document the process to remediate the site. The proposed remediation is to (as a minimum) reduce the risk from contamination to acceptable levels for the proposed land use scenario. The Remedial Action Plan should be based on the information from previous investigations.

#### **Policy Statements:**

- A Remedial Action Plan is required where the Detailed Site Investigation identifies that remediation or management is needed to render the site suitable for its intended land use
- A Remedial Action Plan (and accompanying investigation reports) must accompany the Planning Application where development consent is required for remediation (i.e. Category 1 Remediation Works as defined in Attachment B).
- A Remedial Action Plan (and accompanying investigation reports) must accompany any notification to Council for proposed Category 2 Remediation work.

### Validation and Ongoing Monitoring

Validation and / or Environmental Monitoring Reports are to be provided by the Proponent. The objective of Validation is to demonstrate whether the objectives stated in the Remedial Action Plan and any conditions of development consent have been achieved. At times, this may include ongoing monitoring following the completion of remediation. Monitoring undertaken for a limited time is typically incorporated into the Validation Report.

In situations where full clean-up is not feasible or on-site containment of contamination is proposed, the need for an On-going Environmental Management Plan including monitoring, maintenance and management measures should be determined by both the Proponent's Consultant and the Planning Authority.

SEPP (Resilience & Hazards) requires a Notice of Completion to be provided to Council for all remediation work. The Notice of Completion is to include the Validation Report (with monitoring results if monitoring was undertaken).

#### **Policy Statements:**

- A Validation Report (including monitoring results where applicable) is required to validate the completion and effectiveness of all remediation works for which consent has been provided by Council (i.e. Category 1 Remediation Works).
- The Notice of Completion provided to Council for any Category 2 remediation works is to include the Validation Report.
- An On-going Environmental Management Plan is required to be provided to Council and implemented where contamination remains on site, and there is uncertainty as to its potential to migrate; and / or the effectiveness of the management measures implemented to contain the contamination following remediation and validation; and / or monitoring and ongoing management forms part of the remediation strategy.

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### 17 SITE AUDITS

A Site Audit is an independent review of any or all stages of the site investigation process, conducted by a Site Auditor accredited by the NSW EPA in accordance with the *Contaminated Land Management Act 1997*. Engaging a Site Auditor can provide greater certainty about the information on which the planning authority bases its decision, particularly where sensitive uses are proposed, and / or where contamination and remediation is complex.

#### Policy Statements:

- Council may require a Site Audit to be carried out where Council:
  - o Believes on reasonable grounds that the information provided by the Proponent is incorrect or incomplete;
  - o Wishes to verify whether the information provided by the Proponent has adhered to appropriate standards, procedures and guidelines; or
  - o Does not have the internal resources to conduct its own internal technical review.
- All costs associated with providing a Site Audit or Site Audit Statement are to be borne by the Proponent.

### 18 CONTROL OF REMEDIATION WORKS

Remediation is generally considered beneficial as it improves the quality of the environment, reduces health risks and restores land to productive use. However, in some situations remediation work itself has the potential for environmental impact, and the planning process must ensure that these impacts are adequately identified and mitigated. SEPP (Resilience & Hazards) provides consistent state-wide planning and development controls for the remediation of contaminated land.

Remediation work which requires development consent is known as Category 1 Remediation Work. All other remediation work may be carried out without development consent and is known as Category 2 Remediation Work, however Council must be notified prior to commencement and upon completion of Category 2 Remediation Works. The triggers for Category 1 Remediation Works are presented in Attachment B.

#### Policy Statements:

- Development consent is required for the following remediation work:
  - o Category 1 Remediation Work requiring consent as defined by SEPP (Resilience and Hazards Chapter 4 Section 4.8 (refer to Attachment B);
  - o Proposed works that are inconsistent with the requirements of this policy (i.e. remediation works that do not comply with the conduct of remediation works specified in Attachment C, and are thereby reclassified as Category 1 Remediation Work); or
- Council must be notified of proposed Category 2 Remediation Works no less than 30 days prior to their scheduled commencement.

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### 19 DUTY TO REPORT

The duty to report contamination to the NSW EPA is a requirement under the *Contaminated Land Management Act 1997*, with updates provided in the *Contaminated Land Management Amendment Act 2008*.

The following people are required to report contamination as soon as practical after they become aware of any contamination that meets the triggers for the duty to report:

- Anyone whose activities have contaminated land; or
- An owner of land that has been contaminated.

It should be noted that although the above people have the duty to report contamination, anyone can at any time report suspected contamination to the NSW.

#### Policy Statement:

- Where Council reasonably believes that contamination on a site triggers the duty to report contamination, and it is not clear if the polluter or site owner has reported the contamination, it may notify the EPA for possible action under the *Contaminated Land Management Act 1997*.

### 20 PREVENTING CONTAMINATION

Proactive measures to prevent possible contamination at its source can help to reduce the need for remedial action in the future. Preventing contamination occurring in the first place can therefore have significant environmental and financial benefits for Council and the Community.

#### Policy Statements:

- For potentially polluting activities, Council will apply and enforce conditions of development consent that ensure effective and ongoing control measures are implemented.
- Council may undertake risk-based compliance inspections of potentially contaminating industries / activities to ensure compliance with consent conditions and environment protection legislation.

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### 21 UNDERGROUND PETROLEUM STORAGE SYSTEMS

Underground Petroleum Storage Systems (UPSS) have the potential to leak, and due to their underground location, leaks are commonly undetected for periods of time. Contamination caused by leaking UPSS can result in harm to human health and the environment, costly remediation projects, and migration of contamination to neighbouring sites.

*Table 1. Issues to be considered by Consent Authorities under the UPSS Regulation (adapted from DECCW (2009))*

Scenario	Planning Conditions should consider:
Installation and commissioning of a new UPSS	<p>A new UPSS must meet the following requirements before commissioning:</p> <ul style="list-style-type: none"> <li>• Be appropriately designed, installed and commissioned by duly qualified persons in accordance with the UPSS Regulation;</li> <li>• Includes the equipment required by AS 4897-2008: The design, installation and operation of underground petroleum storage systems, as in force from time to time;</li> <li>• A leak detection system is installed on the storage site in accordance with Part 3 of the UPSS Regulation; and</li> <li>• Have a certificate showing that an equipment integrity test (EIT) has been carried out in line with the written directions of duly qualified persons.</li> </ul>
Installation of groundwater monitoring wells on UPSS sites	<p>All sites must have groundwater monitoring wells designed and installed by duly qualified persons in accordance with relevant industry standards. The person responsible for the system must ensure that the duly qualified persons provide details of specifications relevant to the design and installation of the wells.</p> <p>Groundwater monitoring wells must be:</p> <ul style="list-style-type: none"> <li>• Sealed to exclude surface water;</li> <li>• Constructed to prevent cross-contamination with other groundwater monitoring wells;</li> <li>• Properly secured and clearly marked to indicate their presence; and</li> <li>• Tested for hydrocarbon contamination at minimum intervals of six months.</li> </ul>
Operational management of a new UPSS	<p>All sites with operating UPSS must have a Fuel System Operation Plan (FSOP) in place. Procedures must also be prepared and documented for loss monitoring and detection, and incident management.</p>
Modification of a UPSS	<p>A modified UPSS must meet the following requirements before commissioning:</p> <ul style="list-style-type: none"> <li>• Be appropriately designed, implemented and commissioned by duly qualified persons in accordance with the UPSS Regulation;</li> <li>• Includes the equipment required by AS 4897-2008: The design, installation and operation of underground petroleum storage systems, as in force from time to time;</li> </ul>

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Scenario	Planning Conditions should consider:
	<ul style="list-style-type: none"> <li>• A leak detection system is installed on the storage site in accordance with Part 3 of the UPSS Regulation; and</li> <li>• Have a certificate showing that an equipment integrity test (EIT) has been carried out in line with the written directions of duly qualified persons.</li> </ul> <p>If the activity is one that triggers development approval from the local authority, consent conditions should consider whether the installation of mandatory pollution protection equipment and groundwater monitoring wells are required.</p> <p>The system cannot be recommissioned without certification that an Equipment Integrity Test (EIT) has been performed in line with the written directions of a duly qualified person. The person responsible must also be in possession of documentation showing appropriate design, installation and testing/commissioning, including current as-built drawings and dates of commencement and completion of modification, as provided by a duly qualified person. If a modification of a storage system involves the removal or replacement of any tank, the person responsible must not authorise or permit the commissioning of the system, unless a validation report has been submitted to the relevant local authority:</p> <ul style="list-style-type: none"> <li>• No later than 60 days after a tank's removal or replacement; or</li> <li>• No later than 60 days after remediation of the site is completed, where this is required.</li> </ul> <p>Validation reports must be produced by a duly qualified person and kept by the person responsible for seven years from the date of creation or seven years after the decommissioning of the tank.</p>
Repair to a UPSS	Depending on the nature of the activity, repairs may not trigger consent. However, if a UPSS leaks and repair work is undertaken, the system cannot be recommissioned unless it satisfies the requirements outlined in the UPSS Regulation.
Decommissioning UPSS sites and tank removal	<p>Validation and reporting of the condition of a UPSS site following tank removal or site decommissioning must address all areas of the site consistent with the requirements of the UPSS Regulation and SEPP 55.</p> <p>If a storage system is to be decommissioned, the person responsible for the storage system must notify Council no later than 30 days before the system is decommissioned or removed. In the case of urgent and unforeseen decommissioning, the person responsible must notify Council as soon as reasonably practicable after the decision to decommission the system is made.</p> <p>A validation report for tanks that are removed or decommissioned must be submitted to Council no later than 60 days after the completion of works or, where site remediation is required, within 60 days of its completion. The</p>

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Scenario	Planning Conditions should consider:
	purpose of the validation report is to assist Council with future planning decisions.

**Note:** for the purpose of a DA, all potentially contaminating activities and areas of concern on the site must be considered in accordance with the Development Application Process and Contaminated Land Process. However, since UPSS has specific requirements and regulation, the relevant conditions and requests for information presented in this Section are to be added for sites that have known or suspected UPSS.

## 22 CAPTAIN FLAT LEAD CONTAMINATION

The Captains Flat Lead Management Plan Precinct (the Precinct in Attachment D) was defined in the Conceptual Site Model (Ramboll 2021a) and encompasses built areas of the Captains Flat community, the legacy Lake George Mine site and the Molonglo River from upstream of the water supply dam to a waterhole approximately 1.5 km downstream of the mine. The Precinct includes roads accessing Captains Flat (to a distance of at least 400 m), the rail corridor (to a distance of 1 km) and bushland areas at the perimeters of the community.

An extensive assessment has been completed targeting the environmental impacts of historic mining at Captains Flat and the associated risks to human health and the environment. Key reports include the Literature Review - Nature and extent of contamination in the Captains Flat Region, NSW (Department of Planning Industry and Environment Contaminant and Risk Team 2021), the Conceptual Site Model – Captains Flat Lead Management Plan (Ramboll 2021a) and the Public Land Abatement Options Assessment – Captains Flat Lead Management Plan (Ramboll 2021b).

The Captains Flat Taskforce jointly considered the Lead Expert Working Group Report on Managing Residual Lead Contamination in North Lake Macquarie (2016) as a relevant case study for identifying management practices at Captains Flat. Nineteen of the recommendations from that report were considered by the Taskforce.

### Standard Remediation Action Plan (SRAP) for Private Property

A generic or Standard RAP for Captains Flat has been prepared to guide remediation on private residential properties. This is only for properties with an existing dwelling and involves minor ancillary development. It is not intended for subdivision or new dwellings.

### Living with Lead Guidance

Regional NSW provides living with lead guidance and other information relevant to contamination at Captains Flat on its website: [www.nsw.gov.au/regional-nsw/captains-flat](http://www.nsw.gov.au/regional-nsw/captains-flat).

To address the potential risk from consumption of home grown produce the NSW EPA fact sheet dated March 2021 available at the above link recommends to always use raised vegetable gardens with clean imported soil and wash vegetables before consuming.



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More information is available from NSW Health:

<https://www.health.nsw.gov.au/environment/factsheets/Pages/lead-exposure-children.aspx>

### ATTACHMENT A – POTENTIALLY CONTAMINATING ACTIVITIES

Source: Managing Land Contamination. Planning Guidelines SEPP 55 – Remediation of Land (1998)

**Table 1. Some Activities that may Cause Contamination**

- acid/alkali plant and formulation
- agricultural/horticultural activities
- airports
- asbestos production, disposal and demolition
- chemicals manufacture and formulation
- defence works
- drum re-conditioning works
- dry cleaning establishments
- electrical manufacturing (transformers)
- electroplating and heat treatment premises
- engine works
- explosive industry
- gas works
- iron and steel works
- landfill sites
- metal treatment
- mining and extractive industries
- oil production and storage
- paint formulation and manufacture, including lead paint contamination
- pesticide manufacture and formulation
- power stations
- railway yards
- scrap yards
- service stations
- sheep and cattle dips
- smelting and refining
- tanning and associated trades
- waste storage and treatment
- wood preservation

**Note:** It is not sufficient to rely solely on the contents of this Table to determine whether a site is likely to be contaminated or not. This Table is a guide only. A conclusive status can only be determined after a review of the site history and, if necessary, sampling and analysis.

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### ATTACHMENT B – CATEGORY 1 REMEDIATION WORKS

SEPP (Resilience and Hazards) 2021—Remediation of Land, Clause 4.8 defines Category 1 Remediation Work as:

*“For the purposes of this Guideline, a category 1 remediation work is a remediation work (not being a work to which clause 4.11 (b) applies) that is:*

- (a) designated development, or*
- (b) carried out or to be carried out on land declared to be a critical habitat, or*
- (c) likely to have a significant effect on a critical habitat or a threatened species, population or ecological community, or*
- (d) development for which another State environmental planning policy or a regional environmental plan requires development consent, or*
- (e) carried out or to be carried out in an area or zone to which any classifications to the following effect apply under an environmental planning instrument:*
  - i. coastal protection,*
  - ii. conservation or heritage conservation,*
  - iii. habitat area, habitat protection area, habitat or wildlife corridor,*
  - iv. environment protection,*
  - v. escarpment, escarpment protection or escarpment preservation,*
  - vi. floodway,*
  - vii. littoral rainforest,*
  - viii. nature reserve,*
  - ix. scenic area or scenic protection,*
  - x. wetland, or*
- (f) carried out or to be carried out on any land in a manner that does not comply with a policy made under the contaminated land planning guidelines by the Council for any local government area in which the land is situated (or if the land is within the unincorporated area, the Minister).*

Note. See Section 5A of the [Environmental Planning and Assessment Act 1979](#) for the factors to be taken into account in assessing whether there is likely to be a significant effect as referred to in paragraph (c) above. The terms used in that paragraph are defined in that Act by reference to both the [Threatened Species Conservation Act 1995](#) and the [Fisheries Management Act 1994](#).”

## QPRC CONTAMINATED LAND GUIDELINE

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### ATTACHMENT C – SITE MANAGEMENT REQUIREMENTS FOR REMEDIATION WORKS

All Category 2 remediation works must be carried out in accordance with the following site management requirements. These have been established to prevent Category 2 work adversely impacting on the environment and public amenity.

Category 2 remediation works that do not comply with these requirements will be classified as Category 1 remediation work and will require development consent.

#### Remediation Work

All remediation work must be carried out in accordance with:

- State Environmental Planning Policy (Resilience and Hazards) 2021
- Any guidelines published by the NSW Environment Protection Authority under the *Contaminated Land Management Act 1997*.
- Approved Remediation Action Plan (RAP)

#### Hours of Operation

Unless approved otherwise, remediation work must be carried out between the following hours:

Monday – Friday            7.00am to 4.00pm

Saturday                    8.00am to 4.00pm

No work is permitted on Sundays or Public Holidays

#### Site Signage

A sign displaying the contact details of the remediation contractor and site manager (if different from the remediation contractor) must be displayed on the site adjacent to the site access, including a contact telephone number that is available 24 hours a day, 7 days a week. The sign must be clearly legible from the street and be displayed for the duration of the remediation works.

#### Notification of Adjacent Owners and Occupiers

The occupiers of all adjacent premises must be notified of the proposed remediation works at least 7 days before the works commence.

#### Site Security

The site must be securely fenced and any other necessary precautions taken, to prevent unauthorised entry to the site for the duration of the remediation works.

#### Soil and Water Management

All remediation work must be carried out in accordance with a soil and water management plan. A copy of the soil and water management plan must be kept on-site and be made available to Council Officers on request.

## QPRC CONTAMINATED LAND GUIDELINE

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### Sediment and Erosion Controls

Appropriate sediment and erosion controls must be installed before remediation works are commenced and be maintained in a functional condition until site stabilisation works have been completed.

Prior to the commencement of any remedial work, an erosion and sediment control plan (ESCP) or Soil and Water Management Plan (SWMP) are to be prepared by a suitably qualified person in accordance with *"The Blue Book – Managing Urban Stormwater (MUS): Soils and Construction"* (Landcom) must be submitted to and approved by the certifying authority. Control over discharge of stormwater and containment of run-off and pollutants leaving the site/premises must be undertaken through the installation of erosion control devices including (and not limited to) catch drains, energy dissipaters, level spreaders and sediment control devices such as hay bale barriers, filter fences, filter dams, and sedimentation basins.

### Stockpiles

- No stockpiles of soil or other materials are to be placed on footpaths or nature strips without the prior written approval of Council.
- All stockpiles of soil or other materials must be placed away from drainage lines, gutters, stormwater pits or inlets, trees or native vegetation and be provided with appropriate erosion, sediment and leachate management controls.
- All stockpiles of soil or other materials likely to generate dust or odours must be covered (where practical).
- All stockpiles of contaminated soil must be stored in a secure area.

### Site Access

Vehicular access to the site must be restricted to a stabilised access point.

### Protection of Public Roads

Appropriate measures must be taken to prevent the spreading of mud, soil or sediment by vehicles leaving the site. These measures could include the installation of shaker grids, rock crossovers or wash-down bays to minimise the transportation of sediment.

Any wastewater from washing the wheels and underbodies of vehicles must be collected and disposed of in a manner that does not pollute waters.

Any mud, soil or sediment tracked or spilled on the roadway must be swept or shovelled up immediately. Hosing of the roadway is not permitted.

### Disposal of Water from Excavations

All excavation pump-out water must also be analysed for suspended solids, pH and any contaminants of concern identified during the contamination assessment phase, and comply with relevant EPA and ANZECC water quality criteria prior to discharge to the stormwater system.

Other options for the disposal of excavation pump-out water include disposal to sewer with the prior approval of the relevant water utility, or off-site disposal by a licensed liquid waste transporter at an appropriately licensed liquid waste treatment or processing facility.

### Site Stabilisation and Revegetation

All exposed areas shall be progressively stabilised and revegetated or resealed on the completion of remediation works.

## QPRC CONTAMINATED LAND GUIDELINE

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### Bunding

All land farming areas of hydrocarbon contaminated soils must be banded to contain surface water runoff and to prevent the leaching of contaminants into the underlying soils. This will typically require placement on a sealed surface or on durable plastic.

All contaminated water from banded areas must be discharged to sewer with the prior approval of the relevant water authority, or be disposed of off-site by a licensed liquid waste transporter at an appropriately licensed liquid waste treatment or processing facility.

### Protection of Trees

Trees on the site must not be removed, lopped or otherwise trimmed without the prior approval of Council.

Trees to be retained on the site must be protected from damage to their foliage and root systems. Suitable measures may include erecting fences or barriers to keep earthmoving equipment and heavy vehicles well clear of trees.

### Noise

Noise must be minimised as far as practicable, by the selection of appropriate methods and equipment, and by the use of silencing devices where practicable.

Noise from remediation work must comply with the guidelines for construction site noise specified in the *interim Construction Noise Guideline* (OE&H- EPA 2009).

Council is the appropriate regulatory authority for noise from non-scheduled construction activities in its area, except as described in Section 6(2) of the *POEO Act 1997*, and thus has discretion in dealing with noise.

Any noise monitoring must be carried out by a suitably qualified Acoustical Consultant if complaints are received, or if directed by Council, and any noise control measures recommended by the Acoustical Consultant must be implemented throughout the remediation work.

### Vibration

The use of plant or machinery must not cause vibrations to be felt on any other premises.

### Air Quality

#### Dust Control

Dust emissions must be confined within the site boundaries. The following dust control measures may be employed to comply with this requirement:

- Erection of dust screens around the perimeter of the site
- Use of water sprays across the site to suppress dust
- Keeping excavation surfaces moist
- Covering of all stockpiles of soil and other materials likely to generate dust (where practical)
- Securely covering all loads entering or exiting the site.

#### Asbestos

Works involving the potential disturbance of asbestos containing materials must be carried out in strict accordance with SafeWork NSW and NSW EPA disposal requirements.

## QPRC CONTAMINATED LAND GUIDELINE

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### Odour Control

Remediation work must not result in the emission of odours that can be detected at any boundary of the site by an Authorised Council Officer. The following measures may be employed to comply with this requirement:

- Use of appropriate covering techniques, such as the use of plastic sheeting to cover excavation faces or stockpiles
- Use of fine mist sprays
- Use of mitigating agents on hydrocarbon impacted areas or materials
- Maintaining equipment and machinery to minimise exhaust emissions.

If odours are detected, the site is to be inspected by a suitably qualified Environmental Consultant and recommended control measures are to be implemented throughout the remediation process.

### Burning of Materials

No materials are to be burned on site.

### **Transport**

All haulage routes for trucks transporting soil, materials, equipment or machinery to and from the site must be selected to meet the following objectives:

- Comply with all road traffic rules
- Minimise noise, vibration and odour to adjacent premises
- Minimise use of local roads.

All transport operators and drivers transporting soil, materials, equipment or machinery to and from the site must:

- Use the designated haulage routes and site access points
- Make all deliveries and pick-ups between the hours specified in Hours of Operation
- Securely cover all loads to prevent any dust or odour emissions during transportation
- Not track soil, mud or sediment onto the road.

### **Hazardous Wastes**

Hazardous wastes arising from the remediation work must be removed, stored and disposed of in accordance with the requirements of the EPA and SafeWork NSW, including the following legislation and guidelines:

- *Work Health & Safety Act 2011*
- *Work Health & Safety Regulation 2011*
- *Protection of the Environment Operations Act 1997*
- *Protection of the Environment Operations (Waste) Regulation 2005*
- Waste Classification Guidelines (NSW EPA, 2014), and associated addenda (available on <http://www.epa.nsw.gov.au/wasteregulation/classify-waste.htm>), resource recovery orders and exemptions (current list available on <http://www.epa.nsw.gov.au/wasteregulation/orders-exemptions.htm>)
- *Environmentally Hazardous Chemicals Act 1997*.

Documentary evidence verifying that all wastes have been classified and disposed of appropriately must be included in the Monitoring and Validation report for the site.

## QPRC CONTAMINATED LAND GUIDELINE

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### Disposal of Contaminated Soil

Contaminated soil must be disposed of in accordance with the requirements of the *Protection of the Environment Operations Act 1997* and Regulations and any relevant NSW EPA guidelines such as the publication titled *Waste Classification Guidelines* (NSW EPA, 2014) and associated addenda (available on <http://www.epa.nsw.gov.au/wasteregulation/classify-waste.htm>), and resource recovery orders and exemptions (current list available on <http://www.epa.nsw.gov.au/wasteregulation/orders-exemptions.htm>)

*NOTE: If contaminated soil or other waste is transported to a site unlawfully, the owner of the waste and the transporter are both guilty of an offence.*

### Containment / Capping of Contaminated Material

On-site containment or capping of contaminated soil is not permitted if the concentrations of contaminants are statistically above the soil investigation levels specified in The *National Environment Protection (Assessment of Site Contamination) Measure 1999*, amended in 2013 (ASC NEPM, 2013) for the range of land-uses permitted on the site (unless otherwise agreed with Council or other relevant authority through the endorsement of a Remedial Action Plan and an On-going Environmental Management Plan).

### Importation of Fill

Fill material must be validated (at its source if practicable), prior to being imported onto the site. The validation must indicate that the material is free of contaminants (i.e. comprises Virgin Excavated Natural Material (VENM) or Excavated Natural Material (ENM)) or as otherwise approved by the NSW EPA, or the relevant resource recovery exemptions and orders. Fill imported on to the site should also be compatible with the existing soil characteristic for site drainage purposes.

Fill material may be validated by one or both of the following methods:

- The fill should be accompanied by documentation from the supplier which certifies that the material is not contaminated based upon analyses of the material or the known past history of the site where the material is obtained
- The fill should be sampled and analysed in accordance with the relevant EPA Guidelines, to ensure that the material is not contaminated.

Documentary evidence verifying that any fill material has been appropriately validated must be included in the Validation Report for the Site.

### Groundwater

An appropriate license must be obtained from the NSW Office of Water for approval to extract groundwater. Prior to discharge to the stormwater system, site groundwater must be analysed for any contaminants of concern and comply with relevant EPA and ANZECC water quality criteria.

Other options for the disposal of groundwater include disposal to sewer with the prior approval of the appropriate water authority, or off-site disposal by a liquid waste transporter at an appropriately licensed liquid waste treatment or processing facility.

### Removal of Underground Storage Tanks

The removal of underground storage tanks (UST) must be undertaken in accordance with the requirements of the *Protection of the Environment Operations (Underground Petroleum Storage Systems) Regulation 2019*, WorkSafe NSW and relevant Australian Standards.

#### QPRC CONTAMINATED LAND GUIDELINE

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Following the removal of USTs, the tank pits must be remediated and validated in accordance with *Protection of the Environment Operations (Underground Petroleum Storage Systems) Regulation 2019* and relevant guidelines provided under the Regulation.

#### **Excavation and Backfilling Work**

All excavation and backfilling work must be carried out by competent persons in accordance with WorkSafe requirements, including the publication titled *Excavation Work Code of Practice: (WorkCover, 2015)*.

If it is necessary to excavate adjacent to an adjoining building or structure, and the excavation work may damage or impair the stability of the building or structure, the person proposing to carry out the work must:

- Take all necessary precautions to protect the building or structure from damage, including any shoring or underpinning where appropriate
- Provide details of the proposed work to the adjoining owner at least seven (7) days before the works commence.

#### **Building and Demolition Work**

Development consent may be required from Council for any associated building or demolition work.



## QPRC CONTAMINATED LAND GUIDELINE

### ATTACHMENT D – MAP OF THE CAPTAINS FLAT LEAD MANAGEMENT PLAN PRECINCT (THE PRECINCT)



Source: Captains Flat Lead Management Plan, Ramboll 2021 for Department of Regional NSW

# **QUEANBEYAN-PALERANG REGIONAL COUNCIL**

## **Council Meeting Attachment**

**25 OCTOBER 2023**

ITEM 9.6 POST-EXHIBITION REPORT - CONTAMINATED LANDS  
POLICY, GUIDELINE AND STANDARD REMEDIATION  
ACTION PLAN

ATTACHMENT 3 STANDARD REMEDIATION ACTION PLAN- CAPTAINS FLAT -  
PRIVATE LANDS

Intended for

**Department of Regional NSW**

Document type

**Report**

Date

**December 2022**

Project Number

**318001193-T14**

# **STANDARD REMEDIATION ACTION PLAN**

## **CAPTAINS FLAT – PRIVATE LAND**

Captains Flat - Standard Remediation Action Plan

Revision **Final**  
Description **Standard Remediation Action Plan for the remediation of private land impacted by lead from the former Lake George Legacy Mine in Captains Flat, New South Wales.**  
Ref **Standard Remediation Action Plan Captains Flat – Private Land**

Revision	Date	Prepared by	Checked by	Approved by	Description
Draft / Rev 0	21/02/2022	N McGuire	S Maxwell	F Robinson	For client review
Rev 1	19/04/2022	S Maxwell	R Salmon	F Robinson	For issue
Final / Rev 2	1/08/2022	S Maxwell	R Salmon	F Robinson	For issue
Final / Rev 3	8/12/2022	S Maxwell	R Salmon	F Robinson	For issue

F Robinson  
CEnvP Certification No. SC400100



Bright ideas. Sustainable change.

Captains Flat - Standard Remediation Action Plan

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Captains Flat - Standard Remediation Action Plan

## Definitions

The following terms are used in this Standard Remediation Action Plan (RAP) and have the following meanings:

CEnvP Scheme	Certified Environmental Practitioner through EIANZ.
Contractor	The Contractor is the person or company engaged to complete the remediation. The Contractor should have read and understood supporting material prepared by Ramboll for the remediation of lead contamination associated with the former lake George Legacy Mine.
CLM Act	NSW Contaminated Land Management Act 1997
DRNSW	Department of Regional NSW
Environmental Consultant	An Environmental Scientist/Engineer qualified through EIANZ CEnvP scheme or equivalent appointed to perform the functions of the Environmental Consultant in this Standard RAP. An Environmental Consultant with CEnvP for General Practice will have a minimum of 5 years' experience. An Environmental Consultant with CEnvP Site Contamination Specialist will have a minimum of 10 years' experience.
EIANZ	Environment Institute of Australia and New Zealand
EPA	Environmental Protection Authority of NSW
EP&A Act	NSW Environmental Planning and Assessment Act 1979
General Immobilisation Approval	A document prepared by NSW EPA for a particular waste type, as defined in the approval, identifying the mechanism by which the waste is immobilised and how this waste can be disposed with no further testing required for the contaminants listed in the approval.
General Solid Waste	A classification of waste (including soil) that is relevant to the lawful disposal of waste at appropriately licensed receiving facilities.
Groundwater surface	The standing water level where groundwater is present within the soil profile.
Long Term EMP	A report detailing management and monitoring requirements for remnant contamination into the future
NEPM (2013)	National Environment Protection (Assessment of Site Contamination) Measure 2013. NEPM (2013) includes generic health investigation levels for four different land uses (residential with access to soil; high density residential; recreational open space; commercial/ industrial) for common contaminants, including lead.
Remediation Action Plan (RAP)	A plan that outlines the nature and extent of contamination and how that contamination is to be managed. Validation requirements to demonstrate that contamination has been managed are to be included.
Remediation and Validation Report	A report that details the works completed to manage contamination at a site. Sampling results from the remediation works are compared against site criteria to validate that the remediation was successful in removing contamination.
Site Owner	The person or persons named on the Certificate of Title for the property
The Site	Either the whole lot or a portion of the lot to be remediated

Captains Flat - Standard Remediation Action Plan

## EXECUTIVE SUMMARY

Throughout New South Wales, consent and certifying authorities are obliged to ensure that potential for contamination is properly assessed and, where risks associated with contamination are identified, that remediation is integrated with development of sites.

The Department of Regional NSW (DRNSW) has coordinated assessment of contamination in public spaces and remediation planning for land at Captains Flat affected by historic metalliferous mining and land-fill activities. Assessment identified contaminants of potential concern related to historic mining and land-fill activities are limited to metals. Lead was identified as the key driver of risk. Concurrent with the assessment of public spaces, the NSW EPA has completed assessment of private properties where requested by the community.

This Standard Remediation Action Plan (the Standard RAP) was coordinated by DRNSW in collaboration with Queanbeyan-Palerang Regional Council (QPRC).

The goal of remediation as described in the Standard RAP is to remove or manage human health risk from lead contamination such that the site is suitable for future land use and to ensure that development work does not result in an unacceptable exposure to lead.

Contaminants of potential concern that may be present on private properties in Captains Flat other than metals are excluded from the Standard RAP and must be considered in accordance with the otherwise applicable regulatory framework.

The Standard RAP provides an alternative to preparation of site-specific RAPs for the remediation of private land where lead contamination from historic mining or land-fill activities exists. The Standard RAP applies only to minor/smaller works (i.e. ancillary builds and extensions) on residential properties and to existing dwellings. The Standard RAP is not applicable to new dwellings, subdivisions or a vacant block of land (new builds).

The infographic presented as Figure 1 describes:

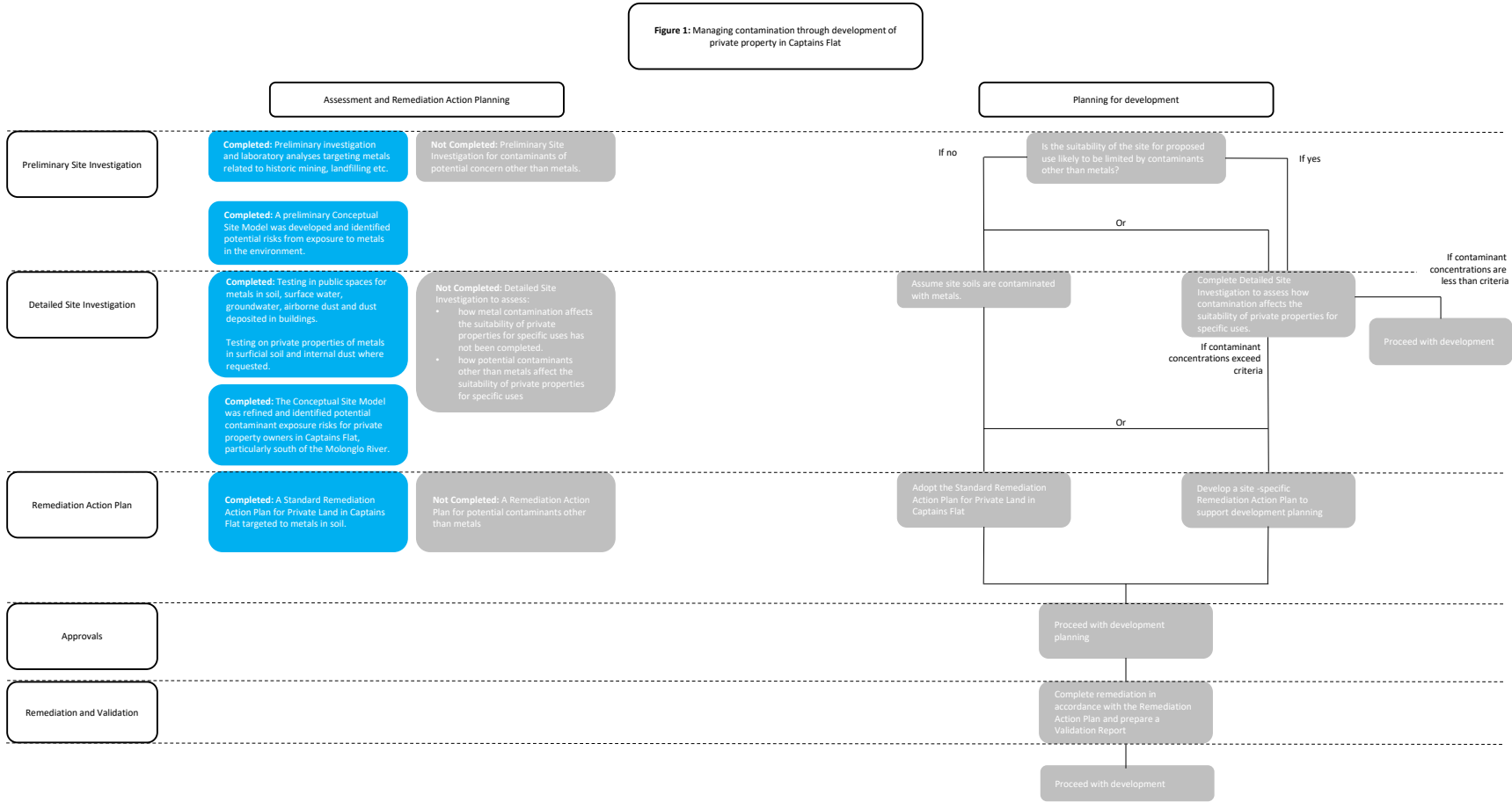
- the legislated pathway for assessment and remediation of contamination
- the assessment and remediation planning coordinated by DRNSW and the NSW Environment Protection Authority (EPA)
- remaining assessment and remediation planning that may be required by private property owners
- outstanding assessment, remediation planning and remediation that may be required during development of private land in Captains Flat.

Remediation strategies described in the Standard RAP for private properties at Captains Flat are:

- on-site capping followed by long term management and
- excavation followed by offsite disposal.

As the Standard RAP is likely to be used in conjunction with a request for approval for development, development consent of the remediation works will by default be approved through a development consent process.





Note: All contaminated site investigations, Remedial Action Plans and Validation Reports must be prepared by suitably experienced and certified consultants.

Captains Flat - Standard Remediation Action Plan

## 1. INTRODUCTION

This Standard Remediation Action Plan (the Standard RAP) was coordinated by Department of Regional NSW (DRNSW) in collaboration with Queanbeyan-Palerang Regional Council (QPRC). The Standard RAP provides an alternative to preparation of site-specific RAPs for the remediation of private land within Captains Flat where lead contamination from historic mining or land-fill activities exists. The Standard RAP has been prepared for private properties within the Captains Flat Precinct as presented on Figure 3-1.

The Standard RAP has been prepared to provide a streamlined approach for the assessment of soil contamination, by assuming a level of contamination based on existing information, in order to reduce the cost of the development assessment process.

The Standard RAP outlines a standard remediation response that is designed to be appropriate for most development activities (i.e. developments where the nominated remediation strategies can be practically implemented) where contamination from lead has occurred via aerial deposition or the use of mine waste as fill material. The Standard RAP applies only to minor/smaller works (i.e. ancillary builds and extensions) on residential properties and to existing dwellings. The Standard RAP is not applicable to new dwellings, subdivisions or a vacant block of land (new builds). The goal of remediation as described in the Standard RAP is to remove or manage human health risk from lead contamination such that the site is suitable for future land use and to ensure that development work does not result in an unacceptable exposure to lead.

The Standard RAP addresses contamination of land and does not include contamination of buildings that may have occurred as a consequence of aerial fallout of lead oxide. The Standard RAP addresses only human health risks and does not address ecological risks to terrestrial ecology or groundwater dependent ecosystems. It is noted that elevated concentrations of other metals are co-located with lead and present potential risks particularly to ecology. Implementation of the Standard RAP could be expected to mitigate risks from other metals and the scope of long-term monitoring proposed for the Captains Flat Precinct under the Lead Management Plan (Ramboll 2022) is intended to inform evaluation of management outcomes related to ecological risk.

It is noted that contamination from the former mine site includes other heavy metals such as arsenic, cadmium and zinc. Lead is the driver for the management of contamination associated with the former mine and the clean-up of lead also manages the clean-up of other heavy metals.

Contaminants of potential concern that may be present on private properties in Captains Flat other than metals are excluded from the Standard RAP and must be considered in accordance with the otherwise applicable regulatory framework.

This Standard RAP includes:

**Section 1** - Introduction

**Section 2** - Background information on operations and environmental impacts of the former mine

**Section 3** - Extent and use of land to which this Standard RAP applies

**Section 4** - Description of the nature and extent of contamination

**Section 5** - A Conceptual Site Model (CSM) detailing likely exposure routes for lead

**Section 6** - Legislative and planning framework

**Section 7** - Remediation, including remediation goal and remediation options

**Section 8** - Remediation roles and responsibilities

**Section 9** - Remediation Action Work Plan including environmental and health and safety requirements, protocols to deal with unexpected finds, and validation requirements.

Captains Flat - Standard Remediation Action Plan

## 2. BACKGROUND

The Captains Flat Lead Management Plan Precinct (the Precinct) encompasses built areas of the Captains Flat community, the legacy Lake George Mine site and the Molonglo River from upstream of the water supply dam to a waterhole approximately 1.5 km downstream of the mine. The Precinct includes roads accessing Captains Flat (to a distance of at least 400 m), the rail corridor (to a distance of 1 km) and bushland areas at the perimeters of the community where these may have been impacted by the mine operations.

Historic metalliferous mining (including subsequent processing, smelting and transport) and land-fill activities have contaminated Captains Flat. The NSW Department of Planning, Industry and Environment (DPIE) Contaminants and Risks Team (C&R), Environment, Energy and Science Branch (2021) developed a preliminary Conceptual Site Model (CSM) as a qualitative representation of contaminant sources, migration pathways and potential receptors for potential contaminants from the legacy Lake George Mine. Ramboll (2021) refined the preliminary CSM through extensive assessment of the degree and extent of contamination in a broad range of environmental media in public spaces within the Precinct.

### 2.1 Assessment of Public Spaces within the Captains Flat Precinct

Potential contaminant exposure risks for human health and the environment were identified in Ramboll (2021) based on assessment against site-specific trigger levels for soil and national criteria for other media relevant to the key exposure risks within the Precinct.

The Ramboll assessment targeted public spaces and findings indicate elevated metal concentrations are co-located and that lead is the key potential driver of risk. Specifically, out of a total of 683 fpXRF measurements in soil, 237 exceeded the health-based criteria for lead, 30 for arsenic and one for manganese, mercury and zinc. At all locations where arsenic concentrations exceeded human health criteria lead also exceeded. At locations where arsenic exceeded the HIL-C (300 mg/kg) it was on average 3.6 times greater (i.e. 1085 mg/kg). At locations where arsenic exceeded the HIL-C the average lead concentration (22,971 mg/kg) was 38.3 times greater than the HIL-C (600 mg/kg). Considering the data in this way supports the conclusion that, where potential risks to human health associated with arsenic in soil exist, lead presents a far greater potential risk. Within this context lead is considered to be the primary driver for potential risks to human health and addressing the risk associated with elevated lead will also address the risk associated with elevated arsenic.

Relative high, moderate and low potential risk areas within the Precinct were determined based on:

- The degree to which lead concentrations in soil exceed the relevant assessment criteria, i.e. the potential consequence of exposure
- Qualitative assessment of anticipated land use type and
- The duration and frequency of land use where elevated lead concentrations were observed, i.e. the likelihood of exposure.

Lead concentrations in low risk areas generally exceeded assessment criteria by 1 – 5 times, though in the bushland east of the Molonglo River at the southern end of town (which has lower potential for exposure) exceeded by 5 – 10 times. Moderate and high risk areas exceeded assessment criteria by > 5 times.

Potential human health risks for lead in soil are considered to be **high** in the following areas:

- The Old Mine Site and rail corridor
- Public spaces south of the Molonglo River including the former preschool, Foxlow Street and the eastern embankment of the Old Mine Site
- Areas where fill appears to have been applied north of the Molonglo River including flood berms adjacent the River and embankments beneath the tennis courts as well as Foxlow Parklet

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Potential human health risks for lead in soil are considered to be **moderate** in the following areas:

- The Southern Smelter Area and Keatings Collapse
- Beneath the southern playing field off Foxlow Street
- The southern end of the school playing fields including the new preschool

Potential human health risks for lead in soil are considered to be **low** in the following areas:

- In natural soil to depths of greater than five metres beneath the northern end of Foxlow Street
- In shallow soils in bushland hillside east of the Molonglo River near the southern end of town
- At several other locations in surface soils north of the Molonglo River at concentrations which marginally exceed the health investigation levels
- In public buildings

## 2.2 Assessment of Private Properties within the Captains Flat Precinct

The NSW EPA conducted a residential sampling program in Captains Flat in 2021 which comprised of sampling over 40 properties using a portable XRF to a maximum depth of 5 cm. The data was provided to Ramboll summarised into two datasets – North and South of Molonglo Bridge (Intersection of Foxlow St and Braidwood Rd).

Key findings from the NSW EPA private residence testing include:

- The area north of Molonglo Bridge reported a maximum lead concentration of 4,000 mg/kg which is above the NEPM (2013) health-based soil investigation level for residential land use (HIL A) of 300 mg/kg and an average of 243 mg/kg.
- The area south of Molonglo Bridge reported a maximum lead concentration of 8,200 mg/kg and an average of 1,559 mg/kg which is above the HIL A
- The area south of Molonglo Bridge reported a maximum arsenic concentration of 230 mg/kg which is above the HIL A of 100 mg/kg and an average concentration of 42 mg/kg.
- The area north of Molonglo Bridge reported a maximum zinc concentration of 11,000 mg/kg which is above the HIL A of 8,000 mg/kg and an average concentration of 604 mg/kg.

Gaps identified in soil data include:

- The extended period of historic mining infers potential for a wide range of potentially contaminating activities
- The location and number of exceedances in the private residence testing data was not provided for confidentiality reasons therefore these details are unknown. A thorough assessment of contaminant concentrations within private properties remains a data gap
- Elevated lead concentrations in soil within the community have not been vertically delineated
- Bioavailability of metals in soils impacted by dust, ore, mine waste and slag was assessed for public spaces though has not been assessed for private properties.

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### 3. EXTENT AND USE OF LAND TO WHICH THIS RAP APPLIES

#### 3.1 Extent of Land to Which This RAP Applies

This Standard RAP applies to private properties within the Precinct that have been impacted by lead contamination related to historic metalliferous mining or use of contaminated material as fill. The Precinct boundaries are shown on **Figure 3-1** below.

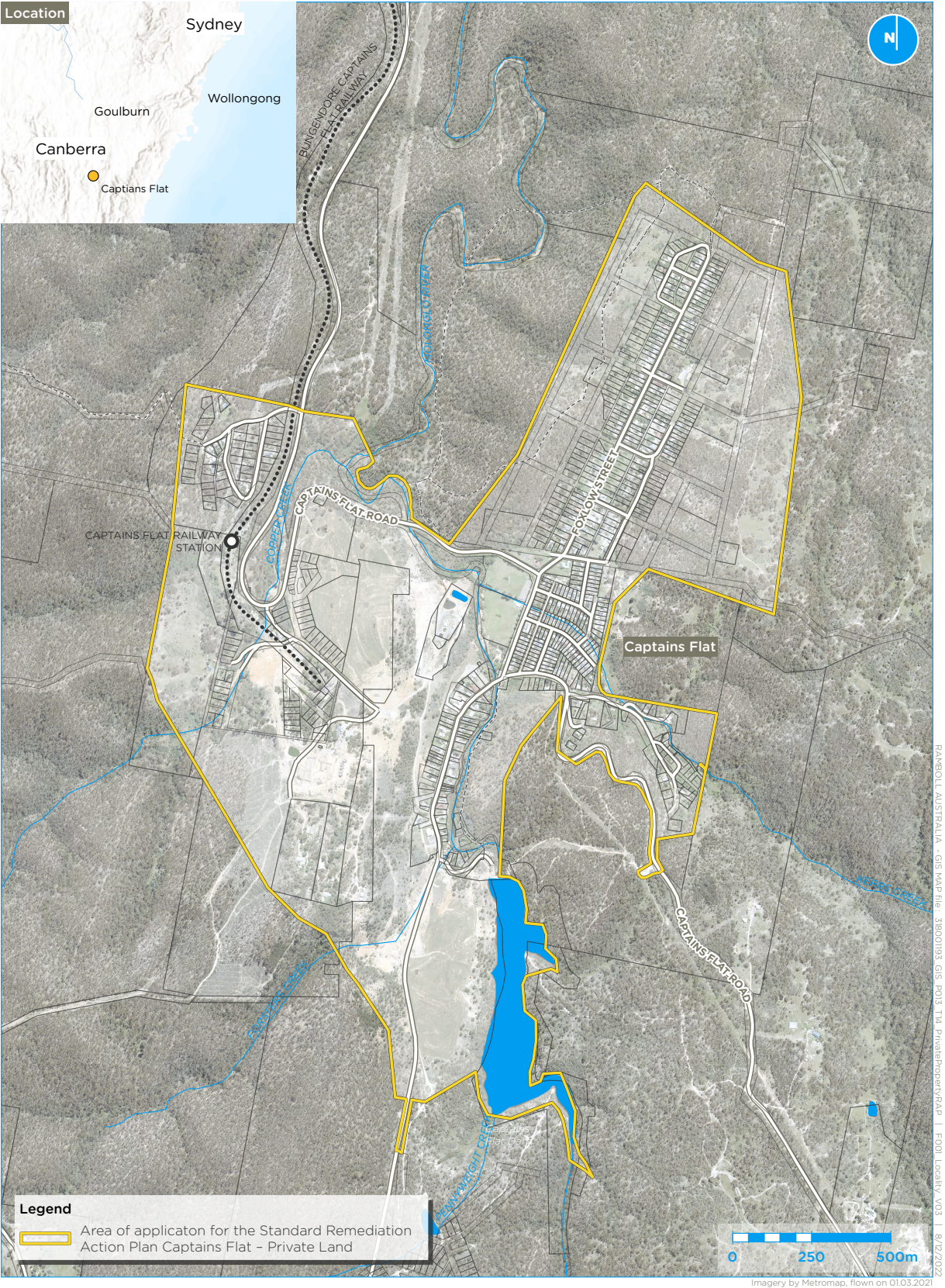
The potential for contamination and appropriate management measures should be considered by the landowner and QPRC and in accordance with guidance endorsed by the NSW EPA and the Resilience and Hazards SEPP 2021 Chapter 4 – Remediation of Land (former SEPP 55).

The Standard RAP may be applied to a Site proposed for development. A Site will be defined in the development application submitted by the proponent. Where a landowner wishes, a site-specific RAP may be applied provided it is prepared in accordance with guidance endorsed by the NSW EPA.

#### 3.2 Use of Land to Which This RAP Applies

This Standard RAP applies to private properties only and does not apply to childcare facilities or schools. It also does not apply to publicly owned properties, public spaces or roads.





**Figure 1: Site location**  
Standard Remediation Action Plan Captains Flat - Private Land

A4  
1:15,500



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### 3.3 Definition of the 'Site'

The property owner is to define the 'Site' to be remediated as part of this Standard RAP. The property owner shall attach a plan showing the area of the 'Site' to the template Figure presented as **Appendix 1** of this Standard RAP.

The 'Site' can be defined as follows:

- The entire Lot and DP of a private property; or
- The portion of the Lot to be developed

The property owner should note that where the 'Site' is defined as a portion of the Lot and contamination on the remainder of the Lot is not being addressed, the contamination status will not change. As a result, the notification of soil contamination for the affected Lot will remain on the Section 10.7 Certificate. Where the Site is a portion of the Lot it shall be defined by registered survey.

The Standard RAP applies to minor/smaller works (i.e. ancillary builds and extensions) on residential properties and to existing dwellings.

The Standard RAP is not applicable to new dwellings, subdivisions or a vacant block of land (new builds)..

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## 4. SITE ACCEPTANCE CRITERIA

Contamination in NSW is assessed using National Environment Protection (Assessment of Site Contamination) Amendment Measure 2013, known as NEPM (2013).

NEPM (2013) provides Health Investigation Levels (HIL), which are scientifically based, generic assessment criteria designed to be used to assess potential risks to human health from chronic exposure to contaminants. The Health Investigation Levels are intentionally conservative and based on a reasonable worst-case scenario for four generic land use settings. The relevant land use setting for each different land use in the Precinct area is:

- HIL A - Residential with garden/accessible soil (home grown produce <10% fruit and vegetable intake (no poultry), also includes childcare centres, preschools and primary schools.
- HIL B - Residential with minimal opportunities for soil access; includes dwellings with fully and permanently paved yard space such as high-rise buildings and apartments.
- HIL C - Public open space such as parks, playgrounds, playing fields (e.g. ovals), secondary schools and footpaths. This does not include undeveloped public open space where the potential for exposure is lower and where a site-specific assessment may be more appropriate.
- HIL D - Commercial/industrial, includes premises such as shops, offices, factories and industrial sites.

Note that HIL A excludes the keeping of poultry for egg consumption.

NEPM HILs for lead are presented in **Table 4-1** below and are the site acceptance criteria relevant to the assessment, remediation and validation of private land under the Standard RAP.

**Table 4-1: Site Acceptance Criteria**

Land Use Setting	Site Acceptance Criteria (Pb mg/kg)
HIL A	300
HIL B	1200
HIL C	600
HIL D	1500



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## 5. CONCEPTUAL SITE MODEL

A CSM is a qualitative description of the source(s) of contamination, the pathway(s) by which contaminants may migrate through the environmental media, and the populations (human and / or ecological) that may be potentially exposed. This relationship is commonly known as a Source-Pathway-Receptor (SPR) linkage. Where one or more elements of the SPR linkage are missing, the exposure pathway is incomplete, and no further assessment is required. This CSM considers the potential SPR linkages for contamination associated with mining and historic land-filling in Captains Flat.

### 5.1 Environmental Setting

The Precinct contains a mix of residential, recreational and commercial/industrial areas surrounded by cleared agricultural land and natural bushland. The western portion of the Precinct is located within the Googong Dam Catchment and the southern portion of the Precinct around the Southern Smelter is located within the Captains Flat Dam Catchment. The Captains Flat Dam and surrounding surface water features that fall within the Precinct are presented on

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. Surface water within the Precinct is retained in the Captains Flat Dam or flows to the Molonglo River and then in a northerly direction.

## **5.2 Contaminant Sources**

The primary source of contamination within the Precinct was from mining activities including loading, processing and transport of ore and the application of fill to land. Findings from the Conceptual Site Model – Captains Flat Lead Management Plan (Ramboll 2021) and the summary of NSW EPA assessments provided in **Sections 2.1** and **2.2** describe contaminant distribution most concentrated within the southern part of Captains Flat (south of the Molonglo River). Contamination in fill in public spaces south of the Molonglo River extends to depths of greater than one metre below ground level.

Naturally occurring mineralised geology appears to be a lesser source of contamination.

## **5.3 Transport Mechanisms**

Transport mechanisms identified include filling with mine waste (possibly including ore and slag), as well as airborne dust, erosion and sediment transport where contamination from the mine is present in surficial soils as well as potential dissolved metal transport through surface water and groundwater.

## **5.4 Contaminant Receptors**

Human receptors comprise private land occupants, intrusive maintenance workers and visitors to private land.

## **5.5 Exposure Pathways**

In order for a receptor to be exposed to a contaminant derived from a site, there should be an exposure pathway linking the source of contamination and the exposed population. An exposure pathway describes the course a chemical or physical agent takes from the source to the exposed individual.

The main exposure pathways for each matrix for human receptors are summarised below:

- Soil - incidental ingestion, direct contact (skin) and inhalation by site users
- Sediment - direct contact (skin) with recreational users
- Surface Water – direct contact (skin), potable use (drinking and cooking), incidental ingestion, extraction for stock watering and irrigation
- Groundwater – extraction for potable use, extraction for stock watering and irrigation
- Indoor dust – incidental ingestion, direct contact (skin), inhalation

## **5.6 Frequency of Exposure**

Exposure frequency could be expected to align proportionally with the probably duration that each receptor group could be expected to spend on private properties. That is residents could be expected to have a higher frequency of exposure compared to workers or visitors.

## **5.7 Private Property Risk Characterisation**

Relative high, moderate and low potential risk areas within public areas of the Precinct (described under **Section 2.1**) were informed by lead concentrations that were consistently high south of the Molonglo River and comparatively low north of the Molonglo River. Similar contaminant distribution trends could generally be expected across private properties in these areas. Complete SPR linkages between lead in soil and users of private properties are considered likely south of the Molonglo River and possibly north of the Molonglo River.

The absence of thorough assessment of contaminant concentrations within private properties limits capacity to refine remediation strategies for specific sites. In the absence of site specific contaminant characterisation, standardised provisions for remediation should conservatively assume widespread contamination is present.

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## 6. REGULATORY APPROVALS AND LICENSING

**Table 6-1** outlines the regulatory requirements applicable at the time of preparation of the Standard RAP. Whilst the Standard RAP has been prepared in accordance with the regulatory requirements below, additional regulations may require review depending on the property particulars. These are tabulated in **Table 6-2**.

**Table 6-1: Key Relevant Legislation and Regulations**

Legislation or Regulation	Relevance
<i>Resilience and Hazards State Environmental Planning Policy 2021 Chapter 4 – Remediation of Land (former SEPP 55)</i>	<p>Under the SEPP (Resilience and Hazards) (2021), remediation works are permissible in any zone, regardless of any provision in another environmental planning instrument (such as a local environmental plan). The SEPP (Resilience and Hazards) (2021) also establishes:</p> <p>Category 1 remediation works: remediation that requires development consent. This includes remediation that is: designated development; likely to have a significant impact on ecological values; deemed as requiring development consent by another SEPP; within a sensitive land zone under a local environmental plan; or not consistent with a contaminated land planning guideline made by the relevant council.</p> <p>Category 2 remediation works: remediation which does not require development consent. This is any remediation that is not deemed category 1 remediation works. While development consent is not required, the Council is required to receive written notification of the proposed remediation at least 30 days prior to the commencement of remediation.</p> <p>The works completed under this RAP are likely to be Category 2 remediation works, however as this RAP is likely to be used in conjunction with a request for approval for development, development consent of the remediation works will by default be approved through a development consent process.</p>
<i>Contaminated Land Management Act 1997 (CLM Act)</i>	<p>Under the CLM Act, EPA regulates contaminated sites where the contamination is significant enough to warrant regulation. Contaminated sites that are not regulated by EPA are managed by local councils through land use planning processes.</p> <p>Private properties within the Precinct may meet the triggers to report contamination.</p>
<i>Protection of the Environment Operations Act 1997 (POEO Act)</i>	<p>The POEO Act is the primary legislation for the management and control of pollution of the environment. This includes the licensing of premises that are listed as scheduled premises under Schedule 1 of the POEO Act.</p> <p>The POEO Act requires licensing of sites where more than 30,000 cubic metres of contaminated soil is stored or where an aggregate of more than 3 hectares of contaminated soil is disturbed. It is not expected that these conditions would be met for private properties within the Precinct following this Standard RAP and therefore licencing of the works under the POEO Act is not required.</p> <p>Under the POEO Act it is an offense to pollute waters. Where dewatering is required as part of the development works, the water needs to be of appropriate quality for discharge. Advice should be sought from the Environmental Consultant.</p>

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Legislation or Regulation	Relevance
<i>Protection of the Environment Operations (Waste) Regulation 2014 (the Regulation)</i>	<p>The Regulation makes requirements relating to non-licensed waste activities and waste transporting. The Regulation also exempts certain waste streams from the full waste tracking and record keeping requirements.</p> <p>Part 1 of Schedule 1 of the Regulation lists wastes transported within NSW or interstate and required to be tracked. This includes "Lead; lead compounds" and "Soils contaminated with a substance or waste that is referred to in this Part". These tracking requirements apply to soils excavated within the Captains Flat Precinct.</p>
<i>Palerang Development Control Plan (DCP) 2012</i>	<p>The Palerang DCP includes specific information pertaining to development in rural zones, residential zones, business zones, industrial, business park and infrastructure zones, recreation and tourist zones and environment protection zones. It also provides information on development for subdivisions, specific land uses, town centre area plans, precinct area plans and heritage areas.</p>
<i>Environmental Planning and Assessment Act 1979 (EP&amp;A Act)</i>	<p>The EP&amp;A Act establishes the land use controls and the development approval process in New South Wales. Under the EP&amp;A Act, a Section 10.7(2) Planning Certificate is mandatory when purchasing a property. It is a certificate that details the development potential of a parcel of land including planning restrictions that apply. A Section 10.7(2) Planning Certificate details the contaminated land status of a property in the QPRC area in accordance with Palerang DCP (2012).</p> <p>The SEPP (Resilience and Hazards) (2021) is an environmental planning instrument under the EP&amp;A Act. Any remediation that is deemed a category 1 remediation works under the SEPP (Resilience and Hazards) (2021) would require development consent under Part 4 of the EP&amp;A Act. In the event that any remediation was determined to be category 1 remediation works it is expected to be of a scale that would require a development application to be submitted to QPRC.</p>
<i>Palerang Local Environment Plan (LEP) 2014</i>	<p>The Palerang LEP is the key local land use planning document for the Queanbeyan-Palerang local government area. The LEP aims to make local environmental planning provisions for land in the Queanbeyan-Palerang area in accordance with the relevant standard environmental planning instrument under Section 33A of the EP&amp;A Act. The LEP outlines permitted and prohibited development, exempt and complying development and includes principal development standards.</p> <p>Category 2 remediation works are permissible without consent however the SEPP (Resilience and Hazards) (2021) requires notification to Council, as outlined above.</p>
<i>General Approval of The Immobilisation of Contaminants in Waste (2009/07)</i>	<p>In accordance with Part 10 and Clause 101 of the <i>Protection of the Environment Operations (Waste) Regulation 2014</i>, NSW EPA has issued a General Immobilised Contaminants Approval (2009/07) for "metallurgical furnace slag or metallurgical furnace slag contaminated natural materials".</p> <p>The Approval indicates that the waste is naturally immobilised and provides information on packaging requirements, waste assessment requirements, disposal restrictions, waste management requirements and waste tracking and</p>

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Legislation or Regulation	Relevance
	notification requirements. This Approval is relevant to waste materials from within the Captains Flat Precinct where slag is the primary contaminant source. A copy of this Approval is included in <b>Appendix 2</b> .

**Table 6-2: Other Relevant Legislation and Regulations that may apply**

Legislation or Regulation	Relevance
<i>Water Management Act 2000</i>	A controlled activity approval is required for works in or within 40 metres of a natural watercourse. Each proponent should assess whether their property is within 40 metres of a natural watercourse. If so, controlled activity approval will be required.
<i>Water Act 1912</i>	A groundwater interception licence is required for works that intercept groundwater. However minor temporary dewatering activities that are estimated to be less than three megalitres per year (including both construction dewatering and subsequent managed inflows) will generally not require a licence or approval from the Office of Water. Groundwater is not expected to be intercepted during residential development likely at the private properties. In the unlikely event it is intercepted, it is likely to require dewatering of less than three megalitres per year. It is therefore unlikely that a water access licence would be required for any sites remediated following this Standard RAP.

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## 7. REMEDIATION

### 7.1 Remediation Objective

In the absence of site-specific assessment, private properties within the Precinct are assumed to have lead concentrations in soil exceeding NEPM (2013) HIL A of 300 mg/kg.

Remediation is required to reduce human health risks associated with lead contamination. The objective of the remediation is to render the Site suitable for future land use and to ensure that development work does not result in an unacceptable exposure to lead.

The Standard RAP applies only to minor/smaller works (i.e. ancillary builds and extensions) on residential properties and to existing dwellings. The Standard RAP is not applicable to new dwellings, subdivisions or a vacant block of land (new builds).

### 7.2 Remediation Options

The remediation goal may be met via three options:

1. Excavation and off-site disposal of contaminated soil
2. Capping of contaminated soil and implementation of a Long-Term Environmental Management Plan (EMP). This option may include consolidation of contaminated soil below the cap.
3. A combination of off-site disposal and on-site management

#### 7.2.1 Excavation and Off-site Disposal

Excavation and off-site disposal involves the excavation of lead contaminated surface soils and/or mine waste and disposal to a landfill licensed to accept the waste. This option involves the removal of lead contamination from the site. Once the remediation has been completed and it has been demonstrated via validation sampling that validation protocols have been met, the site will be considered to be suitable for future land use.

#### 7.2.2 On-site Capping

On-site capping involves the placement of a cap over lead contaminated surface soil. As the soil contamination remains on-site, long term management is required to prevent exposure to the contaminated soil and a record of the contamination will remain on the Section 10.7 Planning Certificate.

The cap shall include a marker layer comprising high visibility (orange or similar) geotextile material followed by a minimum 0.1 m thickness of one of the following:

- Concrete slab
- Permanent hardstand paving

It is not anticipated under the Standard RAP that other capping types such as clay or geosynthetic clay layer (GCL) would be used. Additionally, it is not anticipated that concrete or other permanent hardstand paving will be appropriate across large areas (e.g.: greater than 200 m<sup>2</sup>). In the event that large areas require remediation or capping types other than permanent hardstand are to be used, a site-specific remediation strategy is required.

The following principles are to be followed for on-site capping:

- 1. On-site capping of lead impacted soils is not a suitable remediation strategy where contamination extends below the groundwater surface. For conservatism, contamination should not extend to within 0.5 m above the encountered groundwater surface.**
- 2. Contaminated soils are not to be capped within 900 mm of a boundary i.e. the edge of the capped area must be >900 mm from the boundary.** This restriction means that where contamination exists within 900 mm of a boundary, excavation and offsite disposal or a site-specific RAP will be required.

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A Notification of Capping is required to allow notification of the capped contaminated soil on the planning certificate held with Council. The existence of the capping will be included on the Section 10.7 Certificate.

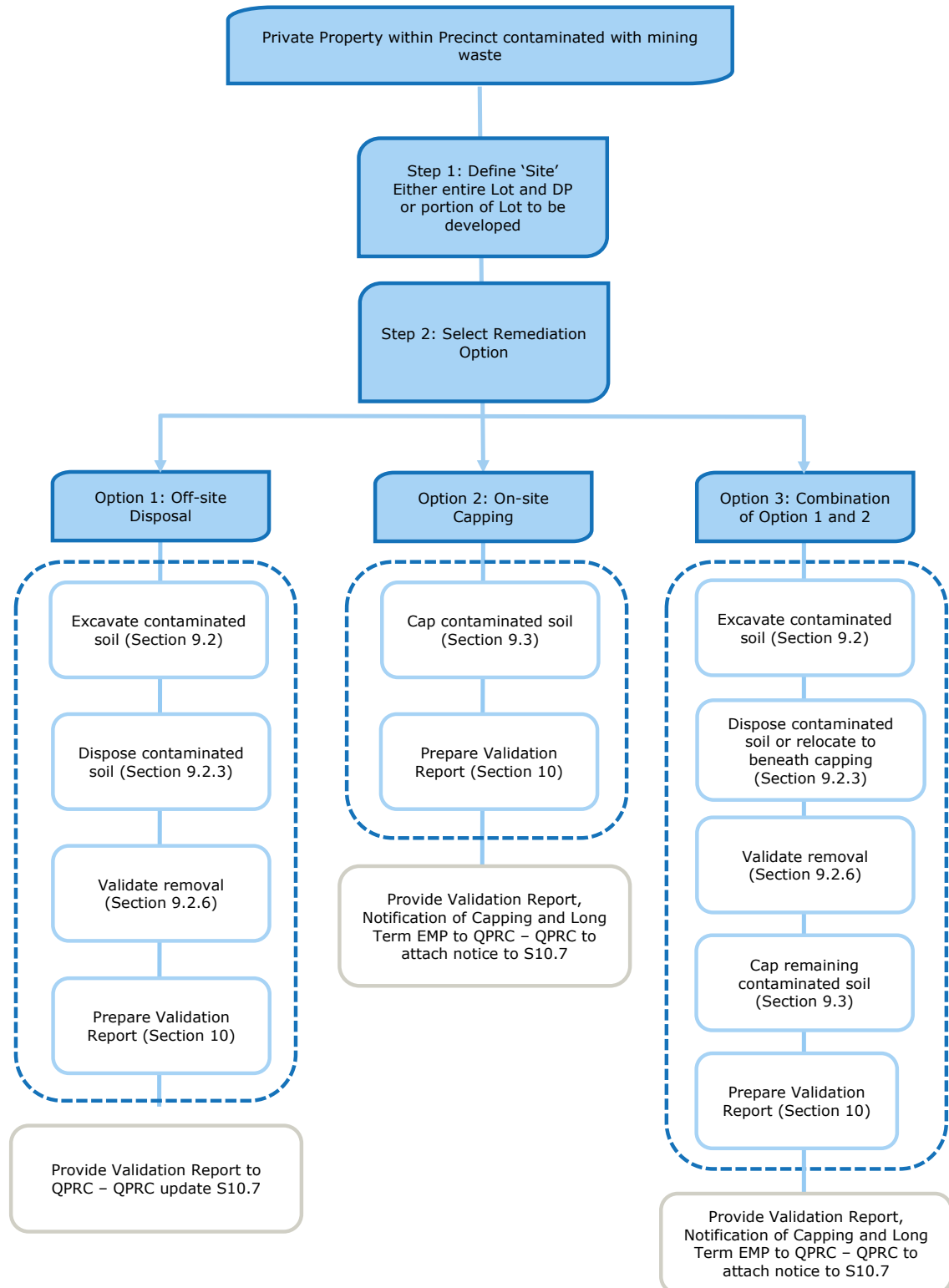
Long term management will be via a Long-Term EMP, which will detail management requirements. The existence of the capping and the Long-Term EMP will be included on the Section 10.7 Certificate for the property.

This option does not remove lead contamination from the site and a legacy remains that will be recorded on the Section 10.7 Planning Certificate for the property.

### **7.3 Remediation Outcomes**

There are different outcomes with each remediation option. The property owner should consider which outcome is most suitable to their property and their situation. The remediation outcomes are presented in the flow chart below.

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## 8. REMEDIATION ROLES AND RESPONSIBILITIES

The property owner is to engage a suitably qualified and experienced Contractor and Environmental Consultant to complete the remediation works. Roles and responsibilities to implement either remediation option are outlined in **Table 8-1**.

**Table 8-1: Roles and Responsibilities for Remediation of Lead Contaminated Soil**

Entity	Role	Responsibilities
Property Owner	To coordinate remediation works	<ul style="list-style-type: none"> <li>Engage Contractor to complete remediation works</li> <li>Engage Environmental Consultant to validate remediation works</li> <li>Provide documentation of remediation works (Remediation and Validation Report) to QPRC</li> <li>Coordinate waste classification through engagement of a suitably experienced and certified consultant</li> <li>Provide Long Term EMP to QPRC</li> <li>Manage capped contamination in accordance with Long Term EMP</li> <li>Notify neighbours before commencing remediation</li> <li>Prepare and submit Development Application integrating specialist consultants as required</li> </ul>
QPRC	To provide development approval and to maintain contaminated land database	<ul style="list-style-type: none"> <li>Maintain a contaminated land database</li> <li>Review the RAP provided in conjunction with the development application</li> <li>Document completed remediation works on contaminated land database</li> <li>Document the property status on the Section 10.7 Certificate</li> <li>Provision of development approval as / where appropriate.</li> <li>Assign development consent conditions requiring ongoing implementation of an LTEMP if capping based remediation options are adopted.</li> </ul>
Suitably qualified and experienced Contractor	To complete remediation works	<ul style="list-style-type: none"> <li>Read and understand supporting material prepared by QPRC for the remediation of lead contamination associated with the former mine.</li> <li>Liaise with Property Owner to complete remediation works – site establishment, excavation of contaminated soil, waste disposal and reinstatement</li> <li>Identify appropriately licensed waste management facility to dispose of lead contaminated soil. Liaise with waste management facility prior to disposal.</li> <li>Provide appropriately experienced and certified contaminated land consultant with dockets for waste disposal</li> </ul>
Appropriately experienced and certified Environmental Consultant	To complete validation works and reporting	<ul style="list-style-type: none"> <li>To provide contractor supervision and advice to the land-owner as required through remediation</li> <li>Completion of validation sampling</li> <li>Preparation of Remediation and Validation Report</li> </ul>

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## 9. REMEDIATION ACTION WORK PLAN

Remediation works are to be completed by a suitably qualified and experienced Contractor with support from an appropriately experienced and certified contaminated land consultant.

### 9.1 Site Establishment

The Contractor shall mobilise to site and set up required plant, personnel and environmental (see **Section 9.5**) and health and safety (See **Section 9.4**) controls. Environmental and health and safety controls may include, but are not limited to:

- Locate and isolate all overhead and underground services in proximity of the works
- Assess traffic control requirements
- Implement stormwater runoff and sediment controls, such as sediment fencing

### 9.2 Remediation Methodology – Excavation and Off-site Disposal

#### 9.2.1 Surface Soil Impacted by Lead

Lead contaminated surface soils require excavation and off-site disposal. All accessible surface soil on a private property is considered to be contaminated and requires excavation unless sampling indicates otherwise.

Surface soils are to be excavated to a nominal depth of 0.1 m, however the final depth would depend on validation sampling. Surface soils shall be stockpiled within the excavation footprint for direct-loading into trucks for disposal.

#### 9.2.2 Soil impacted by contaminated fill originating from the mine site

Where mine waste has been used as fill material, remediation will include excavation and off-site disposal. Excavation shall continue until the full lateral and vertical extent of the contaminated soil has been identified and removed. It is noted that this methodology may be complicated in the southern part of town where the depth of contaminated soil has not been conclusively delineated (> 0.5 m) and groundwater is shallow.

Mine waste includes a range of materials such as:

- Ore concentrate – usually comprising a grey/green fine silty/sandy gravelly material
- Waste rock – typically comprises waste rock material from the overlying strata including sandstone, shale and minor amounts of quartz.
- Slag – typically comprising fine to coarse angular gravel, grey – black, vitreous with rounded voids (bubbles) indicative of former molten state.

#### 9.2.3 Waste Classification and Disposal

##### 9.2.3.1 Soils for off-site disposal generated within the Precinct

Lead contaminated waste at residential, educational or childcare facilities is pre-classified as general solid waste however classification of waste following the NSW EPA Waste Classification Guidance is required for lead contaminated soils originating from other locations.

Where waste is not pre-classified, classification will be required in accordance with the NSW EPA Waste Classification Guidelines Part 1: Classifying Waste (2014). Wastes not pre-classified include those where contaminants of potential concern other than metals may be present.

Private property owners should contact the relevant landfill prior to the start of excavation works to confirm the procedures for disposal of excavated soil impacted by lead.

##### 9.2.3.2 Slag for off-site disposal generated within the Precinct

General Immobilisation Approval 2009/07 applies to metallurgical furnace slag or natural materials contaminated by metallurgical furnace slag and can be used to aid in determining the waste classification for these materials where they occur on private land within the Precinct that is not otherwise described under Section 9.2.3.1.

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The general immobilisation allows metallurgical furnace slag or metallurgical furnace slag contaminated natural excavated materials can be classified according to their leachable concentration (TCLP) values alone with respect to Beryllium, Chromium (VI), Lead, Nickel and Benzo(a)pyrene.

9.2.4 Disposal Verification

The Contractor shall report the disposal of the waste material to the appropriate landfill by providing the appropriately experienced and certified contaminated land consultant with landfill dockets documenting the tonnage of waste disposed. The landfill dockets must be included in the Remediation and Validation Report.

9.2.5 Imported Fill

All fill imported to the site shall be documented by the Contractor, including landscaping materials. All soils and landscaping materials shall be validated by the contaminated land consultant PRIOR to being received at the site to confirm these are Virgin Excavated Natural Material (VENM) or Excavated Natural Material (ENM) or compliant with the NSW EPA Resource Recovery framework described in the POEO (Waste) Regulation (e.g.: for topsoil). Where materials are sourced from a landscape supplier the supplier should provide certification that the material has been generated in accordance with the POEO Act and regulations and is appropriate for use in landscaping.

VENM must meet the definition of VENM provided on <https://www.epa.nsw.gov.au/your-environment/waste/classifying-waste/virgin-excavated-natural-material>.

ENM must meet the requirements of the Resource Recovery Order under Part 9, Clause 93 of the POEO (Waste) Regulation 2014, The Excavated Natural Material Order 2014. A copy of this order can be found at <https://www.epa.nsw.gov.au/your-environment/recycling-and-reuse/resource-recovery-framework/current-orders-and-exemption>.

9.2.6 Validation of Remediation

An appropriately experienced and certified contaminated land consultant shall complete validation sampling and arrange analysis. Validation samples shall be collected from the base of the remediation excavation prior to backfilling as necessary.

The number of validation samples to be collected shall be determined by Table A in NSW EPA (1995) Sampling Design Guidelines, which is based on minimum number of sampling points required to detect a contamination hot spot.

Validation samples shall be collected and analysed as follows:

- On a grid-based pattern across the base of the remediation excavation
- From the walls of the remediation excavation if the depth of the wall exceeds 200 mm
- Either directly from the surface by hand or with the use of hand tools i.e. trowel
- Wearing dedicated disposable nitrile gloves, which are to be changed between sampling locations
- Where hand tools or other equipment is used, decontamination by washing the equipment with a phosphate-free detergent and rinsing in potable water should be undertaken
- Collected into laboratory-supplied acid-rinsed glass jars with Teflon® lined lids
- One intra-laboratory duplicate sample is to be collected for analysis at the primary laboratory
- One inter-laboratory duplicate sample is to be collected for analysis at a secondary laboratory
- Validation samples shall be stored in an ice-filled cooler box for transportation to the laboratory
- Validation samples shall be transported to the laboratory under Chain of Custody conditions
- Laboratory analysis shall be completed for lead by a laboratory NATA accredited for this analysis

Lead concentrations within the validation samples shall be compared to NEPM (2013) HIL guidelines for the appropriate land use as detailed in Section 4 (300 mg/kg lead for residential

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properties). In the event that validation samples are below the HIL guidelines, the remediation will be considered to be complete.

In the event that the 95% upper confidence limit (UCL) of the mean of the lead concentration in the validation samples exceeds the relevant guideline, the remediation will be considered to have failed and additional excavation would be required.

### 9.3 Remediation Methodology – On-site Capping

#### 9.3.1 Area to be Capped

The Contractor shall identify the area to be capped and complete capping works (construction of a building slab or hardstand paving). A marker layer such as brightly coloured plastic is required over the contaminated soil to define the capped area and provide a marker to future users should the slab or capping be removed.

Where cut and fill is required to facilitate capping works excess soils can be disposed from the site following the guidance outlined in **Section 9.2**.

#### 9.3.2 Notification of Capping

The Notification of Capping details where contamination remains permanently capped on site. A template for the Notification of Capping is included in **Appendix 3**. The Notification of Capping includes details of the nature of the marker layer and capping material. The capped area is to be marked on a site plan. A survey of the capped area and thickness (minimum 0.1 m) is required for the Notification of Capping in circumstances where the location of the cap cannot be visually identified.

#### 9.3.3 Long Term Environmental Management Plan

The Long-Term EMP details where contamination remains on the site and the management measures to be implemented by the site owner that are in place to manage risk associated with the on-site retention of contaminants. Requirements for a Long-Term EMP are included in **Section 12**. A template for the Long-Term EMP is included in **Appendix 4**.

#### 9.3.4 Validation of Remediation

An appropriately experienced and certified contaminated land consultant shall complete validation of the capping works. Validation is to include:

- Description of the capping system i.e. concrete or permanent paving
- Photographic evidence of the capping works completed
- Description marked on a plan of the area capped or a survey of the capped area where the location of the cap cannot be visually identified.

### 9.4 Work Health and Safety Plan

The sections below incorporate a Work Health and Safety Plan, which is to be developed and implemented by the Contractor during the remediation works. The purpose of the Work Health and Safety Plan is to:

- Apply standard procedures that reduce risks resulting from site works
- Ensure all employees are provided with appropriate training, equipment and support to consistently perform their duties in a safe manner
- Have procedures to protect other site workers and the general public

A generic Safe Work Method Statement for lead remediation on a private property has been included in **Appendix 5**.

#### 9.4.1 Assignment of Responsibilities

The Contractor is to assign responsibilities for occupational health and safety during remediation works.

New employees shall be given induction training on safety issues and responsibilities. A record of inductions will be reported by the Contractor in final documentation.

Captains Flat - Standard Remediation Action Plan

9.4.2 Personal Protective Equipment

The following personal protective equipment (PPE) is required during remediation works:

- Long sleeved shirts and long pants
- Steel capped boots
- Hard hat when working around operating plant such as excavators and back hoes
- Eye protection
- Gloves when handling soil or equipment

The following PPE shall be considered:

- P2 dust masks when excavating lead impacted surface soils where conditions are dusty

Personnel should practice good hygiene and ensure hands are washed prior to meals, other hand to mouth actions such as smoking and leaving the site.

**9.5 Construction Environmental Management Plan**

The sections below incorporate a Construction Environmental Management Plan, which is to be implemented during the remediation works. The purpose of the CEMP is to reduce impacts to the environment from remediation activities.

9.5.1 Site Access

During remediation works, access to the site being remediated shall be limited to the Contractor completing the works. The Contractor should set up an exclusion zone to limit access to the area being remediated. Temporary fencing may be required.

9.5.2 Hours of Operation

The Contractor shall only undertake remediation works that may generate an audible noise during the following hours unless under direction from a relevant authority for safety reasons or in the event of an emergency:

- 7.00 am to 6.00 pm, Monday to Friday
- 8.00 am to 6:00 pm on Saturdays
- At no time on Sundays or public holidays

9.5.3 Air Controls

9.5.3.1 Dust Control

The Contractor shall manage remediation works to avoid dust generation that could impact on neighbours or rainwater tanks. The following dust control procedures should be implemented:

- Securely covering all loads entering or exiting the work site
- Use of a garden hose or similar for dust control on unsealed areas of the work site
- Temporarily ceasing an activity that generates dust during inclement weather
- Covering of on-site stockpiled materials

NSW Department of Health provides rainwater tank guidance (<https://www.health.nsw.gov.au/environment/water/Pages/rainwater.aspx>). If rainwater tank owners wish to have some water tested the local Public Health Unit can help them find a NATA accredited laboratory.

9.5.3.2 Odour

Given the nature and extent of the lead-impacted material, there is a low potential for odours to be emitted. Odour controls are not considered to be required.

9.5.4 Noise Control

The remediation works shall comply with the "Interim Construction Noise Guideline" (DECC, 2009). This would include remediation works being restricted to the hours described in **Section 9.5.2.**

The following noise control measures shall be implemented:

Captains Flat - Standard Remediation Action Plan

- Construction vehicles and machinery should be selected with appropriate level of noise emissions. Equipment should be fitted with appropriate silencers (where applicable) and be maintained in accordance with manufacturer's requirements. Machines found to produce excessive noise compared to typical noise levels should be removed and replaced or repaired or modified prior to recommencing works.
- Where possible construction vehicles and machinery would be turned off or throttled down when not in use.

9.5.5 Erosion and Sediment Control

Erosion and sediment controls that prevent dispersion of contaminated soil shall be implemented whenever soil is exposed onsite until the site is completely covered/stabilised or revegetated.

The following erosion and sediment control measures shall be implemented in the following order:

- Diversion of surface water upslope of the excavation and stockpile areas.
- Stockpile soil on flat land where possible and out of any drainage lines.
- Line the base of stockpiles with plastic to prevent contamination of underlying soils.
- Cover stockpiled material completely to prevent wind-blown dust or sediment runoff during rainfall events.
- Install sediment fence down slope of completely covered soil stockpiles to capture any runoff.
- Inspect the erosion and sediment controls weekly, before and immediately following rain events and maintain controls as required.
- Inspect each vehicle before it leaves site and remove all excess soil
- Inspect vehicle access point after each vehicle leaves site and remove any material tracked offsite and place back onsite in a location where it cannot cause water pollution.
- The Contractor is to keep themselves informed of weather conditions and the potential for rain events and proactively manage the site.
- Refer to the NSW Blue Book for details and diagrams at <https://www.environment.nsw.gov.au/-/media/OEH/Corporate-Site/Documents/Water/Water-quality/managing-urban-stormwater-soils-construction-volume-1-fourth-edition.pdf>

Sediment controls should be determined based on consideration of site specific conditions and anticipated sediment loads however Figures SD 6-7 to SD 6-12 presented in the Blue Book may be appropriate for the scale of remediation undertaken under this RAP.

9.5.6 Surface Water and Groundwater Control

9.5.6.1 Surface water

Surface water quality shall be managed by the Contractor. It is assumed that any water collected within excavations is not contaminated as contaminated material has been removed. Where water collects in an excavation containing contaminated material or from contaminated material i.e. an improperly covered stockpile, the Contractor shall seek advice from an appropriately experienced and certified contaminated land consultant prior to discharge of such water offsite.

The following control measures shall be implemented:

- Erosion and sediment controls outlined in **Section 9.5.5**
- Water collected within excavations shall be directed through at least one sediment trap prior to flowing offsite or being discharged.
- The water shall have a Total Suspended Solids measurement of less than or equal to 50 mg/L and a pH between 6.5 and 8.5. The Contractor is responsible for ensuring all water discharged or flowing offsite complies and shall be able to provide proof of compliance where requested by a Regulator.
- Refer to the NSW Blue Book for details and diagrams of sediment traps at <https://www.environment.nsw.gov.au/-/media/OEH/Corporate-Site/Documents/Water/Water-quality/managing-urban-stormwater-soils-construction-volume-1-fourth-edition.pdf>

Captains Flat - Standard Remediation Action Plan

9.5.6.2 Groundwater

Groundwater is unlikely to be encountered during the remediation of surface soils in the upper 1 m of the soil profile at properties within the Captains Flat Precinct. In the event that groundwater is encountered during remediation works, an appropriately experienced and certified contaminated land consultant shall be contacted for advice.

9.5.7 Traffic Control

The Contractor shall identify haulage routes for trucks transporting soil, materials, equipment or machinery to and from the site that meet the following objectives:

- Comply with road traffic rules
- Minimise noise, vibration and odour to adjacent premises
- Maximise travel on state and arterial roads and avoid use of local roads

In addition, the Contractor should consider the following measures:

- Deliveries of soil, materials, equipment or machinery are to occur during standard construction hours (refer to **Section 9.5.2**)
- Securely cover all loads to prevent any dust emissions during transportation
- Vehicles are not to track soil, mud or sediment onto the road

9.5.8 Spill Response

The Contractor shall have a spill response procedure to respond to spills that may occur during remediation works.

Examples where spills could occur are:

- Transport of contaminated material from the site, involving loss of load anywhere including private and public property
- Fuel spill during machinery use or refuelling that occurs anywhere including private or public property

9.5.9 Waste Materials

The Contractor shall limit the amount of waste generated during the remediation works. Waste materials generated during the remediation works shall be recycled where possible or lawfully disposed of.

**9.6 Material Tracking**

All excavation spoil and material imported during remediation is to be tracked to verify appropriate movement and handling. The system will track materials from cradle-to-grave, and will provide detailed information on the origin, quantity and fate of all materials during remediation. Records will be maintained by Contractor site personnel defining origin, material types and material fate. These records shall be consolidated digitally according to the tracking spreadsheet attached as **Appendix 6**. Where materials are imported, tracking records shall be supported by certification that demonstrates suitability for proposed use (per requirements in **Section 9.2.5**). Where materials are disposed of offsite, tracking records shall be supported by waste classification (per requirements in **Section 9.2.3**) and include dockets confirming disposal at an appropriately licensed receiving facility.

**9.7 Community Relations Plan**

The requirement for a community relations plan must be explicitly considered during remediation planning and development applications based on the scope of site-specific remediation and potential community impacts.

**9.8 Contingency Plan**

The environmental controls described in **Section 9.5** are designed to be sufficiently protective under the normal range of site conditions. The contingencies presented in **Table 9-1** are to be implemented where unexpected site conditions or circumstances arise. The Contractor is responsible for recognising when contingencies are required.

Captains Flat - Standard Remediation Action Plan

**Table 9-1: Contingency Plan**

Contingency Event	Contingency
Receipt of a noise complaint	Identify noise source and implement noise control measures
Receipt of a dust complaint	Identify dust source and implement dust control measures
Flooding event/ sediment laden discharge	Assess and improve sediment control measures and stockpile management measures
Validation of excavation is not achieved	Complete further excavation and repeat validation
Unexpected contamination identified	Contact an appropriately experienced and certified Contaminated Land Consultant

## 9.9 Emergency Response Plan

An emergency situation may arise during the remediation works, such as:

- Rupturing of underground gas line
- Contact with an overhead or underground powerline that causes electrocution
- Fire within equipment or machinery

In an emergency situation, the Contractor is to stop work and contact emergency services:

- Ring 000
- Speak slowly and clearly. Do not hang up first, let the dispatcher end the call
- Provide the following information:
  - Your location
  - Your name and phone number
- Describe the nature of the incident
  - Emergency medical incident
    - How many victims
    - Type of incident – physical, electrocution, medical episode
    - Assessment of victims' condition (if known) (whether victim is conscious/ unconscious, breathing/ not breathing, pulse/ no pulse, nature of injuries, first aid measures used)
    - Where incident occurred
  - Fire
    - Location of fire
    - Whether it is known if people have been unable to escape fire
  - Hazardous materials incident
    - Type of incident (fire, explosion, spill)
    - Type of material (specific chemicals or general description)
    - Whether there is also a medical emergency



Captains Flat - Standard Remediation Action Plan

## 10. VALIDATION REPORTING

A Remediation and Validation Report is to be prepared by an appropriately experienced and certified contaminated land consultant detailing the completed remediation works and validation sampling undertaken. The report shall be prepared in accordance with NSW EPA (2020) Contaminated Land Guidelines: Guidelines for Consultants Reporting on Contaminated Land.

For the off-site disposal option, the Remediation and Validation Report shall include:

- Scope of work
- Site description
- Description of lead contamination
- Remediation activities undertaken, including extent of excavation works and photographic records
- A clear statement that all materials imported to site were fit for purpose and that all materials exported from site were disposed of or otherwise managed lawfully. Supporting material tracking shall be provided as relevant including:
  - site plans marked with 5 x 5 m grid reference marked with excavation areas and material import areas
  - the material tracking spreadsheet presented as **Appendix 6** (completed with site specific details),
  - certification demonstrating imported materials were fit for use onsite,
  - waste receiving facility dockets
- Validation sampling including comparison of lead concentrations to NEPM (2013) HIL guidelines for the appropriate land use
- A statement indicating the suitability of the site for the future land use.

For the on-site containment option, the Remediation and Validation Report shall include:

- Scope of work
- Site description
- Description of lead contamination
- Capping activities undertaken, including extent of marker layer, capped area and type of capping
- Survey record or area marked on a plan showing capped area
- Notification of Capping (completed using template in **Appendix 3**)
- That the capped area shall be notated on a planning certificate issued under Section 10.7 of the Environmental Planning and Assessment Act
- A statement indicating the suitability of the site for the future land use.
- The Long-Term EMP (**Appendix 4**).

Captains Flat - Standard Remediation Action Plan

## 11. NOTIFICATION OF CAPPING

To document the presence of capped materials on site a 'Notification of Capping' form is to be completed and submitted to Council at the completion of works. Council will record the notification of capping on the Section 10.7 Certificate for the site.

The Notification of Capping is to:

- Succinctly describe the nature and location of contamination remaining on the site
- State who will be responsible for implementation of the cap
- State the response to be implemented should the cap be disturbed

A template of the Notification of Capping for the on-site containment option is included in **Appendix 3**. This template is to be updated by property owners at the completion of capping.

Captains Flat - Standard Remediation Action Plan

## 12. LONG TERM ENVIRONMENTAL MANAGEMENT PLAN TEMPLATE

The Long-Term EMP is to be a stand-alone document. The objective of the Long-Term EMP is to prevent users of the site from exposure to the contamination remaining on the site and to advise users on the management requirements to maintain the cap effectiveness.

The Long-Term EMP shall:

- Succinctly describe the nature and location of contamination remaining on the site
- State how these contaminants are to be managed
- State who will be responsible for implementation of the plan
- State over what time frame the plan needs to be implemented

A template of the Long-Term Management Plan for the on-site capping option is included in **Appendix 4**. This template is to be updated by property owners at the completion of capping. The property owner must also notify QPRC that a Long-Term EMP applies to the property. The existence of the Long-Term EMP will be listed on the property's Section 10.7 Certificate.

Captains Flat - Standard Remediation Action Plan

## 13. PROTOCOLS TO REVIEW AND UPDATE RAP

Review of this Standard RAP by QPRC shall be triggered by the following:

- Change in Council Policy Managing Contaminated or Potentially Contaminated Land in the Queanbeyan-Palerang Council Region
- Review or update of Palerang LEP (2014) or Palerang DCP (2012) when relevant to contaminated land management
- Review or update of EPA endorsed guidelines or policies, including a change to HIL A
- Review or update of relevant NSW legislation
- Update to NSW EPA General Immobilisation Approvals

If otherwise not triggered by the events above, the Standard RAP will be reviewed every two years at a minimum, as per QPRC policy. Guidelines referenced here-in will be specifically reviewed to ensure that the Standard RAP complies with current regulations.

Captains Flat - Standard Remediation Action Plan

## 14. CONCLUSIONS AND RECOMMENDATIONS

The Standard RAP provides an alternative to preparation of site-specific RAPs for the remediation of private land within Captains Flat where lead contamination from historic mining or land-fill activities exists.

Contaminants of potential concern that may be present on private properties in Captains Flat other than metals are excluded from the Standard RAP and must be considered in accordance with the otherwise applicable regulatory framework.

Remediation strategies described in the Standard RAP for private properties at Captains Flat are:

- on-site capping followed by long term management and
- excavation followed by offsite disposal.

Competent implementation of the Standard RAP will remove or manage human health risk from lead contamination such that the site is suitable for future land use will ensure that development work does not result in an unacceptable exposure to lead.

## 15. REFERENCES

National Environment Protection Council (NEPC), National Environment Protection (Assessment of Site Contamination) Amendment Measure 2013 (No. 1)

NSW Department of Health (2022) Rainwater Tanks accessed at <https://www.health.nsw.gov.au/environment/water/Pages/rainwater.aspx> 20/07/2022

NSW Department of Planning, Industry and Environment (DPIE) Contaminants and Risks Team (C&R), Environment, Energy and Science Branch (EES) April 2021. Nature and extent of contamination in the Captains Flat Region, NSW

NSW EPA (1995) Sampling Design Guidelines

NSW EPA (2009) General Approval of The Immobilisation of Contaminants in Waste (2009/07)

NSW EPA (2020) Contaminated Land Guidelines: Guidelines for Consultants Reporting on Contaminated Land

NSW EPA (2014) The Excavated Natural Material Order 2014

NSW EPA (2014) Waste Classification Guidelines

NSW Govt (1912) Water Act 1912

NSW Govt (1979) Environmental Planning and Assessment Act 1979 (EP&A Act)

NSW Govt (1997) Contaminated Land Management Act 1997

NSW Govt (1997) Protection of the Environment Operations Act 1997

NSW Govt (2000) Water Management Act 2000

NSW Govt (2014) Protection of the Environment Operations (Waste) Regulation 2014

NSW Govt (2021) Resilience and Hazards State Environmental Planning Policy 2021

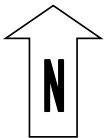
Queanbeyan-Palerang Regional Council (2012) Palerang Development Control Plan 2012

Ramboll (2021) Conceptual Site Model – Captains Flat Lead Management Plan

Ramboll (2022) Captains Flat Lead Management Plan

**APPENDIX 1**  
**TEMPLATE SITE FEATURES PLAN**

<div></div>	
<div>Site Owner:</div> <div>Lot and DP:</div>	<div>Figure 1: Site Location Plan</div> <div><i>Include a plan showing the site location above</i></div>



**APPENDIX 2**  
**IMMOBILISATION APPROVAL 2009/07**



## **GENERAL APPROVAL OF THE IMMOBILISATION OF CONTAMINANTS IN WASTE**

Pursuant to the provisions in Clause 28 of the *Protection of the Environment Operations (Waste) Regulation 1996* the New South Wales Environment Protection Authority has authorised the following general approval of the immobilisation of contaminants in waste:

### **A) APPROVAL NUMBER**

2009/07

This approval replaces general approval of immobilisation number: 1999/07 which is hereby revoked.

### **B) SPECIFICATION OF WASTE STREAM**

Metallurgical furnace slag or metallurgical furnace slag contaminated natural excavated materials.

### **C) CONTAMINANTS APPROVED AS IMMOBILISED**

Beryllium, Chromium (VI), Lead, Nickel, Polycyclic Aromatic Hydrocarbons (PAHs) and Benzo(a)pyrene (BaP).

### **D) TYPE OF IMMOBILISATION**

Natural

### **E) MECHANISM OF IMMOBILISATION**

Beryllium, Chromium, Lead or Nickel metals and their metal compounds as well as PAHs and BaP are encapsulated within the furnace slag during its formation at elevated temperature exceeding 1,000 degrees Celsius. These metals, metal and organic compounds and their silicate compounds are bonded within a vitrified solid mass.

### **F) CONDITIONS OF APPROVAL**

- *Packaging Requirements*

None

- *Waste Assessment Requirements*

The total concentration (SCC) limits for Beryllium Chromium (VI), Lead, Nickel, PAHs and BaP listed in the *DECC Waste Classification Guidelines Part 1: Classifying Waste (April 2008)* (Waste Guidelines) do not apply to the assessment of metallurgical furnace slag or metallurgical furnace slag contaminated natural excavated materials. With respect to Beryllium, Chromium (VI), Lead, Nickel and BaP, metallurgical furnace slag or metallurgical furnace slag contaminated natural excavated materials can be classified according to their leachable concentration (TCLP) values alone.

Any contaminants listed in the Waste Guidelines (other than Beryllium, Chromium (VI), Lead, Nickel, PAHs and BaP) that are contained within the metallurgical furnace slag or metallurgical furnace slag contaminated natural excavated materials must be assessed in accordance with the Waste Guidelines.

The metallurgical furnace slag or metallurgical furnace slag contaminated natural excavated materials must not contain any free liquids as defined in the Waste Guidelines.

- *Disposal Restrictions*

None.

Note: The classified metallurgical furnace slag or metallurgical furnace slag contaminated natural excavated materials may be disposed of to waste facilities which can legally receive them.

- *Record keeping requirements*

The responsible person is required to keep records of the management and disposal metallurgical furnace slag or metallurgical furnace slag contaminated natural excavated materials that are classified as hazardous or industrial waste for a period of at least 3 years from the date which these wastes are disposed of off site.

- *Waste Management Requirements*

None.

#### 1.1.1 G) RESPONSIBLE PERSON

The person or class of persons to whom this general approval relates is the person who carries out the assessment and classification for the purpose of this approval. The responsible person must comply with the conditions of this approval.

**Environment Protection Authority**

Per: Mark Gorta

Manager Waste Management

By Delegation

Date: 1 July 2009

**APPENDIX 3**  
**NOTIFICATION OF CAPPING FORM**

**NOTIFICATION OF CAPPING**  
**INSERT PROPERTY ADDRESS**

## Notification of Capping Form

This Notification of Capping form has been prepared to document the capping works completed at the property listed below. Details of the property are listed in **Table 1**.

**Table 1: Site Particulars**

Site Address	
Lot and DP	
Site Area	
Land Owner	
Contact details	<div>Phone: _____ Email: _____</div> <div>Address (if different to above): _____</div> <div>Postal address (if different to above): _____</div>

Soils impacted with lead from the former Lake George Legacy Mine have been capped on this property.

**Please attach a plan showing the extent of capping undertaken at the site.**

Soils have been capped in accordance with the  
Standard Remedial Action Plan, Ramboll, February 2022



Soils were capped on the \_\_\_\_\_ (insert date)

in conjunction with Development Approval Number \_\_\_\_\_ (insert DA number)

Where capping is not undertaken as part of a Development Approval provide brief description of the development undertaken:

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Capping material comprises \_\_\_\_\_

The marker layer comprises \_\_\_\_\_

I am aware that this Notification of Capping form will be registered in Section 10.7 of the Planning Certificate held with Queanbeyan-Palerang Regional Council.

Name of land owner \_\_\_\_\_

Signature of land owner \_\_\_\_\_

Date \_\_\_\_\_

Attachments:

Site plan showing extent of capping

## **APPENDIX 4**

### **LONG TERM ENVIRONMENTAL MANAGEMENT PLAN**

Intended for  
**Insert Land Owner**

Document type  
**Report**

Date  
**DATE**

Project Number

LONG TERM ENVIRONMENTAL  
MANAGEMENT PLAN

INSERT PROPERTY ADDRESS

Revision	Date	Prepared by <sup>1</sup>	Checked by	Approved by	Signature

<sup>1</sup> Appropriately Qualified Contaminated Land Consultant

Insert Land Owner  
Insert Date

Insert Property Address  
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## 1. INTRODUCTION

This Long-Term Environmental Management Plan (EMP) has been prepared to ensure that capping works at the property listed below is maintained and utilised in a manner that minimises the impact of lead contaminated soil on site occupants, maintenance personnel and the environment.

Details of the property are listed in **Table 1-1**.

**Table 1-1: Site Particulars**

Site Address	TO BE PROVIDED
Lot and DP	TO BE PROVIDED
Site Area	TO BE PROVIDED
Land Owner	TO BE PROVIDED

This Long Term EMP includes information pertaining to the following:

- A description of the contamination existing on the property
- The nature and extent of the capping
- Control measures required to maintain the cap
- Responsibilities
- Precautions and control measures required when completing works beneath the cap
- How long this plan is required for

2. CONTAMINATION STATUS OF THE SITE

This property is located within the Captains Flat Precinct and has been impacted by lead contamination associated with the former Lake George Legacy Mine.

Capping has been undertaken at the site in accordance with the 'Standard Remedial Action Plan, Land Impacted by the Former Lake George Legacy Mine' (The Standard RAP).

3. CAPPING

A portion of this property has been capped to prevent access to lead contaminated surface soils. Details of the capping are provided in **Table 3-1**.

Table 3-1: Capping Details

Description	TO BE PROVIDED
Area of the property capped	Describe the extent and location of the capping, survey plan to be included
Type of capping	Concrete or hardstand paving (DELETE INCORRECT OPTION)
Surrounding ground surface	Grass, concrete, hardstand paving, constructed building (DELETE INCORRECT OPTION)

4. CONTROL MEASURES

Capping via the placement of concrete or hardstand has been completed to prevent occupants of the property and visitors to the property from coming into contact with lead contaminated soil. The cap must remain in place for the property to be considered suitable for private land use.

Any excavation works to be undertaken beneath the cap must be completed in accordance with the requirements outlined in **Section 6**.

Responsibilities for maintaining the cap are outlined in **Section 5**.

## 5. RESPONSIBILITIES

**Table 5-1** outlines responsibilities in relation to capping of lead contaminated soil at the property.

**Table 5-1: Responsibilities**

Entity	Responsibilities
Property Owner	The property owner is responsible for ensuring that the cap remains in place in perpetuity. The property owner is responsible for completing site works beneath the cap in accordance with the requirements outlined in <b>Section 6</b> . If the cap is to be removed, it is the property owner's responsibility to remediate the lead contaminated soil below the cap.
QPRC	It is the responsibility of QPRC to notify the presence of this Long Term EMP on Section 10.7 Certificate.

## 6. HOW TO COMPLETE SITE WORKS

In the event that excavation works are required below the cap, the following requirements are to be followed by the property owner.

### 6.1 Personal Protective Equipment requirements

Soil beneath the cap is contaminated either with lead fallout from the former mine or with slag or mine waste fill, which originated from the former mine. To prevent exposure to lead contamination, the following Personal Protective Equipment (PPE) is required to be worn:

- Long sleeved shirt and long pants
- Gloves
- Dust mask

In addition, the following PPE should be applied if working around moving plant such as excavators or backhoes:

- Hard hat
- Safety glasses
- Steel capped boots

### 6.2 Reinstatement of the Cap

The cap must be reinstated at the completion of the works. The reinstated cap must be in accordance with s.9.3 of the Standard RAP and be of sufficient quality to continue to prevent access to lead contaminated soil below the cap.

If the cap is being removed with no intention to reinstate it, remediation of the lead contamination is required in accordance with Standard RAP, a copy of which is available from QPRC.

### 6.3 Documentation of Excavated Soil

In the event that lead contaminated soil is to be removed from the property, it must be disposed of lawfully.

Lead contaminated waste at residential, educational or childcare facilities is pre-classified as general solid waste however classification of waste following the NSW EPA Waste Classification Guidance is required for lead contaminated soils originating from other sources.

The property owner must obtain and file copies of the landfill disposal dockets to demonstrate that the lead contaminated soil, black slag or mining waste was disposed of lawfully.

### 6.4 Importation of Material

All imported soils and landscaping materials must be validated PRIOR to being received at the site to confirm these are Virgin Excavated Natural Material (VENM) or Excavated Natural Material (ENM).

VENM must meet the definition of VENM provided on <https://www.epa.nsw.gov.au/your-environment/waste/classifying-waste/virgin-excavated-natural-material>:

`natural material (such as clay, gravel, sand, soil or rock fines):

- (a) That has been excavated or quarried from areas that are not contaminated with manufactured chemicals, or with process residues, as a result of industrial, commercial, mining or agricultural activities and
- (b) That does not contain any sulfidic ores or soil or any other waste.

ENM must meet the requirements of the Resource Recovery Order under Part 9, Clause 93 of the Protection of the Environment Operations (Waste) Regulation 2014, The Excavated Natural Material Order 2014. A copy of this order can be found at <https://www.epa.nsw.gov.au/your-environment/recycling-and-reuse/resource-recovery-framework/current-orders-and-exemption>.

#### **6.5 Construction Environmental Management Plan**

Remediation works undertaken at this site must follow the requirements of the Construction Environmental Management Plan as outlined in the Standard RAP.

**APPENDIX 5**  
**SAFE WORK METHOD STATEMENT**

Generic Safe Work Method Statement – Lead Remediation on a Private Property
Page 1 of 7

**NOTE:** Work must be performed in accordance with this SWMS.  
This SWMS must be kept and be available for inspection until the high risk construction work to which this SWMS relates is completed. If the SWMS is revised, all versions should be kept.  
If a notifiable incident occurs in relation to the high risk construction work in this SWMS, the SWMS must be kept for at least 2 years from the date of the notifiable incident.

High risk construction work:	<input type="checkbox"/> Risk of a person falling more than 2 metres (in this case into an excavation)	<input type="checkbox"/> Work on a telecommunication tower	<input type="checkbox"/> Demolition of load-bearing structure
	<input type="checkbox"/> May involve disturbing asbestos	<input type="checkbox"/> Temporary load-bearing support for structural alterations or repairs	<input type="checkbox"/> Work in or near a confined space
	<input type="checkbox"/> Work in or near a shaft or trench deeper than 1.5 m or a tunnel	<input type="checkbox"/> Use of explosives	<input type="checkbox"/> Work on or near pressurised gas mains or piping
	<input type="checkbox"/> Work on or near chemical, fuel or refrigerant lines	<input type="checkbox"/> Work on or near energised electrical installations or services	<input type="checkbox"/> Work in an area that may have a contaminated or flammable atmosphere
	<input type="checkbox"/> Tilt-up or precast concrete elements	<input type="checkbox"/> Work on, in or adjacent to a road, railway, shipping lane or other traffic corridor in use by traffic other than pedestrians	<input type="checkbox"/> Work in an area with movement of powered mobile plant
	<input type="checkbox"/> Work in areas with artificial extremes of temperature	<input type="checkbox"/> Work in or near water or other liquid that involves a risk of drowning	<input type="checkbox"/> Diving work

Generic Safe Work Method Statement – Lead Remediation on a Private Property

Page 2 of 7

Safe Work Method Statement (SWMS)				
<b>Site Activities:</b>	Travel to and from site		<b>Site Details:</b>	Private properties within the Precinct
	Excavation of lead contaminated surface soils			
	Loading of contaminated soil into trucks			
			<b>Activity Date:</b>	To be provided
			<b>Site Contact:</b>	To be provided
			<b>Client Contact Phone:</b>	
<b>Emergency Information.</b>	Queanbeyan Hospital Ph (02) 6150 7000		<b>Emergency Contact</b>	000
<b>Risk Assessment prepared by:</b>		Signature	Date	
<b>Risk Assessment reviewed by:</b>		Signature	Date	

Generic Safe Work Method Statement – Lead Remediation on a Private Property

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Steps for filling out
1. Discuss with relevant employees, contractors and Health and Safety Coordinator what work will be high-risk, the tasks, and associated hazards, risks and controls.
2. In the task column, list the work tasks in sequence to how they will be carried out.
3. In the 'What are the hazard/environmental impact and risks?' column, list the hazards/environmental impacts and risks for each work task.
4. In the 'How will the hazards and risks be controlled?' column, select the hazard or risk and then work through the control levels 1 – 4 from top to bottom. Choose a control measure (and how it is to be used) that is as close to level 1 as is reasonably practicable.
Control levels
1. <b>Eliminate</b> any risk to health or safety associated with construction work.
2. <b>Reduce</b> the risk to health or safety by any one or any combination of the following: <ul style="list-style-type: none"> <li>• <b>Substituting</b> a new activity, procedure, plant, process or substance</li> <li>• <b>Isolating</b> persons from the hazard, such as barricading, fencing or guardrailing, or</li> <li>• <b>Using engineering controls</b>, such as mechanical or electrical devices.</li> </ul>
3. <b>Use administrative controls</b> , such as changing the way the work is done.
4. <b>Provide appropriate personal protective equipment.</b>
5. Brief each team member on this SWMS before commencing work. Ensure team knows that work is to immediately stop if the SWMS is not being followed.
6. Observe work being carried out. If controls are not adequate, stop the work, review the SWMS, adjust as required and re-brief the team.
7. Retain this SWMS for the duration of the site works and file/scan and file signed copy on completion of works.



Generic Safe Work Method Statement – Lead Remediation on a Private Property

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Task	Hazards	Inherent Risk (Use Matrix)			Controls (refer also to the HASP for further detail)	Residual Risk (Use Matrix)		
		Consequence (1, 2, 3, 4, 5)	Likelihood (A, B, C, D, E)	Inherent Risk (L, M, H, E)		Consequence (1, 2, 3, 4, 5)	Likelihood (A, B, C, D, E)	Inherent Risk (L, M, H, E)
Travel to and from site	Vehicle accident	5	D	H	Use defensive driving techniques. Undertake vehicle check prior to operating to ensure vehicle is in good condition. Drive to the conditions (example reduce speed in rain or low visibility). Hold a drivers licence Have completed Driver Safety Awareness training.	5	E	M
Excavation of lead contaminated surface soil	Exposure to lead contamination in soil and dust	3	C	H	Wear PPE (Long-sleeved shirt, long pants, gloves, dust mask, safety glasses) Wash hands prior to eating, drinking or smoking	2	D	M
	Use of an excavator or back hoe	5	C	E	Establish a work area/no go zone prior to commencing excavation Agree with operator on the communication process Remain in clear view of the operator at all times, do not enter the work area/no go zone until the bucket is lowered to the ground and given clear consent to enter (positive communication)	5	E	M
	Underground and overhead services	5	C	E	Complete Dial Before You Dig prior to starting work Use a locator to mark out services on the property prior to starting work Look up to identify overhead services Excavate in small depth increments Look for caution tape over services and stop digging if exposed	4	D	M
	Sun exposure / heat stress	2	D	M	Long-sleeve shirt, long pants, wide-brimmed hat, tinted glasses and sunscreen to be worn by site personnel. Regular breaks will be taken for workers to cool down and drink water. Breaks will be taken every 20 mins, or sooner if required by site personnel. Stay out of sun where possible.	1	E	L
	Manual handling, carrying equipment to sites	2	C	M	Use <b>SMART</b> techniques, Size up the load (Assess the load - size, shape and weight. Assess whether the load needs to be moved. Ensure pathway is clear. Assess whether human or mechanical assistance is required. <b>M</b> ove the load as close to your body as possible <b>A</b> lways bend your knees <b>R</b> aise the load with your legs	2	D	M

Generic Safe Work Method Statement – Lead Remediation on a Private Property

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Task	Hazards	Inherent Risk (Use Matrix)			Controls (refer also to the HASP for further detail)	Residual Risk (Use Matrix)		
		Consequence (1, 2, 3, 4, 5)	Likelihood (A, B, C, D, E)	Inherent Risk (L, M, H, E)		Consequence (1, 2, 3, 4, 5)	Likelihood (A, B, C, D, E)	Inherent Risk (L, M, H, E)
					Turn your feet in the direction that you want to move the load Maintain good posture. Team lift if necessary. Take frequent breaks.			
Loading of contaminated soil into trucks	Exposure to lead contamination in soil and dust	3	C	H	Wear PPE (Long-sleeved shirt, long pants, gloves, dust mask, safety glasses) Wash hands prior to eating, drinking or smoking	2	D	M
	Manual handling/postural hazards	2	C	M	Use <b>SMART</b> techniques, Size up the load (Assess the load - size, shape and weight. Assess whether the load needs to be moved. Ensure pathway is clear. Assess whether human or mechanical assistance is required. <b>M</b> ove the load as close to your body as possible <b>A</b> lways bend your knees <b>R</b> aise the load with your legs <b>T</b> urn your feet in the direction that you want to move the load Maintain good posture. Team lift if necessary. Take frequent breaks.	2	D	M
	Slips and trips	2	C	M	Wear PPE (hi-vis vest, safety hard hat, safety boots, safety glasses). Be mindful when walking. Eyes on path.	1	D	L

Generic Safe Work Method Statement – Lead Remediation on a Private Property

Page 6 of 7

Designated Site Supervisor			
Name	Contact Phone	Signature	Date

Site Team Sign-off – I fully understand the hazards and control measures to be implemented for this activity:			
Name	Company	Signature	Date

Generic Safe Work Method Statement – Lead Remediation on a Private Property

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## Risk Matrix

		Consequence Category				
		1-Minor	2-Medium	3-Serious	4-Major	5-Catastrophic
		Minor (first aid) injury; Minor impact on environment that can be remedied.	Significant medical treatment) injury; Major impact on environment that can be remedied.	Long term injury; Permanent impact on environment in local area.	Permanent disabling injury; Long term impact on environment over wide area.	One or more fatalities; Permanent impact on environment over wide area.
Likelihood Category	A-Almost Certain	Medium	High	Extreme	Extreme	Extreme
	B-Likely	Medium	Medium	High	Extreme	Extreme
	C-Possible	Low	Medium	High	High	Extreme
	D -Unlikely	Low	Medium	Medium	Medium	High
	E- Rare	Low	Low	Low	Medium	Medium

**APPENDIX 6**  
**MATERIAL TRACKING SPREADSHEET**

Site Address:  
Date:

## Captains Flat Private Property Material Tracking Summary

[illegible]

## Notes

Material source and destination (if onsite) should be defined with reference to a 5 x 5 m grid reference system prepared on the Site Plan.

# **QUEANBEYAN-PALERANG REGIONAL COUNCIL**

## **Council Meeting Attachment**

**25 OCTOBER 2023**

ITEM 9.7                      SISTER CITY AND FRIENDSHIP CITY POLICY

ATTACHMENT 1      DRAFT FRIENDSHIP AND SISTER CITY POLICY 2023



# Draft

## Sister City and Friendship City Policy

Date policy was adopted:		GM Signature and date
Resolution number:		
Next policy review date:		
Reference number:		
Strategic Pillar		
Responsible Branch		DD/MM/YYYY

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## SISTER CITY POLICY

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### 1 OUTCOMES

- 1.1 A Sister City relationship is an agreement between two cities or councils, where each city or council agrees to promote mutual understanding, friendship and professional conduct for the benefit of both communities and the promotion of local government.
- 1.2 A Friendship City relationship is generally less formal than a Sister City and is often used as a stepping stone to a Sister City relationship
- 1.3 The objective of this policy is to provide a structured and transparent framework for Queanbeyan-Palerang Regional Council's relationship with its Sister Cities and Friendship Cities. The policy will establish Council's commitment to its Sister City and Friendship Cities relationships to further cement the positive relationships.

### 2 POLICY

- 2.1 Queanbeyan-Palerang Regional Council values Friendship and Sister city relationship that:
  - promote and develop cultural, social, educational, policy, technical, arts, innovations and other beneficial exchanges.
  - promote and encourage information exchange and liaison between Local Government, business leaders, social/cultural groups and the wider community.
  - Enhance and promote the image of Queanbeyan-Palerang Council.
  - Foster cross cultural understanding and the exchange of ideas and information.
  - Generate harmony, tolerance and goodwill
- 2.2 New Friendship and Sister City relationships will be reviewed by Council's Sister City Committee and officially adopted by Council.
- 2.3 Costs associated with the operation of Friendship and Sister City relationships will be determined for each relationship through mutual agreement with respective cities and through a resolution of Council.
- 2.4 Delegates for cultural exchange programs will be endorsed by a resolution of Council.
- 2.5 All delegates, Councillors, QPRC staff and members of the community including adults and students, participate in international exchange programs at their own cost.
- 2.6 The receiving and giving of gifts will be in accordance with Queanbeyan-Palerang Regional Council's Gifts and Benefits Policy.
- 2.7 Where student delegations are anticipated, they will be supervised by accompanying adults.
- 2.8 Accompanying adults must be:
  - Employed as a teacher in either NSW or the ACT; or
  - A resident of the Queanbeyan-Palerang local government area; and
  - Receive clearance for a Working with Children Check and a criminal background check

## SISTER CITY POLICY

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- 2.8 Preference will be given to applicants with appropriate language skills and/or experience teaching children of approximately the same age as the student delegation.
- 2.9 Accompanying adults will be determined through an application process and assessed by the Sister City Committee. However, Council reserves the right to use additional criteria as they see fit.

### 3 SCOPE OF THE POLICY

- 3.1 This Policy applies to the establishment and maintenance of all Friendship and Sister City relationships whether initiated by Councillors, staff of Council or the Queanbeyan-Palerang community. This Policy applies to all Council officials, to Council's current Sister City and Friendship city agreements and to all future agreements.

### 4 DEFINITIONS

- 4.1 Council official includes Councillors, Council staff, administrators, Council committee members and delegates of Council.
- 4.2 Council refers to Queanbeyan-Palerang Regional Council
- 4.3 Current Sister City and Friendship City agreements apply respectively to Minami Alps, in Yamanashi Japan established on 9 October 1992; and Ohrid in North Macedonia established in 21 July 2014.
- 4.4 Future agreements refers to any and all agreements that are recommended by the Sister City Committee and are endorsed by Council

### 5 LEGISLATIVE OBLIGATIONS AND/OR RELEVANT STANDARDS

*NSW Local Government Act 1993 section 8(1)*

A council's charter includes the need "to exercise community leadership" and "to exercise its functions in a manner that is consistent with and actively promotes the multicultural principles".

### 6 REVIEW

- 6.1 This policy will be reviewed every four years or earlier as necessary if:
  - a) legislation requires it, or
  - b) Council's functions, structure or activities change

# QUEANBEYAN-PALERANG REGIONAL COUNCIL

## Council Meeting Attachment

25 OCTOBER 2023

ITEM 9.8 PESTICIDE USE IN PUBLIC PLACES POLICY

ATTACHMENT 1 PESTICIDE USE IN PUBLIC PLACES POLICY



# Pesticide Use in Public Places Policy

<b>Date policy was adopted:</b>	
<b>Resolution number:</b>	
<b>Next Policy review date:</b>	
<b>Reference number:</b>	52.5.4
<b>Strategic Pillar</b>	Community, Arts and Recreation
<b>Responsible Branch</b>	Urban Landscapes

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Pesticide Use in Public Places Policy

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**1 OUTCOMES**

- 1.1 To provide guidance on the appropriate use of agricultural chemicals in public places
- 1.2 To facilitate a proactive reduction in non-essential chemical use
- 1.3 To reduce Council's exposure to public liability claims

**2 POLICY**

- 2.1 QPRC manage and maintain a significant area of public parks, sporting facilities, bushland reserves and public open space. To maintain these lands in a safe and functional manner requires a large volume of manual and mechanised operations, carefully balanced against tight budgetary constraints.
- 2.2 The careful and targeted use of agricultural chemicals plays an important role in maintaining these public places
- 2.3 Council uses agricultural chemicals in public places, within strict guidelines and legislative frameworks
- 2.4 Where economically and environmentally viable, Council will explore and utilise, non-chemical, alternate mean to maintain public open space.
- 2.5 Council will only treat native/endemic termite or ant nests where there is a direct risk to people or property.

**3 SCOPE OF THE POLICY**

- 3.1 This policy covers all council owned or managed public parks, sports facilities, bushland reserves and other public open space throughout the QPRC Local Government area.
- 3.2 This policy does not cover private land

**4 DEFINITIONS**

- 4.1 Agricultural Chemical — includes all chemical based products registered for control/treatment of weeds and pests, including Herbicides, Insecticides, Fungicides, Algicides
- 4.2 Public Places — includes all parks, sports facilities, public gardens, reserves, crownlands, nature strips, road reserves and other public open space owned or managed by QPRC.

**5 LEGISLATIVE OBLIGATIONS AND/OR RELEVANT STANDARDS**

- 5.1 This policy is bound by the requirements of the following legislation
  - Pesticides Act 1999
  - Pesticides Regulation 2017
  - Local Government Act 1993
  - Crown Lands Management Act 2016
  - Work Health and Safety Act 2011
- 5.2 QPRC Pesticide Notification Plan applies to use of pesticides in a public place.

**6 CONTENT**

- 6.1 Council will utilise agricultural chemicals, within the appropriate legislative framework, to minimise maintenance costs and maximise pest management throughout public open space across the QPRC LGA.

| 2 |

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Pesticide Use in Public Places Policy

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- 6.2 Council will wherever possible, trial alternate options and where feasible, minimise the use of agricultural chemicals and seek alternate, non-chemical pest management.
- 6.3 Periodically, native species which play an important ecological role in the bush, do pose a risk to public in an urban environment. EG: Termites, ants, etc. In each case, council will conduct a risk assessment and only treat those nests where a significant risk is imposed on people or property.
- 6.4 Council will wherever feasible, avoid the use of glyphosate based products in public places and systematically eliminate the use of Glyphosate from its operations when alternate approved methods become available.

## **7 REVIEW**

- 7.1 This policy will be reviewed every four years or earlier as necessary if:
  - a) legislation requires it, or
  - b) Council's functions, structure or activities change

# **QUEANBEYAN-PALERANG REGIONAL COUNCIL**

## **Council Meeting Attachment**

**25 OCTOBER 2023**

ITEM 9.8                      PESTICIDE USE IN PUBLIC PLACES POLICY

ATTACHMENT 2      PESTICIDE USE NOTIFICATION PLAN



# Pesticide Use Notification Plan

Ref: SF100251



## Pesticide Use Notification Plan

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**Offices:** 256 Crawford St, Queanbeyan  
13 Gibraltar St, Bungendore  
144 Wallace St, Braidwood

**Contact:** Queanbeyan-Palerang Regional Council  
**Ph:** 6285 6000  
**Fax:** 6285 6666  
**E:** [council@qprc.nsw.gov.au](mailto:council@qprc.nsw.gov.au)  
**W:** [www.qprc.nsw.gov.au](http://www.qprc.nsw.gov.au)

Pesticide Use Notification Plan

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## Pesticide Use Notification Plan

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### 1. Introduction

This pesticide use notification plan has been prepared in accordance with the requirements of the Pesticides Regulation 1995 (the Regulation).

The aim of this plan is to meet the community's general right to know about pesticide applications made to outdoor public places that are owned or controlled by public authorities. The plan allows members of the community to take action to avoid contact with pesticides, if they wish. Council ensures that pesticides are applied to public places in a safe, responsible manner, minimising harm to the community or the environment.

The plan sets out how Council will notify members of the community of pesticide applications made by Council to public places.

The plan describes:

- what public places are covered by the plan
- who regularly uses these public places and an estimate of the level of use
- how and when Council will provide the community with information about its pesticide applications in public places (i.e. what notification arrangements will be used)
- how the community can access this plan and get more information about Council's notification arrangements
- how future reviews of the plan will be conducted
- contact details for anyone wishing to discuss this plan with Council.

This plan forms a component of Council's integrated pest management policy. This policy states that Council only uses pesticides in public places when necessary to eliminate pest weeds, to protect public property from pest damage and to protect the users of public places from nuisance or danger.

## Pesticide Use Notification Plan

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### Introduction (Continued)

The majority of pesticide use consists of applying herbicides for weed control and applying insecticides to manage certain insect pests. Frequency of programmed applications range from 6–8 times per year for sports fields, 2–5 times per year for parks and gardens and twice yearly for public thoroughfares. Bait insecticides are used for termite and ant control to protect structures and public safety wherever this is considered an effective solution. Other pesticides used include fungicides, rodenticides, bird baits and large vertebrate baits.

Further information on Council's pesticide use can be obtained by calling Council.

### 2. Public Places Covered by this Plan

Council proposes to use or allow the use of pesticides in the following categories of outdoor public places within this Council's local government area:

- parks and public gardens
- playgrounds
- picnic areas
- sporting fields and ovals
- road verges and reserves
- laneways and pathways
- easements accessible to the public
- drains
- river corridor

This plan will also provide information on how notice will be provided to the community of pesticide use in the interiors and exteriors of the following council buildings:

- All Council Buildings
- Council Depots and facilities
- Swimming pools
- Council operated child care centres

Council's estimate of the level of community use, and regular user groups for each of these public place categories is summarised in the following table. Although not required by the Regulation, a summary of the type of pesticide use in each category of public place is also provided.

## Pesticide Use Notification Plan

### Public Places Covered by this Plan (Continued)

Public places owned or controlled by	Regular user groups	Level of use of public place	Type of pesticide use
<b>a) Urban public parks and gardens</b>	<ul style="list-style-type: none"> <li>• children and young families</li> <li>• elderly people</li> <li>• general recreational users (e.g. joggers, dog-walkers, picnickers).</li> <li>• Council employees</li> </ul>	Very high (frequent use by multiple users, with short to medium length stays)	<ul style="list-style-type: none"> <li>• spot herbicides</li> <li>• spot insecticides</li> <li>• broad scale selective herbicides</li> <li>• broad scale non-selective herbicides</li> <li>• broad scale insecticides</li> <li>• fungicide (usually garden beds)</li> <li>• spray termiticides, ant control</li> <li>• bait termiticides, ant control</li> <li>• insecticides bait traps</li> </ul>
<b>b) Playgrounds</b>	<ul style="list-style-type: none"> <li>• children</li> <li>• young families</li> </ul>	High	<ul style="list-style-type: none"> <li>• spot herbicides</li> <li>• spot insecticides</li> <li>• spray ant control</li> <li>• bait ant control</li> <li>• insecticides bait traps</li> </ul>

## Pesticide Use Notification Plan

<b>c) Picnic areas</b>	<ul style="list-style-type: none"> <li>• families</li> <li>• other social groups (eg. ethnic, religious, clubs)</li> </ul>	High (particularly on weekends, public holidays and school holidays)	<ul style="list-style-type: none"> <li>• spot herbicides</li> <li>• spot insecticides</li> <li>• bait rodenticides</li> <li>• fungicide (usually on garden beds)</li> <li>• spray termiticides</li> <li>• spray ant control</li> <li>• bait termiticides</li> <li>• bait ant control</li> <li>• insecticides bait traps</li> </ul>
<b>d) Sporting fields, ovals and related sporting facilities</b>	<ul style="list-style-type: none"> <li>• sporting clubs and associations</li> <li>• school sports groups</li> <li>• general recreational users (e.g. joggers, dog-walkers)</li> <li>• Council employees</li> </ul>	High	<ul style="list-style-type: none"> <li>• spot herbicides</li> <li>• spot insecticides</li> <li>• broad scale selective herbicides</li> <li>• broad scale non-selective herbicides</li> <li>• broad scale insecticides</li> <li>• spray or bait termiticides on facilities</li> <li>• rodenticides near facilities</li> <li>• insecticides bait traps</li> </ul>

## Pesticide Use Notification Plan

### Public Places Covered by this Plan (Continued)

Public places owned or controlled by	Regular user groups	Level of use of public place	Type of pesticide use
<b>e) Council laneways and pathways</b>	<ul style="list-style-type: none"> <li>local residents</li> <li>people who work in the area</li> <li>visitors to the area</li> </ul>	Medium to high	<ul style="list-style-type: none"> <li>spot herbicides</li> <li>broad scale non-selective herbicides</li> <li>insecticides bait traps</li> </ul>
<b>f) Road shoulders, verges, road reserves and footpaths</b>	<ul style="list-style-type: none"> <li>local residents or visitors walking or driving on the road</li> <li>Council employees</li> </ul>	Low for rural roads; Medium to high for urban roads	<ul style="list-style-type: none"> <li>spot herbicides</li> <li>broad scale non-selective herbicides</li> <li>spot insecticides</li> <li>insecticides bait traps</li> </ul>
<b>g) Easements accessible to the public (specifically road, sewer or electricity)</b>	<ul style="list-style-type: none"> <li>local residents and people who work in the area</li> <li>Council employees</li> </ul>	Low to medium	<ul style="list-style-type: none"> <li>spot herbicides</li> <li>broad scale non-selective herbicides</li> <li>insecticides bait traps</li> </ul>
<b>h) River corridor, council drains and council natural area reserves</b>	<ul style="list-style-type: none"> <li>local residents living adjacent</li> <li>local residents or visitors who walk or drive.</li> <li>Council employees</li> </ul>	Low to medium	<ul style="list-style-type: none"> <li>broad scale non-selective herbicides</li> <li>spot herbicides</li> <li>spot insecticides</li> <li>insecticides bait traps</li> </ul>

## Pesticide Use Notification Plan

<b>i) Interiors of certain Council buildings</b>	<ul style="list-style-type: none"> <li>• library users (including young children, school groups and the High elderly)</li> <li>• young children and their carers (childcare facilities)</li> <li>• parents groups/playgroups</li> <li>• community associations</li> <li>• church groups</li> <li>• general members of the public</li> <li>• Council employees</li> </ul>	High	<ul style="list-style-type: none"> <li>• spot insecticides</li> <li>• bait rodenticides</li> <li>• spray termiticides</li> <li>• spray ant control</li> <li>• bait termiticides</li> <li>• bait ant control</li> </ul>
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## Pesticide Use Notification Plan

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### 3. Notification Arrangements

This section of the plan describes how and when Council will provide notice of pesticide use in public places. These notification arrangements are based on Council's assessment of:

- the level of usage of public places where pesticides may be used
- the extent to which members of the public who are most likely to be sensitive to pesticides (e.g. young children, sick, pregnant and elderly people) and are likely to use these areas regularly
- the extent to which activities generally undertaken in these areas could lead to some direct contact with pesticides (such as picnic areas where food is consumed; sporting or other recreational activities that result in contact with the ground)
- type of pesticide used.

**Notice of pesticide use will be provided by one of the following:**

- signs for all routine urban operations in playgrounds, picnic areas, swimming pools, parks and sporting areas.
- information on Council's website – for general information of pesticide use biosecurity weed, amenity weed, road safety weed control programs and pest animal control.
- letters – when specific conditions are identified that require targeted notification.

Council uses a restricted suite of chemicals that are widely available and have proven efficacy and are registered by Australian Pesticides and Veterinary Medicines Authority. Chemicals used are usually those with the lowest toxicity and which are readily available to retail consumers.

## Pesticide Use Notification Plan

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### Notification Arrangements (Continued)

#### a) Outdoor Recreation Areas

The notification arrangements described below will apply to the following public place categories owned or controlled by Council within the local government area (LGA):

- public parks and gardens
- playgrounds
- picnic areas
- sporting fields, ovals and related sporting facilities
- outdoor public thoroughfares and certain easements accessible to the public

Details of Council's amenity weed control program will be published on Council's website.

#### **PUBLIC NOTICE**

##### **Amenity weed control**

During the next three months, Council will be spraying amenity weeds on council-owned, operated or managed lands, including parks, sports grounds, footpaths and reserves, throughout the Queanbeyan-Palerang Regional Council area.

This work will involve applications of registered herbicides to areas such as fence lines, gutters, around trees, playgrounds, etc.

Name of herbicides to be used:

Chemicals are applied in accordance with the manufacturer's recommendations.

For more information contact Council on 1300 735 025

## Pesticide Use Notification Plan

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### Notification Arrangements (Continued)

#### a) Outdoor Recreation Areas (Continued)

In these public places, signs will be provided to the general community near the application area or main entrance prior to application and remain until the area is considered safe for general entry in accordance with manufacturer's recommendations.

- broad scale selective herbicides
- broad scale non-selective herbicides
- broad scale insecticides
- fungicides (on the relevant garden beds)
- termite and ant control
- bird control (where chemical control is part of the program)
- rat and mouse control (where part of an ongoing program)

Where any of the above pesticide uses occur adjacent to sensitive places (see definition of 'sensitive places', under subsection e) Special measures for sensitive places) the occupiers will be provided with 48 hours prior targeted notice by mail.

For **sporting fields, ovals and related sporting facilities**, sporting groups and occupiers of adjacent sensitive places who register interest with Council will be provided with a detailed summary of information relating to application of pesticides. Included in this information will be an indicative treatment program and details of materials used in pest and weed control in the form of registered labels and SDS.

Information will be available to the general community on council's website ([www.qprc.nsw.gov.au](http://www.qprc.nsw.gov.au)) about the program.

## Pesticide Use Notification Plan

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### Notification Arrangements (Continued)

#### **b) Non-urban outdoor public thoroughfares and certain easements accessible to the public**

The notification arrangements described below will apply to the following categories of public place owned or controlled by Council within the LGA:

- road shoulders and road reserves
- river corridors

Details of Council's non-urban weed control program, a six monthly program will be published on Council's website.

## Pesticide Use Notification Plan

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### Notification Arrangements (Continued)

#### c) Certain Council Buildings

For pesticide use in public assessable buildings owned or controlled by Council, signs will be provided near the application area or main entrance prior to application and will remain in place in accordance with requirements of the manufacturer's label, for the following:

- spot use of insecticides
- rat and mouse
- termite and ant control

Information for the general community will be posted on Council's web-site regarding the application of pesticides in Council buildings.

In addition, 5 days prior notice of all programmed pesticide use in Council childcare facilities will be given to operators of the facilities.

#### d) Special measures for sensitive places

Clause 11J(1) of the Pesticides Regulation defines a sensitive place to be any:

- school or pre-school
- kindergarten
- childcare centre
- hospital
- community health centre
- nursing home
- place declared to be a sensitive place by the Department of Environment and Conservation (DEC).

Special notification measures for programmed pesticide use in outdoor public places adjacent to sensitive places for each category of public place have already been noted.

For non-emergency reactive pesticide use in outdoor public places next to sensitive places, Council will provide concurrent notice shortly before use to the occupier by phone, door-knock or letterbox drop, depending upon what is practicable.

## Pesticide Use Notification Plan

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If a pesticide must be used to deal with an emergency in an outdoor public place that is adjacent to a sensitive place, Council will organise a door-knock in that sensitive place, preferably at least 30 minutes before, so people are aware that a pesticide is about to be used to deal with a dangerous pest infestation.

### **Notification Arrangements (Continued)**

#### **e) Emergency Pesticide Applications**

In cases where emergency pesticide applications in public places are required to deal with biting or dangerous pests such as wasps, bees, venomous spiders, fleas, bird mites or rodents (that pose an immediate health hazard), Council will, where possible, provide notice by posting signs nearby at the time of the application.

If this is not possible, Council will provide information via Council's website or by request to the person applying the pesticide.

#### **f) Pesticide contractors and lessees of public places**

Where Council uses contractors to apply pesticides on its behalf, Council will ensure that notification is made in accordance with the notification requirements of this plan.

Where persons or organisations hold a lease on Council land that remains a public place and if they use pesticides in this area, Council will still require the lessee to provide notification in accordance with the requirements of this plan.

## Pesticide Use Notification Plan

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### 4. What Information Will Be Provided

In accordance with clause 11L(2)(g) of the Pesticides Regulation, notices of pesticide use must include **all** the following information:

- the active ingredients of the pesticide to be used
- the purpose of the use, clearly setting out what pest or pests are being treated
- the proposed date/s or date range of the pesticide use
- the place where the pesticide is to be used
- contact telephone number of the Council officer who people can contact to discuss the notice
- any warnings regarding re-entry to or use of the place of application specified on the product label or the Australian Pesticides and Veterinary Medicines Authority (APVMA) permit.

Signs will be of a standardised design that will be easily recognisable to the public and workers.

Council's website will have a dedicated area that describes its programmed, proactive and reactive and, if practicable, emergency pesticide use in public places with a link to this notification plan.

## Pesticide Use Notification Plan

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### **5. How the Community Will Be Informed of this Plan**

Council will advise residents of the contents of the plan and its contents by:

- making a copy of the plan available for public viewing free of charge in Council's libraries and offices.
- placing a copy of the plan on the Council website at [www.qcc.nsw.gov.au](http://www.qcc.nsw.gov.au)

### **6. Future Reviews of this Plan**

The notification plan will be reviewed every 3 years. The review will include:

- a report on progress of implementing the plan
- placing the plan on public exhibition, with any proposed changes and calling for public submissions
- in the light of public submissions, making recommendations for alterations (if applicable) to the plan.

### **7. Contact Details**

Anyone wishing to contact Council to discuss the notification plan or to obtain details of specific details of pesticide applications in public places should contact Council on 1300 735 025.

Queanbeyan-Palerang Regional Council

PO Box 90

Queanbeyan NSW 2620

Phone 1300 735 025

Website: [www.qprc.nsw.gov.au](http://www.qprc.nsw.gov.au)



# QUEANBEYAN-PALERANG REGIONAL COUNCIL

## Council Meeting Attachment

25 OCTOBER 2023

ITEM 9.9            AUDIT, RISK AND IMPROVEMENT COMMITTEE CHARTER

ATTACHMENT 1    AUDIT, RISK AND IMPROVEMENT COMMITTEE CHARTER



**Queanbeyan–Palering Regional Council**

## **Audit Risk and Improvement Committee Charter**

Adopted 457/22  
9 November 2022

## **Contents**

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## **1. Introduction**

- 1.1 The Audit Risk and Improvement Committee (Committee) plays an important role in providing oversight of Queanbeyan–Palerang Regional Council governance, risk management, compliance and control practices. The Committee also serves to provide confidence in the integrity of practices to enable achievement of Council's strategic objectives.
- 1.2 This charter provides the framework for performance of Committee activities.

## **2. Mandate**

- 2.1 The mandate for establishment of the Committee is derived from Part 428A of the *Local Government Act 1993 No 30* (NSW). This requires Committee coverage to include:
- Compliance.
  - Risk management.
  - Fraud control.
  - Financial management.
  - Governance.
  - Implementation of the strategic plan, delivery program and strategies.
  - Service reviews.
  - Providing information to the Council for the purpose of improving the Council's performance of its functions.
  - Any other matter prescribed by the regulations

## **3. Purpose**

- 3.1 The purpose of the Committee is to provide independent assurance to QPRC by monitoring, reviewing, and providing advice about Council's governance processes, compliance, risk management and control frameworks, external accountability obligations and overall performance.

## **4. Role**

- 4.1 The Committee fulfills its responsibilities under section 428A of the Act and supports the Council by:
- Reviewing effectiveness of governance, risk management, compliance, and control.
  - Reviewing the financial statements and performance reporting.
  - Promoting improved economy, efficiency, effectiveness, and ethical culture.
  - Reviewing reliability of management information.
  - Monitoring and evaluating internal audit performance.
  - Reviewing effectiveness of fraud control measures.
  - Monitoring compliance with laws, regulations, standards, and good practice.
- 4.2 This requires Committee oversight to encompass the broad range of functions and activities related to governance and assurance including, but not limited to:
- Governance.
  - Risk management.
  - Controls.

- Financial management, accounting policies, financial statements and annual reporting.
- External audit.
- Internal audit.
- Compliance.
- Implementation of audit recommendations.
- Ethics and organisation culture.
- External accountability.
- Fraud and corruption control.
- Business continuity management including ICT disaster recovery arrangements.
- Security including physical security, cybersecurity and ICT security.
- Legal issues.
- Complaint management.
- Organisation performance and management reporting.
- Work health and safety.
- Environmental management.
- Major projects and business initiatives.
- Regulator activities.
- Response to significant government enquiries.

The committee has no power to direct external audit or the way it is planned and undertaken but will act as a forum for the consideration of external findings.

## 5. Authority

- 5.1 The authority of the Committee to perform its role is established within the scope of this charter. In discharging its responsibilities, the Committee shall have:
- No executive powers delegated financial responsibility or management functions.
  - Direct and unrestricted access to the General Manager, Directors, and Managers.
  - Seek the General Manager or relevant director's permission to meet with any other staff member or contractor.
  - Access to records, data, and reports, subject to any legal information protection or privacy requirements.
  - Authority to discuss any matters with the external auditor or other external parties, subject to confidentiality considerations.
  - The right to request attendance of management at Committee meetings.
  - The right to obtain external legal or other professional advice, subject to prior approval of the Council.
- 5.2 The Committee may engage independent advisers to assist with its duties if agreed by the General Manager.
- 5.3 Information and documents pertaining to the Committee are confidential and are not to be made publicly available, except for Committee minutes. Information may be considered being made publicly available as determined on a case-by-case basis in accordance with relevant legislation.
- 5.4 If the governing body requires additional information a request for the information may be made to the Chair by resolution. The Chair is only required to provide the information requested by the governing body where the Chair is satisfied that it is reasonably necessary for the governing body to receive the information for the purposes of performing its functions under the *Local Government Act 1993* as

*amended.* Individual councillors are not entitled to request or receive information from the committee.

- 5.5 The Committee may release information to external parties that are assisting the Committee to fulfil its responsibilities with the approval of the General Manager, except where it is being provided to an external investigator or oversight agency for the purpose of informing that agency of a matter that may warrant its attention.

## **6. Committee Composition**

- 6.1 Committee membership comprises:
- An independent Chair external to the organisation (voting)
  - A maximum of two independent members external to the organisation (voting)
  - A non-voting councillor member (excluding the Mayor).
- 6.2 The Chair and members are appointed by the Council.
- 6.3 All members (voting and non-voting) must meet the eligibility criteria set by the Office of Local Government as prescribed in the Guidelines for risk management and internal audit for local government in NSW.

The role of a non-voting governing body elected representative on the committee is to:

- Relay to the committee any concerns the governing body may have regarding the council and issues being considered by the committee
  - Provide insights into local issues and the strategic priorities of the council that would add value to the committee's consideration of agenda items
  - Advise the governing body (as necessary) of the work of the committee any any issues arising from it, and
  - Assist the governing body to review the performance of the committee.
  - Act in a non-partisan and professional manner and to not engage in any conduct that seeks to politicise the activities of the committee or the internal audit function or that could be seen to do so.
- 6.3 The Committee is supported by non-voting advisers/observers comprising the Director Corporate Services, the Manager Workplace and Performance, the Manager Finance, the Risk and Internal Audit Coordinator, the Internal Audit representative and a representative from the external auditor.
- 6.4 The Mayor and Councillors not serving on the Committee may attend Committee meetings as observers and to contribute insights to assist Committee deliberations.
- 6.5 The Chair may invite visitors to meetings as necessary to address matters on the agenda.
- 6.6 The Committee is a skill-based governance committee. Members should collectively possess sufficient knowledge of governance, assurance, audit, finance, information technology, legislation, risk management, compliance and control in addition to any special attributes relevant to the Council or its industry. Members of the Committee should have senior management experience in a relevant environment.
- 6.7 As the responsibilities of the Committee evolve in response to regulatory, economic and reporting developments, it is important that member competencies and the overall balance of skills on the Committee be periodically evaluated to respond to emerging needs.

## **7. Terms of Appointment**

- 7.1 Committee appointments will be made by the Council.
- 7.2 Appointments to the Committee may be for an initial period of up to four years, however, membership will be staggered to enable continuity of knowledge.
- 7.3 Terms and conditions of appointment for voting members will be set out in a letter of appointment.
- 7.4 Members are eligible to be reappointed, based on performance and as approved by the Council. However, the total period of continuous membership cannot exceed eight years (including any terms as Chair of the Committee).
- 7.5 Members who have served an eight-year term must have a two-year break from serving on the Committee before being appointed again, provided eligibility criteria is met.
- 7.6 The Council will appoint one independent member to be the Chair and one independent member to be deputy Chair of the Committee. Independent members must be external to the Council.
- 7.7 Committee membership will be periodically reviewed in line with the policy for Council and sub-committee appointments.
- 7.8 Membership of the Committee comprises personal membership—proxies are not permitted.

## **8. Quorum**

- 8.1 The quorum for the Committee shall be a majority of voting members at the relevant time.

## **9. Operational Principles**

- 9.1 Committee values  
Committee members will conduct themselves in accordance with the Council Code of Conduct.
- 9.2 Communications  
All communication with management and staff, as well as with any advisers, will be direct, open and complete. The Chair will be the Committee link to the Council.  
It is important the Committee Chair and members develop, establish and maintain an effective working relationship with the Council and executive management.  
Any concerns or differences should be resolved by way of open negotiation, with the final arbiter being the Council.
- 9.3 Induction  
New Committee members will receive information and briefings on the work of the Committee to assist them in meeting their responsibilities. Inductions for new Committee members will be arranged by the secretariat.
- 9.4 Preparation and attendance  
Committee members have an obligation to prepare for and actively participate in Committee meetings. This requires members to contribute the time needed to study and understand the papers provided for meetings. Members are expected to apply good

analytical skills, objectivity and judgment, express opinions frankly, ask questions that go to the fundamental core of issues, and pursue independent lines of enquiry.

9.5 Conflicts of interest

Committee members will provide written declarations to Council stating that they do not have any conflicts of interest that would preclude them from being members of the Committee on an annual basis.

Committee members and observers must declare any pecuniary or non-pecuniary conflicts of interest that they may have at the start of each meeting, before discussion of the relevant agenda item or issue, and when the issue arises.

Where committee members and observers are deemed to have a pecuniary or a significant non-pecuniary conflict of interest, they are to remove themselves from Committee deliberations on the issue. Details of any conflicts of interest should also be appropriately minuted.

A conflict of interest relates to any actual, potential or perceived conflict of interest.

A register of interests of Committee members will be maintained by QPRC to demonstrate transparency.

## 10. Operational Procedures

### 10.1 Meetings

The Committee shall meet at least four times each financial year and more frequently if the Council deems it necessary. A special meeting may be convened to review the financial statements or external audit management letter and opinion, or if a significant unexpected issue arises.

Meetings may be held in person, by teleconference or by videoconference.

### 10.2 Committee work plan

A forward work plan, including meeting dates and agenda items that ensure the Committee achieves all of its functions, will be agreed by the Committee at the beginning of each financial year.

### 10.3 In camera sessions

The Committee will meet privately:

- at least twice each financial year with the Risk and Internal Audit Coordinator;
- at least twice each financial year with the internal auditor; and
- at least once each financial year with the external auditor.

### 10.4 Dispute resolution

In the event of a disagreement between the Committee and the General Manager or other senior managers, the dispute is to be resolved by the governing body.

Unresolved disputes regarding compliance with statutory or other requirements are to be referred to the Departmental Chief Executive in writing.



10.5 Secretariat services

Council will provide secretariat services for the Committee. The meeting agenda and supporting papers will be approved for distribution by the Chair and distributed by the secretariat at least five working days before each meeting. Meeting minutes will be prepared and distributed within 10 working days of each meeting.

**11. Committee Reporting**

- 11.1 The Committee through the Chair reports directly to the Council.
- 11.2 The Committee must ensure it maintains a direct functional reporting line for the internal auditor.
- 11.3 The Chair will meet with the Council on Committee outcomes at least annually.
- 11.4 The Committee through the Chair may report to the Council on any matters at any time it deems of sufficient importance to do so, with a process established to allow an individual Committee member to request a meeting with the Council should the member consider it warranted.
- 11.5 The Committee will provide the Council with an annual report at conclusion of each financial year on its operations, activities, outcomes and achievements, together with focus areas for the coming financial year.

**12. Evaluation of Performance**

- 12.1 Committee performance will be evaluated at least every two years, with results reported to the Council.
- 12.2 The method for Committee performance evaluation will be at the discretion of the Council.

**13. Resignation and dismissal of members**

- 13.1 Where the Chair or a Committee member is unable to complete their term, or does not intend to seek reappointment after the expiry of their term, they should give at least two meetings' notice to the Chair and Council prior to their resignation to enable Council to ensure a smooth transition to a new committee member, unless there are extenuating circumstances.
- 13.2 Council may terminate via resolution the engagement of any Chair or independent committee member before the expiry of their term where the individual has:
  - breached Council's Code of Conduct
  - performed unsatisfactorily or not to expectations
  - been declared bankrupt or found to be insolvent
  - experienced an adverse change in capacity or capability
  - been proven to be in serious breach of their obligations under any legislation, or
  - declare, or is found to be in a position of conflict of interest, which is unresolvable.
- 13.3 Any position of a Councillor member on the Committee can be terminated at any time by resolution of Council.

- 13.4 The Chair of the committee may recommend the removal of an elected representative committee member. Where Council does not agree with the Chair's recommendation, the reasons for this decision must be provided in writing to the Chair.

#### **14. Review of the Charter**

- 14.1 The Committee will review its Charter each financial year to incorporate any amendments deemed appropriate.

#### **15. Approval of the Charter**

Endorsed:

Audit, Risk and Improvement Committee

Approved:

Queanbeyan–Palerang Regional Council

# **QUEANBEYAN-PALERANG REGIONAL COUNCIL**

## **Council Meeting Attachment**

**25 OCTOBER 2023**

ITEM 9.10            DRAFT FINANCIAL STATEMENTS 30 JUNE 2023

ATTACHMENT 1    APPROVAL OF EXTENSION REQUEST FOR LODGEMENT OF  
FINANCIAL STATEMENTS



## Office of Local Government

5 O'Keefe Avenue NOWRA NSW 2541  
Locked Bag 3015 NOWRA NSW 2541

Our Reference: A877240  
Your Reference: 2234897  
Contact: Matthew Jovcevski  
Phone: 02 4428 4112

Ms Rebecca Ryan  
General Manager  
Queanbeyan-Palerang Regional Council  
PO Box 90  
QUEANBEYAN NSW 2620

Email: [Tracy.Sligar@qprc.nsw.gov.au](mailto:Tracy.Sligar@qprc.nsw.gov.au)

Dear Ms Ryan

Thank you for your letter of 19 September 2023 seeking an extension of time for the lodgement of Queanbeyan-Palerang Regional Council's 2022-23 financial statements to 30 November 2023.

I appreciate the reasons for Council's request is due to issues with high staff turnover in the finance team causing delays with the preparation of the financial statements.

I note that the NSW Audit Office is supportive of this extension.

Having considered the information provided to me, I am approving an extension to 30 November 2023 for the 2022-23 financial statements.

Should you need to discuss this further, please contact the Office of Local Government's Performance Team on 4428 4100.

Yours sincerely

**Karin Bishop**  
Director, Sector Performance and Intervention

T 02 4428 4100 F 02 4428 4199 TTY 02 4428 4209  
E [olg@olg.nsw.gov.au](mailto:olg@olg.nsw.gov.au) W [www.olg.nsw.gov.au](http://www.olg.nsw.gov.au) ABN 20 770 707 468



# **QUEANBEYAN-PALERANG REGIONAL COUNCIL**

## **Council Meeting Attachment**

**25 OCTOBER 2023**

ITEM 9.10          DRAFT FINANCIAL STATEMENTS 30 JUNE 2023

ATTACHMENT 2    DRAFT FINANCIAL STATEMENTS 2022-23

# Queanbeyan-Palerang Regional Council

ANNUAL FINANCIAL STATEMENTS  
for the year ended 30 June 2023

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# Queanbeyan-Palerang Regional Council

GENERAL PURPOSE FINANCIAL STATEMENTS  
for the year ended 30 June 2023



Queanbeyan-Palerang Regional Council  
General Purpose Financial Statements  
for the year ended 30 June 2023

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**Overview**

Queanbeyan-Palerang Regional Council is constituted under the Local Government Act 1993 (NSW) and has its principal place of business at:

256 Crawford Street  
Queanbeyan NSW 2620

Through the use of the internet, we have ensured that our reporting is timely, complete and available at minimum cost. All press releases, financial statements and other information are publicly available on our website: [www.qprc.nsw.gov.au](http://www.qprc.nsw.gov.au).



Queanbeyan-Palerang Regional Council

General Purpose Financial Statements

for the year ended 30 June 2023

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Statement by Councillors and Management made pursuant to Section 413(2)(c) of the *Local Government Act 1993* (NSW)

The attached general purpose financial statements have been prepared in accordance with:

- the *Local Government Act 1993* and the regulations made thereunder.
- the Australian Accounting Standards and other pronouncements of the Australian Accounting Standards Board.
- the Local Government Code of Accounting Practice and Financial Reporting.

To the best of our knowledge and belief, these statements:

- present fairly the Council's operating result and financial position for the year.
- accord with Council's accounting and other records.

We are not aware of any matter that would render these statements false or misleading in any way.

Signed in accordance with a resolution of Council made on 25 October 2023.

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Kenrick Winchester  
Mayor  
25 October 2023

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Esma Livermore  
Deputy Mayor  
25 October 2023

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Rebecca Ryan  
General Manager  
25 October 2023

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Tracy Sligar  
Responsible Accounting Officer  
25 October 2023

## Queanbeyan-Palerang Regional Council

### Income Statement

for the year ended 30 June 2023

Original unaudited budget 2023	\$ '000	Notes	Actual 2023	Restated Actual 2022
<b>Income from continuing operations</b>				
84,876	Rates and annual charges	B2-1	84,442	78,122
34,871	User charges and fees	B2-2	38,373	36,676
1,430	Other revenues	B2-3	2,417	3,475
18,154	Grants and contributions provided for operating purposes	B2-4	29,714	33,677
43,808	Grants and contributions provided for capital purposes	B2-4	81,173	103,138
4,192	Interest and investment income	B2-5	6,503	1,958
—	Other income	B2-6	4,644	954
3	Net gain from the disposal of assets	B4-1	—	4,707
187,334	<b>Total income from continuing operations</b>		<b>247,266</b>	<b>262,707</b>
<b>Expenses from continuing operations</b>				
43,480	Employee benefits and on-costs	B3-1	41,268	39,896
59,776	Materials and services	B3-2	72,649	72,403
4,881	Borrowing costs	B3-3	3,167	3,225
32,125	Depreciation, amortisation and impairment of non-financial assets <sup>1</sup>	B3-4	37,232	34,704
—	Impairment of receivables	C1-4	—	—
1,512	Other expenses	B3-5	2,017	7,345
—	Net loss from the disposal of assets	B4-1	476	—
—	Fair value decrement on investments	B6-1	—	2,043
141,774	<b>Total expenses from continuing operations</b>		<b>156,809</b>	<b>159,616</b>
45,560	<b>Operating result from continuing operations</b>		<b>90,457</b>	<b>103,091</b>
45,560	<b>Net operating result for the year attributable to Council</b>		<b>90,457</b>	<b>103,091</b>
1,752	<b>Net operating result for the year before grants and contributions provided for capital purposes</b>		<b>9,284</b>	<b>(47)</b>

(1) Adjusted for Bungendore Compulsory Acquisition

The above Income Statement should be read in conjunction with the accompanying notes.

Queanbeyan-Palerang Regional Council | Statement of Comprehensive Income | for the year ended 30 June 2023

## Queanbeyan-Palerang Regional Council

### Statement of Comprehensive Income

for the year ended 30 June 2023

\$ '000	Notes	2023	Restated 2022
<b>Net operating result for the year – from Income Statement</b>		<b>90,457</b>	103,091
<b>Other comprehensive income:</b>			
Amounts that will not be reclassified subsequently to the operating result			
Gain (loss) on revaluation of infrastructure, property, plant and equipment	C1-8	<b>139,110</b>	89,540
<b>Total other comprehensive income for the year</b>		<b>139,110</b>	<b>89,540</b>
<b>Total comprehensive income for the year attributable to Council</b>		<b>229,567</b>	<b>192,631</b>

The above Statement of Comprehensive Income should be read in conjunction with the accompanying notes.

## Queanbeyan-Palerang Regional Council

### Statement of Financial Position

as at 30 June 2023

\$ '000	Notes	2023	Restated 2022
<b>ASSETS</b>			
<b>Current assets</b>			
Cash and cash equivalents	C1-1	25,807	28,751
Investments	C1-2	124,945	87,934
Receivables <sup>1</sup>	C1-4	40,682	42,617
Inventories	C1-5	325	388
Contract assets and contract cost assets	C1-6	9,570	—
Other	C1-10	1,769	542
Non-current assets classified as 'held for sale'	C1-7	2,506	2,506
<b>Total current assets</b>		<b>205,604</b>	<b>162,738</b>
<b>Non-current assets</b>			
Investments	C1-2	82,500	96,542
Receivables	C1-4	75	48
Infrastructure, property, plant and equipment (IPPE)	C1-8	2,234,036	1,998,927
Intangible assets	C1-9	5,544	6,007
Right of use assets	C2-1	71	132
<b>Total non-current assets</b>		<b>2,322,226</b>	<b>2,101,656</b>
<b>Total assets</b>		<b>2,527,830</b>	<b>2,264,394</b>
<b>LIABILITIES</b>			
<b>Current liabilities</b>			
Payables	C3-1	22,453	21,183
Contract liabilities	C3-2	16,185	16,507
Lease liabilities	C2-1	38	62
Borrowings	C3-3	10,201	7,447
Employee benefit provisions	C3-4	9,527	9,981
Provisions	C3-5	2,627	6,328
<b>Total current liabilities</b>		<b>61,031</b>	<b>61,508</b>
<b>Non-current liabilities</b>			
Lease liabilities	C2-1	35	72
Borrowings	C3-3	142,712	109,393
Employee benefit provisions	C3-4	634	849
Provisions	C3-5	3,043	1,764
<b>Total non-current liabilities</b>		<b>146,424</b>	<b>112,078</b>
<b>Total liabilities</b>		<b>207,455</b>	<b>173,586</b>
<b>Net assets</b>		<b>2,320,375</b>	<b>2,090,808</b>
<b>EQUITY</b>			
Accumulated surplus	C4-1	1,843,343	1,752,886
IPPE revaluation reserve	C4-1	477,032	337,922
<b>Council equity interest</b>		<b>2,320,375</b>	<b>2,090,808</b>
<b>Total equity</b>		<b>2,320,375</b>	<b>2,090,808</b>

(1) Adjusted for Bungendore Compulsory Acquisition

The above Statement of Financial Position should be read in conjunction with the accompanying notes.

Queanbeyan-Palerang Regional Council

Statement of Changes in Equity

for the year ended 30 June 2023

		2023			2022		
		Accumulated surplus	IPPE revaluation reserve	Total equity	Accumulated surplus	IPPE revaluation reserve	Total equity
\$ '000	Notes				Restated	Restated	Restated
Opening balance at 1 July		1,752,886	337,922	2,090,808	1,649,795	248,382	1,898,177
Net operating result for the year		90,457	–	90,457	98,255	–	98,255
Correction of prior period errors	G4-1	–	–	–	4,836	–	4,836
<b>Restated net operating result for the period</b>		<b>90,457</b>	<b>–</b>	<b>90,457</b>	<b>103,091</b>	<b>–</b>	<b>103,091</b>
Gain on revaluation of infrastructure, property, plant and equipment	C1-8	–	139,110	139,110	–	89,540	89,540
<b>Other comprehensive income</b>		<b>–</b>	<b>139,110</b>	<b>139,110</b>	<b>–</b>	<b>89,540</b>	<b>89,540</b>
<b>Total comprehensive income</b>		<b>90,457</b>	<b>139,110</b>	<b>229,567</b>	<b>103,091</b>	<b>89,540</b>	<b>192,631</b>
<b>Closing balance</b>		<b>1,843,343</b>	<b>477,032</b>	<b>2,320,375</b>	<b>1,752,886</b>	<b>337,922</b>	<b>2,090,808</b>

The above Statement of Changes in Equity should be read in conjunction with the accompanying notes.

## Queanbeyan-Palerang Regional Council

### Statement of Cash Flows

for the year ended 30 June 2023

Original unaudited budget 2023	\$ '000	Notes	Actual 2023	Actual 2022
<b>Cash flows from operating activities</b>				
<b>Receipts:</b>				
84,875	Rates and annual charges		84,601	79,151
33,060	User charges and fees		37,858	33,308
4,192	Interest received		6,327	1,857
55,082	Grants and contributions		73,779	77,456
—	Bonds, deposits and retentions received		432	1,474
1,427	Other		18,135	15,656
<b>Payments:</b>				
(42,878)	Payments to employees		(41,767)	(42,356)
(60,542)	Payments for materials and services		(87,793)	(82,710)
(5,018)	Borrowing costs		(3,268)	(2,848)
—	Bonds, deposits and retentions refunded		(188)	(690)
(1,512)	Other		(5,587)	(8,024)
68,686	<b>Net cash flows from operating activities</b>	G1-1	<b>82,529</b>	<b>72,274</b>
<b>Cash flows from investing activities</b>				
<b>Receipts:</b>				
—	Sale of investments		29,926	18,995
—	Redemption of term deposits		114,000	26,000
—	Sale of real estate assets		9,727	—
1,382	Proceeds from sale of IPPE		690	1,755
—	Deferred debtors receipts		9	—
<b>Payments:</b>				
—	Purchase of investments		(39,519)	(23,836)
—	Acquisition of term deposits		(125,000)	(65,000)
(147,316)	Payments for IPPE		(111,317)	(82,302)
—	Purchase of intangible assets		—	(10)
—	Deferred debtors and advances made		—	(16)
(145,934)	<b>Net cash flows from investing activities</b>		<b>(121,484)</b>	<b>(124,414)</b>
<b>Cash flows from financing activities</b>				
<b>Receipts:</b>				
52,179	Proceeds from borrowings		45,556	37,023
<b>Payments:</b>				
(8,434)	Repayment of borrowings		(9,483)	(6,039)
—	Principal component of lease payments		(62)	(62)
43,745	<b>Net cash flows from financing activities</b>		<b>36,011</b>	<b>30,922</b>
(33,503)	<b>Net change in cash and cash equivalents</b>		<b>(2,944)</b>	<b>(21,218)</b>
28,751	Cash and cash equivalents at beginning of year		28,751	49,969
(4,752)	<b>Cash and cash equivalents at end of year</b>	C1-1	<b>25,807</b>	<b>28,751</b>

The above Statement of Cash Flows should be read in conjunction with the accompanying notes.

## Queanbeyan-Palerang Regional Council

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## Queanbeyan-Palerang Regional Council

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## A About Council and these financial statements

### A1-1 Basis of preparation

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These financial statements were authorised for issue by Council on 22 November 2023. Council has the power to amend and reissue these financial statements in cases where critical information is received from public submissions or where the OLG directs Council to amend the financial statements.

The principal accounting policies adopted in the preparation of these financial statements are set out below.

These policies have been consistently applied to all the years presented, unless otherwise stated.

These general purpose financial statements have been prepared in accordance with Australian Accounting Standards and Australian Accounting Interpretations, the *Local Government Act 1993* (Act) and *Local Government (General) Regulation 2021* (Regulation), and the Local Government Code of Accounting Practice and Financial Reporting.

Council is a not for-profit entity.

The financial statements are presented in Australian dollars and are rounded to the nearest thousand dollars.

#### **Historical cost convention**

These financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain financial assets and liabilities and certain classes of infrastructure, property, plant and equipment

#### **Significant accounting estimates and judgements**

The preparation of financial statements requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the Council's accounting policies.

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that may have a financial impact on the Council and that are believed to be reasonable under the circumstances.

#### **Critical accounting estimates and assumptions**

Council makes estimates and assumptions concerning the future.

The resulting accounting estimates will, by definition, seldom equal the related actual results.

The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year include:

- i. fair values of infrastructure, property, plant and equipment – refer Note C1-7
- ii. tip remediation provisions – refer Note C3-5
- iii. employee benefit provisions – refer Note C3-4.

#### **Significant judgements in applying the Council's accounting policies**

- i. Impairment of receivables – refer Note C1-4.
- ii. Determination of whether performance obligations are sufficiently specific and whether the contract is within the scope of AASB 15 *Revenue from Contracts with Customers* and / or AASB 1058 *Income of Not-for-Profit Entities* – refer to Notes B2-2 – B2-4.
- iii. Determination of the lease term, discount rate (when not implicit in the lease) and whether an arrangement contains a lease – refer to Note C2-1.

### **Monies and other assets received by Council**

#### **The Consolidated Fund**

In accordance with the provisions of Section 409(1) of the *Local Government Act 1993*, all money and property received by Council is held in the Council's Consolidated Fund unless it is required to be held in the Council's Trust Fund.

The Consolidated Fund has been included in the financial statements of the Council.

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## A1-1 Basis of preparation (continued)

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Cash and other assets of the following activities have been included as part of the Consolidated Fund:

- general purpose operations
- water service
- sewerage service

### The Trust Fund

In accordance with the provisions of Section 411 of the *Local Government Act 1993 (NSW)*, a separate and distinct Trust Fund is maintained to account for all money and property received by the council in trust which must be applied only for the purposes of, or in accordance with, the trusts relating to those monies.

Trust monies and property subject to Council's control have not been included in these reports.

The following Trust monies and properties are held by Council but not considered to be under the control of Council and therefore are excluded from these financial statements:

- South East Weights and Loads
- Unclaimed money, funds held for sale of land, RFS donations and other money held in trust

A separate statement of monies held in the Trust Fund is available for inspection at the Council office by any person free of charge.

### Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of associated GST, unless the GST incurred is not recoverable from the taxation authority. In this case it is recognised as part of the cost of acquisition of the asset or as part of the expense.

Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the taxation authority is included with other receivables or payables in the Statement of Financial Position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities that are recoverable from, or payable to, the taxation authority, are presented as operating cash flows.

### Volunteer services

Council does not recognise volunteer services in the income statement. Council does not rely on volunteers in the provision of services, and would not purchase those services if they were not provided for free.

### New accounting standards and interpretations issued but not yet effective

Certain new accounting standards and interpretations (ie. pronouncements) have been published by the Australian Accounting Standards Board that are not mandatory for the 30 June 2023 reporting period.

Council has elected not to apply any of these pronouncements in these financial statements before their operative dates.

Council's assessment of these new standards and interpretations (where they have been deemed as having a material impact on Council's future financial performance, financial position and cash flows) are set out below:

#### **AASB 2020-1 Amendments to Australian Accounting Standards – Classification of Liabilities as Current or Non-current**

#### **AASB 2020-6 Amendments to Australian Accounting Standards – Classification of Liabilities as Current or Non-current – Deferral of Effective Date**

This Standard amends AASB 101 to clarify requirements for the presentation of liabilities in the statement of financial position as current or non-current.

The amendments clarify that a liability is classified as non-current if an entity has the right at the end of the reporting period to defer settlement of the liability for at least 12 months after the reporting period. The meaning of settlement of a liability is also clarified.

**Although Council is yet to fully determine the impact of this standard, it is expected that there will be little impact as an assessment of the appropriate classification of liabilities as current or non-current is undertaken.**

continued on next page ...

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## A1-1 Basis of preparation (continued)

This standard applies from the annual reporting period beginning on or after 1 January 2023; i.e., councils' financial statements for the year ended 30 June 2024.

### **AASB 2021-2 Amendments to Australian Accounting Standards – Disclosure of Accounting Policies and Definition of Accounting Estimates**

This Standard amends a number of standards as follows:

- AASB 7 to clarify that information about measurement bases for financial instruments is expected to be material to an entity's financial statements;
- AASB 101 to require entities to disclose their material accounting policy information rather than their significant accounting policies;
- AASB 108 to clarify how entities should distinguish changes in accounting policies and changes in accounting estimates;
- AASB 134 to identify material accounting policy information as a component of a complete set of financial statements; and
- AASB Practice Statement 2 to provide guidance on how to apply the concept of materiality to accounting policy disclosures.

**The standard may have significant impact on Council as it requires Council to consider the materiality of the accounting policy information to be included in the financial statements.**

*AASB 101 Presentation of Financial Statements* requires the disclosure of material accounting policy information rather than significant accounting policies.

*"Accounting policy information is material if, when considered together with other information included in an entity's financial statements, it can reasonably be expected to influence decisions that the primary users of general purpose financial statements make on the basis of those financial statements."*

Accounting policy information is likely to be considered material if that information relates to material transactions, other events or conditions and:

- the entity has changed accounting policy during the reporting period and this change resulted in a material change to the information in the financial statements.
- the entity (or OLG) chose the accounting policy from one or more options permitted by Australian Accounting Standards.
- the accounting policy was developed in accordance with AASB 108 *Accounting Policies, Changes in Accounting Estimates and Errors* in the absence of an Australian Accounting Standard that specifically applies.
- the accounting policy relate to an area for which an entity is required to make significant judgements or assumptions in applying an accounting policy, and the entity discloses those judgements or assumptions in the financial statements
- the accounting required for them is complex and users of the entity's financial statements would otherwise not understand those material transactions, other events or conditions.

Further AASB 101 notes that *'Accounting policy information that relates to immaterial transactions, other events or conditions is immaterial and need not be disclosed.'*

This standard has an effective date for the 30 June 2024 reporting period.

### **AASB 2022-5 Amendments to Australian Accounting Standards – Lease Liability in a Sale and Leaseback**

this Standard amends AASB 16 to add subsequent measurement requirements for sale and leaseback transactions that satisfy the requirements in AASB 15 Revenue from Contracts with Customers to be accounted for as a sale.

AASB 16 already requires a seller-lessee to recognise only the amount of any gain or loss that relates to the rights transferred to the buyer-lessor. The amendments made by this Standard ensure that a similar approach is applied by also requiring a seller-lessee to subsequently measure lease liabilities arising from a leaseback in a way that does not recognise any amount of the gain or loss related to the right of use it retains.

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## A1-1 Basis of preparation (continued)

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**Although Council is yet to fully determine the impact of this standard, it is expected that there will be little impact, however requirements will be reviewed if council is entering into sale and lease back arrangements.**

This standard applies from annual reporting periods beginning on or after 1 January 2024, i.e., councils' financial statements for the year ended 30 June 2025.

### **AASB 2022-10 Amendments to Australian Accounting Standards – Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities**

This Standard modifies AASB 13 Fair Value Measurement for application by not-for-profit public sector entities such as Council.

It includes authoritative implementation guidance when fair valuing non-financial assets, not held primarily for their ability to generate cash inflows and also provides guidance and clarification when valuing assets that are restricted (in their use) at Council.

This includes guidance and clarification regarding the determination of an assets highest and best use, the development and use of internal assumptions for unobservable inputs and allows for greater use of internal judgements when applying the cost approach in the measurement and determination of fair values.

**Although Council is yet to fully determine the impact of this standard, the changes will be evaluated in the future assessment of all property and infrastructure assets measured at fair value.**

The standard applies prospectively to annual periods beginning on or after 1 January 2024, with earlier application permitted.

## B Financial Performance

### B1 Functions or activities

#### B1-1 Functions or activities - income, expenses and assets

Income, expenses and assets have been directly attributed to the following functions or activities. Details of those functions or activities are provided in Note B1-2.

\$ '000	Income		Expenses		Operating results		Grants and contributions		Carrying amount of assets	
	2023	2022	2023	2022	2023	2022	2023	2022	2023	2022
<b>Functions or activities</b>										
Community	20,000	9,228	19,843	13,694	157	(4,466)	13,342	5,057	7,727	7,064
Choice	10,124	10,669	3,816	4,280	6,308	6,389	7,053	7,071	–	–
Character	13,589	14,384	14,883	16,606	(1,294)	(2,222)	10,666	12,099	160,545	139,033
Connection	145,292	141,014	98,190	105,022	47,102	35,992	69,572	106,613	2,348,557	2,105,503
Capability	58,261	87,412	20,077	20,014	38,184	67,398	10,254	5,975	11,001	12,794
<b>Total functions and activities</b>	<b>247,266</b>	<b>262,707</b>	<b>156,809</b>	<b>159,616</b>	<b>90,457</b>	<b>103,091</b>	<b>110,887</b>	<b>136,815</b>	<b>2,527,830</b>	<b>2,264,394</b>

## B1-2 Components of functions or activities

---

### Community

- We are a friendly and caring community
- We feel safe in the places we visit in our built and natural environment
- We respect the indigenous relationships with the land we live on
- Our community and our identity are made vibrant by the expression of arts and culture around us

### Choice

- We have a diverse, resilient and smart economy fostering businesses that create jobs and wealth for all in our community

### Character

- We enjoy the natural beauty and opportunity of our natural environment, and act to protect it through our management of waste and energy

### Connection

- We are well connected to accessible services and facilities that provide our needs for living, work and leisure

### Capability

- We are served by a Council that listens to us and responds in our best interest in all their actions, and provides the leadership we need to achieve our common aspirations

## B2 Sources of income

### B2-1 Rates and annual charges

\$ '000	2023	2022
<b>Ordinary rates</b>		
Residential	33,174	31,262
Farmland	2,757	2,694
Business	6,918	6,719
Mining	24	24
Less: Pensioner rebates	(530)	(539)
<b>Rates levied to ratepayers</b>	<b>42,343</b>	<b>40,160</b>
Pensioner rate subsidies received	287	270
<b>Total ordinary rates</b>	<b>42,630</b>	<b>40,430</b>
<b>Annual charges (pursuant to s496, 496A, 496B, 501 &amp; 611)</b>		
Domestic waste management services	7,007	6,630
Water supply	8,126	7,580
Sewerage services	19,548	17,843
Stormwater management services charge	517	512
Waste management services (not domestic)	6,087	4,663
Recycled water supply	753	663
Less: Pensioner rebates	(432)	(436)
<b>Annual charges levied</b>	<b>41,606</b>	<b>37,455</b>
Pensioner annual charges subsidies received	206	237
<b>Total annual charges</b>	<b>41,812</b>	<b>37,692</b>
<b>Total rates and annual charges</b>	<b>84,442</b>	<b>78,122</b>

Council has used 2022 year valuations provided by the NSW Valuer General in calculating its rates.

#### Accounting policy

Rates and annual charges are recognised as revenue at the beginning of the rating period to which they relate. Prepaid rates are recognised as a financial liability until the beginning of the rating period.

Pensioner rebates relate to reductions in rates and certain annual charges for eligible pensioners' place of residence in the local government council area that are not subsidised by the NSW Government.

Pensioner rate subsidies are received from the NSW Government to provide a contribution towards the pensioner rebates and are recognised within the underlying revenue item based on their substance.

## B2-2 User charges and fees

\$ '000	2023	2022
<b>User charges</b>		
Water supply services	17,031	15,407
Sewerage services	1,505	1,192
Waste management services (not domestic)	38	32
<b>Total user charges</b>	<b>18,574</b>	<b>16,631</b>
<b>Fees</b>		
Private works - s67	1,347	681
Transport for NSW works (state roads not controlled by Council)	6,945	9,918
Building services - other	266	149
Planning and building - regulatory	3,070	2,828
Inspection fees	1,437	1,262
s10.7 certificates (EP&A Act)	201	151
s603 certificates	255	278
Registration fees	71	108
Cemeteries	1,272	1,091
Sports and aquatic centres	1,283	924
Community centres	2,407	1,468
Childcare	43	56
Saleyards	147	138
Regional waste	673	833
Other	382	160
<b>Total fees</b>	<b>19,799</b>	<b>20,045</b>
<b>Total other user charges and fees</b>	<b>19,799</b>	<b>20,045</b>
<b>Total user charges and fees</b>	<b>38,373</b>	<b>36,676</b>
<b>Timing of revenue recognition for user charges and fees</b>		
User charges and fees recognised at a point in time	38,373	36,676
<b>Total user charges and fees</b>	<b>38,373</b>	<b>36,676</b>

### Accounting policy

Revenue arising from user charges and fees is recognised when or as the performance obligation is completed and the customer receives the benefit of the goods / services being provided. However, Development Application fees are recognised as income prior to the development application being determined.

The performance obligation relates to the specific services which are provided to the customers and generally the payment terms are within 30 days of the provision of the service. Where an upfront fee is charged such as membership fees for the aquatic centre the fee is recognised on a straight-line basis over the expected life of the membership.



## B2-3 Other revenues

\$ '000	2023	2022
Parking fines	1,164	862
Other fines	189	198
Recycling income	167	423
Insurance claims recoveries	12	35
Commissions and agency fees	11	11
Diesel rebate	9	39
Legal fees recovery	575	233
Risk management rebate	124	130
Other reimbursements	80	394
Other	86	363
Section 44 RFS Reimbursements	–	787
<b>Total other revenue</b>	<b>2,417</b>	<b>3,475</b>
<b>Timing of revenue recognition for other revenue</b>		
Other revenue recognised at a point in time	2,417	3,475
<b>Total other revenue</b>	<b>2,417</b>	<b>3,475</b>

### Accounting policy for other revenue

Where the revenue is earned via the provision of specified goods / services under an enforceable contract, revenue is recognised when or as the obligations are satisfied.

Statutory fees and fines are recognised as revenue when the service has been provided, the payment is received or when the penalty has been applied, whichever occurs first.

Other revenue is recorded when the payment is due, the value of the payment is notified, or the payment is received, whichever occurs first.

## B2-4 Grants and contributions

\$ '000	Operating 2023	Operating 2022	Capital 2023	Capital 2022
<b>General purpose grants and non-developer contributions (untied)</b>				
Financial Assistance Grant <sup>1</sup>				
– Relating to current year	1,832	3,340	–	–
– Prepayment received in advance for subsequent year	7,452	5,137	–	–
<b>Amount recognised as income during current year</b>	<b>9,284</b>	<b>8,477</b>	<b>–</b>	<b>–</b>
<b>Special purpose grants and non-developer contributions (tied)</b>				
<b>Cash contributions</b>				
Water supplies	17	–	–	–
Sewerage services	738	6,638	1,366	–
Community care	1,557	1,233	–	–
Economic development	296	60	210	356
Environmental programs	14	291	–	164
Recreation and culture	288	203	9,230	2,371
Storm/flood/fire damage	11,435	10,292	–	–
Transport for NSW contributions (regional roads, block grant)	1,942	1,997	–	–
Roads to recovery	1,817	1,721	–	–
Other roads and bridges	646	256	33,079	25,186
Local Infrastructure Renewal Scheme	404	340	–	–
NSW Rural Fire Services	591	1,086	87	321
Other	339	688	2,062	53
Recreation and culture	–	92	2,883	1,178
<b>Total special purpose grants and non-developer contributions (tied)</b>	<b>20,084</b>	<b>24,897</b>	<b>48,917</b>	<b>29,629</b>
<b>Total grants and non-developer contributions</b>	<b>29,368</b>	<b>33,374</b>	<b>48,917</b>	<b>29,629</b>
<b>Comprising:</b>				
– Commonwealth funding	12,461	11,369	4,718	561
– State funding	16,013	21,900	43,617	27,090
– Other funding	894	105	582	1,978
	<b>29,368</b>	<b>33,374</b>	<b>48,917</b>	<b>29,629</b>

(1) \$7.4m of the 2023-2024 Financial Assistance Grant from Commonwealth Government was received by Council in June 2023 and hence is reported as 2022-2023 income although it relates to 2023-2024 financial year

## Developer contributions

\$ '000	Notes	Timing	Operating 2023	Operating 2022	Capital 2023	Capital 2022
<b>Developer contributions:</b>						
<b>(s7.4 &amp; s7.11 - EP&amp;A Act, s64 of the LGA):</b>						
<b>Cash contributions</b>						
Cash contributions		2	346	303	5,661	12,606
S 64 – water supply contributions		2	–	–	2,018	–
S 64 – sewerage service contributions		2	–	–	1,996	–
<b>Total developer contributions – cash</b>			<b>346</b>	<b>303</b>	<b>9,675</b>	<b>12,606</b>
<b>Non-cash contributions</b>						
S 64 – water supply contributions		2	–	–	2,895	–
S 64 – sewerage service contributions		2	–	–	5,433	–
S 64 – stormwater contributions		2	–	–	9,026	–
Non-cash contributions		2	–	–	5,227	60,903

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## B2-4 Grants and contributions (continued)

\$ '000	Notes	Timing	Operating 2023	Operating 2022	Capital 2023	Capital 2022
<b>Total developer contributions non-cash</b>						
			–	–	22,581	60,903
<b>Total developer contributions</b>						
			346	303	32,256	73,509
<b>Total contributions</b>						
			346	303	32,256	73,509
<b>Total grants and contributions</b>						
			29,714	33,677	81,173	103,138
<b>Timing of revenue recognition for grants and contributions</b>						
Grants and contributions recognised over time (1)						
			12,162	267	–	18,770
Grants and contributions recognised at a point in time (2)						
			17,552	33,410	81,173	84,368
<b>Total grants and contributions</b>						
			29,714	33,677	81,173	103,138

## Unspent grants and contributions

Certain grants and contributions are obtained by Council on the condition they be spent in a specified manner or in a future period but which are not yet spent in accordance with those conditions are as follows:

\$ '000	Operating 2023	Operating 2022	Capital 2023	Capital 2022
Unspent funds at 1 July	8,031	3,651	22,841	23,511
<b>Add:</b> Funds recognised as revenue in the reporting year but not yet spent in accordance with the conditions	480	6,023	7,105	2,845
<b>Add:</b> Funds received and not recognised as revenue in the current year	20	112	10,029	4,469
<b>Less:</b> Funds recognised as revenue in previous years that have been spent during the reporting year	(1,137)	(1,612)	(5,735)	(1,615)
<b>Less:</b> Funds received in prior year but revenue recognised and funds spent in current year	(276)	(143)	(18,252)	(6,369)
<b>Unspent funds at 30 June</b>	<b>7,118</b>	<b>8,031</b>	<b>15,988</b>	<b>22,841</b>

## Accounting policy

### Grants and contributions – enforceable agreement with sufficiently specific performance obligations

Grant and contribution revenue from an agreement which is enforceable and contains sufficiently specific performance obligations is recognised as or when control of each performance obligations is transferred.

The performance obligations vary according to the agreement but include events, provision of services and acquittal of funds. Payment terms vary depending on the terms of the grant, cash is received upfront for some grants and on the achievement of certain payment milestones for others.

Performance obligations may be satisfied either at a point in time or over time and this is reflected in the revenue recognition pattern. Point in time recognition occurs when the beneficiary obtains control of the goods / services at a single time (e.g. completion of the project when a report / outcome is provided), whereas over time recognition is where the control of the services is ongoing throughout the project (e.g. provision of community health services through the year).

Where control is transferred over time, generally the input methods of costs or time incurred are deemed to be the most appropriate methods to reflect the transfer of benefit.

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## B2-4 Grants and contributions (continued)

### Capital grants

Capital grants received by Council under an enforceable contract for the acquisition or construction of infrastructure, property, plant and equipment to identified specifications which will be under Council's control on completion are recognised as revenue as and when the obligation to construct or purchase is completed.

For construction projects, this is generally as the construction progresses in accordance with costs incurred since this is deemed to be the most appropriate measure of the completeness of the construction project.

For acquisitions of assets, the revenue is recognised when the asset is acquired and controlled by the Council.

### Developer contributions

Council has obligations to provide facilities from contribution revenues levied on developers under the provisions of sections 7.4, 7.11 and 7.12 of the *Environmental Planning and Assessment Act 1979* (EP&A Act).

While Council generally incorporates these amounts as part of a Development Consents Order, such developer contributions are only recognised as income upon receipt by Council, due to the possibility that individual development consents may not be acted upon by the applicant and, accordingly, would not be payable to Council.

Developer contributions may only be expended for the purposes for which the contributions were required, but Council may apply contributions according to the priorities established in work schedules for the contribution plan.

### Other grants and contributions

Assets, including cash, received from other grants and contributions are recognised at fair value when the asset is received. Council considers whether there are any related liability or equity items associated with the asset which are recognised in accordance with the relevant accounting standard.

Once the assets and liabilities have been recognised, income is recognised for any remaining asset value at the time that the asset is received.

## B2-5 Interest and investment income

\$ '000	2023	2022
<b>Interest on financial assets measured at amortised cost</b>		
– Overdue rates and annual charges	422	437
– Cash and investments	639	146
<b>Interest on financial assets measured at fair value through the profit and loss</b>		
– Cash and investments	5,442	1,375
<b>Total interest and investment income</b>	<b>6,503</b>	<b>1,958</b>

### Accounting policy

Interest income is recognised using the effective interest rate at the date that interest is earned.

## B2-6 Other income

\$ '000	2023	2022
<b>Other lease income</b>		
Room/Facility Hire	457	474
Leaseback fees - council vehicles	488	480
<b>Total other lease income</b>	<b>945</b>	<b>954</b>
<b>Fair value increment on investments</b>		
Fair value increment on investments through profit and loss	2,350	—
<b>Total Fair value increment on investments</b>	<b>2,350</b>	<b>—</b>
<b>Other</b>		
Reversal of Remediation (tip) Provision	1,349	—
<b>Total other</b>	<b>1,349</b>	<b>—</b>
<b>Total other income</b>	<b>4,644</b>	<b>954</b>

## B3 Costs of providing services

### B3-1 Employee benefits and on-costs

\$ '000	2023	2022
Salaries and wages	33,890	33,700
Employee leave entitlements	4,140	3,282
Superannuation	3,882	3,759
Workers' compensation insurance	1,360	1,346
FBT	57	70
Payroll tax	158	96
Less: capitalised costs	(2,219)	(2,357)
<b>Total employee costs expensed</b>	<b>41,268</b>	<b>39,896</b>
Number of 'full-time equivalent' employees (FTE) at year end	403	403

#### Accounting policy

Employee benefit expenses are recorded when the service has been provided by the employee.

All employees of the Council are entitled to benefits on retirement, disability or death. Council contributes to various defined benefit plans and defined contribution plans on behalf of its employees.

Contributions to defined contribution plans are recognised as an expense as they become payable. Prepaid contributions are recognised as an asset to the extent that a cash refund or a reduction in the future payments is available.

Council participates in a defined benefit plan under the Local Government Superannuation Scheme, however, sufficient information to account for the plan as a defined benefit is not available and therefore Council accounts for its obligations to defined benefit plans on the same basis as its obligations to defined contribution plans, i.e. as an expense when it becomes payable – refer to Note E3-1 for more information.

## B3-2 Materials and services

\$ '000	Notes	2023	2022
Raw materials and consumables		8,136	6,155
Consultancy costs		1,301	1,262
Contractor costs		35,179	38,498
IT expenses		2,804	2,156
Insurance		2,375	2,098
Street lighting		807	647
Electricity		2,447	1,968
Subscriptions and publications		693	594
Telephone		791	734
Repairs and maintenance		1,449	1,377
Postage, printing and stationery		568	512
Audit Fees	F2-1	450	258
Councillor and Mayoral fees and associated expenses	F1-2	422	284
Election expenses		8	440
Bank charges		276	281
Travel expenses		40	37
Training costs (other than salaries and wages)		421	384
Asset valuation fees		200	212
Child care – parent payments		1,021	916
Waterwise subsidy		21	36
– Legal expenses: planning and development		474	425
– Legal expenses: debt recovery		483	143
Legal fees		245	433
Water charges		11,830	10,843
Reimbursement Developer Contributions		–	1,597
Other		208	113
<b>Total materials and services</b>		<b>72,649</b>	<b>72,403</b>

### Accounting policy

Expenses are recorded on an accruals basis as the Council receives the goods or services.

### B3-3 Borrowing costs

\$ '000	2023	2022
Interest on loans and advances	6,275	3,490
Interest on leases	3	4
Less: capitalised costs	(3,111)	(428)
Amortisation of discounts and premiums:		
– Remediation (tip) - Note C3-5	–	159
<b>Total borrowing costs expensed</b>	<b>3,167</b>	<b>3,225</b>

#### Accounting policy

Borrowing costs incurred for the construction of any qualifying asset are capitalised during the period of time that is required to complete and prepare the asset for its intended use or sale. Other borrowing costs are expensed as incurred.

### B3-4 Depreciation, amortisation and impairment of non-financial assets

\$ '000	Notes	2023	2022 Restated
<b>Depreciation and amortisation</b>			
Infrastructure, property, plant and equipment	C1-8	36,707	34,180
Right of use assets	C2-1	62	62
Intangible assets	C1-9	463	462
<b>Total depreciation and amortisation costs</b>		<b>37,232</b>	<b>34,704</b>
<b>Impairment / revaluation decrement of IPPE</b>			
Sewer Network		–	–
Land		–	–
<b>Total impairment costs charged to Income Statement (IPPE)</b>		<b>–</b>	<b>–</b>
<b>Total depreciation, amortisation and impairment for non-financial assets</b>		<b>37,232</b>	<b>34,704</b>

#### Accounting policy

##### Depreciation and amortisation

Depreciation and amortisation are calculated using the straight line method to allocate their cost, net of their residual values, over their estimated useful lives.

##### Impairment of non-financial assets

Council assets held at fair value that are not held primarily for their ability to generate net cash flow, and that are deemed to be specialised, are not tested for impairment since these assets are assessed on an annual basis to ensure that the carrying amount is not materially different from fair value and therefore an impairment loss would be captured during this assessment.

Intangible assets not yet available for use, are tested annually for impairment, or more frequently if events or changes in circumstances indicate that they might be impaired.

Other non-financial assets that do not meet the criteria above are tested for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less costs to sell and value in use.

For the purposes of assessing impairment, assets are grouped at the lowest levels for which there are separately identifiable cash inflows that are largely independent of the cash inflows from other assets or groups of assets (cash-generating units).

Impairment losses for revalued assets are firstly offset against the amount in the revaluation surplus for the class of asset, with only the excess to be recognised in the Income Statement.

### B3-5 Other expenses

\$ '000	Notes	2023	2022
Impairment of receivables	C1-4	6	46
Donations, contributions and assistance to other organisations (s356)		372	370
Emergency services levy (includes FRNSW, SES, and RFS levies)		1,639	1,256
South Tralee Essential Infrastructure Planning Agreement		–	5,673
<b>Total other expenses</b>		<b>2,017</b>	<b>7,345</b>

#### Accounting policy

Other expenses are recorded on an accruals basis when Council has an obligation for the expenses.

Impairment expenses are recognised when identified.

### B4 Gains or losses

#### B4-1 Gain or loss from the disposal, replacement and de-recognition of assets

\$ '000	Notes	2023	2022 Restated
<b>Gain (or loss) on disposal of infrastructure, property, plant and equipment</b>	C1-8		
Proceeds from disposal		690	12,533
Less: carrying amount of assets sold		(1,192)	(7,852)
<b>Gain (or loss) on disposal</b>		<b>(502)</b>	<b>4,681</b>
<b>Gain (or loss) on disposal of investments</b>	C1-2		
Proceeds from disposal		29,926	18,995
Less: carrying value of investments		(29,900)	(18,986)
<b>Gain (or loss) on disposal</b>		<b>26</b>	<b>9</b>
<b>Gain (or loss) on disposal of term deposits</b>	C1-2		
Proceeds from disposal/redemptions/maturities – term deposits		114,000	26,000
Less: carrying amount of term deposits sold/redeemed/matured		(114,000)	(26,000)
<b>Gain (or loss) on disposal</b>		<b>–</b>	<b>–</b>
<b>Gain (or loss) on disposal of non-current assets held for sale</b>	C1-7		
Proceeds from disposal		–	30
Less: carrying amount of 'held for sale' assets sold/written off		–	(13)
<b>Gain (or loss) on disposal</b>		<b>–</b>	<b>17</b>
<b>Net gain (or loss) from disposal of assets</b>		<b>(476)</b>	<b>4,707</b>

#### Accounting policy

Gains and losses on disposals are determined by comparing proceeds with carrying amount. The gain or loss on sale of an asset is determined when control of the asset has irrevocably passed to the buyer and the asset is de-recognised.



## B5 Performance against budget

### B5-1 Material budget variations

Council's original budget was adopted by the Council on 28 June 2023 and is not required to be audited. The original projections on which the budget was based have been affected by a number of factors. These include state and federal government decisions, including new grant programs, changing economic activity, environmental factors, and by decisions made by Council.

While these General Purpose Financial Statements include the original budget adopted by Council, the Act requires Council to review its financial budget on a quarterly basis, so it is able to manage the variation between actuals and budget that invariably occur during the year.

**Material variations of more than 10%** between original budget and actual results or where the variance is considered material by nature are explained below.

**Variation Key:** **F** = Favourable budget variation, **U** = Unfavourable budget variation.

\$ '000	2023 Budget	2023 Actual	2023 ----- Variance -----	
<b>Revenues</b>				
<b>Rates and annual charges</b>	<b>84,876</b>	<b>84,442</b>	<b>(434)</b>	<b>(1)% U</b>
<b>User charges and fees</b>	<b>34,871</b>	<b>38,373</b>	<b>3,502</b>	<b>10% F</b>
The primary driver behind the favourable variance is due to the income earned from Council's road maintenance contract with Transport for NSW. As the works program is adjusted throughout the year, this resulted in additional income of \$2.8m above the original budget. Increased development activity resulted in increased income from development applications, subdivision applications and certification and building inspections. The recovery from the impacts of COVID has continued with improved sales income from The Q Performance Arts Theatre.				
<b>Other revenues</b>	<b>1,430</b>	<b>2,417</b>	<b>987</b>	<b>69% F</b>
Other revenue from Fines was much higher than originally budgeted for. Council has traditionally not budgeted for substantial income from fines.				
<b>Operating grants and contributions</b>	<b>18,154</b>	<b>29,714</b>	<b>11,560</b>	<b>64% F</b>
Council received an advance payment of the Financial Assistance Grant (FAG) for 2023/24 at the end of June 2023. The government prepaid 100% of the 2023/24 grant, which was not originally budgeted for. Throughout the year Council received approximately \$7.1m in unbudgeted grants from the natural disaster fund for road repairs.				
<b>Capital grants and contributions</b>	<b>43,808</b>	<b>81,173</b>	<b>37,365</b>	<b>85% F</b>
Council received a significant amount of non-cash contributions from the handover of new community infrastructure by developers. The final contribution value of \$22.5m was \$15.7m above what was originally budgeted for. Throughout the year, additional grant funding was received for new projects, final payments for projects completed and income recognised for projects still in progress.				
<b>Interest and investment income</b>	<b>4,192</b>	<b>6,503</b>	<b>2,311</b>	<b>55% F</b>
Councils interest income has been higher than budgeted across the year due to higher levels of cash on hand than projected in the original budget, and significant increases in interest rates.				
<b>Net gains from disposal of assets</b>	<b>3</b>	<b>-</b>	<b>(3)</b>	<b>(100)% U</b>
During the year Council wrote off some infrastructure that was renewed or replaced, that still had a small book value. Council had budgeted for a small surplus on sale of fleet assets of \$3k. These sales offset some of the infrastructure assets written off.				
<b>Other income</b>	<b>-</b>	<b>4,644</b>	<b>4,644</b>	<b>∞ F</b>
Council recognised a fair value increment on investments and the reversal of the value of the Tip remediation provision upon its revaluation. Neither of these transactions had been budgeted for.				

### Expenses

continued on next page ...

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## B5-1 Material budget variations (continued)

\$ '000	2023 Budget	2023 Actual	2023 ----- Variance -----	
<b>Employee benefits and on-costs</b>	<b>43,480</b>	<b>41,268</b>	<b>2,212</b>	<b>5% F</b>
A review of employee costs during the year identified a net budget saving across all Council services. Factors impacting this result include a spike in staff turnover, long recruitment processes and staff absences/part time arrangements have affected Councils ability to maintain staff quotas throughout the year.				
<b>Materials and services</b>	<b>59,776</b>	<b>72,649</b>	<b>(12,873)</b>	<b>(22)% U</b>
Additional expenditure was incurred on projects associated with Council's road maintenance contract with Transport for NSW. While this expenditure was offset by income, it was not originally budgetted for as the works program is adjusted throughout the year.				
<b>Borrowing costs</b>	<b>4,881</b>	<b>3,167</b>	<b>1,714</b>	<b>35% F</b>
The variance between the original budget and actual result is primarily due to additional loan funding for the QCCP being drawn down part way through the financial year, whereas the budget assumed the loan would be drawdown at the start of the financial year. Additionally, while this project is still under construction, part of these borrowing costs will be capitalised.				
<b>Depreciation, amortisation and impairment of non-financial assets</b>	<b>32,125</b>	<b>37,232</b>	<b>(5,107)</b>	<b>(16)% U</b>
Depreciation has increased primarily due to new asset builds and regular ongoing review of asset values and useful lives, which all impact the value of depreciation.				
<b>Other expenses</b>	<b>1,512</b>	<b>2,017</b>	<b>(505)</b>	<b>(33)% U</b>
The primary driver behind the increase in other expenses is Councils contribution towards the Emergency Services Levy. This was approximately \$351k more than originally budgetted for.				
<b>Net losses from disposal of assets</b>	<b>-</b>	<b>476</b>	<b>(476)</b>	<b>∞ U</b>
During the year Council wrote off some infrastructure that was renewed or replaced, that still had a small book value. Council had budgetted for a small surplus on sale of fleet assets of \$3k. These sales offset some of the infrastructure assets written off.				
<b>Statement of cash flows</b>				
<b>Cash flows from operating activities</b>	<b>68,686</b>	<b>82,529</b>	<b>13,843</b>	<b>20% F</b>
The favourable variance is primarily due to the excess of new grants and final grant payments over what was originally budgetted for.				
<b>Cash flows from investing activities</b>	<b>(145,934)</b>	<b>(121,484)</b>	<b>24,450</b>	<b>(17)% F</b>
The favourable variance is due to a combination of lower than budgetted cash payments for the purchase of Infrastructure, Property, Plant and Equipment. Council also received the deposit amount for the compulsory acquisition of assets at Bungendore.				
<b>Cash flows from financing activities</b>	<b>43,745</b>	<b>36,011</b>	<b>(7,734)</b>	<b>(18)% U</b>
This unfavourable variance is primarily due to timing of new borrowings compared to the timing identified in the original budget.				

B6 Material Income Statement items

B6-1 Material Income Statement items

Fair value decrement on investments

Fair value decrement on investments		
Fair value decrement on investments through profit and loss	-	2,043
Total fair value decrement on investments	-	2,043

## C Financial position

### C1 Assets we manage

#### C1-1 Cash and cash equivalents

\$ '000	2023	2022
Cash at bank and on hand	8,546	2,445
Deposits at call	17,261	26,306
<b>Total cash and cash equivalents</b>	<b>25,807</b>	<b>28,751</b>

#### Reconciliation of cash and cash equivalents

Total cash and cash equivalents per Statement of Financial Position	25,807	28,751
<b>Balance as per the Statement of Cash Flows</b>	<b>25,807</b>	<b>28,751</b>

#### Accounting policy

For Statement of Cash Flow presentation purposes, cash and cash equivalents include: cash on hand; deposits held at call with financial institutions; other short-term, highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value; and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities on the Statement of Financial Position.

#### C1-2 Financial investments

\$ '000	2023 Current	2023 Non-current	2022 Current	2022 Non-current
<b>Financial assets at fair value through the profit and loss</b>				
Managed funds	28,584	–	26,234	–
Non-convertible debentures or floating rate notes	11,361	74,500	17,700	58,542
<b>Debt securities at amortised cost</b>				
Term deposits	85,000	8,000	44,000	38,000
<b>Total</b>	<b>124,945</b>	<b>82,500</b>	<b>87,934</b>	<b>96,542</b>

#### Accounting policy

Financial instruments are recognised initially on the date that the Council becomes party to the contractual provisions of the instrument.

On initial recognition, all financial instruments are measured at fair value plus transaction costs (except for instruments measured at fair value through profit or loss where transaction costs are expensed as incurred).

#### Financial assets

All recognised financial assets are subsequently measured in their entirety at either amortised cost or fair value, depending on the classification of the financial assets.

#### Classification

On initial recognition, Council classifies its financial assets into the following categories – those measured at:

- amortised cost
- fair value through profit and loss (FVTPL)
- fair value through other comprehensive income – equity instrument (FVOCI-equity)

Financial assets are not reclassified subsequent to their initial recognition.

#### Amortised cost

Council's financial assets measured at amortised cost comprise trade and other receivables, term deposits and cash and cash equivalents in the Statement of Financial Position. Term deposits with an initial term of more than 3 months are classified as investments rather than cash and cash equivalents.

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## C1-2 Financial investments (continued)

Subsequent to initial recognition, these assets are carried at amortised cost using the effective interest rate method less provision for impairment.

Interest income, impairment and gains or loss on de-recognition are recognised in profit or loss.

### Financial assets through profit or loss

All financial assets not classified as measured at amortised cost or fair value through other comprehensive income as described above are measured at fair value through profit or loss.

Net gains or losses, including any interest or dividend income, are recognised in profit or loss.

Council's financial assets measured at FVTPL comprise investments in floating rate notes and managed funds.

## C1-3 Restricted and allocated cash, cash equivalents and investments

\$ '000	2023	2022
(a) Externally restricted cash, cash equivalents and investments		
<b>Total cash, cash equivalents and investments</b>	<b>233,252</b>	<b>213,227</b>
Less: Externally restricted cash, cash equivalents and investments	<b>(203,712)</b>	<b>(200,196)</b>
<b>Cash, cash equivalents and investments not subject to external restrictions</b>	<b>29,540</b>	<b>13,031</b>
<b>External restrictions – included in liabilities</b>		
Specific purpose unexpended grants – general fund	<b>16,086</b>	16,475
Specific purpose unexpended grants – sewer fund	<b>50</b>	–
<b>External restrictions - other</b>		
External restrictions included in cash, cash equivalents and investments above comprise:		
Water fund	<b>32,387</b>	28,351
Sewer fund	<b>74,912</b>	65,718
Developer contributions:		
– General fund	<b>34,305</b>	39,115
– Water fund	<b>9,834</b>	7,500
– Sewer fund	<b>11,891</b>	11,145
Specific purpose unexpended grants:		
– General fund	<b>6,972</b>	7,165
Specific purpose unexpended loans:		
– General fund	<b>6,334</b>	14,925
Domestic waste management	<b>9,990</b>	9,389
Stormwater management	<b>639</b>	122
Other	<b>312</b>	291
<b>External restrictions – other</b>	<b>187,576</b>	<b>183,721</b>
<b>Total external restrictions</b>	<b>203,712</b>	<b>200,196</b>

Cash, cash equivalents and investments subject to external restrictions are those which are only available for specific use by Council due to a restriction placed by legislation or third-party contractual agreement.

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### C1-3 Restricted and allocated cash, cash equivalents and investments (continued)

\$ '000	2023	2022
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#### (b) Internal allocations

<b>Cash, cash equivalents and investments not subject to external restrictions</b>	<b>29,540</b>	<b>13,031</b>
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#### Internal allocations

At 30 June, Council has internally allocated funds to the following:

Infrastructure replacement	2,159	1,291
Employees leave entitlement	820	480
Business waste management	6,145	5,461
WH&S	287	303
Heritage grant program	244	169
Deposits, retentions and bonds	196	196
Plant and vehicle replacement	3,162	2,000
Property reserve	649	980
Elections	252	130
Revolving energy	121	125
Strategic	111	124
Other	–	141
Financial assistance grant	7,452	1,384
Department of Education Compensation	7,719	–
<b>Total internal allocations</b>	<b>29,317</b>	<b>12,784</b>

Cash, cash equivalents and investments subject to external restrictions are those which are only available for specific use by Council due to a restriction placed by legislation or third-party contractual agreement.

Cash, cash equivalents and investments not subject to external restrictions may be internally allocated by resolution or policy of the elected Council.

\$ '000	2023	2022
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#### (c) Unrestricted and unallocated

<b>Unrestricted and unallocated cash, cash equivalents and investments</b>	<b>223</b>	<b>247</b>
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## C1-4 Receivables

	2023 Current <sup>1</sup>	2023 Non-current	2022 Current <sup>1</sup> Restated	2022 Non-current
<b>\$ '000</b>				
Rates and annual charges	6,223	157	6,175	172
Interest and extra charges	937	18	761	33
User charges and fees	13,772	–	17,669	–
Private works	6,298	–	–	–
– Sale of land	1,081	–	10,808	–
Government grants and subsidies	9,298	–	4,681	–
Deferred debtors	12	75	48	48
Net GST receivable	1,984	–	2,081	–
Accrued Interest on Investments	1,171	–	482	–
<b>Total</b>	<b>40,776</b>	<b>250</b>	<b>42,705</b>	<b>253</b>
<b>Less: provision for impairment:</b>				
– Rates and annual charges	–	(157)	–	(172)
– Interest and extra charges	–	(18)	–	(33)
– User charges and fees	(94)	–	(88)	–
<b>Total</b>	<b>(94)</b>	<b>(175)</b>	<b>(88)</b>	<b>(205)</b>
<b>NET RECEIVABLES</b>	<b>40,682</b>	<b>75</b>	<b>42,617</b>	<b>48</b>

(1) Adjusted for Bungendore Compulsory Acquisition

### Externally restricted receivables

#### Water supply

– Other	3,403	–	6,370	–
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#### Sewerage services

– Other	1,693	–	2,004	–
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<b>Total external restrictions</b>	<b>5,096</b>	<b>–</b>	<b>8,374</b>	<b>–</b>
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<b>Unrestricted receivables</b>	<b>35,586</b>	<b>75</b>	<b>34,243</b>	<b>48</b>
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<b>Total net receivables</b>	<b>40,682</b>	<b>75</b>	<b>42,617</b>	<b>48</b>
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### Accounting policy

Receivables are recognised initially at fair value and subsequently measured at amortised cost using the effective interest method, less provision for impairment. Receivables are generally due for settlement within 30 days.

#### Impairment

Impairment of financial assets measured at amortised cost is recognised on an expected credit loss (ECL) basis.

When estimating ECL, Council considers reasonable and supportable information that is relevant and available without undue cost or effort. This includes both quantitative and qualitative information and analysis based on Council's historical experience and informed credit assessment, and including forward-looking information.

Council uses the simplified approach for trade receivables where the expected lifetime credit losses are recognised on day 1.

When considering the ECL for rates and annual charges debtors, Council takes into account that unpaid rates represent a charge against the rateable property that will be recovered when the property is next sold.

Credit losses are measured at the present value of the difference between the cash flows due to the entity in accordance with the contract, and the cash flows expected to be received. This is applied using a probability weighted approach.

Council writes off a receivable when there is information indicating that the debtor is in severe financial hardship and there is no realistic prospect of recovery, e.g. when the debtor has been placed under liquidation or has entered into bankruptcy proceedings.

None of the receivables that have been written off are subject to enforcement activity.

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## C1-4 Receivables (continued)

Where Council renegotiates the terms of receivables due from certain customers, the new expected cash flows are discounted at the original effective interest rate and any resulting difference to the carrying value is recognised in profit or loss.

## C1-5 Inventories

\$ '000	2023 Current	2023 Non-current	2022 Current	2022 Non-current
<b>At cost:</b>				
Stores and materials	325	–	388	–
<b>Total inventories</b>	<b>325</b>	<b>–</b>	<b>388</b>	<b>–</b>

### Accounting policy

#### Raw materials and stores, work in progress and finished goods

Raw materials and stores, work in progress and finished goods are stated at the lower of cost and net realisable value. Costs are assigned to individual items of inventory on the basis of weighted average costs. Costs of purchased inventory are determined after deducting rebates and discounts. Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

## C1-6 Contract assets and Contract cost assets

\$ '000	2023 Current	2023 Non-current	2022 Current	2022 Non-current
Contract assets	9,570	–	–	–
<b>Total contract assets and contract cost assets</b>	<b>9,570</b>	<b>–</b>	<b>–</b>	<b>–</b>

### Contract assets

Work relating to infrastructure grants	9,570	–	–	–
<b>Total contract assets</b>	<b>9,570</b>	<b>–</b>	<b>–</b>	<b>–</b>

#### Contract assets

Contract assets represent Council's right to payment in exchange for goods or services the Council has transferred to a customer when that right is conditional on something other than the passage of time.

Contract assets arise when the amounts billed to customers are based on the achievement of various milestones established in the contract and therefore the amounts recognised as revenue in a given period do not necessarily coincide with the amounts billed to or certified by the customer. Once an invoice or payment claim is raised or the relevant milestone is reached, Council recognises a receivable.

Impairment of contract assets is assessed using the simplified expected credit loss model where lifetime credit losses are recognised on initial recognition.

#### Contract cost asset – costs to fulfil a contract

Where costs are incurred to fulfil a contract and these costs are outside the scope of another accounting standard, they are capitalised as contract cost assets if the following criteria are met:

- the costs relate directly to a contract
- the costs generate or enhance resources of Council that will be used to satisfy performance obligations in the future and
- the costs are expected to be recovered.

The capitalised costs are recognised in the Income statement on a systematic basis consistent with the timing of revenue recognition.

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C1-6 Contract assets and Contract cost assets (continued)

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Refer to B3-4 for the accounting policy for impairment of contract cost assets.

## C1-7 Non-current assets classified as held for sale

	2023	2022 Restated
\$ '000		
Land	2,506	2,506
	<b>2,506</b>	<b>2,506</b>

The assets held for sale represent small parcels of land previously identified and agreed by Council to be sold as soon as practicable, the timing of which is reflective of the activities required to be undertaken.

### Accounting policy

Non-current assets are classified as held for sale if their carrying amount will be recovered principally through a sale transaction rather than through continued use. They are measured at the lower of their carrying amount and fair value less costs to sell.

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

## C1-8 Infrastructure, property, plant and equipment

By aggregated asset class	At 1 July 2022			Asset movements during the reporting period							At 30 June 2023		
	Gross carrying amount Restated	Accumulated depreciation & impairment Restated	Net carrying amount Restated	Renewals	New assets	Carrying value of disposals	Depreciation	WIP transfers	Transfers	Revaluation increments / (decrements)	Gross carrying amount	Accumulated depreciation & impairment	Net carrying amount
<b>\$ '000</b>													
Capital work in progress	108,776	–	108,776	20,272	68,283	–	–	(49,060)	–	–	148,271	–	148,271
Plant, equipment, furniture and fittings	29,141	(17,851)	11,290	1,893	–	(339)	(3,122)	–	–	–	29,691	(19,969)	9,722
Land	177,517	–	177,517	–	1,344	–	–	126	–	32,348	211,336	–	211,336
Land improvements	1,264	–	1,264	–	–	–	–	–	–	99	1,363	–	1,363
<b>Infrastructure:</b>													
– Buildings and other structures	152,526	(51,587)	100,939	1,224	1,359	(363)	(3,083)	412	–	7,654	166,544	(58,403)	108,141
– Roads, bridges and footpaths	597,462	(136,643)	460,819	7,522	2,507	(289)	(14,518)	15,581	–	26,361	657,141	(159,158)	497,983
– Other road assets (including bulk earthworks)	655,686	(31,292)	624,394	1,834	2,423	(15)	(1,538)	15,088	–	37,291	714,245	(34,768)	679,477
– Stormwater drainage	225,081	(80,890)	144,191	286	9,838	–	(2,292)	5,068	–	8,388	253,575	(88,096)	165,479
– Water supply network	254,927	(108,327)	146,600	774	7,498	–	(3,861)	8,593	–	11,009	291,446	(120,833)	170,613
– Sewerage network	304,644	(116,592)	188,052	607	5,754	(186)	(6,503)	4,111	–	13,985	338,279	(132,459)	205,820
– Open space / recreational assets	45,918	(11,721)	34,197	383	16	–	(1,289)	81	–	1,975	49,152	(13,790)	35,362
Other assets	745	(377)	368	81	–	–	(138)	–	–	–	827	(515)	312
Tip assets	8,983	(8,463)	520	–	–	–	(363)	–	–	–	8,984	(8,827)	157
<b>Totals</b>	<b>2,562,670</b>	<b>(563,743)</b>	<b>1,998,927</b>	<b>34,876</b>	<b>99,022</b>	<b>(1,192)</b>	<b>(36,707)</b>	<b>–</b>	<b>–</b>	<b>139,110</b>	<b>2,870,854</b>	<b>(636,818)</b>	<b>2,234,036</b>

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## C1-8 Infrastructure, property, plant and equipment (continued)

By aggregated asset class	At 1 July 2021			Asset movements during the reporting period								At 30 June 2022		
	Gross carrying amount	Accumulated depreciation & impairment	Net carrying amount	Renewals	New assets	Carrying value of disposals Restated	Depreciation <sup>1</sup>	WIP transfers	Transfers	Tfrs from/(to) 'held for sale' category	Revaluation increments / (decrements)	Gross carrying amount Restated	Accumulated depreciation & impairment Restated	Net carrying amount Restated
<b>\$ '000</b>														
Capital work in progress	49,989	–	49,989	27,909	36,558	(1,337)	–	(4,343)	–	–	–	108,776	–	108,776
Plant, equipment, furniture and fittings	28,656	(16,939)	11,717	3,635	–	(594)	(3,468)	–	–	–	–	29,141	(17,851)	11,290
Land	165,702	–	165,702	–	1,969	1,276	–	1,354	–	7,216	–	177,517	–	177,517
<b>Land:</b>														
Land improvements	1,106	–	1,106	–	30	–	–	128	–	–	–	1,264	–	1,264
<b>Infrastructure:</b>														
– Buildings and other structures	150,561	(47,876)	102,685	108	28	(4,357)	(3,004)	–	–	–	5,479	152,526	(51,587)	100,939
– Roads, bridges and footpaths	543,674	(117,261)	426,413	7,565	15,778	(697)	(13,096)	1,033	(209)	–	24,032	597,462	(136,643)	460,819
– Other road assets (including bulk earthworks)	607,427	(28,262)	579,165	235	14,031	(650)	(1,419)	255	210	–	32,567	655,686	(31,292)	624,394
– Stormwater drainage	200,982	(74,674)	126,308	50	12,491	(115)	(2,076)	34	(18)	–	7,517	225,081	(80,890)	144,191
– Water supply network	233,959	(99,018)	134,941	381	6,919	(31)	(3,555)	–	–	–	7,945	254,927	(108,327)	146,600
– Sewerage network	272,470	(104,387)	168,083	768	13,357	–	(5,886)	1,539	–	–	10,191	304,644	(116,592)	188,052
– Open space / recreational assets	43,457	(10,708)	32,749	360	952	(536)	(1,154)	–	17	–	1,809	45,918	(11,721)	34,197
Other assets	664	(255)	409	81	–	–	(122)	–	–	–	–	745	(377)	368
Tip assets	8,984	(8,064)	920	–	–	–	(400)	–	–	–	–	8,983	(8,463)	520
<b>Totals</b>	<b>2,307,631</b>	<b>(507,444)</b>	<b>1,800,187</b>	<b>41,092</b>	<b>102,113</b>	<b>(7,041)</b>	<b>(34,180)</b>	<b>–</b>	<b>–</b>	<b>7,216</b>	<b>89,540</b>	<b>2,562,670</b>	<b>(563,743)</b>	<b>1,998,927</b>

(1) Restated for Bungendore Compulsory Acquisition

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## C1-8 Infrastructure, property, plant and equipment (continued)

### Accounting policy

#### Initial recognition of infrastructure, property, plant and equipment (IPPE)

IPPE is measured initially at cost. Cost includes the fair value of the consideration given to acquire the asset (net of discounts and rebates) and any directly attributable cost of bringing the asset to working condition for its intended use (inclusive of import duties and taxes).

When infrastructure, property, plant and equipment is acquired by Council at significantly below fair value, the assets are initially recognised at their fair value at acquisition date.

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to Council and the cost of the item can be measured reliably. All other repairs and maintenance are charged to the Income Statement during the financial period in which they are incurred.

#### Useful lives of IPPE

Land is not depreciated. Depreciation on other assets is calculated using the straight-line method to allocate their cost, net of their residual values, over their estimated useful lives as follows:

	Useful lives
Plant, equipment, furniture and fittings	3-30
Land	n/a
Land improvements	n/a
Infrastructure:	
– Buildings and other structures	2-200
– Roads, bridges and footpaths	10-100
– Bulk earthworks	n/a
– Stormwater drainage	10-100
– Water supply network	2-100
– Sewerage network	1-112
– Open space / recreational assets	5-100
Other assets	5
Tip assets	20

The assets' residual values and useful lives are reviewed, and adjusted if appropriate, at each reporting date.

#### Revaluation model

Infrastructure, property, plant and equipment are held at fair value. Comprehensive valuations are performed at least every 5 years, however the carrying amount of assets is assessed by Council at each reporting date to confirm that it is not materially different from current fair value.

Water and sewerage network assets are indexed at each reporting period in accordance with the Rates Reference Manual issued by Department of Planning, Industry and Environment – Water.

Increases in the carrying amounts arising on revaluation are credited to the IPPE revaluation reserve. To the extent that the increase reverses a decrease previously recognising profit or loss relating to that asset class, the increase is first recognised as profit or loss. Decreases that reverse previous increases of assets in the same class are first charged against IPPE revaluation reserve to the extent of the remaining reserve attributable to the class; all other decreases are charged to the Income Statement.

#### Land under roads

Land under roads is land under roadways and road reserves including land under footpaths, nature strips and median strips.

Council has elected not to recognise land under roads acquired before 1 July 2008. Land under roads acquired after 1 July 2008 is recognised in accordance with the IPPE accounting policy.

#### Crown reserves

Crown reserves under Council's care and control are recognised as assets of the council. While ownership of the reserves remains with the Crown, Council retains operational control of the reserves and is responsible for their maintenance and use in accordance with the specific purposes to which the reserves are dedicated. Where the Crown reserves are under a lease agreement they are accounted for under AASB 16 Leases, refer to Note C2-1.

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## C1-8 Infrastructure, property, plant and equipment (continued)

Improvements on Crown reserves are also recorded as assets, while maintenance costs incurred by Council and revenues relating to the reserves are recognised within Council's Income Statement.

### Rural Fire Service assets

Under Section 119 of the Rural Fire Services Act 1997 (NSW), "all firefighting equipment purchased or constructed wholly or from money to the credit of the Fund is to be vested in the council of the area for or on behalf of which the firefighting equipment has been purchased or constructed".

The NSW Government has confirmed its view that these assets are not controlled by the NSW Rural Fire Services or the State.

Council has made an assessment under AASB116 and concluded that Council does not control the rural firefighting equipment referred to as 'red fleet' and as such this equipment is not recognised in these financial statements, however Council continues to recognise the RFS lands and buildings in these statements.

## C1-9 Intangible assets

\$ '000	2023	2022
<b>Software</b>		
<b>Opening values at 1 July</b>		
Gross book value	4,642	4,633
Accumulated amortisation	(1,694)	(1,233)
<b>Net book value – opening balance</b>	<b>2,948</b>	<b>3,400</b>
<b>Movements for the year</b>		
Purchases	–	10
Amortisation charges	(463)	(462)
<b>Closing values at 30 June</b>		
Gross book value	4,642	4,642
Accumulated amortisation	(2,157)	(1,694)
<b>Total software – net book value</b>	<b>2,485</b>	<b>2,948</b>
<b>Bio-banking credit</b>		
<b>Opening values at 1 July</b>		
Gross book value	3,059	3,059
<b>Net book value – opening balance</b>	<b>3,059</b>	<b>3,059</b>
<b>Closing values at 30 June</b>		
Gross book value	3,059	3,059
<b>Total Bio-banking credit – net book value</b>	<b>3,059</b>	<b>3,059</b>
<b>Total intangible assets – net book value</b>	<b>5,544</b>	<b>6,007</b>

### Accounting policy

Software development costs include only those costs directly attributable to the development phase (including external direct costs of materials and services, direct payroll, and payroll-related costs of employees' time spent on the project) and are only recognised following completion of technical feasibility, and where Council has an intention and ability to use the asset. Amortisation is calculated on a straight-line basis over periods generally ranging from three to five years.

Biobanking credits are held by Council as part of the Bio Banking Scheme to offset environmental damage caused by Ellerton Drive Extension. Council is required to hold these assets for perpetuity and as such are held as intangible assets with no amortisation.

The Bio Banking Scheme under which the Bio Banking Credits were purchased has been superseded by the NSW Government, although existing agreements remain in place. No active market for the credits currently exist, therefore, the credits are

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## C1-9 Intangible assets (continued)

recorded in Councils financial statements at cost in accordance with paragraph 72 of AASB 138, which states that intangible assets cannot be carried at fair value unless there is an active market.

## C1-10 Other

### Other assets

\$ '000	2023	2023	2022	2022
	Current	Non-current	Current	Non-current
Prepayments	1,769	–	542	–
<b>Total other assets</b>	<b>1,769</b>	<b>–</b>	<b>542</b>	<b>–</b>

### Accounting Policy

Prepayments are recognised when Council pays for goods or services which it does not consume during the reporting period.

Prepayments are subsequently recognised as expenses in the pattern by which the goods and services are consumed. This can be at a point in time, or over time.

Council has recognised all prepayments with a monetary value of \$20,000 or greater.

Common prepayments recognised by Council include licenses and subscriptions which are prospective and cover future periods beyond the reporting year

## C2 Leasing activities

### C2-1 Council as lessee

Council has leases over office equipment. Information relating to the leases in place and associated balances and transactions is provided below.

#### Terms and conditions of leases

Leases for office and IT equipment are generally for low value assets, except for significant items such as photocopiers. The leases are for between 3 and 5 years with no renewal option, and the payments are fixed.

#### (a) Right of use assets

\$ '000	Office Equipment	Total
<b>2023</b>		
Opening balance at 1 July	132	132
<b>Additions</b>	–	–
Depreciation charge	(62)	(62)
<b>Balance at 30 June</b>	<b>71</b>	<b>71</b>
<b>2022</b>		
Opening balance at 1 July	158	158
Additions	36	36
Depreciation charge	(62)	(62)
<b>Balance at 30 June</b>	<b>132</b>	<b>132</b>

#### (b) Lease liabilities

The maturity analysis of lease liabilities based on contractual undiscounted cash flows is shown in the table below:

\$ '000	< 1 year	1 – 5 years	> 5 years	Total	Total per Statement of Financial Position
<b>2023</b>					
Cash flows	38	35	–	73	73
<b>2022</b>					
Cash flows	38	35	–	73	134

#### (c) Income Statement

The amounts recognised in the Income Statement relating to leases where Council is a lessee are shown below:

\$ '000	2023	2022
Interest on lease liabilities	3	4
Depreciation of right of use assets	62	62
Expenses relating to low-value leases	121	52
	<b>186</b>	<b>118</b>

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## C2-1 Council as lessee (continued)

### (d) Statement of Cash Flows

\$ '000	2023	2022
Total cash outflow for leases	(185)	(118)
	<b>(185)</b>	<b>(118)</b>

### (e) Leases at significantly below market value – concessionary / peppercorn leases

Council has a lease at significantly below market for land and buildings which is used for the sewerage treatment works

The lease is for 99 years and requires payments of a maximum amount of \$80 per year. The use of the right-to-use asset is restricted by the lessor to specified community services which Council must provide, these services are detailed in the lease.

Council does not believe that the lease in place is material from a statement of financial position or performance perspective.

#### Accounting policy

At inception of a contract, Council assesses whether a lease exists – i.e. does the contract convey the right to control the use of an identified asset for a period of time in exchange for consideration?

Council has elected not to separate non-lease components from lease components for any class of asset and has accounted for payments as a single component.

At the lease commencement, Council recognises a right-of-use asset and associated lease liability for the lease term. The lease term includes extension periods where Council believes it is reasonably certain that the option will be exercised.

The right-of-use asset is measured using the cost model where cost on initial recognition comprises: the lease liability, initial direct costs, prepaid lease payments, estimated cost of removal and restoration, less any lease incentives received. The right-of-use asset is depreciated over the lease term on a straight-line basis and assessed for impairment in accordance with the impairment of asset accounting policy.

The lease liability is initially recognised at the present value of the remaining lease payments at the commencement of the lease. The discount rate is the rate implicit in the lease, however where this cannot be readily determined then the Council's incremental borrowing rate for a similar term with similar security is used.

Subsequent to initial recognition, the lease liability is measured at amortised cost using the effective interest rate method. The lease liability is re-measured when there is a lease modification, or change in estimate of the lease term or index upon which the lease payments are based (e.g. CPI).

Where the lease liability is re-measured, the right-of-use asset is adjusted to reflect the re-measurement.

#### Exceptions to lease accounting

Council has applied the exceptions to lease accounting for both short-term leases (i.e. leases with a term of less than or equal to 12 months) and leases of low-value assets. Council recognises the payments associated with these leases as an expense on a straight-line basis over the lease term.

#### Leases at significantly below market value / Concessionary leases

Council has elected to measure the right of use asset arising from the concessionary leases at cost which is based on the associated lease liability at initial recognition.

## C3 Liabilities of Council

### C3-1 Payables

\$ '000	2023 Current	2023 Non-current	2022 Current	2022 Non-current
Goods and services	14,051	–	13,374	–
Accrued wages and salaries	1,002	–	832	–
Accrued Interest	663	–	691	–
Deposits and retentions	3,397	–	3,153	–
Prepaid rates	3,340	–	3,133	–
<b>Total payables</b>	<b>22,453</b>	<b>–</b>	<b>21,183</b>	<b>–</b>

#### Payables relating to restricted assets

\$ '000	2023 Current	2023 Non-current	2022 Current	2022 Non-current
<b>Externally restricted assets</b>				
Water	691	–	572	–
Sewer	37	–	33	–
Payables relating to externally restricted assets	728	–	605	–
<b>Total payables relating to restricted assets</b>	<b>728</b>	<b>–</b>	<b>605</b>	<b>–</b>
<b>Total payables relating to unrestricted assets</b>	<b>21,725</b>	<b>–</b>	<b>20,578</b>	<b>–</b>
<b>Total payables</b>	<b>22,453</b>	<b>–</b>	<b>21,183</b>	<b>–</b>

\$ '000	2023	2022
<b>Current payables not expected to be settled within the next 12 months</b>	<b>772</b>	<b>788</b>

#### Accounting policy

Council measures all financial liabilities initially at fair value less transaction costs, subsequently financial liabilities are measured at amortised cost using the effective interest rate method.

Payables represent liabilities for goods and services provided to Council prior to the end of financial year that are unpaid. The amounts are unsecured and are usually paid within 30 days of recognition.

### C3-2 Contract Liabilities

\$ '000	Notes	2023 Current	2023 Non-current	2022 Current	2022 Non-current
Funds to construct Council controlled assets	(i)	16,136	–	16,476	–
Upfront fees - sports, aquatic, and community centres		49	–	31	–
<b>Total contract liabilities</b>		<b>16,185</b>	<b>–</b>	<b>16,507</b>	<b>–</b>

#### Notes

(i) Council has received funding to construct assets including sporting facilities, roads and other infrastructure. The funds received are under an enforceable contract which require Council to construct an identified asset which will be under Council's

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### C3-2 Contract Liabilities (continued)

control on completion. The revenue is recognised as Council constructs the asset and the contract liability reflects the funding received which cannot yet be recognised as revenue. The revenue is expected to be recognised in the next 12 months.

#### Revenue recognised that was included in the contract liability balance at the beginning of the period

\$ '000	2023	2022
Funds to construct Council controlled assets	6,750	6,333
Funds received prior to performance obligation being satisfied (upfront payments) - AASB 15	90	198
	<b>6,840</b>	<b>6,531</b>

#### Accounting policy

Contract liabilities are recorded when consideration is received from a customer / fund provider prior to Council transferring a good or service to the customer, Council presents the funds which exceed revenue recognised as a contract liability.

### C3-3 Borrowings

\$ '000	2023 Current	2023 Non-current	2022 Current	2022 Non-current
Loans – unsecured	10,201	142,712	7,447	109,393
<b>Total borrowings</b>	<b>10,201</b>	<b>142,712</b>	<b>7,447</b>	<b>109,393</b>

#### (a) Changes in liabilities arising from financing activities

\$ '000	2022 Opening Balance	Non-cash movements			2023 Closing balance
		Cash flows	Acquisition	Other	
Loans – unsecured	116,840	36,073	–	–	152,913
Lease liability (Note C2-1b)	134	(61)	–	–	73
<b>Total liabilities from financing activities</b>	<b>116,974</b>	<b>36,012</b>	<b>–</b>	<b>–</b>	<b>152,986</b>

\$ '000	2021 Opening Balance	Non-cash movements			2022 Closing balance
		Cash flows	Acquisition	Other	
Loans – unsecured	85,856	30,984	–	–	116,840
Lease liability (Note C2-1b)	160	(62)	36	–	134
<b>Total liabilities from financing activities</b>	<b>86,016</b>	<b>30,922</b>	<b>36</b>	<b>–</b>	<b>116,974</b>

#### (b) Financing arrangements

\$ '000	2023	2022
<b>(i) Total facilities:</b>		
Bank overdraft facility <sup>1</sup>	2,000	2,000
Corporate credit cards	210	210
	<b>2,210</b>	<b>2,210</b>
<b>Drawn facilities</b>		
Corporate credit cards	78	18
	<b>78</b>	<b>18</b>

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### C3-3 Borrowings (continued)

\$ '000	2023	2022
<b>Undrawn facilities</b>		
– Bank overdraft facilities	2,000	2,000
– Corporate credit cards	132	192
	<b>2,132</b>	<b>2,192</b>

(1) The bank overdraft facility may be drawn at any time and may be terminated by the bank without notice.

#### Breaches and defaults

During the current and prior year, there were no defaults or breaches on any of the loans.

#### Accounting policy

Council measures all financial liabilities initially at fair value less transaction costs, subsequently financial liabilities are measured at amortised cost using the effective interest rate method.

Fees paid on the establishment of loan facilities are recognised as transaction costs of the loan to the extent that it is probable that some or all of the facility will be drawn down.

Borrowings are removed from the Statement of Financial Position when the obligation specified in the contract is discharged, cancelled or expired. The difference between the carrying amount of a financial liability that has been extinguished or transferred to another party and the consideration paid, including any non-cash assets transferred or liabilities assumed, is recognised in other income or borrowing costs.

### C3-4 Employee benefit provisions

\$ '000	2023 Current	2023 Non-current	2022 Current	2022 Non-current
Annual leave	2,974	–	3,274	–
Long service leave	6,553	634	6,707	849
Total employee benefit provisions	9,527	634	9,981	849

#### Current provisions not expected to be settled within the next twelve months

\$ '000	2023	2022
Provisions – employees benefits	5,710	6,487
	5,710	6,487

#### Accounting policy

Employee benefit provisions are presented as current liabilities in the Statement of Financial Position if Council does not have an unconditional right to defer settlement for at least 12 months after the reporting date, regardless of when the actual settlement is expected to occur and therefore all annual leave and vested long service leave (or that which vests within 12 months) is presented as current.

#### Short-term obligations

Liabilities for wages and salaries (including non-monetary benefits, annual leave and accumulating sick leave expected to be wholly settled within 12 months after the end of the period in which the employees render the related service) are recognised in respect of employees' services up to the end of the reporting period and are measured at the amounts expected to be paid when the liabilities are settled. The liability for annual leave and accumulating sick leave is recognised in the provision for employee benefits. All other short-term employee benefit obligations are presented as payables.

#### Other long-term employee benefit obligations

The liability for long-service leave and annual leave that is not expected to be wholly settled within 12 months after the end of the period in which the employees render the related service is recognised in the provision for employee benefits and measured as the present value of expected future payments to be made in respect of services provided by employees up to the end of the reporting period using the projected unit credit method. Consideration is given to expected future wage and salary levels, experience of employee departures, and periods of service. Expected future payments are discounted using market yields at the end of the reporting period on national government bonds with terms to maturity and currency that match, as closely as possible, the estimated future cash outflows.

#### On-costs

The employee benefit provisions include the aggregate on-cost liabilities that will arise when payment of current employee benefits is made in future periods.

These amounts include superannuation, payroll tax and workers compensation expenses which will be payable upon the future payment of certain leave liabilities which employees are entitled to at the reporting period.

### C3-5 Provisions

\$ '000	2023 Current	2023 Non-Current	2022 Current	2022 Non-Current
Asset remediation	2,627	3,043	6,328	1,764
Total provisions	2,627	3,043	6,328	1,764

### Movements in provisions

\$ '000	Asset remediation	Total
<b>2023</b>		
At beginning of year	8,092	8,092
Amounts used (payments)	(1,073)	(1,073)
Unwinding of discount	(73)	(73)
Unused amounts reversed	(1,276)	(1,276)
Total	5,670	5,670
<b>2022</b>		
At beginning of year	8,983	8,983
Unwinding of discount	160	160
Other	(1,051)	(1,051)
Total	8,092	8,092

### Nature and purpose of provisions

#### Asset remediation

The asset remediation provision represents the present value estimate of future costs Council will incur to restore, rehabilitate and reinstate the tips as a result of past operations.

#### Accounting policy

Provisions are recognised when Council has a present legal or constructive obligation as a result of past events, it is probable that an outflow of resources will be required to settle the obligation, and the amount has been reliably estimated.

Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one item included in the same class of obligations may be small.

Provisions are measured at the present value of management's best estimate of the expenditure required to settle the present obligation at the reporting date. The discount rate used to determine the present value reflects current market assessments of the time value of money and the risks specific to the liability. The increase in the provision due to the passage of time is recognised as a borrowing cost.

#### Asset remediation – tips

Close-down and restoration costs include the dismantling and demolition of infrastructure, and the removal of residual materials and remediation of disturbed areas. Estimated close-down and restoration costs are provided for in the accounting period when the obligation arising from the related disturbance occurs, whether this occurs during the development or during the operation phase, based on the net present value of estimated future costs. Provisions for close-down and restoration costs do not include any additional obligations which are expected to arise from future disturbance. The cost estimates are calculated annually during the life of the operation to reflect known developments, e.g. updated cost estimates and revisions to the estimated lives of operations, and are subject to formal review at regular intervals.

The ultimate cost of environmental remediation is uncertain and cost estimates can vary in response to many factors, including changes to the relevant legal requirements, the emergence of new restoration techniques, or experience at other locations. The expected timing of expenditure can also change, for example in response to changes in quarry reserves or production rates. As a result, there could be significant adjustments to the provision for close down and restoration and environmental clean-up, which would affect future financial results.

Other movements in the provisions for close-down and restoration costs, including those resulting from new disturbance, updated cost estimates, changes to the estimated lives of operations, and revisions to discount rates, are capitalised within infrastructure, property, plant and equipment. These costs are then depreciated over the lives of the assets to which they relate.

## C4 Reserves

### C4-1 Nature and purpose of reserves

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#### **IPPE Revaluation reserve**

The infrastructure, property, plant and equipment (IPPE) revaluation reserve is used to record increments and decrements in the revaluation of infrastructure, property, plant and equipment.

## D Council structure

### D1 Results by fund

General fund refers to all Council activities other than water and sewer. All amounts disclosed in this note are gross i.e. inclusive of internal charges and recoveries made between the funds. Assets and liabilities shown in the water and sewer columns are restricted for use for these activities.

#### D1-1 Income Statement by fund

\$ '000	General 2023	Water 2023	Sewer 2023
<b>Income from continuing operations</b>			
Rates and annual charges	56,210	8,797	19,435
User charges and fees	18,662	17,989	1,722
Other revenues	2,414	3	–
Grants and contributions provided for operating purposes	27,593	17	2,104
Grants and contributions provided for capital purposes	70,218	5,013	5,942
Interest and investment income	1,748	1,591	3,164
Other income	4,644	–	–
<b>Total income from continuing operations</b>	<b>181,489</b>	<b>33,410</b>	<b>32,367</b>
<b>Expenses from continuing operations</b>			
Employee benefits and on-costs	37,281	1,755	2,232
Materials and services	46,250	17,125	9,274
Borrowing costs	2,513	250	404
Depreciation, amortisation and impairment of non-financial assets	26,868	3,861	6,503
Other expenses	2,017	–	–
Net loss from the disposal of assets	290	–	186
<b>Total expenses from continuing operations</b>	<b>115,219</b>	<b>22,991</b>	<b>18,599</b>
<b>Operating result from continuing operations</b>	<b>66,270</b>	<b>10,419</b>	<b>13,768</b>
<b>Net operating result for the year attributable to Council</b>	<b>66,270</b>	<b>10,419</b>	<b>13,768</b>
<b>Net operating result for the year before grants and contributions provided for capital purposes</b>	<b>(3,948)</b>	<b>5,406</b>	<b>7,826</b>



## D1-2 Statement of Financial Position by fund

\$ '000	General 2023	Water 2023	Sewer 2023
<b>ASSETS</b>			
<b>Current assets</b>			
Cash and cash equivalents	11,527	4,671	9,609
Investments	55,804	22,617	46,524
Receivables	35,586	3,403	1,693
Inventories	325	—	—
Contract assets and contract cost assets	9,570	—	—
Other	1,769	—	—
Non-current assets classified as held for sale	2,506	—	—
<b>Total current assets</b>	<b>117,087</b>	<b>30,691</b>	<b>57,826</b>
<b>Non-current assets</b>			
Investments	36,847	14,933	30,720
Receivables	75	—	—
Infrastructure, property, plant and equipment	1,834,370	175,644	224,022
Intangible assets	5,544	—	—
Right of use assets	71	—	—
<b>Total non-current assets</b>	<b>1,876,907</b>	<b>190,577</b>	<b>254,742</b>
<b>Total assets</b>	<b>1,993,994</b>	<b>221,268</b>	<b>312,568</b>
<b>LIABILITIES</b>			
<b>Current liabilities</b>			
Payables	21,725	691	37
Contract liabilities	16,185	—	—
Lease liabilities	38	—	—
Borrowings	9,511	256	434
Employee benefit provisions	8,715	379	433
Provisions	2,627	—	—
<b>Total current liabilities</b>	<b>58,801</b>	<b>1,326</b>	<b>904</b>
<b>Non-current liabilities</b>			
Lease liabilities	35	—	—
Borrowings	132,154	4,120	6,438
Employee benefit provisions	634	—	—
Provisions	3,043	—	—
<b>Total non-current liabilities</b>	<b>135,866</b>	<b>4,120</b>	<b>6,438</b>
<b>Total liabilities</b>	<b>194,667</b>	<b>5,446</b>	<b>7,342</b>
<b>Net assets</b>	<b>1,799,327</b>	<b>215,822</b>	<b>305,226</b>
<b>EQUITY</b>			
Accumulated surplus	1,403,094	158,039	282,210
IPPE revaluation reserve	396,233	57,783	23,016
<b>Total equity</b>	<b>1,799,327</b>	<b>215,822</b>	<b>305,226</b>

## E Risks and accounting uncertainties

### E1-1 Risks relating to financial instruments held

Council's overall risk management program focuses on the unpredictability of financial markets and seeks to minimise potential adverse effects on the financial performance of the Council.

Council's objective is to maximise its return on cash and investments whilst maintaining an adequate level of liquidity and preserving capital. The Finance team manages the cash and investments portfolio with the assistance of independent advisors. Council has an investment policy which complies with s.625 of the Act and the Ministerial Investment Order. The policy is regularly reviewed by Council and a monthly investment report is provided to Council setting out the make-up performance of the portfolio as required by local government regulations.

Council does not engage in transactions expressed in foreign currencies and is therefore not subject to foreign currency risk.

Financial risk management is carried out by the finance team under policies approved by the Councillors.

The fair value of Council's financial assets and financial liabilities approximates their carrying amount.

The risks associated with the financial instruments held are:

- interest rate risk – the risk that movements in interest rates could affect returns
- liquidity risk – the risk that Council will not be able to pay its debts as and when they fall due.
- credit risk – the risk that a contracting entity will not complete its obligations under a financial instrument, resulting in a financial loss to the Council.

Council manages these risks by diversifying its portfolio and only purchasing investments with high credit ratings or capital guarantees. Council also seeks advice from independent advisers before placing any cash and investments.

#### (a) Market risk – interest rate and price risk

\$ '000	2023	2022
The impact on result for the year and equity of a reasonably possible movement in the price of investments held and interest rates is shown below. The reasonably possible movements were determined based on historical movements and economic conditions in place at the reporting date.		
Impact of a 1% movement in interest rates		
– Equity / Income Statement	2,335	1,870
Impact of a 10% movement in price of investments		
– Equity / Income Statement	2,858	2,623

#### (b) Credit risk

Council's major receivables comprise rates, annual charges, user charges and fees.

Council manages the credit risk associated with these receivables by monitoring outstanding debt and employing stringent debt recovery procedures. Council also encourages ratepayers to pay their rates by the due date through incentives.

The credit risk for liquid funds and other short-term financial assets is considered negligible, since the counterparties are reputable banks with high quality external credit ratings.

There are no significant concentrations of credit risk other than Council has significant credit risk exposures in its local area given the nature of Council activities.

The level of outstanding receivables is reported to Council monthly and benchmarks are set and monitored for acceptable collection performance. The balances of receivables that remain within initial trade terms (as detailed in the table) are considered to be of high credit quality.

The maximum exposure to credit risk at the reporting date is the carrying amount of each class of receivable in the financial statements.

There are no material receivables that have been subjected to a re-negotiation of repayment terms.

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## E1-1 Risks relating to financial instruments held (continued)

### Credit risk profile

#### Receivables – rates and annual charges

Credit risk on rates and annual charges is minimised by the ability of Council to recover these debts as a secured charge over the land; that is, the land can be sold to recover the debt. Council is also able to charge interest on overdue rates and annual charges at higher than market rates which further encourages payment.

\$ '000	Not yet due	overdue rates and annual charges < 5 years	≥ 5 years	Total
<b>2023</b>				
Gross carrying amount	–	4,852	1,522	6,374
<b>2022</b>				
Gross carrying amount	37	5,980	330	6,347

#### Receivables - non-rates and annual charges and contract assets

Council applies the simplified approach for non-rates and annual charges debtors and contract assets to provide for expected credit losses, which permits the use of the lifetime expected loss provision at inception. To measure the expected credit losses, non-rates and annual charges debtors and contract assets have been grouped based on shared credit risk characteristics and the days past due.

The loss allowance provision is determined as follows. The expected credit losses incorporate forward-looking information.

\$ '000	Not yet due	< 30 days overdue	30 - 60 days overdue	61 - 90 days overdue	> 90 days overdue	Total
<b>2023</b>						
Gross carrying amount	39,113	579	293	29	4,197	44,211
Expected loss rate (%)	0.00%	0.00%	0.00%	0.00%	2.25%	0.21%
ECL provision	–	–	–	–	94	94
<b>2022</b>						
Gross carrying amount	31,561	388	291	18	4,353	36,611
Expected loss rate (%)	0.00%	0.00%	0.00%	0.00%	2.02%	0.24%
ECL provision	–	–	–	–	88	88

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## E1-1 Risks relating to financial instruments held (continued)

### (c) Liquidity risk

Payables, lease liabilities and borrowings are both subject to liquidity risk; that is, the risk that insufficient funds may be on hand to meet payment obligations as and when they fall due.

Council manages this risk by monitoring its cash flow requirements and liquidity levels, and by maintaining an adequate cash buffer. Payment terms can be extended, and overdraft facilities drawn upon in extenuating circumstances.

Borrowings are also subject to interest rate risk: the risk that movements in interest rates could adversely affect funding costs. Council manages this risk through diversification of borrowing types, maturities and interest rate structures.

The finance team regularly reviews interest rate movements to determine if it would be advantageous to refinance or renegotiate part or all of the loan portfolio.

The timing of cash flows presented in the table below to settle financial liabilities reflects the earliest contractual settlement dates. The timing of expected outflows is not expected to be materially different from contracted cashflows.

The amounts disclosed in the table are the undiscounted contracted cash flows for non-lease liabilities (refer to Note C2-1(b) for lease liabilities) and therefore the balances in the table may not equal the balances in the Statement of Financial Position due to the effect of discounting.

\$ '000	Weighted average interest rate	Due within 1 year	Due between 1 & 5 years	Due after 5 years	Total contractu al cash outflows	Carrying values
<b>2023</b>						
Payables	0.00%	15,587	–	–	15,587	22,453
Borrowings	4.69%	10,201	53,858	88,854	152,913	152,913
Lease liabilities	2.94%	38	35	–	73	134
<b>Total financial liabilities</b>		<b>25,826</b>	<b>53,893</b>	<b>88,854</b>	<b>168,573</b>	<b>175,500</b>
<b>2022</b>						
Payables	0.00%	18,052	–	–	18,052	21,183
Borrowings	4.02%	11,993	47,615	96,746	156,354	116,840
Lease liabilities	2.74%	38	35	–	73	134
<b>Total financial liabilities</b>		<b>30,083</b>	<b>47,650</b>	<b>96,746</b>	<b>174,479</b>	<b>138,157</b>

## E2-1 Fair value measurement

The Council measures the following asset and liability classes at fair value on a recurring basis:

– Infrastructure, property, plant and equipment

### Fair value hierarchy

All assets and liabilities measured at fair value are assigned to a level in the fair value hierarchy as follows:

**Level 1:** Unadjusted quoted prices in active markets for identical assets or liabilities that the entity can access at the measurement date

**Level 2:** Inputs other than quoted prices included within level 1 that are observable for the asset or liability, either directly or indirectly

**Level 3:** Unobservable inputs for the asset or liability

The table below shows the assigned level for each asset and liability held at fair value by Council:

		Fair value measurement hierarchy					
\$ '000	Notes	Level 2 Significant observable inputs		Level 3 Significant unobservable inputs		Total	
		2023	2022	2023	2022	2023	2022
Recurring fair value measurements							
Financial investments	C1-2						
At fair value through profit or loss		114,445	102,476	–	–	114,445	102,476
Infrastructure, property, plant and equipment							
Plant, Equipment, furniture and fittings	C1-8	–	–	9,722	11,290	9,722	11,290
Land		46,831	46,831	164,505	130,686	211,336	177,517
Land improvements		–	–	1,363	1,264	1,363	1,264
Buildings and other structures		–	–	108,141	100,939	108,141	100,939
Roads, bridges and footpaths		–	–	497,983	460,819	497,983	460,819
Other road assets (including bulk earthworks)		–	–	679,477	624,394	679,477	624,394
Stormwater drainage		–	–	165,479	144,191	165,479	144,191
Water supply network		–	–	170,613	146,600	170,613	146,600
Sewerage network		–	–	205,820	188,052	205,820	188,052
Open space/recreation assets		–	–	35,362	34,197	35,362	34,197
Other assets		–	–	312	368	312	368
Tip assets		–	–	157	520	157	520
Total infrastructure, property, plant and equipment		46,831	46,831	2,038,934	1,843,320	2,085,765	1,890,151
Non-recurring fair value measurements							
Non-current assets classified as held for sale							
Land	C1-7	2,506	2,506	–	–	2,506	2,506
Total non-recurring fair value measurements		2,506	2,506	–	–	2,506	2,506

### Valuation techniques

Where Council is unable to derive fair valuations using quoted market prices of identical assets (ie. level 1 inputs) Council instead utilises a spread of both observable inputs (level 2 inputs) and unobservable inputs (level 3 inputs).

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## E2-1 Fair value measurement (continued)

The fair valuation techniques Council has employed while utilising level 2 and level 3 inputs are as follows:

### Level 2 measurements

Where investments are valued at fair value through profit or loss, Council obtains valuations from its investment adviser (Laminar Capital) at the end of each reporting period ensuring financial statements reflect the most up to date valuation.

Council employed the services of Cardno to assess the fair value of Council's Operational Land assets as at 30 June, using sales transactions of similar assets.

### Level 3 measurements

Council undertook an independent valuation through APV Valuers and Asset Management to assess the fair value of all infrastructure, building and open space assets as at 30 June 2021, using unobservable inputs.

## Fair value measurements using significant unobservable inputs (level 3)

### The valuation process for level 3 fair value measurements

An independent fair value assessment and valuation was performed during the 2022 financial year by Morrison Low on the following asset classes:

- Buildings & other structures
- Roads, bridges, footpaths
- Other road assets
- Water supply network
- Sewerage network
- Open space/recreational assets

The process involved comparing costs with the most recent public cost indices available accounting for increases in inflation.

### Significant unobservable valuation inputs used (for level 3 asset classes) and their relationship to fair value.

The following table summarises the quantitative information relating to the significant unobservable inputs used in deriving the various level 3 asset class fair values.

\$ '000	Fair value (30/6/23) 2023	Valuation technique/s	Unobservable inputs
<b>Infrastructure, property, plant and equipment</b>			
Plant, equipment, furniture, fittings and office equipment	9,722	Cost approach	Current replacement cost and residual value of modern equivalent asset, asset condition and useful life.
Land	164,505	Community and Crown Land: Values obtained from the NSW Valuer-General. Land under roads: Market-based direct comparison.	Community and Crown Land: Land value, land area, level of restriction. Land under roads: Extent and Impact of use, market cost of land per square metre. The market value of land varies significantly depending on location and current market conditions.
Buildings and others structures (including swimming pools and other recreational buildings)	36,725	Cost approach	Buildings: Current replacement cost and residual value of modern equivalent asset using componentisation, asset condition, and remaining lives. Other structures: Current replacement cost of modern equivalent asset, asset condition, and remaining lives.
Roads (including bridges, footpaths, bulk earthworks) and other similar assets	1,285,601	Cost approach	Asset condition, remaining lives using componentisation.
Stormwater drainage	165,479	Unit rates per square metre or length	Asset condition, remaining lives
Water supply and sewerage network infrastructure	376,433	Cost approach	Asset condition, remaining lives using componentisation.

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## E2-1 Fair value measurement (continued)

\$ '000	Fair value (30/6/23) 2023	Valuation technique/s	Unobservable inputs
Tips assets	157	Cost approach	Environmental legislation, timing of expected cash outflows, asset condition.
Library books	312	Cost approach	Current replacement cost and residual value of modern equivalent asset, asset condition, remaining lives.

A reconciliation of the movements in recurring fair value measurements allocated to Level 3 of the hierarchy is provided below:

\$ '000	Total 2023	2022
<b>Opening balance</b>	<b>1,843,320</b>	1,710,202
Recognised in profit or loss – realised (refer to Note B4-1) <sup>1</sup>	–	–
Recognised in other comprehensive income – revaluation surplus	<b>139,111</b>	89,540
Transfers from/(to) level 1 FV hierarchy	–	–
Total gains or losses for the period		
Other movements		
Transfers from/(to) level 2 FV hierarchy	–	–
Transfers from/(to) another asset class	–	4,343
Purchases (GBV)	<b>94,402</b>	78,703
Disposals (WDV)	<b>(1,192)</b>	(5,704)
Depreciation and impairment	<b>(36,707)</b>	(34,180)
Revaluation Decrement	–	–
Other asset transfers	–	416
Crown Land	–	–
Buildings	–	–
<b>Closing balance</b>	<b>2,038,934</b>	1,843,320

<sup>(1)</sup> FV gains recognised in the Income Statement relating to assets still on hand at year end total

### Highest and best use

All of Council's non-financial assets are considered as being utilised for their highest and best use.

## E3-1 Contingencies

The following assets and liabilities do not qualify for recognition in the Statement of Financial Position, but their knowledge and disclosure is considered relevant to the users of Council's financial report.

### LIABILITIES NOT RECOGNISED

#### 1. Guarantees

##### (i) Defined benefit superannuation contribution plans

Council is party to an Industry Defined Benefit Plan under the Local Government Superannuation Scheme, named The Local Government Superannuation Scheme – Pool B (the Scheme) which is a defined benefit plan that has been deemed to be a 'multi-employer fund' for purposes of AASB119 Employee Benefits for the following reasons:

- Assets are not segregated within the sub-group according to the employees of each sponsoring employer.
- The contribution rates have been the same for all sponsoring employers. That is, contribution rates have not varied for each sponsoring employer according to the experience relating to the employees of that sponsoring employer.
- Benefits for employees of all sponsoring employers are determined according to the same formulae and without regard to the sponsoring employer.
- The same actuarial assumptions are currently used in respect of the employees of each sponsoring employer.

Given the factors above, each sponsoring employer is exposed to the actuarial risks associated with current and former employees of other sponsoring employers, and hence shares in the associated gains and losses (to the extent that they are not borne by members).

##### *Description of the funding arrangements.*

Pooled Employers are required to pay future service employer contributions and past service employer contributions to the Fund.

The future service employer contributions were determined using the new entrant rate method under which a contribution rate sufficient to fund the total benefits over the working life-time of a typical new entrant is calculated. The current future service employer contribution rates are:

Division B	1.9 times member contributions for non-180 Point Members; Nil for 180 Point Members*
Division C	2.5% salaries
Division D	1.64 times member contributions

\* For 180 Point Members, Employers are required to contribute 8.0% of salaries for the year ending 30 June 2023 (increasing to 8.5% in line with the increase in the Superannuation Guarantee) to these members' accumulation accounts, which are paid in addition to members' defined benefits.

The past service contribution for each Pooled Employer is a share of the total past service contributions of \$40.0 million for 1 July 2019 to 31 December 2021 and \$20.0 million per annum for 1 January 2022 to 31 December 2024, apportioned according to each employer's share of the accrued liabilities as at 30 June 2022. These past service contributions are used to maintain the adequacy of the funding position for the accrued liabilities.

The adequacy of contributions is assessed at each triennial actuarial investigation and monitored annually between triennials.

##### *Description of the extent to which Council can be liable to the plan for other Council's obligations under the terms and conditions of the multi-employer plan*

As stated above, each sponsoring employer (Council) is exposed to the actuarial risks associated with current and former employees of other sponsoring employers and hence shares in the associated gains and losses.

However, there is no relief under the Fund's trust deed for employers to walk away from their defined benefit obligations. Under limited circumstances, an employer may withdraw from the plan when there are no active members, on full payment of outstanding additional contributions. There is no provision for allocation of any surplus which may be present at the date of withdrawal of the Council.

There are no specific provisions under the Fund's trust deed dealing with deficits or surplus on wind-up.

continued on next page ...

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## E3-1 Contingencies (continued)

The amount of Council employer contributions to the defined benefit section of the Local Government Superannuation Scheme and recognised as an expense for the year ending 30 June 2023 was \$248,720.47. The last valuation of the Scheme was performed by the Fund Actuary, Richard Boyfield FIAA as at 30 June 2022.

Council's expected contribution to the plan for the next annual reporting period is \$234,991.20.

The estimated employer reserves financial position for the Pooled Employers at 30 June 2023 is:

Employer reserves only *	\$millions	Asset Coverage
Assets	2,290.9	
Past Service Liabilities	2,236.1	102.4%
Vested Benefits	2,253.6	101.7%

\* excluding member accounts and reserves in both assets and liabilities.

The share of this deficit that is broadly attributed to Council is estimated to be in the order of 0.80% as at 30 June 2023.

Council's share of that deficiency cannot be accurately calculated as the Scheme is a mutual arrangement where assets and liabilities are pooled together for all member councils. For this reason, no liability for the deficiency has been recognised in Council's accounts. Council has a possible obligation that may arise should the Scheme require immediate payment to correct the deficiency.

The key economic long term assumptions used to calculate the present value of accrued benefits are:

Investment return	6.0% per annum
Salary inflation *	3.5% per annum
Increase in CPI	6.0% for FY 22/23 2.5% per annum thereafter

\* Plus promotional increases

The contribution requirements may vary from the current rates if the overall sub-group experience is not in line with the actuarial assumptions in determining the funding program; however, any adjustment to the funding program would be the same for all sponsoring employers in the Pooled Employers group.

### (ii) Statewide Limited

Council is a member of Statewide Mutual, a mutual pool scheme providing liability insurance to local government.

Membership includes the potential to share in either the net assets or liabilities of the fund depending on its past performance. Council's share of the net assets or liabilities reflects Council's contributions to the pool and the result of insurance claims within each of the fund years.

The future realisation and finalisation of claims incurred but not reported to 30 June this year may result in future liabilities or benefits as a result of past events that Council will be required to fund or share in respectively.

### (iii) StateCover Limited

Council is a member of StateCover Mutual Limited and holds a partly paid share in the entity.

StateCover is a company providing workers compensation insurance cover to the NSW local government industry and specifically Council.

Council has a contingent liability to contribute further equity in the event of the erosion of the company's capital base as a result of the company's past performance and/or claims experience or as a result of any increased prudential requirements from the Australian Prudential Regulation Authority.

These future equity contributions would be required to maintain the company's minimum level of net assets in accordance with its licence requirements.

### (iv) Other guarantees

Council has provided no other guarantees other than those listed above.

## 2. Other contingent liabilities

continued on next page ...

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## E3-1 Contingencies (continued)

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### (i) Third party claims

The Council is involved from time to time in various claims incidental to the ordinary course of business including claims for damages relating to its services.

Council believes that it is appropriately covered for all claims through its insurance coverage and does not expect any material liabilities to eventuate.

### (ii) Potential land acquisitions due to planning restrictions imposed by Council

Council has classified a number of privately owned land parcels as local open space or bushland.

As a result, where notified in writing by the various owners, Council will be required to purchase these land parcels.

The Council is involved from time to time in land acquisitions for the purpose of building community infrastructure. Where land is compulsorily acquired and compensation is disputed, the Council may be required to cover other costs including severance and disturbance costs.

At reporting date, reliable estimates as to the value of any potential liability (and subsequent land asset) from such potential acquisitions has not been possible.

## ASSETS NOT RECOGNISED

### (i) Land under roads

As permitted under AASB 1051, Council has elected not to bring to account land under roads that it owned or controlled up to and including 30/6/08.

### (ii) Infringement notices/fines

Fines and penalty income, the result of Council issuing infringement notices is followed up and collected by the Infringement Processing Bureau.

Council's revenue recognition policy for such income is to account for it as revenue on receipt.

Accordingly, at year end, there is a potential asset due to Council representing issued but unpaid infringement notices.

Due to the limited information available on the status, value and duration of outstanding notices, Council is unable to determine the value of outstanding income.

### (iii) Contingent Asset - Outstanding Legal Matters

Included in Current Asset Receivables - Sale of land (see Note C1-4) is \$1,081,817.68 in 2023 and \$10,808,176.80 in 2022 that relates to the Compulsory acquisition of Land and other related assets for the proposed Bungendore school. Also included in 2022 Net gain from the disposal of assets is \$4,808,000 relating to this transaction.

The Council lodged an objection with the Land and Environment Court claiming a higher compensation amount and we are awaiting a ruling on the final compensation amount owing which could be more or less than the \$10.8m compensation offered and not accepted.

## F People and relationships

### F1 Related party disclosures

#### F1-1 Key management personnel (KMP)

The aggregate amount of KMP compensation included in the Income Statement is:

\$ '000	2023	2022
<b>Compensation:</b>		
Short-term benefits	1,514	1,599
Post-employment benefits	145	131
Other Long Term Benefits	–	108
<b>Total</b>	<b>1,659</b>	<b>1,838</b>

Council recorded no other Related Party transactions with KMP during the financial year to June 30 2023.

#### F1-2 Councillor and Mayoral fees and associated expenses

\$ '000	2023	2022
The aggregate amount of Councillor and Mayoral fees and associated expenses included in materials and services expenses in the Income Statement are:		
Mayoral fee	63	40
Councillors' fees	312	208
Councillors' (including Mayor) expenses	47	36
<b>Total</b>	<b>422</b>	<b>284</b>

## F2 Other relationships

### F2-1 Audit fees

\$ '000	2023	2022
<b>Auditors of the Council - NSW Auditor-General:</b>		
Audit and review of financial statements	343	118
<b>Remuneration for audit and other assurance services</b>	<b>343</b>	<b>118</b>
<b>Total fees paid or payable to the Auditor-General</b>	<b>343</b>	<b>118</b>
<b>Non NSW Auditor-General audit firms</b>		
Internal Audit Services	107	140
<b>Remuneration for non-assurance services</b>	<b>107</b>	<b>140</b>
<b>Total remuneration of non NSW Auditor-General audit firms</b>	<b>107</b>	<b>140</b>
<b>Total audit fees</b>	<b>450</b>	<b>258</b>

## G Other matters

### G1-1 Statement of Cash Flows information

#### (a) Reconciliation of net operating result to cash provided from operating activities

\$ '000	2023	2022
<b>Operating result</b>	<b>90,457</b>	103,091
<b>Add/(less) non-cash items:</b>		
(Gain)/loss on disposal of assets	476	(4,735)
Depreciation and amortisation	37,232	34,731
Non-cash capital grants and contributions	(22,581)	(60,903)
Fair value decrements on investments through P&L	(2,350)	2,043
Unwinding of discount rates on reinstatement provisions	(73)	160
<b>Changes in assets and liabilities:</b>		
<b>Movements in operating assets and liabilities</b>		
(Increase)/decrease in receivables	(7,804)	(60)
(Increase)/decrease in other assets	(1,227)	327
(Increase)/decrease in inventories	63	(44)
(Increase) / decrease of contract asset	(9,570)	–
Increase/(decrease) in trade payables	677	2,029
Increase / (decrease) in contract liabilities	(322)	(3,956)
Increase/(decrease) in employee benefit provision	(669)	(522)
Increase / (decrease) in provision for impairment of receivables	(24)	(30)
Increase / (decrease) in accrued interest payable	(28)	217
Increase / (decrease) in other accrued expenses payable	170	34
Increase / (decrease) in other provisions	(2,349)	(1,051)
Increase/(decrease) in other liabilities and accruals	451	943
<b>Net cash flows from operating activities</b>	<b>82,529</b>	<b>72,274</b>

#### (b) Non-cash investing and financing activities

Developer contributions 'in kind'	22,582	60,903
Grants 'in kind'	–	–
	<b>22,582</b>	<b>60,903</b>

## G2-1 Commitments

### Capital commitments (exclusive of GST)

\$ '000	2023	2022
Capital expenditure committed for at the reporting date but not recognised in the financial statements as liabilities:		
Sewerage & water infrastructure	9,931	6,697
Buildings	12,054	47,264
Road infrastructure	4,751	365
<b>Total commitments</b>	<b>26,736</b>	<b>54,326</b>

### Details of capital commitments

Council hold commitments for major projects as listed. The projects are due to be completed within the next 5 years and are funded by a combination of grants, contributions, loans and Council reserves.

## G3-1 Events occurring after the reporting period

Council is unaware of any material or significant 'non-adjusting events' that should be disclosed.

## G4 Changes from prior year statements

### G4-1 Correction of errors

#### Nature of prior period error

#### Compulsory acquisition of land and related assets for a school in Bungendore on 26th April 2022.

In February and April 2022, the Department of Education briefed the Council on the compulsory acquisition of land (and associated infrastructure) for a High School in Bungendore. While the compulsory acquisition notice was Gazetted on 26th April 2022, the NSW Valuer General determined the compensation on 26 October 2022, after the 2021/22 financial statements had been prepared. Part payment was received on 21 December 2022.

It has subsequently been identified that the date of disposal should be recorded as 26 April 2022, leading to the requirement to disclose a prior period error.

#### Parcel of land listed in Work in Progress

During a review of the 2022/23 Work in Progress projects, a parcel of land, 19-21 Gibraltar Street Bungendore, was identified as being purchased in the 2021/22 financial year, as part of a much larger multi year project. This has subsequently been capitalised now as a prior period error.

The errors identified above have been corrected by restating the balances at the beginning of the earliest period presented (1 July 2021) and taking the adjustment through to accumulated surplus at that date.

Comparatives have been changed to reflect the correction of errors. The impact on each line item is shown in the tables below.

### Adjustments to the comparative figures for the year ended 30 June 2022

#### Statement of Financial Position

\$ '000	Original Balance 30 June, 2022	Impact Increase/ (decrease)	Restated Balance 30 June, 2022
Receivables	31,809	10,808	42,617
Non-current assets classified as 'held for sale'	3,316	(810)	2,506

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G4-1 Correction of errors (continued)

\$ '000	Original Balance 30 June, 2022	Impact Increase/ (decrease)	Restated Balance 30 June, 2022
<b>Total current assets</b>	152,740	9,998	162,738
Infrastructure, property, plant and equipment (IPPE)	2,004,089	(5,162)	1,998,927
<b>Total non-current assets</b>	2,101,818	(5,162)	2,096,656
<b>Total assets</b>	<b>2,259,558</b>	<b>4,836</b>	<b>2,264,394</b>
<b>Total current liabilities</b>	61,510	–	61,510
<b>Total non-current liabilities</b>	112,078	–	112,078
<b>Total liabilities</b>	<b>173,588</b>	<b>–</b>	<b>173,588</b>
<b>Net assets</b>	2,085,970	4,836	2,090,806
<b>Total equity</b>	<b>2,085,970</b>	<b>4,836</b>	<b>2,090,806</b>

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#### G4-1 Correction of errors (continued)

##### Income Statement

\$ '000	Original Balance 30 June, 2022	Impact Increase/ (decrease)	Restated Balance 30 June, 2022
Net gain from the disposal of assets	–	4,708	4,708
<b>Total income from continuing operations</b>	<b>257,997</b>	<b>4,708</b>	<b>262,705</b>
Depreciation and amortisation	34,731	(27)	34,704
<b>Total expenses from continuing operations</b>	<b>159,744</b>	<b>(128)</b>	<b>159,616</b>
<b>Net operating result for the year</b>	<b>98,253</b>	<b>4,836</b>	<b>103,089</b>

##### Statement of Comprehensive Income

\$ '000	Original Balance 30 June, 2022	Impact Increase/ (decrease)	Restated Balance 30 June, 2022
<b>Net operating result for the year</b>	<b>98,253</b>	<b>4,836</b>	<b>103,089</b>
<b>Total comprehensive income for the year</b>	<b>98,253</b>	<b>4,836</b>	<b>103,089</b>

## G5 Statement of developer contributions as at 30 June 2023

### G5-1 Summary of developer contributions

\$ '000	Opening balance at 1 July 2022	Contributions received during the year			Interest and investment income earned	Amounts expended	Internal borrowings	Held as restricted asset at 30 June 2023	Cumulative balance of internal borrowings (to)/from
		Cash	Non-cash Land	Non-cash Other					
Roads	11,967	3,933	-	-	394	(3,523)	-	12,771	-
Parking	3	-	-	-	-	-	-	3	-
Open space	206	-	-	-	6	-	-	212	-
Community facilities	5,343	865	-	-	159	(872)	-	5,495	-
Other	13,377	2,384	-	-	315	(5,284)	-	10,792	-
Bushfire	192	3	-	-	5	4	-	204	-
Waste management	302	-	-	-	8	-	-	310	-
Rural addressing	18	-	-	-	1	-	-	19	-
Recreation facilities	1,508	35	-	-	43	283	-	1,869	-
Pathway	416	15	-	-	12	(12)	-	431	-
Street upgrade	1,047	42	-	-	30	19	-	1,138	-
<b>S7.11 contributions – under a plan</b>	<b>34,379</b>	<b>7,277</b>	<b>-</b>	<b>-</b>	<b>973</b>	<b>(9,385)</b>	<b>-</b>	<b>33,244</b>	<b>-</b>
<b>Total S7.11 and S7.12 revenue under plans</b>	<b>34,379</b>	<b>7,277</b>	<b>-</b>	<b>-</b>	<b>973</b>	<b>(9,385)</b>	<b>-</b>	<b>33,244</b>	<b>-</b>
S7.11 not under plans	4,024	217	-	-	65	(4,033)	-	273	-
S7.4 planning agreements	812	-	-	22,581	22	(46)	-	788	-
S64 contributions	18,646	2,527	-	-	576	(24)	-	21,725	-
<b>Total contributions</b>	<b>57,861</b>	<b>10,021</b>	<b>-</b>	<b>22,581</b>	<b>1,636</b>	<b>(13,488)</b>	<b>-</b>	<b>56,030</b>	<b>-</b>

Under the *Environmental Planning and Assessment Act 1979*, Council has significant obligations to provide Section 7.11 (contributions towards provision or improvement of amenities or services) infrastructure in new release areas. It is possible that the funds contributed may be less than the cost of this infrastructure, requiring Council to borrow or use general revenue to fund the difference.

### G5-2 Developer contributions by plan

	Opening balance at 1 July 2022	Contributions received during the year			Interest and investment income earned	Amounts expended	Internal borrowings	Held as restricted asset at 30 June 2023	Cumulative balance of internal borrowings (to)/from
\$ '000		Cash	Non-cash Land	Non-cash Other					
CONTRIBUTION PLAN (former Palerang)									
Roads	5,462	391	—	—	157	(101)	—	5,909	—
Community facilities	2,240	28	—	—	63	(800)	—	1,531	—
Bushfire	192	3	—	—	5	4	—	204	—
Waste management	302	—	—	—	8	—	—	310	—
Rural addressing	18	—	—	—	1	—	—	19	—
Recreation facilities	1,508	35	—	—	43	283	—	1,869	—

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## G5-2 Developer contributions by plan (continued)

\$ '000	Opening balance at 1 July 2022	Contributions received during the year			Interest and investment income earned	Amounts expended	Internal borrowings	Held as restricted asset at 30 June 2023	Cumulative balance of internal borrowings (to)/from
		Cash	Non-cash Land	Non-cash Other					
Pathway	416	15	-	-	12	(12)	-	431	-
Street upgrade	1,047	42	-	-	30	19	-	1,138	-
<b>Total</b>	<b>11,185</b>	<b>514</b>	<b>-</b>	<b>-</b>	<b>319</b>	<b>(607)</b>	<b>-</b>	<b>11,411</b>	<b>-</b>
<b>CONTRIBUTION PLAN (former QCC)</b>									
Roads	6,505	3,542	-	-	237	(3,422)	-	6,862	-
Parking	3	-	-	-	-	-	-	3	-
Open space	206	-	-	-	6	-	-	212	-
Community facilities	3,103	837	-	-	96	(72)	-	3,964	-
Other (Googong Development, Extractive Industries - C.S.R)	13,377	2,384	-	-	315	(5,284)	-	10,792	-
<b>Total</b>	<b>23,194</b>	<b>6,763</b>	<b>-</b>	<b>-</b>	<b>654</b>	<b>(8,778)</b>	<b>-</b>	<b>21,833</b>	<b>-</b>

## G5-3 Contributions not under plans

<b>(former Palerang)</b>									
Roads	3,904	177	-	-	61	(3,970)	-	172	-
Parking	59	40	-	-	2	-	-	101	-
Community facilities	61	-	-	-	2	(63)	-	-	-
<b>Total</b>	<b>4,024</b>	<b>217</b>	<b>-</b>	<b>-</b>	<b>65</b>	<b>(4,033)</b>	<b>-</b>	<b>273</b>	<b>-</b>

## G5-4 S7.4 planning agreements

Roads	812	-	-	5,227	22	(46)	-	788	-
Community Facilities	-	-	-	-	-	-	-	-	-
Stormwater	-	-	-	9,026	-	-	-	-	-
Water	-	-	-	2,895	-	-	-	-	-
Sewer	-	-	-	5,433	-	-	-	-	-
<b>Total</b>	<b>812</b>	<b>-</b>	<b>-</b>	<b>22,581</b>	<b>22</b>	<b>(46)</b>	<b>-</b>	<b>788</b>	<b>-</b>

## G5-5 S64 contributions

Section 64 Water	7,501	2,118	-	-	249	(23)	-	9,845	-
Section 64 Sewer	11,145	409	-	-	327	-	-	11,881	-
<b>Total</b>	<b>18,646</b>	<b>2,527</b>	<b>-</b>	<b>-</b>	<b>576</b>	<b>(23)</b>	<b>-</b>	<b>21,726</b>	<b>-</b>

## G6 Statement of performance measures

### G6-1 Statement of performance measures – consolidated results

\$ '000	Amounts 2023	Indicator 2023	2022	Indicators 2021	2020	Benchmark
<b>1. Operating performance</b>						
Total continuing operating revenue excluding capital grants and contributions less operating expenses <sup>1,2</sup>	7,416	4.53%	(1.72)%	(0.29)%	3.11%	> 0.00%
Total continuing operating revenue excluding capital grants and contributions <sup>1</sup>	163,743					
<b>2. Own source operating revenue</b>						
Total continuing operating revenue excluding all grants and contributions <sup>1</sup>	134,029	54.72%	46.97%	49.15%	50.78%	> 60.00%
Total continuing operating revenue	244,916					
<b>3. Unrestricted current ratio</b>						
Current assets less all external restrictions	79,296	2.19x	1.42x	1.78x	1.57x	> 1.50x
Current liabilities less specific purpose liabilities	36,183					
<b>4. Debt service cover ratio</b>						
Operating result before capital excluding interest, depreciation, impairment and amortisation <sup>1</sup>	47,815	3.76x	3.78x	2.98x	3.84x	> 2.00x
Principal repayments (Statement of Cash Flows) plus borrowing costs (Income Statement)	12,712					
<b>5. Rates and annual charges outstanding percentage</b>						
Rates and annual charges outstanding	7,160	7.75%	8.02%	9.25%	9.74%	< 10.00%
Rates and annual charges collectible	92,375					
<b>6. Cash expense cover ratio</b>						
Current year's cash and cash equivalents plus term deposits	118,807	9.62 months	9.31 months	8.10 months	7.44 months	> 3.00 months
Payments from cash flow of operating and financing activities	12,346					

(1) Excludes fair value increments on investment properties, reversal of revaluation decrements, reversal of impairment losses on receivables, net gain on sale of assets and net share of interests in joint ventures and associates using the equity method and includes pensioner rate subsidies

(2) Excludes impairment/revaluation decrements of IPPE, fair value decrements on investment properties, net loss on disposal of assets and net loss on share of interests in joint ventures and associates using the equity method

## G6-2 Statement of performance measures by fund

\$ '000	General Indicators <sup>3</sup>		Water Indicators		Sewer Indicators		Benchmark
	2023	2022	2023	2022	2023	2022	
1. Operating performance							
Total continuing operating revenue excluding capital grants and contributions less operating expenses <sup>1,2</sup>	(5.34)%	(9.88)%	19.04%	12.05%	29.62%	17.51%	> 0.00%
Total continuing operating revenue excluding capital grants and contributions <sup>1</sup>							
2. Own source operating revenue							
Total continuing operating revenue excluding capital grants and contributions <sup>1</sup>	45.40%	41.50%	84.94%	72.53%	75.14%	51.34%	> 60.00%
Total continuing operating revenue <sup>1</sup>							
3. Unrestricted current ratio							
Current assets less all external restrictions	2.19x	1.42x	23.15x	22.61x	63.97x	52.16x	> 1.50x
Current liabilities less specific purpose liabilities							
4. Debt service cover ratio							
Operating result before capital excluding interest, depreciation, impairment and amortisation <sup>1</sup>	1.95x	2.15x	38.07x	14.74x	36.47x	16.56x	> 2.00x
Principal repayments (Statement of Cash Flows) plus borrowing costs (Income Statement)							
5. Rates and annual charges outstanding percentage							
Rates and annual charges outstanding	11.16%	7.70%	0.00%	9.43%	0.00%	8.47%	< 10.00%
Rates and annual charges collectible							
6. Cash expense cover ratio							
Current year's cash and cash equivalents plus all term deposits	8.47 months	5.95 months	∞	12.25 months	∞	24.96 months	> 3.00 months
Monthly payments from cash flow of operating and financing activities							

(1) - (2) Refer to Notes at Note G5-1 above.

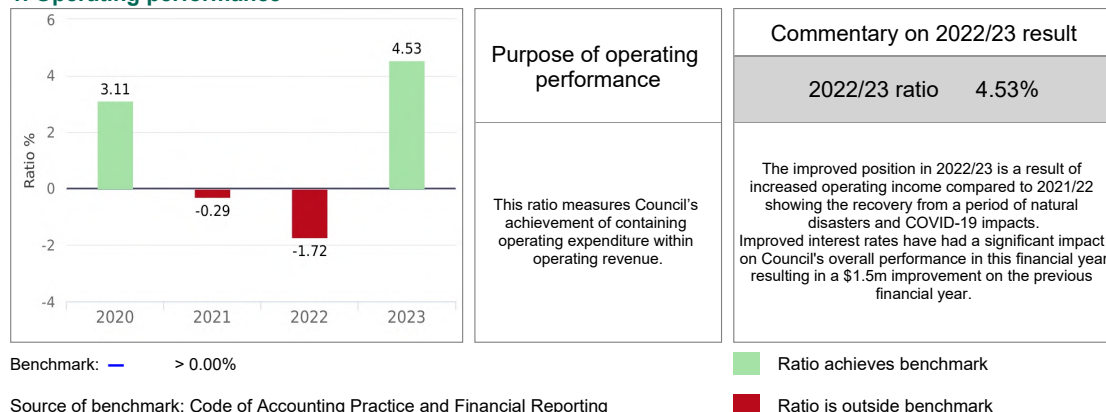
(3) General fund refers to all of Council's activities except for its water and sewer activities which are listed separately.

**End of the audited financial statements**

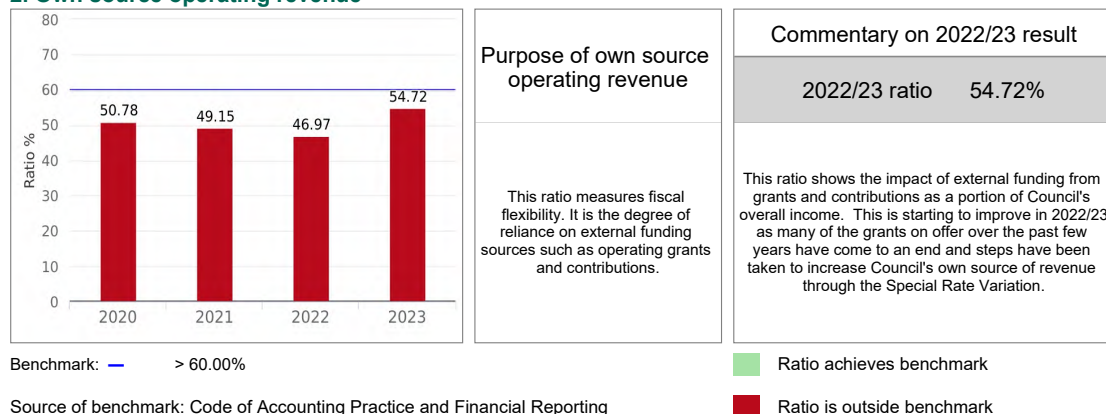
## H Additional Council disclosures (unaudited)

### H1-1 Statement of performance measures – consolidated results (graphs)

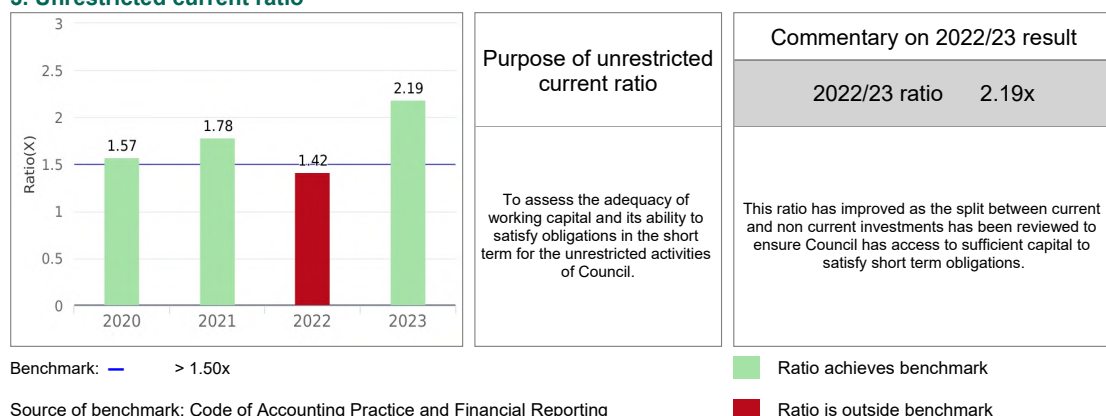
#### 1. Operating performance



#### 2. Own source operating revenue



#### 3. Unrestricted current ratio

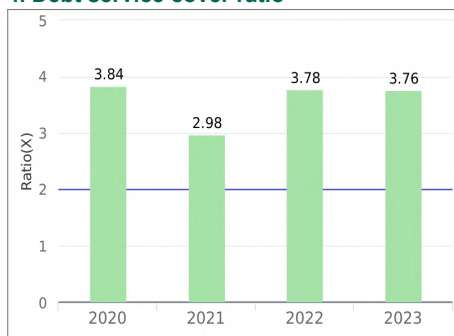


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## H1-1 Statement of performance measures – consolidated results (graphs) (continued)

### 4. Debt service cover ratio



Benchmark: — > 2.00x

Source of benchmark: Code of Accounting Practice and Financial Reporting

#### Purpose of debt service cover ratio

This ratio measures the availability of operating cash to service debt including interest, principal and lease payments

#### Commentary on 2022/23 result

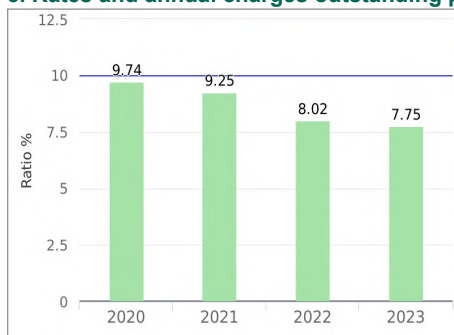
2022/23 ratio 3.76x

This ratio remains above the benchmark. Consistency in operating cash inflows assists with maintaining this ratio above the benchmark of 2x.

Ratio achieves benchmark

Ratio is outside benchmark

### 5. Rates and annual charges outstanding percentage



Benchmark: — < 10.00%

Source of benchmark: Code of Accounting Practice and Financial Reporting

#### 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 2022/23 result

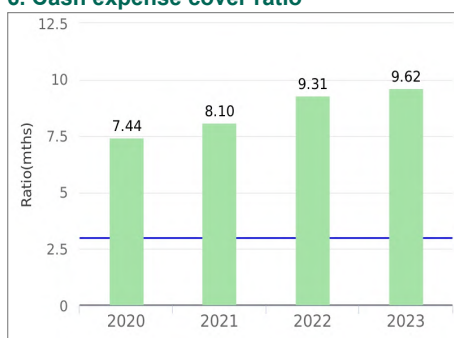
2022/23 ratio 7.75%

This ratio has been steadily decreasing since 2020 when Council implemented a hardship policy for ratepayers affected by COVID-19 and natural disasters. This policy remains in place to assist ratepayers.

Ratio achieves benchmark

Ratio is outside benchmark

### 6. Cash expense cover ratio



Benchmark: — > 3.00months

Source of benchmark: Code of Accounting Practice and Financial Reporting

#### Purpose of cash expense cover ratio

This liquidity ratio indicates the number of months a Council can continue paying for its immediate expenses without additional cash inflow.

#### Commentary on 2022/23 result

2022/23 ratio 9.62 months

Council continues to maintain a cash expense cover ratio above the benchmark of 3 months.

Ratio achieves benchmark

Ratio is outside benchmark

H1-2 Council information and contact details

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**Principal place of business:**

256 Crawford Street  
Queanbeyan NSW 2620

13 Gibraltar Street  
Bungendore NSW 2621

144 Wallace Street  
Braidwood NSW 2622

**Contact details**

**Mailing Address:**

PO Box 90  
Queanbeyan NSW 2620

**Opening hours:**

8:30am - 4:30pm - Weekdays

**Telephone:** 02 6285 6000

**Internet:** [www.qprc.nsw.gov.au](http://www.qprc.nsw.gov.au)

**Email:** [council@qprc.nsw.gov.au](mailto:council@qprc.nsw.gov.au)

**Officers**

**General Manager**

Rebecca Ryan

**Responsible Accounting Officer**

Tracy Sligar

**Auditors**

Audit Office of New South Wales  
Level 19, Tower 2 Darling Park, 201 Sussex Street  
Sydney NSW 2000

**Elected members**

**Mayor**

Kenrick Winchester

**Deputy Mayor**

Esma Livermore

**Councillors**

Katrina Willis  
Louise Burton  
Bryce Wilson  
Mareeta Grundy  
Steve Taskovski  
Edwina Webster  
Michele Biscotti  
John Preston  
Ross Macdonald

**Other information**

**ABN:** 95 933 070 982

## Queanbeyan-Palerang Regional Council

### General Purpose Financial Statements

for the year ended 30 June 2023

#### Independent Auditor's Reports:

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[On the Financial Statements \(Sect 417 \[2\]\)](#)

#### **Independent Auditor's Report**

Please uplift Council's Audit Report PDF (opinion) for inclusion in the GPFS report (via the Home screen).

continued on next page ...

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## Queanbeyan-Palerang Regional Council

### General Purpose Financial Statements

for the year ended 30 June 2023

#### Independent Auditor's Reports: (continued)

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#### On the Financial Statements (Sect 417 [3])

#### Independent Auditor's Report

Please uplift Council's Audit Report PDF (commentary) for inclusion in the GPFS report (via the Home screen).

# Queanbeyan-Palerang Regional Council

SPECIAL PURPOSE FINANCIAL STATEMENTS  
for the year ended 30 June 2023

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## Queanbeyan-Palerang Regional Council

### Special Purpose Financial Statements

for the year ended 30 June 2023

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Statement of Financial Position of water supply business activity	6
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<b>Note – Significant Accounting Policies</b>	<b>8</b>
<b>Auditor's Report on Special Purpose Financial Statements</b>	<b>11</b>

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#### Background

- i. These Special Purpose Financial Statements have been prepared for the use by both Council and the Office of Local Government in fulfilling their requirements under National Competition Policy.
- ii. The principle of competitive neutrality is based on the concept of a 'level playing field' between persons/entities competing in a market place, particularly between private and public sector competitors.

Essentially, the principle is that government businesses, whether Commonwealth, state or local, should operate without net competitive advantages over other businesses as a result of their public ownership.

- iii. For Council, the principle of competitive neutrality and public reporting applies only to declared business activities.

These include **(a)** those activities classified by the Australian Bureau of Statistics as business activities being water supply, sewerage services, abattoirs, gas production and reticulation, and **(b)** those activities with a turnover of more than \$2 million that Council has formally declared as a business activity (defined as Category 1 activities).

- iv. In preparing these financial statements for Council's self-classified Category 1 businesses and ABS-defined activities, councils must **(a)** adopt a corporatisation model and **(b)** apply full cost attribution including tax-equivalent regime payments and debt guarantee fees (where the business benefits from Council's borrowing position by comparison with commercial rates).

## Queanbeyan-Palerang Regional Council

### Special Purpose Financial Statements

for the year ended 30 June 2023

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#### Statement by Councillors and Management made pursuant to the Local Government Code of Accounting Practice and Financial Reporting

The attached special purpose financial statements have been prepared in accordance with:

- NSW Government Policy Statement, *Application of National Competition Policy to Local Government*
- Division of Local Government Guidelines, *Pricing and Costing for Council Businesses: A Guide to Competitive Neutrality*
- The Local Government Code of Accounting Practice and Financial Reporting
- Sections 3 and 4 of the NSW Department of Planning and Environment, *Water's Regulatory and assurance framework for local water utilities*.

To the best of our knowledge and belief, these statements:

- present fairly the operating result and financial position for each of Council's declared business activities for the year,
- accord with Council's accounting and other records; and
- present overhead reallocation charges to the water and sewerage businesses as fair and reasonable.

We are not aware of any matter that would render these statements false or misleading in any way.

Signed in accordance with a resolution of Council made on 25 October 2023.

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Kenrick Winchester  
**Mayor**  
25 October 2023

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Esma Livermore  
**Deputy Mayor**  
25 October 2023

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Rebecca Ryan  
**General Manager**  
25 October 2023

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Tracy Sligar  
**Responsible Accounting Officer**  
25 October 2023

Queanbeyan-Palerang Regional Council | Income Statement of water supply business activity | for the year ended 30 June 2023

## Queanbeyan-Palerang Regional Council

### Income Statement of water supply business activity for the year ended 30 June 2023

\$ '000	2023	2022
<b>Income from continuing operations</b>		
Access charges	8,797	7,488
User charges	17,989	15,860
Fees	–	587
Interest and investment income	1,591	32
Grants and contributions provided for operating purposes	17	93
Other income	3	–
<b>Total income from continuing operations</b>	<b>28,397</b>	<b>24,060</b>
<b>Expenses from continuing operations</b>		
Employee benefits and on-costs	1,755	1,567
Borrowing costs	250	237
Materials and services	5,221	4,746
Depreciation, amortisation and impairment	3,861	3,555
Water purchase charges	11,904	11,054
Net loss from the disposal of assets	–	31
<b>Total expenses from continuing operations</b>	<b>22,991</b>	<b>21,190</b>
<b>Surplus (deficit) from continuing operations before capital amounts</b>	<b>5,406</b>	<b>2,870</b>
Grants and contributions provided for capital purposes	5,013	8,986
<b>Surplus (deficit) from continuing operations after capital amounts</b>	<b>10,419</b>	<b>11,856</b>
<b>Surplus (deficit) from all operations before tax</b>	<b>10,419</b>	<b>11,856</b>
Less: corporate taxation equivalent 25% (2021: 26%) [based on result before capital]	(1,352)	(718)
<b>Surplus (deficit) after tax</b>	<b>9,067</b>	<b>11,138</b>
<b>opening accumulated surplus</b>	<b>147,620</b>	<b>135,764</b>
<b>Adjustments for amounts unpaid:</b>		
– Corporate taxation equivalent	1,352	718
<b>Closing accumulated surplus</b>	<b>158,039</b>	<b>147,620</b>
<b>Return on capital %</b>	<b>3.2%</b>	<b>2.0%</b>
<b>Subsidy from Council</b>	<b>1,405</b>	<b>2,625</b>
<b>Calculation of dividend payable:</b>		
Surplus (deficit) after tax	9,068	11,138
Less: capital grants and contributions (excluding developer contributions)	(2,895)	(8,986)
<b>Surplus for dividend calculation purposes</b>	<b>6,173</b>	<b>2,152</b>
<b>Potential dividend calculated from surplus</b>	<b>3,086</b>	<b>1,076</b>

Queanbeyan-Palerang Regional Council | Income Statement of sewerage business activity | for the year ended 30 June 2023

## Queanbeyan-Palerang Regional Council

### Income Statement of sewerage business activity for the year ended 30 June 2023

\$ '000	2023	2022
<b>Income from continuing operations</b>		
Access charges	19,435	18,619
User charges	1,505	1,046
Liquid trade waste charges	26	34
Fees	191	457
Interest and investment income	3,164	(176)
Grants and contributions provided for operating purposes	2,104	6,729
Other income	–	168
<b>Total income from continuing operations</b>	<b>26,425</b>	<b>26,877</b>
<b>Expenses from continuing operations</b>		
Employee benefits and on-costs	2,232	2,209
Borrowing costs	404	320
Materials and services	9,274	8,066
Depreciation, amortisation, impairment and revaluation decrement	6,503	5,904
Net loss from the disposal of assets	186	–
Other expenses	–	5,673
<b>Total expenses from continuing operations</b>	<b>18,599</b>	<b>22,172</b>
<b>Surplus (deficit) from continuing operations before capital amounts</b>	<b>7,826</b>	<b>4,705</b>
Grants and contributions provided for capital purposes	5,942	12,370
<b>Surplus (deficit) from continuing operations after capital amounts</b>	<b>13,768</b>	<b>17,075</b>
<b>Surplus (deficit) from all operations before tax</b>	<b>13,768</b>	<b>17,075</b>
Less: corporate taxation equivalent 25% (2021: 26%) [based on result before capital]	(1,957)	(1,176)
<b>Surplus (deficit) after tax</b>	<b>11,811</b>	<b>15,899</b>
<b>Opening accumulated surplus</b>	<b>268,442</b>	<b>251,367</b>
<b>Adjustments for amounts unpaid:</b>		
– Corporate taxation equivalent	1,957	1,176
<b>Closing accumulated surplus</b>	<b>282,210</b>	<b>268,442</b>
<b>Return on capital %</b>	<b>3.7%</b>	<b>2.4%</b>
<b>Subsidy from Council</b>	<b>776</b>	<b>2,505</b>
<b>Calculation of dividend payable:</b>		
Surplus (deficit) after tax	11,812	15,899
Less: capital grants and contributions (excluding developer contributions)	(5,533)	(12,370)
<b>Surplus for dividend calculation purposes</b>	<b>6,279</b>	<b>3,529</b>
<b>Potential dividend calculated from surplus</b>	<b>3,139</b>	<b>1,765</b>

Queanbeyan-Palerang Regional Council | Statement of Financial Position of water supply business activity | for the year ended 30 June 2023

## Queanbeyan-Palerang Regional Council

### Statement of Financial Position of water supply business activity

as at 30 June 2023

\$ '000	2023	2022
<b>ASSETS</b>		
<b>Current assets</b>		
Cash and cash equivalents	4,671	4,848
Investments	22,617	14,778
Receivables	3,403	6,370
<b>Total current assets</b>	<b>30,691</b>	<b>25,996</b>
<b>Non-current assets</b>		
Investments	14,933	16,225
Infrastructure, property, plant and equipment	175,644	156,599
<b>Total non-current assets</b>	<b>190,577</b>	<b>172,824</b>
<b>Total assets</b>	<b>221,268</b>	<b>198,820</b>
<b>LIABILITIES</b>		
<b>Current liabilities</b>		
Payables	691	572
Borrowings	256	226
Employee benefit provisions	379	352
<b>Total current liabilities</b>	<b>1,326</b>	<b>1,150</b>
<b>Non-current liabilities</b>		
Borrowings	4,120	4,359
<b>Total non-current liabilities</b>	<b>4,120</b>	<b>4,359</b>
<b>Total liabilities</b>	<b>5,446</b>	<b>5,509</b>
<b>Net assets</b>	<b>215,822</b>	<b>193,311</b>
<b>EQUITY</b>		
Accumulated surplus	158,039	147,620
IPPE Revaluation reserves	57,783	45,691
<b>Total equity</b>	<b>215,822</b>	<b>193,311</b>

Queanbeyan-Palerang Regional Council | Statement of Financial Position of sewerage business activity | for the year ended 30 June 2023

## Queanbeyan-Palerang Regional Council

### Statement of Financial Position of sewerage business activity

as at 30 June 2023

\$ '000	2023	2022
<b>ASSETS</b>		
<b>Current assets</b>		
Cash and cash equivalents	9,609	10,387
Investments	46,524	31,687
Receivables	1,693	2,004
<b>Total current assets</b>	<b>57,826</b>	<b>44,078</b>
<b>Non-current assets</b>		
Investments	30,720	34,789
Infrastructure, property, plant and equipment	224,022	205,750
<b>Total non-current assets</b>	<b>254,742</b>	<b>240,539</b>
<b>Total assets</b>	<b>312,568</b>	<b>284,617</b>
<b>LIABILITIES</b>		
<b>Current liabilities</b>		
Payables	37	33
Borrowings	434	347
Employee benefit provisions	433	465
<b>Total current liabilities</b>	<b>904</b>	<b>845</b>
<b>Non-current liabilities</b>		
Borrowings	6,438	6,836
<b>Total non-current liabilities</b>	<b>6,438</b>	<b>6,836</b>
<b>Total liabilities</b>	<b>7,342</b>	<b>7,681</b>
<b>Net assets</b>	<b>305,226</b>	<b>276,936</b>
<b>EQUITY</b>		
Accumulated surplus	282,210	268,442
IPPE Revaluation reserves	23,016	8,494
<b>Total equity</b>	<b>305,226</b>	<b>276,936</b>



## Note – Significant Accounting Policies

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A statement summarising the supplemental accounting policies adopted in the preparation of the special purpose financial statements (SPFS) for National Competition Policy (NCP) reporting purposes follows.

These financial statements are SPFS prepared for use by Council and the Office of Local Government. For the purposes of these statements, the Council is a non-reporting not-for-profit entity.

The figures presented in these special purpose financial statements have been prepared in accordance with the recognition and measurement criteria of relevant Australian Accounting Standards, other authoritative pronouncements of the Australian Accounting Standards Board (AASB) and Australian Accounting Interpretations.

The disclosures in these special purpose financial statements have been prepared in accordance with the *Local Government Act 1993* (Act), the *Local Government (General) Regulation 2021* (Regulation) and the Local Government Code of Accounting Practice and Financial Reporting.

The statements are prepared on an accruals basis. They are based on historic costs and do not take into account changing money values or, except where specifically stated, fair value of non-current assets. Certain taxes and other costs, appropriately described, have been imputed for the purposes of the National Competition Policy.

The Statement of Financial Position includes notional assets/liabilities receivable from/payable to Council's general fund. These balances reflect a notional intra-entity funding arrangement with the declared business activities.

### National Competition Policy

Council has adopted the principle of 'competitive neutrality' in its business activities as part of the National Competition Policy which is being applied throughout Australia at all levels of government. The framework for its application is set out in the June 1996 NSW Government Policy statement titled 'Application of National Competition Policy to Local Government'. *The Pricing and Costing for Council Businesses – A Guide to Competitive Neutrality* issued by the Office of Local Government in July 1997 has also been adopted.

The pricing and costing guidelines outline the process for identifying and allocating costs to activities and provide a standard for disclosure requirements. These disclosures are reflected in Council's pricing and/or financial reporting systems and include taxation equivalents, Council subsidies, and returns on investments (rate of return and dividends paid).

### Declared business activities

In accordance with *Pricing and Costing for Council Businesses – A Guide to Competitive Neutrality*, Council has declared that the following are to be considered as business activities:

#### Category 1

(where gross operating turnover is over \$2 million)

##### a. Water Supplies

Provision of water services to the Local Government Area.

##### b. Sewerage Services

Provision of waste water services to the Local Government Area.

#### Category 2

(where gross operating turnover is less than \$2 million)

Nil

### Taxation equivalent charges

Council is liable to pay various taxes and financial duties. Where this is the case, they are disclosed as a cost of operations just like all other costs.

However, where Council does not pay some taxes which are generally paid by private sector businesses, such as income tax, these equivalent tax payments have been applied to all Council-nominated business activities and are reflected in Special Purpose Financial Statements.

For the purposes of disclosing comparative information relevant to the private sector equivalent, the following taxation equivalents have been applied to all Council-nominated business activities (this does not include Council's non-business activities):

continued on next page ...

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## Note – Significant Accounting Policies (continued)

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### Notional rate applied (%)

Corporate income tax rate – 25% (2021/22 - 25%)

Land tax – the first \$969,000 of combined land values attracts 0%. For the combined land values in excess of \$969,000 up to \$5,925,000 the rate is 1.6% + \$100. For the remaining combined land value that exceeds \$5,925,000 a premium marginal rate of 2.0% applies.

Payroll tax – 5.45% on the value of taxable salaries and wages in excess of \$1,200,000.

In accordance with section 4 of Department of Planning and Environment (DPE) – Water's regulatory and assurance framework, a payment for the amount calculated as the annual tax equivalent charges (excluding income tax) must be paid from water supply and sewerage business activities.

The payment of taxation equivalent charges, referred to in the regulatory and assurance framework as a 'dividend for taxation equivalent', may be applied for any purpose allowed under the Act.

Achievement of substantial compliance to sections 3 and 4 of DPE - Water's regulatory and assurance framework is not a prerequisite for the payment of the tax equivalent charges, however the payment must not exceed \$3 per assessment.

### Income tax

An income tax equivalent has been applied on the profits of the business activities.

Whilst income tax is not a specific cost for the purpose of pricing a good or service, it needs to be taken into account in terms of assessing the rate of return required on capital invested.

Accordingly, the return on capital invested is set at a pre-tax level - gain/(loss) from ordinary activities before capital amounts, as would be applied by a private sector competitor. That is, it should include a provision equivalent to the relevant corporate income tax rate, currently 25% (2021/22 - 25%)

Income tax is only applied where a gain/ (loss) from ordinary activities before capital amounts has been achieved.

Since the taxation equivalent is notional – that is, it is payable to Council as the 'owner' of business operations - it represents an internal payment and has no effect on the operations of the Council. Accordingly, there is no need for disclosure of internal charges in the SPFS.

The rate applied of 25% is the equivalent company tax rate prevalent at reporting date.

### Local government rates and charges

A calculation of the equivalent rates and charges for all Category 1 businesses has been applied to all assets owned, or exclusively used by the business activity.

### Loan and debt guarantee fees

The debt guarantee fee is designed to ensure that Council business activities face 'true' commercial borrowing costs in line with private sector competitors. In order to calculate a debt guarantee fee, Council has determined what the differential borrowing rate would have been between the commercial rate and Council's borrowing rate for its business activities.

### (i) Subsidies

Government policy requires that subsidies provided to customers, and the funding of those subsidies, must be explicitly disclosed. Subsidies occur where Council provides services on a less than cost recovery basis. This option is exercised on a range of services in order for Council to meet its community service obligations. The overall effect of subsidies is contained within the Income Statements of business activities.

## Note – Significant Accounting Policies (continued)

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### (ii) Return on investments (rate of return)

The NCP policy statement requires that councils with Category 1 businesses 'would be expected to generate a return on capital funds employed that is comparable to rates of return for private businesses operating in a similar field'.

Funds are subsequently available for meeting commitments or financing future investment strategies. The rate of return is disclosed for each of Council's business activities on the Income Statement.

The rate of return is calculated as follows:

**Operating result before capital income + interest expense**

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**Written down value of I,PP&E as at 30 June**

As a minimum, business activities should generate a return equal to the Commonwealth 10 year bond rate which is 4.02% at 30/6/23.

### (iii) Dividends

Council is not required to pay dividends to either itself as owner of a range of businesses, or to any external entities.

A local government water supply and sewerage business is permitted to pay annual dividends from their water supply or sewerage business surpluses. Each dividend must be calculated and approved in accordance with section 4 of DPE - Water's regulatory and assurance framework and must not exceed 50% of the relevant surplus in any one year, or the number of water supply or sewerage assessments at 30 June 2023 multiplied by \$30 (less the payment for tax equivalent charges, not exceeding \$3 per assessment).

In accordance with section 4 of DPE - Water's regulatory and assurance framework, statement of compliance and statement of dividend payment, dividend payment form and unqualified independent audit report are submitted to DPE - Water.

Queanbeyan-Palerang Regional Council  
Special Purpose Financial Statements  
for the year ended 30 June 2023

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# Queanbeyan-Palerang Regional Council

SPECIAL SCHEDULES  
for the year ended 30 June 2023

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Queanbeyan-Palerang Regional Council

Special Schedules

for the year ended 30 June 2023

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Report on infrastructure assets as at 30 June 2023	5

Queanbeyan-Palerang Regional Council | Permissible income for general rates | for the year ended 30 June 2023

## Queanbeyan-Palerang Regional Council

### Permissible income for general rates

\$ '000	Notes	Calculation 2022/23	Calculation 2023/24
<b>Notional general income calculation <sup>1</sup></b>			
Last year notional general income yield	a	40,483	<b>42,509</b>
Plus or minus adjustments <sup>2</sup>	b	958	<b>1,154</b>
<b>Notional general income</b>	c = a + b	<b>41,441</b>	<b>43,663</b>
<b>Permissible income calculation</b>			
Special variation percentage <sup>3</sup>	d	2.50%	<b>18.00%</b>
Plus special variation amount	h = d x (c + g)	1,036	<b>7,859</b>
<b>Sub-total</b>	k = (c + g + h + i + j)	<b>42,477</b>	<b>51,522</b>
Plus last year's carry forward total	l	31	—
<b>Sub-total</b>	n = (l + m)	<b>31</b>	—
<b>Total permissible income</b>	o = k + n	<b>42,508</b>	<b>51,522</b>
Less notional general income yield	p	42,508	<b>51,125</b>
<b>Catch-up or (excess) result</b>	q = o - p	—	<b>397</b>
<b>Carry forward to next year <sup>6</sup></b>	t = q + r + s	—	<b>397</b>

#### Notes

- (1) The notional general income will not reconcile with rate income in the financial statements in the corresponding year. The statements are reported on an accrual accounting basis which include amounts that relate to prior years' rates income.
- (2) Adjustments account for changes in the number of assessments and any increase or decrease in land value occurring during the year. The adjustments are called 'supplementary valuations' as defined in the *Valuation of Land Act 1916 (NSW)*.
- (3) The 'special variation percentage' is inclusive of the rate peg percentage and where applicable, the Crown land adjustment.
- (6) Carry-forward amounts which are in excess (an amount that exceeds the permissible income) require Ministerial approval by order published in the *NSW Government Gazette* in accordance with section 512 of the Act. The OLG will extract these amounts from Council's Permissible income for general rates Statement in the financial data return (FDR) to administer this process.

## Permissible income for general rates

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Queanbeyan-Palerang Regional Council | Report on infrastructure assets as at 30 June 2023 | for the year ended 30 June 2023

## Queanbeyan-Palerang Regional Council

### Report on infrastructure assets as at 30 June 2023

Asset Class	Asset Category	Estimated cost to bring assets to satisfactory standard	Estimated cost to bring to the agreed level of service set by Council	2022/23 Required maintenance <sup>a</sup>	2022/23 Actual maintenance	Net carrying amount	Gross replacement cost (GRC)	Assets in condition as a percentage of gross replacement cost				
		\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	1	2	3	4	5
Buildings	Buildings	1,102	9,132	3,123	1,021	108,141	166,535	23.8%	43.6%	27.2%	4.8%	0.6%
	<b>Sub-total</b>	<b>1,102</b>	<b>9,132</b>	<b>3,123</b>	<b>1,021</b>	<b>108,141</b>	<b>166,535</b>	<b>23.8%</b>	<b>43.6%</b>	<b>27.2%</b>	<b>4.8%</b>	<b>0.6%</b>
Roads	Roads	710	3,286	4,343	9,926	361,291	428,946	77.0%	13.0%	9.0%	1.0%	0.0%
	Bridges	–	6,730	703	1,516	92,087	139,390	45.9%	18.2%	31.1%	4.8%	0.0%
	Footpaths	4	680	426	860	44,604	56,062	57.2%	25.0%	16.5%	1.2%	0.1%
	Other road assets (includes bulk earthworks)	67	751	3,319	–	679,478	746,988	92.8%	3.5%	3.6%	0.1%	0.0%
	<b>Sub-total</b>	<b>781</b>	<b>11,447</b>	<b>8,791</b>	<b>12,302</b>	<b>1,177,460</b>	<b>1,371,386</b>	<b>81.6%</b>	<b>8.8%</b>	<b>8.6%</b>	<b>0.9%</b>	<b>0.1%</b>
Water supply network	Water supply network	374	11,728	2,838	4,743	170,613	293,238	21.0%	35.8%	39.2%	3.9%	0.1%
	<b>Sub-total</b>	<b>374</b>	<b>11,728</b>	<b>2,838</b>	<b>4,743</b>	<b>170,613</b>	<b>293,238</b>	<b>21.0%</b>	<b>35.8%</b>	<b>39.2%</b>	<b>3.9%</b>	<b>0.1%</b>
Sewerage network	Sewerage network	12,407	12,459	3,585	3,034	205,820	336,488	26.7%	37.2%	31.1%	1.2%	3.8%
	<b>Sub-total</b>	<b>12,407</b>	<b>12,459</b>	<b>3,585</b>	<b>3,034</b>	<b>205,820</b>	<b>336,488</b>	<b>26.7%</b>	<b>37.2%</b>	<b>31.1%</b>	<b>1.2%</b>	<b>3.8%</b>
Stormwater drainage	Stormwater drainage	14,926	11,194	1,001	705	165,479	252,756	61.4%	23.6%	9.1%	0.0%	5.9%
	<b>Sub-total</b>	<b>14,926</b>	<b>11,194</b>	<b>1,001</b>	<b>705</b>	<b>165,479</b>	<b>252,756</b>	<b>61.4%</b>	<b>23.6%</b>	<b>9.1%</b>	<b>0.0%</b>	<b>5.9%</b>
Open space / recreational assets	Swimming pools	–	1,376	340	–	6,518	9,241	26.2%	0.2%	58.7%	14.9%	0.0%
	Park Structures	46	923	2,619	2,470	28,844	39,920	53.5%	20.6%	23.6%	2.2%	0.1%
	<b>Sub-total</b>	<b>46</b>	<b>2,299</b>	<b>2,959</b>	<b>2,470</b>	<b>35,362</b>	<b>49,161</b>	<b>48.4%</b>	<b>16.8%</b>	<b>30.2%</b>	<b>4.6%</b>	<b>0.0%</b>
<b>Total – all assets</b>		<b>29,636</b>	<b>58,259</b>	<b>22,297</b>	<b>24,275</b>	<b>1,862,875</b>	<b>2,469,564</b>	<b>60.3%</b>	<b>19.9%</b>	<b>17.0%</b>	<b>1.5%</b>	<b>1.3%</b>

(a) Required maintenance is the amount identified in Council's asset management plans.

#### Infrastructure asset condition assessment 'key'

#	Condition	Integrated planning and reporting (IP&R) description
1	Excellent/very good	No work required (normal maintenance)
2	Good	Only minor maintenance work required
3	Satisfactory	Maintenance work required
4	Poor	Renewal required
5	Very poor	Urgent renewal/upgrading required

Queanbeyan-Palerang Regional Council | Report on infrastructure assets as at 30 June 2023 | for the year ended 30 June 2023

## Queanbeyan-Palerang Regional Council

### Report on infrastructure assets as at 30 June 2023

#### Infrastructure asset performance indicators (consolidated) \*

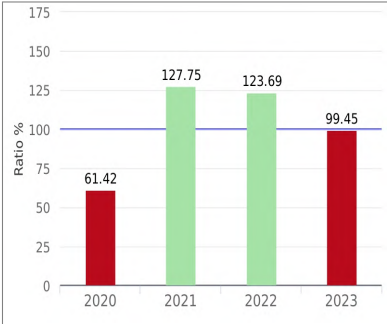
\$ '000	Amounts 2023	Indicator 2023	2022	Indicators 2021	2020	Benchmark
<b>Buildings and infrastructure renewals ratio</b>						
Asset renewals <sup>1</sup>	<b>32,901</b>					
Depreciation, amortisation and impairment	<b>33,084</b>	<b>99.45%</b>	123.69%	127.75%	61.42%	> 100.00%
<b>Infrastructure backlog ratio</b>						
Estimated cost to bring assets to a satisfactory standard	<b>29,636</b>					
Net carrying amount of infrastructure assets	<b>2,011,146</b>	<b>1.47%</b>	0.84%	1.24%	1.20%	< 2.00%
<b>Asset maintenance ratio</b>						
Actual asset maintenance	<b>24,275</b>					
Required asset maintenance	<b>22,297</b>	<b>108.87%</b>	123.74%	122.39%	109.66%	> 100.00%
<b>Cost to bring assets to agreed service level</b>						
Estimated cost to bring assets to an agreed service level set by Council	<b>58,259</b>					
Gross replacement cost	<b>2,469,564</b>	<b>2.36%</b>	2.33%	3.06%	3.23%	

(\*) All asset performance indicators are calculated using classes identified in the previous table.

(1) Asset renewals represent the replacement and/or refurbishment of existing assets to an equivalent capacity/performance as opposed to the acquisition of new assets (or the refurbishment of old assets) that increases capacity/performance.

Queanbeyan-Palerang Regional Council
Report on infrastructure assets as at 30 June 2023

Buildings and infrastructure renewals ratio



Buildings and infrastructure renewals ratio

To assess the rate at which these assets are being renewed relative to the rate at which they are depreciating.

Commentary on result	
22/23 ratio	99.45%

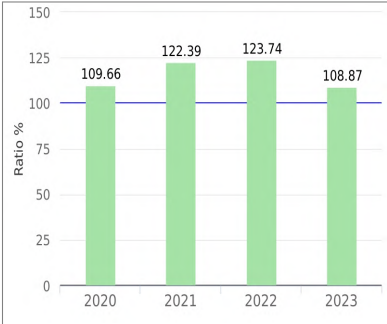
Benchmark: — > 100.00%

Ratio achieves benchmark

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio is outside benchmark

Asset maintenance ratio



Asset maintenance ratio

Compares actual vs. required annual asset maintenance. A ratio above 1.0 indicates Council is investing enough funds to stop the infrastructure backlog growing.

Commentary on result	
22/23 ratio	108.87%

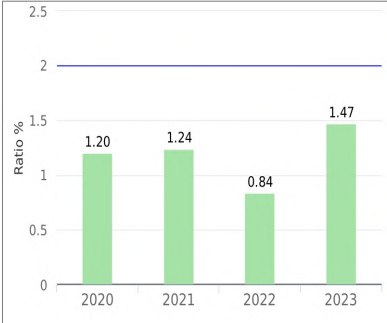
Benchmark: — > 100.00%

Ratio achieves benchmark

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio is outside benchmark

Infrastructure backlog ratio



Infrastructure backlog ratio

This ratio shows what proportion the backlog is against the total value of a Council's infrastructure.

Commentary on result	
22/23 ratio	1.47%

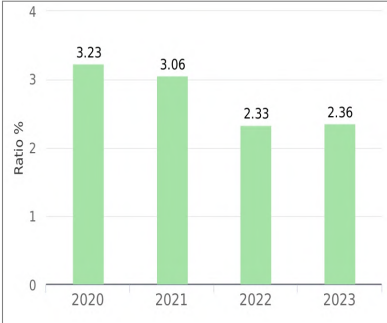
Benchmark: — < 2.00%

Ratio achieves benchmark

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio is outside benchmark

Cost to bring assets to agreed service level



Cost to bring assets to agreed service level

This ratio provides a snapshot of the proportion of outstanding renewal works compared to the total value of assets under Council's care and stewardship.

Commentary on result	
22/23 ratio	2.36%

Queanbeyan-Palerang Regional Council | Report on infrastructure assets as at 30 June 2023 | for the year ended 30 June 2023

## Queanbeyan-Palerang Regional Council

### Report on infrastructure assets as at 30 June 2023

#### Infrastructure asset performance indicators (by fund)

\$ '000	General fund		Water fund		Sewer fund		Benchmark
	2023	2022	2023	2022	2023	2022	
Buildings and infrastructure renewals ratio							
Asset renewals <sup>1</sup>	∞	(383.72)%	∞	10.72%	∞	13.05%	> 100.00%
Depreciation, amortisation and impairment							
Infrastructure backlog ratio							
Estimated cost to bring assets to a satisfactory standard	1.03%	0.81%	0.22%	0.40%	6.03%	1.38%	< 2.00%
Net carrying amount of infrastructure assets							
Asset maintenance ratio							
Actual asset maintenance	103.93%	124.60%	167.12%	105.79%	84.63%	134.08%	> 100.00%
Required asset maintenance							
Cost to bring assets to agreed service level							
Estimated cost to bring assets to an agreed service level set by Council	1.85%	2.12%	4.00%	1.33%	3.70%	4.34%	
Gross replacement cost							

(1) Asset renewals represent the replacement and/or refurbishment of existing assets to an equivalent capacity/performance as opposed to the acquisition of new assets (or the refurbishment of old assets) that increases capacity/performance.

# **QUEANBEYAN-PALERANG REGIONAL COUNCIL**

## **Council Meeting Attachment**

**25 OCTOBER 2023**

ITEM 9.10            DRAFT FINANCIAL STATEMENTS 30 JUNE 2023

ATTACHMENT 3    ASSURANCE OF THE PREPARATION OF THE FINANCIAL  
STATEMENTS



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## Memo

**To:** Rebecca Ryan - Chief Executive Officer

**Cc:** Audit Risk and Improvement Committee

**From:** Tracy Sligar – Chief Financial Officer

**Subject:** **Certification of Financial Statements June 2023**

**Date:** 9 October 2023

**Doc Set ID:**

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### Certification

I certify that the draft financial statements, in my opinion, comply with:

- a) Australian Accounting Standards,
- b) The Local Government Act 1993 and regulations, and
- c) The Local Government Code of Accounting Practice.

To the best of my knowledge and belief, the 2023 financial statements present fairly the Council's financial position, financial performance and cash flows, and they have been prepared on the basis of properly maintained financial records.

The year end results are consistent with the progressive quarterly budget review results reported to Executive, ARIC and Council each quarter, and have been subject to appropriate Management Review.

The Audit Office will be provided with full access to all workpapers, financial records and information to support their audit.

The financial statements preparation process involved a review of all accounting policies and correction of material errors through year end accounting adjustments that are supported by clear workpapers.

The draft Financial Statements, the preparation processes including risks, issues and internal controls have been subject to review by the Financial Statement Sub-Committee.

**Tracy Sligar**  
Chief Financial Officer  
Queanbeyan-Palerang Regional Council

# **QUEANBEYAN-PALERANG REGIONAL COUNCIL**

## **Council Meeting Attachment**

**25 OCTOBER 2023**

ITEM 9.10            DRAFT FINANCIAL STATEMENTS 30 JUNE 2023

ATTACHMENT 4    ARIC CONSIDERATION OF RFS ASSETS NOV 2022

**ORDINARY MEETING OF THE QPRC ARIC  
REPORTS TO ARIC - ITEMS FOR INFORMATION**

**29 NOVEMBER 2022**

**6.1 External Accounting Opinions on RFS Red Fleet Assets (Ref: ; Author:  
Cakalic/Monaghan)**

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**File Reference:** 43.6.3-04

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**Recommendation**

**That the Audit, Risk and Improvement Committee note the different professional accounting opinions regarding RFS assets.**

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10 **Background**

QPRC have resolved an asset accounting policy over RFS assets that recognises that RFS assets are not controlled by Councils and that the future economic benefits of RFS assets do not flow to Council.

Accounting for RFS Assets has become a contentious audit issue reported to ARIC by the NSW Audit Office. Council's accounting staff and auditors have different opinions over whether Lake George District RFS assets should be reported in Council's financial statements, based on their different interpretations of Australian Accounting Standard.

20 Under normal professional practice, where there is a difference of professional opinion that has been tabled and discussed, if the auditor and client need to they will simply 'agree to disagree' and there is no flow on ramifications for the body being audited (like qualified audit opinions).

The QPRC finance team and Audit Office team have held several meetings, including with the Lake George District Officers to discuss and understand the substance of the arrangements in place over the ownership of the RFS assets, as well as to discuss the difference in interpretation of accounting standards. The resolution of those discussions has been an agreement to disagree. Unfortunately, the NSW Auditor General has issued a letter to Council confirming that she intends to qualify Council's financial statements over this issue.

30 This issue has become a statewide issue for NSW Local Government, and several meetings have been arranged in an attempt to resolve the issue, with the worst potential outcome being a large proportion of qualified audit opinions over the financial statements of the sector.

Several separate attempts to resolve the issue have been made, with the following independent accounting position papers commissioned by the Office of Local Government and NSW Councils.

- 40
1. Bland Shire Council used the GIPA provisions to obtain a copy of an accounting opinion commissioned by the Office of Local Government in 2018. The document is 46 pages long, the author is a former AASB Board Member, it is extremely comprehensive and it concludes that Councils do not control red fleet assets and states that any Councils that do book RFS "red fleet" assets should reverse them out by way of an error.
  2. Collectively, with Leeton Shire Council as the lead, NSW Councils have commissioned BDO to prepare another, separate accounting opinion as a way to open discussion on



**ORDINARY MEETING OF THE QPRC ARIC**

**29 NOVEMBER 2022**

**6.1 External Accounting Opinions on RFS Red Fleet Assets (Ref: ; Author: Cakalic/Monaghan) (Continued)**

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the accounting issues with the NSW Audit Office. The BDO report concludes that Councils do not control red fleet assets and should not account for them.

Unfortunately, the Audit Office have not responded to the accounting issues raised or been willing to engage in further discussion with the BDO accountants, or to discuss the OLG commissioned report.

50

**Attachments**

- |              |   |
|--------------|---|
| Attachment 1 | NSW Audit Office Letter to Council on RFS Assets ( <i>Under Separate Cover</i> )                    |
| Attachment 2 | OLG Accounting Advice Received on RFS Assets ( <i>Under Separate Cover</i> )                        |
| Attachment 3 | BDO Technical Accounting Opinion on accounting for RFS assets ( <i>Under Separate Cover</i> )       |
| Attachment 4 | Local Government Code of Accounting Practice 2022 - extract ( <i>Under Separate Cover</i> )         |
| Attachment 5 | Minister for Local Government Advice to Councils - Red Fleet Assets ( <i>Under Separate Cover</i> ) |
| Attachment 6 | 31 Oct 22 Meeting Agenda - RFS Asset Issue ( <i>Under Separate Cover</i> )                          |

# **QUEANBEYAN-PALERANG REGIONAL COUNCIL**

## **Council Meeting Attachment**

**25 OCTOBER 2023**

ITEM 9.10      DRAFT FINANCIAL STATEMENTS 30 JUNE 2023

ATTACHMENT 5      ARIC CONSIDERATION OF RFS ASSETS JUNE 2023

**ORDINARY MEETING OF THE QPRC ARIC  
REPORTS TO ARIC - ITEMS FOR INFORMATION**

**21 JUNE 2023**

**6.3 RFS Red Fleet Assets and Qualification of Council's Financial Statements  
(Ref: ; Author: Monaghan/Monaghan)**

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**File Reference:** 43.6.3-04

**Recommendation**

**That the report be received for information.**

**Report**

After the March ARIC meeting, there was an action arising from a meeting between the ARIC Chair and the Auditor, Michael Kharzoo. The Auditor explained that the NSW Audit Office is seeking a guide as to asset materiality and has requested a list of RFS red fleet assets (asset, location, value, condition).

This list was put together from information provided to Council by the RFS, however took an estimated two weeks of data consolidation, estimation and review by Council's Finance team. It was provided as an audit workpaper during the interim audit and provided a total asset value of \$4.1M of the red fleet assets.

The Auditors have again requested an updated list – however given the amount of time taken to consolidate RFS data, Council will instead provide the existing list, with one additional year of depreciation, and ask the RFS whether any assets have been purchased or sold during the year.

Council's Auditor, Michael Kharzoo, has confirmed that QPRC's financial statements will continue to be qualified or have a limitation of scope regardless of whether it recognises the RFS red fleet assets unless it can perform a stocktake confirming the completeness, accuracy, existence and condition of these assets.

As Council does not use, manage or house the assets, it has no practical way of meeting the request. Council remains completely reliant on the RFS providing accurate information and it is not a reasonable impost on ratepayers to attempt to perform a stocktake or assess the value and condition over assets that Council does not own or manage.

**Attachments**

Attachment 1 Auditor Requirements for RFS Assets (*Under Separate Cover*)

# **QUEANBEYAN-PALERANG REGIONAL COUNCIL**

## **Council Meeting Attachment**

**25 OCTOBER 2023**

ITEM 9.11          INVESTMENT REPORT - SEPTEMBER 2023

ATTACHMENT 1    INVESTMENT REPORT PACK - SEPTEMBER 2023



# Investment Report Pack

**Queanbeyan-Palerang Regional Council**

At 30 September 2023



## Contents

1. Budget vs Actual Interest Income 1 July 2023 to 30 June 2024
2. Portfolio Valuation At 30 September 2023
3. Portfolio Compliance At 30 September 2023
4. Portfolio Statistics For Period Ending 30 September 2023
5. Portfolio Fossil Fuel Summary For Period Ending 30 September 2023



## 1. Budget vs Actual Interest Income 1 July 2023 to 30 June 2024

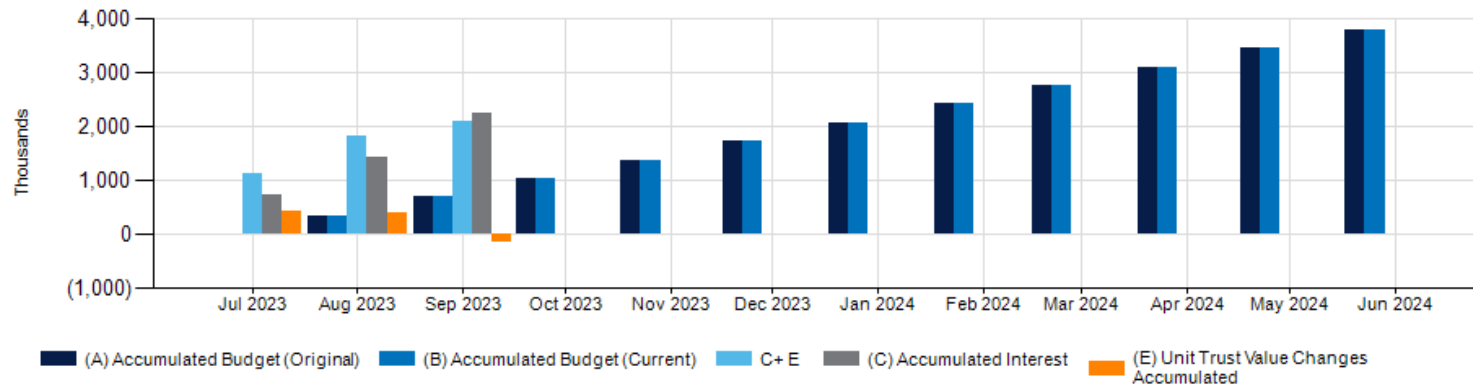
Month / Year	(A) Income Interest Budget (Original) Running Total	Interest Income Budget (Current) For Month	(B) Interest Income Budget (Current) Running Total	(T) Interest Income Received/Accrued For Month	(C) Interest Income Received/Accrued Running Total	Accrued Interest Acquired For Month	Accrued Interest Acquired Running Total	(U) Unit Trust Market Value Changes	(E) Unit Trust Market Value Changes Running Total	'Return' For Month (T + U)
Jul 2023	343,686.00	343,686.00	343,686.00	708,268.31	708,268.31	0.00	0.00	409,130.65	409,130.65	1,117,398.96
Aug 2023	687,372.00	343,686.00	687,372.00	742,946.31	1,451,214.62	0.00	0.00	(11,200.36)	397,930.29	731,745.95
Sep 2023	1,031,058.00	343,686.00	1,031,058.00	777,274.13	2,228,488.75	(29,550.00)	(29,550.00)	(548,414.06)	(150,483.77)	228,860.07
Oct 2023	1,374,744.00	343,686.00	1,374,744.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nov 2023	1,718,430.00	343,686.00	1,718,430.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Dec 2023	2,062,116.00	343,686.00	2,062,116.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Jan 2024	2,405,802.00	343,686.00	2,405,802.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Feb 2024	2,749,488.00	343,686.00	2,749,488.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Mar 2024	3,093,174.00	343,686.00	3,093,174.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Apr 2024	3,436,860.00	343,686.00	3,436,860.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
May 2024	3,780,546.00	343,686.00	3,780,546.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Jun 2024	4,124,232.00	343,686.00	4,124,232.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		4,124,232.00		2,228,488.75		(29,550.00)		(150,483.77)		2,078,004.98

Notes on Table Above

1A. The numbers shown in Column T are the accrual interest amounts for that month combined with the At Call Deposit, Unit Trust and Unassigned interest and distribution income received during that month.

1B. The accruals shown in this section have been calculated using each security's coupon schedule.

### Accumulated Budget vs Actual (Accruals Based Upon Coupon Payment Schedules)





2. Portfolio Valuation At 30 September 2023

	Fixed Interest Security	Security Rating	ISIN	Face Value Original	Bond Factor	Face Value Current	Capital Price	Accrued Interest Price	Unit Price Notional	Unit Count	Market Value	% Total Value	Running Yield	Weighted Running Yield
31 Day Notice Account	AMP 31 Day Ntc	S&P BBB		892,485.25	1.00000000	892,485.25	100.000	0.000			892,485.25	0.36%	4.95%	
				892,485.25		892,485.25					892,485.25	0.36%		4.95%
At Call Deposit														
	AMP QPRC At Call	S&P ST A2		76.54	1.00000000	76.54	100.000	0.000			76.54	0.00%	2.65%	
	BENAU At Call	Moodys A3		17,783.41	1.00000000	17,783.41	100.000	0.000			17,783.41	0.01%	4.05%	
	BENAU transaction At Call	Moodys A3		135,650.79	1.00000000	135,650.79	100.000	0.000			135,650.79	0.05%	0.00%	
	NAB At Call	S&P AA-		11,498,984.01	1.00000000	11,498,984.01	100.000	0.000			11,498,984.01	4.62%	3.90%	
	NAB General At Call	S&P AA-		5,041,496.61	1.00000000	5,041,496.61	100.000	0.000			5,041,496.61	2.02%	4.10%	
	NAB Links At Call	S&P AA-		1,064,392.54	1.00000000	1,064,392.54	100.000	0.000			1,064,392.54	0.43%	4.10%	
				17,758,383.90		17,758,383.90					17,758,383.90	7.13%		3.94%
Covered Floating Bond														
	ING 0.98 08 Dec 2025 COVERDFLO	Moodys Aaa	AU3FN0074175	3,500,000.00	1.00000000	3,500,000.00	100.434	0.307			3,525,935.00	1.42%	5.10%	
				3,500,000.00		3,500,000.00					3,525,935.00	1.42%		5.10%
Fixed Rate Bond														
	ANZ 4.95 11 Sep 2028 Fixed	S&P AA-	AU3CB0302404	3,000,000.00	1.00000000	3,000,000.00	98.793	0.258			2,971,530.00	1.19%	4.97%	
	MACQ 1.7 12 Feb 2025 Fixed	S&P A+	AU3CB0270387	6,000,000.00	1.00000000	6,000,000.00	95.532	0.226			5,745,480.00	2.31%	1.66%	
	NTTC 0.8 15 Jun 2024 - Issued 16 Mar 2021 - Queanbeyan Regional Council Fixed	Moodys Aa3		5,000,000.00	1.00000000	5,000,000.00	100.000	0.235			5,011,750.00	2.01%	0.80%	
	NTTC 1.1 15 Dec 2024 - Issued 16 Sep 2020 Fixed	Moodys Aa3		3,000,000.00	1.00000000	3,000,000.00	100.000	0.871			3,026,130.00	1.22%	1.10%	
	NTTC 1.1 15 Jun 2025 - Issued 16 Mar 2021 - Queanbeyan Regional Council Fixed	Moodys Aa3		5,000,000.00	1.00000000	5,000,000.00	100.000	0.322			5,016,100.00	2.01%	1.10%	
	SunBank 2.5 25 Jan 2027 Fixed	S&P A+	AU3CB0285955	5,000,000.00	1.00000000	5,000,000.00	91.561	0.455			4,600,800.00	1.85%	2.66%	
	UBS Aust 5 12 May 2028 Fixed	S&P A+	AU3CB0299378	3,000,000.00	1.00000000	3,000,000.00	97.471	1.916			2,981,610.00	1.20%	5.01%	
				30,000,000.00		30,000,000.00					29,353,400.00	11.79%		2.19%
Floating Rate Deposit														
	Westpac 1.01 17 Apr 2024 1827DAY FRD	S&P ST A1+		3,000,000.00	1.00000000	3,000,000.00	100.000	0.167			3,004,995.63	1.21%	5.07%	
	Westpac 1 29 Apr 2024 1827DAY FRD	S&P ST A1+		4,000,000.00	1.00000000	4,000,000.00	100.000	0.003			4,000,109.60	1.61%	5.05%	
	Westpac 0.98 03 Jul 2024 1827DAY FRD	S&P ST A1+		5,000,000.00	1.00000000	5,000,000.00	100.000	0.359			5,017,932.90	2.01%	5.04%	
				12,000,000.00		12,000,000.00					12,023,038.13	4.83%		5.05%
Floating Rate Note														




QPRC

Investment Report Pack  
Queanbeyan-Palerang Regional Council  
at 30 September 2023

BENAU 1.35 27 Jan 2027 FRN	S&P BBB+	AU3FN0074563	5,000,000.00	1.00000000	5,000,000.00	100.526	1.002	5,076,400.00	2.04%	5.61%
CBA 1.13 11 Jan 2024 FRN	S&P AA-	AU3FN0046561	5,000,000.00	1.00000000	5,000,000.00	100.232	1.205	5,071,850.00	2.04%	5.43%
CBA 1.15 13 Jan 2028 FRN	S&P AA-	AU3FN0074514	3,500,000.00	1.00000000	3,500,000.00	101.035	1.178	3,577,455.00	1.44%	5.44%
CBA 0.95 17 Aug 2028 FRN	Moody's Aa3	AU3FN0080396	3,750,000.00	1.00000000	3,750,000.00	100.136	0.616	3,778,200.00	1.52%	5.11%
HSBCSyd 0.83 27 Sep 2024 FRN	S&P AA-	AU3FN0050498	4,000,000.00	1.00000000	4,000,000.00	100.269	0.041	4,012,400.00	1.61%	4.97%
HSBCSyd 1.1 25 Aug 2027 FRN	Moody's Aa3	AU3FN0071015	3,750,000.00	1.00000000	3,750,000.00	100.565	0.517	3,790,575.00	1.52%	5.24%
HSBCSyd 1.05 03 Mar 2028 FRN	Moody's Aa3	AU3FN0075792	5,000,000.00	1.00000000	5,000,000.00	100.080	0.369	5,022,450.00	2.02%	5.17%
MACQ 0.84 12 Feb 2025 FRN	S&P A+	AU3FN0052908	3,000,000.00	1.00000000	3,000,000.00	100.245	0.645	3,026,700.00	1.22%	5.01%
MACQ 0.48 09 Dec 2025 FRN	Moody's A2	AU3FN0057709	2,000,000.00	1.00000000	2,000,000.00	99.402	0.240	1,992,840.00	0.80%	4.61%
NAB 1.2 25 Nov 2027 FRN	S&P AA-	AU3FN0073896	4,400,000.00	1.00000000	4,400,000.00	101.193	0.526	4,475,636.00	1.80%	5.34%
NAB 1 12 May 2028 FRN	S&P AA-	AU3FN0077830	6,300,000.00	1.00000000	6,300,000.00	100.416	0.665	6,368,103.00	2.56%	5.17%
SunBank 0.93 22 Aug 2025 FRN	S&P A+	AU3FN0070892	2,200,000.00	1.00000000	2,200,000.00	100.275	0.542	2,217,974.00	0.89%	5.07%
SunBank 0.48 15 Sep 2026 FRN	S&P A+	AU3FN0062964	2,000,000.00	1.00000000	2,000,000.00	98.747	0.189	1,978,720.00	0.79%	4.61%
SunBank 0.78 25 Jan 2027 FRN	S&P A+	AU3FN0065694	5,000,000.00	1.00000000	5,000,000.00	99.381	0.943	5,016,200.00	2.01%	5.13%
SunBank 1.25 14 Dec 2027 FRN	S&P A+	AU3FN0074241	2,850,000.00	1.00000000	2,850,000.00	100.784	0.236	2,879,070.00	1.16%	5.37%
UBS Aust 1.55 12 May 2028 FRN	S&P A+	AU3FN0077970	5,000,000.00	1.00000000	5,000,000.00	101.179	0.736	5,095,750.00	2.05%	5.64%
			62,750,000.00		62,750,000.00			63,380,323.00	25.45%	5.21%
Term Deposit										
Auswide 4.9 10 Apr 2024 363DAY TD	Moody's ST P-2		5,000,000.00	1.00000000	5,000,000.00	100.000	2.282	5,114,109.60	2.05%	4.90%
BOQ 5.05 06 Mar 2024 365DAY TD	Moody's ST P-2		5,000,000.00	1.00000000	5,000,000.00	100.000	2.864	5,143,198.65	2.07%	5.05%
BOQ 3.7 08 May 2024 728DAY TD	Moody's ST P-2		10,000,000.00	1.00000000	10,000,000.00	100.000	1.439	10,143,945.20	4.07%	3.70%
BOQ 5.56 26 Jun 2024 364DAY TD	Moody's ST P-2		5,000,000.00	1.00000000	5,000,000.00	100.000	1.432	5,071,594.50	2.04%	5.56%
BVIC 5.75 10 Jul 2024 364DAY TD	S&P ST A2		10,000,000.00	1.00000000	10,000,000.00	100.000	1.260	10,126,027.40	4.07%	5.75%
BENAU 5.21 22 Nov 2023 125DAY TD	Moody's ST P-2		10,000,000.00	1.00000000	10,000,000.00	100.000	1.028	10,102,772.60	4.06%	5.21%
CBA 5.08 20 Dec 2023 126DAY TD	S&P ST A1+		6,500,000.00	1.00000000	6,500,000.00	100.000	0.626	6,540,709.57	2.63%	5.08%
DFB 5.05 21 Feb 2024 271DAY TD	S&P ST A2		5,000,000.00	1.00000000	5,000,000.00	100.000	1.757	5,087,856.15	2.04%	5.05%
DFB 5.65 26 Jun 2024 364DAY TD	S&P ST A2		5,000,000.00	1.00000000	5,000,000.00	100.000	1.455	5,072,753.40	2.04%	5.65%
MYS 5 08 May 2024 364DAY TD	Moody's ST P-2		10,000,000.00	1.00000000	10,000,000.00	100.000	1.959	10,195,890.40	4.09%	5.00%
NAB 0.65 04 Oct 2023 728DAY TD	S&P ST A1+		6,000,000.00	1.00000000	6,000,000.00	100.000	0.639	6,038,358.90	2.42%	0.65%
NAB 0.8 28 Aug 2024 1098DAY TD	S&P ST A1+		3,000,000.00	1.00000000	3,000,000.00	100.000	0.077	3,002,301.36	1.21%	0.80%
NAB 5.24 11 Sep 2024 364DAY TD	S&P ST A1+		5,000,000.00	1.00000000	5,000,000.00	100.000	0.244	5,012,202.75	2.01%	5.24%
Westpac 1.11 10 Nov 2023 730DAY TD	S&P ST A1+		7,000,000.00	1.00000000	7,000,000.00	100.000	0.155	7,010,856.72	2.82%	1.11%
			92,500,000.00		92,500,000.00			93,662,577.20	37.61%	4.33%

QPRC



Investment Report Pack

Queanbeyan-Palerang Regional Council

at 30 September 2023

Unit Trust									
	NSWTC Long Term Growth Fund UT	S&P AA+	16,965,004.01	16,965,004.01	0.9863	17,200,827.3510	16,965,004.01	6.81%	
	NSWTC Medium Term Growth Fund UT	S&P AA+	11,468,579.99	11,468,579.99	0.9619	11,923,212.0712	11,468,579.99	4.61%	
			28,433,584.00	28,433,584.00			28,433,584.00	11.42%	
Portfolio Total			247,834,453.15	247,834,453.15			249,029,726.48	100.00%	4.33%
Note: For holdings in unit funds and similar securities, the face value (original and current) columns will display market values.									



3. Portfolio Compliance At 30 September 2023

Short Term Issuer/Security Rating Group	Market Value	% Total Value
A2	66,058,224.44	26.53%
A1+	39,627,467.43	15.91%
Portfolio Total	105,685,691.87	42.44%

Market Value by Security Rating Group (Short Term)



Long Term Issuer/Security Rating Group	Market Value	% Total Value
BBB+ to BBB-	5,968,885.25	2.40%
A+ to A-	35,688,578.20	14.33%
AA+ to AA-	98,160,636.16	39.42%
AAA	3,525,935.00	1.42%
Portfolio Total	143,344,034.61	57.56%

Market Value by Security Rating Group (Long Term)





Issuer	Market Value	% Total Value
AMP Bank Ltd	892,561.79	0.36%
ANZ Banking Group Ltd	2,971,530.00	1.19%
Auswide Bank Limited	5,114,109.60	2.05%
Bank of Queensland Ltd	20,358,738.35	8.18%
BankVic	10,126,027.40	4.07%
Bendigo & Adelaide Bank Ltd	15,332,606.80	6.16%
Commonwealth Bank of Australia Ltd	18,968,214.57	7.62%
Defence Bank Ltd	10,160,609.55	4.08%
HSBC Sydney Branch	12,825,425.00	5.15%
ING Bank Australia Limited	3,525,935.00	1.42%
Macquarie Bank	10,765,020.00	4.32%
MyState Bank Ltd	10,195,890.40	4.09%
National Australia Bank Ltd	42,501,475.17	17.07%
Northern Territory Treasury Corporation	13,053,980.00	5.24%
NSW Treasury Corporation	28,433,584.00	11.42%
Suncorp-Metway Ltd	16,692,764.00	6.70%
UBS Australia Ltd	8,077,360.00	3.24%
Westpac Banking Corporation Ltd	19,033,894.85	7.64%
Portfolio Total	249,029,726.48	100.00%

Market Value by Issuer





Security Type	Market Value	% Total Value
31 Day Notice Account	892,485.25	0.36%
At Call Deposit	17,758,383.90	7.13%
Covered Floating Bond	3,525,935.00	1.42%
Fixed Rate Bond	29,353,400.00	11.79%
Floating Rate Deposit	12,023,038.13	4.83%
Floating Rate Note	63,380,323.00	25.45%
Term Deposit	93,662,577.20	37.61%
Unit Trust	28,433,584.00	11.42%
Portfolio Total	249,029,726.48	100.00%





Market Value by Term Remaining





Term Remaining	Market Value	% Total Value
0 to < 1 Year	166,866,068.48	67.01%
1 to < 3 Years	26,529,879.00	10.65%
3 to < 5 Years	55,633,779.00	22.34%
Portfolio Total	249,029,726.48	100.00%

Note: Term Remaining is calculated using a weighted average life date (WAL) where appropriate and available otherwise the interim (initial) maturity date is used.

Investment Policy Compliance	
Legislative Requirements	Fully compliant
Issuer	Fully compliant (35 limits)
Security Rating Group	Fully compliant (9 limits)
Term Group	Fully compliant (4 limits)



4. Portfolio Statistics For Period Ending 30 September 2023

Trading Book	1 Month	3 Month	12 Month	Since Inception
Queanbeyan-Palerang Regional Council				
Portfolio Return (1)	-0.01%	0.90%	4.39%	2.27%
Performance Index (2)	0.34%	1.08%	3.56%	1.32%
Excess Performance (3)	-0.35%	-0.18%	0.83%	0.95%

Notes

- 1 Portfolio performance is the rate of return of the portfolio over the specified period
- 2 The Performance Index is the Bloomberg AusBond Bank Bill Index (Bloomberg Page BAUBIL)
- 3 Excess performance is the rate of return of the portfolio in excess of the Performance Index

Trading Book	Weighted Average Running Yield
Queanbeyan-Palerang Regional Council	4.33



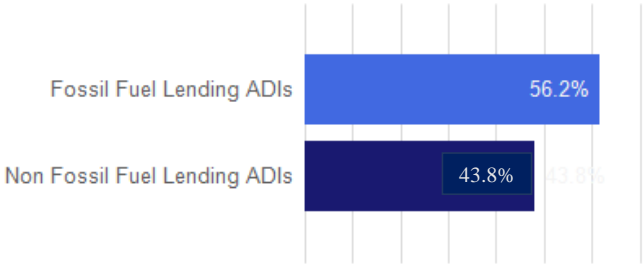


5. Portfolio Fossil Fuel Summary For Period Ending 30 September 2023

Portfolio Summaries At 30 September 2023

Portfolio Summary by Fossil Fuel Lending ADIs				
ADI Lending Status	% Total	Current Period	% Total	Prior Period
<b>Fossil Fuel Lending ADIs</b>				
AMP Bank Ltd	0.4%	892,561.79	0.4%	888,825.22
ANZ Banking Group Ltd	1.4%	3,000,000.00	0.0%	0.00
Bank of Queensland Ltd	9.1%	20,000,000.00	9.2%	20,000,000.00
Commonwealth Bank of Australia Ltd	8.6%	18,750,000.00	8.7%	18,750,000.00
HSBC Sydney Branch	5.8%	12,750,000.00	5.9%	12,750,000.00
ING Bank Australia Limited	1.6%	3,500,000.00	1.6%	3,500,000.00
Macquarie Bank	5.0%	11,000,000.00	5.1%	11,000,000.00
National Australia Bank Ltd	19.3%	42,304,873.16	22.0%	47,683,887.51
Westpac Banking Corporation Ltd	5.0%	11,000,000.00	5.1%	11,000,000.00
	56.2%	123,197,434.95	57.9%	125,572,712.73
<b>Non-Fossil Fuel Lending ADIs</b>				
Auswide Bank Limited	2.3%	5,000,000.00	2.3%	5,000,000.00
BankVic	4.6%	10,000,000.00	4.6%	10,000,000.00
Bendigo & Adelaide Bank Ltd	6.9%	15,153,434.20	7.0%	15,100,980.95
Defence Bank Ltd	4.6%	10,000,000.00	4.6%	10,000,000.00
MyState Bank Ltd	4.6%	10,000,000.00	4.6%	10,000,000.00
Northern Territory Treasury Corporation	5.9%	13,000,000.00	6.0%	13,000,000.00
Suncorp-Metway Ltd	7.8%	17,050,000.00	7.9%	17,050,000.00
UBS Australia Ltd	3.7%	8,000,000.00	1.4%	3,000,000.00

Fossil Fuel vs Non-Fossil Fuel Lending ADI





Westpac Banking Corporation Ltd	3.7%	8,000,000.00	3.7%	8,000,000.00	
	43.9%	96,203,434.20	42.1%	91,150,980.95	
Total Portfolio		219,400,869.15		216,723,693.68	

All amounts shown in the table and charts are Current Face Values for fixed interest holdings and Market Values for unit trust holdings (if included).  
The above percentages are relative to the portfolio total and may be affected by rounding.  
A fossil fuel lending ADI appearing in the non-fossil fuel related table will indicate that the portfolio contains a "green bond" issued by that ADI.

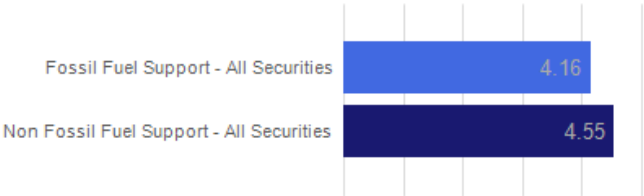


Running Yields by Fossil Fuel Ratings At 30 September 2023

Trading Book	Weighted Average Running Yield
Queanbeyan-Palerang Regional Council	4.33
Fossil Fuel Support - Simple Interest Only	3.56
Non-Fossil Fuel Support - Simple Interest Only	5.24
Fossil Fuel Support - All Securities	4.16
Non-Fossil Fuel Support - All Securities	4.55

Note: If unit trust holdings are included in the report and multiple trading books hold the same unit trust security, reported IRRs can be misleading.

Fossil Fuel vs  
Non-Fossil Fuel  
Running Total



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