



Annual Report 2021–22

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Queanbeyan's first hospital, Rusten House, has been renovated by Council and is now home to the Rusten House Art Centre.

Message from the Mayor and General Manager

Welcome to Queanbeyan-Palerang Regional Council's Annual Report for the 2021-22 financial year. The financial year was one of change and new faces for Council, with a substantial changeover in our elected representatives at the December 2021 election and new appointments to our Executive team.

Council continued to respond to multiple rain events that caused significant damage to our infrastructure, especially our road assets. The toll of the La Nina weather event is widespread across the country and in our case, our sealed and unsealed roads have suffered immeasurable damage that will take a number of years to get on top of – when the rain finishes, of course. Our maintenance teams have been stretched across the local government area. We are continuing to receive natural disaster funding to assist with the rebuild, however with that work unable to be done by Council staff, we are reliant on the commercial market where resourcing is also under pressure. These challenges are not unique to Queanbeyan-Palerang and we'll continue to work hard to improve our roads, but we do so under incredible circumstances.

Alongside the pressure on our operational teams, we also faced some adversity in planning with a combination of resources, Government requirements, systems and high demand contributing to a significant backlog in the assessment of development applications. While long term measures will continue to be progressed, the significance of the situation was realised by the organisation and resources were redeployed to provide some short-term relief. There is still much work to do in this area, however resourcing is returning to its normal levels and processes are being improved.

During the financial year we emerged from our second significant Covid-19 enforced lockdown and our services and facilities returned to business as usual operations in early 2022. The financial damage of the lockdowns will continue to be felt for years, with income on a number of our community facilities well down. Our staff have shown great resilience during this period and have been encouraged by the community spirit as we have reopened our doors.

We engaged heavily with the community during the financial year on a range of projects, most notably the refresh of the QPRC Community Strategic Plan (CSP). The CSP is our highest level document and Council bases its future planning on the community's high-level aspirations and goals. More than 1700 residents participated in the engagement exercise that showed that the community felt strongly about environmental sustainability, changing demographics and size, and jobs and employment in our region. The community's highest priorities over the next 10 years were infrastructure, environmental impact and sports and recreation facilities. The newly-elected Council took that feedback on board as it prepared its Delivery Program to take effect from 1 July 2022.

While much of the focus was on repairing our damaged assets, we still managed to progress a number of significant projects and initiatives, including:

- The Queanbeyan Civic and Cultural Precinct
- The Regional Sports Complex at Jerrabomberra and the Bungendore Sports Hub
- Completion of the Bungendore Playground
- Awarding of tenders for the Braidwood skate park and Lascelles St upgrade in Braidwood
- Adoption of the QPRC Disability Inclusion Action Plan and Urban Forest Cooling Strategy
- Development of an Affordable Housing Strategy
- Opening of the roundabout at Bungendore
- Completion of 5km of the Captains Flat reconstruction project
- Approval of the planning proposal to rezone land on Old Cooma Rd for a new Memorial Park
- Development of concept designs for the Monaro St upgrade
- Upgrade of Blacksmith and No Name Lanes in the Queanbeyan CBD
- Development of a QPRC Libraries Strategy
- Installation of new bridges at Captains Flat and Brick Kiln Lane

The organisation had many great achievements during 2021-22, however it was especially pleasing to receive the prestigious Green Flag Award for Queanbeyan Park and Queen Elizabeth II Park for 2021-22. This win is a testament to the great work our staff put in to maintain our parks at the highest standard. Additionally, we were the Division B winner of the Invasive Species Management Award at the Local Government NSW Excellence in the Environment Awards.

The Annual Report Program Update provides information on Council's progress against key performance indicators. Generally, KPIs are recorded as either green (on target 95-100%), orange (require attention 80-94%)

or red (critical <79%). In this report, an additional icon has been added to show where a KPI has not been achieved due to the impact of COVID-19. Of the 32 KPIs, 92 were rated as on target, 15 require attention, 18 as critical and seven failed due to Covid-19 restrictions. In regards to projects, 62 of our 132 projects have been completed, 33 remained in progress as of 30 June 2022, eight were yet to start and three have been delayed.

Our financial sustainability remains a key focus of the Executive and councillors, with an in-depth review of the organisation and our finances to occur during 2022-23. We have openly stated to the community and councillors that the organisation has a long-term structural deficit that needs to be addressed and we need to ensure we have the data available to make these decisions. Our structural deficit can only be fixed through an increase in revenue or a reduction in expenditure – all decisions that will need to be made during the 2022-23 financial year to improve our financial position. As these decisions are considered and made, we will be engaging with the community.

The election in December 2021 saw a significant change in councillors at QPRC which brought to an end the service of a number of long standing members, including the former Mayor of Queanbeyan City Council and Queanbeyan-Palerang Regional Council, Tim Overall and the former Mayor of Palerang Council, Pete Harrison. Alongside Tim and Pete, the following councillors were on the first elected Council of QPRC – Trudy Taylor, Trevor Hicks, Mark Schweikert, Peter Marshall, Peter Bray (dec), Radmila Noveska and Brian Brown. We'd like to thank these former councillors for their service to the Queanbeyan-Palerang community

Finally and most importantly, we'd like to recognise and thank our staff for their commitment to continue to deliver high quality services and assets for the community.



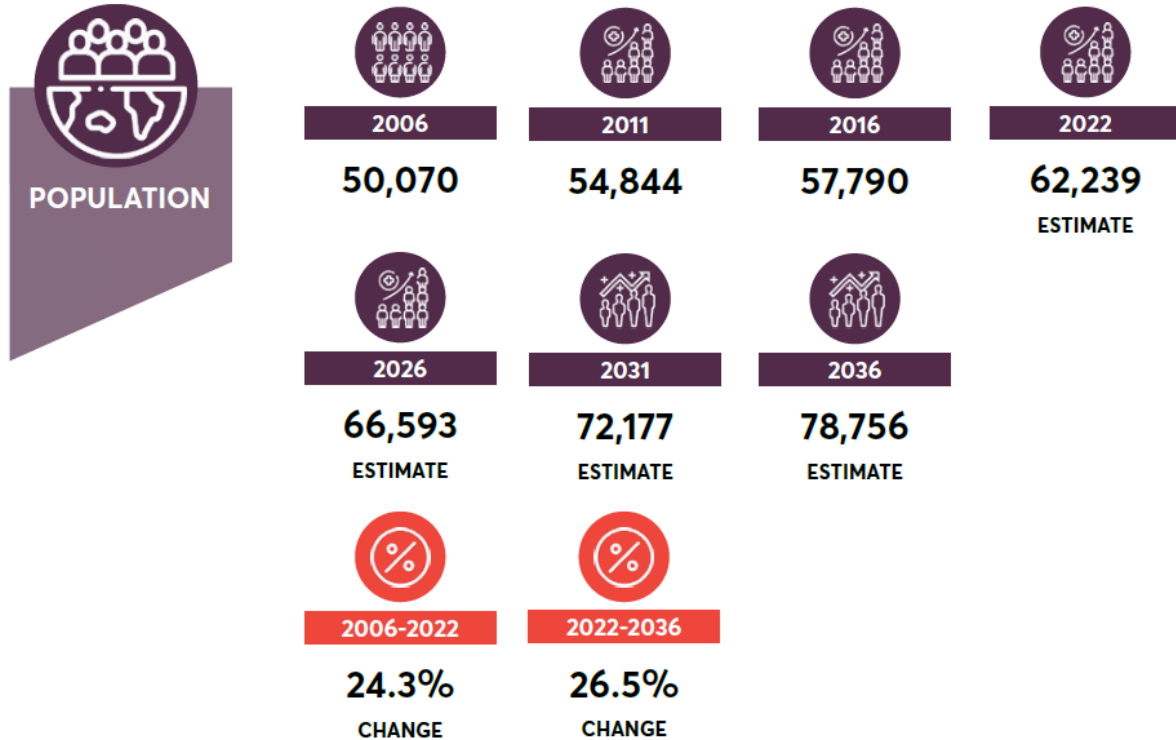
Rebecca Ryan
General Manager



Cr Kenrick Winchester
Mayor

Queanbeyan-Palerang – who are we?

Queanbeyan-Palerang is located in south-eastern NSW and lies adjacent to the Australian Capital Territory (ACT). The local government area stretches to the bottom of the Clyde Mountain in the east, the Shoalhaven River in the north-east, Collector in the north and borders Snowy Monaro Regional Council in the south. The Council came about after a merger in 2016 of the former Queanbeyan City and Palerang councils. QPRC's population for 2022 was 62,239 (ABS estimated resident population) and is expected to grow to 78,756 by 2036.



QPRC Assets

Queanbeyan-Palerang Regional Council has a total asset base of \$1.8 billion. The majority of Council's assets are either road, water or sewer assets, with significant investment made in those categories to ensure assets are maintained and renewed.



Your elected representatives

The NSW local government elections were held in December 2021. The elections were originally scheduled for September 2020, however they were delayed twice due to Covid-19 restrictions and were eventually held in December 2021.

Many of the former Queanbeyan-Palerang Regional Council councillors did not run for re-election at the 2021 election. The elected body at the time of the election, and for the first six months of the financial year, comprised of:

- Mayor – Cr Tim Overall
- Deputy Mayor – Cr Michele Biscotti
- Cr Pete Harrison
- Cr Brian Brown
- Cr Radmila Noveska
- Cr Kenrick Winchester
- Cr Trudy Taylor
- Cr Mark Schweikert
- Cr Peter Marshall
- Cr Trevor Hicks



The community elected 11 councillors at the December 2021 election. The councillors will serve until the next election in September 2024.

Back (L-R): Cr Michele Biscotti, Cr Louise Burton, Cr Edwina Webster, Cr John Preston, Cr Jacqueline Ternouth and Mayor, Cr Kenrick Winchester.
Front: (L-R): Cr Steve Taskovski, Cr Mareeta Grundy, Cr Katrina Willis, Deputy Mayor, Cr Esma Livermore and Cr Bryce Wilson.

In June 2020, Cr Peter Bray announced his retirement from Council due to ill health. Sadly, Cr Bray passed away in August 2020. Due to the impending election, his position on Council was not filled.

At the December 2021 election, the following councillors were elected:

- Cr Katrina Willis
- Cr Kenrick Winchester
- Cr Louise Burton
- Cr Bryce Wilson
- Cr Esma Livermore
- Cr Jacqueline Ternouth
- Cr Mareeta Grundy
- Cr Steve Taskovski
- Cr Edwina Webster
- Cr Michele Biscotti
- Cr John Preston

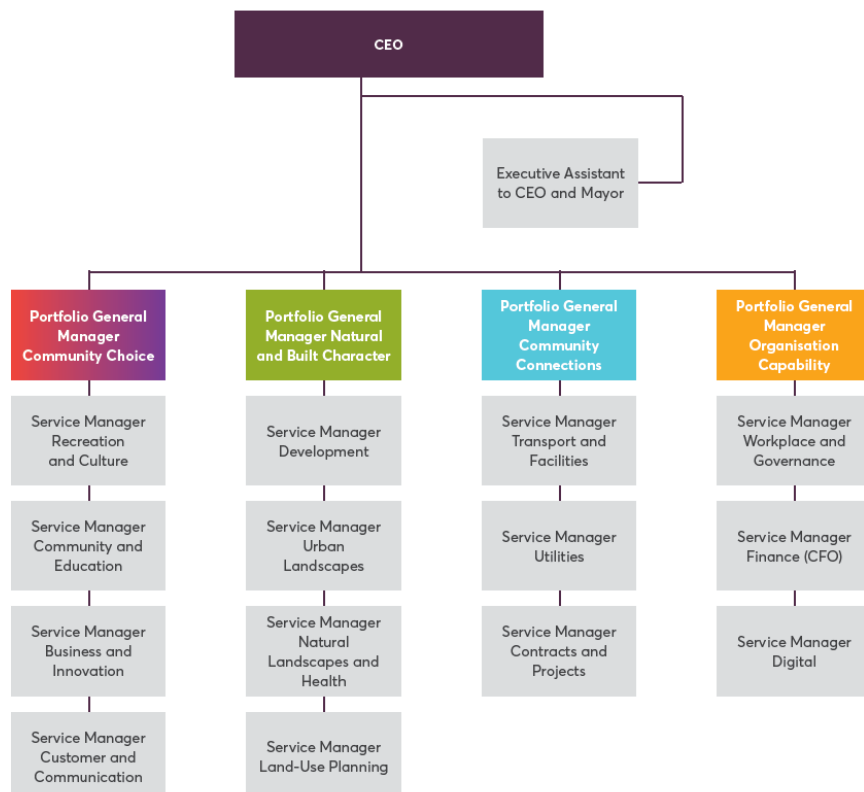
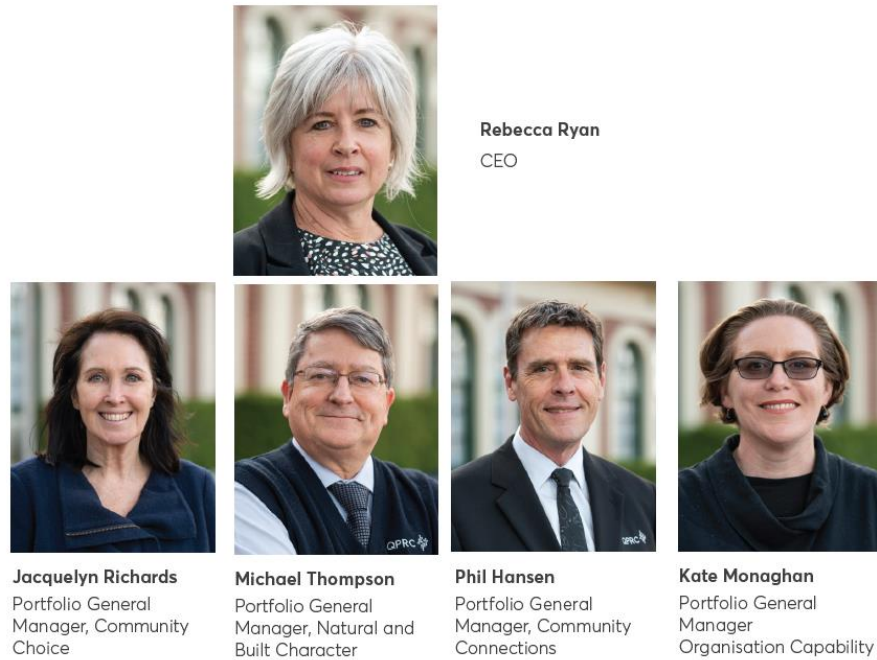
At the 12 January 2022 Extraordinary Meeting, Council elected Cr Kenrick Winchester to be Mayor until September 2024. Cr Esma Livermore was elected Deputy Mayor between January and September 2022.

The next local government election will be held in September 2024.

Our organisation

Queanbeyan-Palerang Regional Council is one of the largest employers in the area, with more than 520 staff members working across a range of services. As at 30 June 2022, Council employed 468 full time equivalent staff members (including vacancies). During the financial year, Portfolio General Manager, Organisation Capability, Andrew Knight announced his resignation. Council's Chief Financial Officer, Kate Monaghan replaced Andrew in December 2021. CEO Peter Tegart announced his resignation in January 2022. Following the subsequent requirement process, Rebecca Ryan was appointed CEO and commenced in May 2022.

The organisation structure was endorsed by Council with the Operational Plan in June 2018 and will be reviewed by the new Council prior to December 2022. The structure and senior staff of Council as at 30 June 2022 is shown below.



Our Strategic Pillars and Community Vision

During 2016-17 Council sought the views of the community to find out what they want to see happen in the region over the long term. The Community Strategic Plan (CSP) provides a comprehensive overview of this engagement process. At the macro level, this engagement has identified the community's broad likes and dislikes and the key strategic priorities they would like to see addressed.

The community engagement exercise asked the Queanbeyan-Palerang community to identify their long-term aspirations for the region. This is set out in their Vision of what they want our region to be within the next 10 years and a series of aspirational statements (which set out specific desires within the quadruple bottom-line of community, economy, environment and leadership as well as infrastructure.) These align well with the strategic pillars of Community, Choice, Character, Connection and Capability.

Councils are required to review their Community Strategic Plan following each election. Council partnered with the Canberra Region Joint Organisation and six other councils to develop a Regional Community Strategic Plan. While having a regional focus, each Council was still presented with their own CSP specific to the LGA which will inform the new Council's Delivery Program. Council endorsed the refreshed Community Strategic Plan in May 2022, with it to take effect from 1 July 2022 where it would inform Council's Delivery Program and Operational Plan.

QUEANBEYAN PALERANG **Our Vision – Our Future**

A place offering a wonderful lifestyle for residents, families and visitors, a lifestyle created in large part by passive and active enjoyment of the natural and built environment.

The lifestyle is friendly, safe and relaxed – the result of living in an environmental haven, with clean and pristine waterways and bushland, well maintained public spaces and a commitment to sustainable energy and waste.

Our Aspirations are:

COMMUNITY	<ul style="list-style-type: none"> • 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 relationship with the land we live on • Our community and our identity are made vibrant by the expression of arts and culture around us
CHOICE	<ul style="list-style-type: none"> • We have a diverse, resilient and smart economy fostering businesses that create jobs and wealth for all in our community
CHARACTER	<ul style="list-style-type: none"> • We enjoy the natural beauty and opportunity of our natural environment, and act to protect it through our management of energy and waste • We take pride in our public places, which provide an unique civic identity
CONNECTION	<ul style="list-style-type: none"> • We are well connected to accessible services and facilities that provide our needs for living, work and leisure
CAPABILITY	<ul style="list-style-type: none"> • We are served by a Council that listens to us and responds in our best interests in all their actions, and provides the leadership we need to achieve our common aspirations

About this document





The 2021-22 Annual Report has been developed in line with the Office of Local Government's Annual Report and Annual Performance Statement Checklist which is available at www.olg.nsw.gov.au

Over the coming pages, a summary is provided on Council's performance against each of its five Strategic Pillars. Progress of major projects, key performance indication and the financial results of each service aligned to each Strategic Pillar is shown between pages 13-61. Progress updates on all projects aligned to the Strategic Pillars are shown in Appendix 2.

Various pieces of legislation or Council policy requires the organisation to report on other matters in the Annual Report. These reports are shown from Page 62 onwards and are referred to as Statutory Declarations.

Performance legend

The key performance indicators listed in the Annual Report are reported on by Service Managers every six months. Depending on the performance, each KPI has the relevant 'traffic light' applied as per below

	on target and between 95-100% achieved
	Requires attention and between 80-94% achieved
	Critical and less than 79% achieved
	KPI did not meet target, however this was due to the impact on Covid-19

Similarly, projects are reported on six monthly and are categorised as complete, in progress, not yet started, or delayed.

STRATEGIC
PILLAR

1

COMMUNITY

A VIBRANT AND ACTIVE QUEANBEYAN-PALERANG

A SAFE, HARMONIOUS AND HEALTHY COMMUNITY
LEADING FULFILLED LIVES

COMMUNITY STRATEGIC PLAN KEY GOAL

COMMUNITY OUTCOME

1.1 We build on and strengthen
our community cultural life and
heritage

The community has a diverse and active cultural environment and takes pride in its rich heritage

1.2 We are an inclusive region with
access to opportunities and
community support services
by those who need them most

The community is welcoming and inclusive and residents feel they are connected and belong

1.3 We are a safe community

The community feels safer and more secure

1.4 We are a learning community

The community has access to a socially inclusive and welcoming library and museum service to allow for the ongoing expansion of our knowledge capacity

1.5 We have an active and healthy
lifestyle

Health and quality of life are improved through access to a range of recreation and leisure opportunities

Major projects – Strategic Pillar 1





A full list of projects associated with Strategic Pillar 1, Community can be found at Appendix 1.






Project	104105 BWD - Pool Upgrade		
Status	In Progress	Branch	Recreation and Culture
Budget	Original	Revised	Expenditure to date
	\$600,000	\$50,000	\$33,378
Timeframe	End date	Revised end date	Completed Date
	30 Jun 2022		
Comment	<p>A development application was lodged on 5 May 2021 and determined in March 2022. A modified development application was submitted in March 2022 and determined in June 2022.</p> <p>The next steps are:</p> <ul style="list-style-type: none"> • Getting approval to be Crown Land Manager • Native title communication • Getting updated plans for tender • Preparing Tender Documents 		






Project	104291 QBN - Aquatic Centre HVAC/ Boiler replacement		
Status	In Progress	Branch	Transport and Facilities
Budget	Original	Revised	Expenditure to date
	\$0	\$276,497	\$4,580
Timeframe	End date	Revised end date	Completed Date
	30 Jun 2022		
Comment	Contract has been awarded. Plant and equipment has been ordered. Installation works to commence in August 2022.		



Project	104374 BGD - New Bungendore Pool		
Status	In Progress	Branch	Recreation and Culture
Budget	Original	Revised	Expenditure to date
	\$0	\$0	\$15,000
Timeframe	End date	Revised end date	Completed Date
	30 Jun 2022		
Comment	Initial community engagement and early concept design is complete. Project is now pending valuer general determination of compensation from old pool.		

Key Performance Indicators – Strategic Pillar 1

Program/Output	KPI	Result	Target	Actual	Responsible Branch	Comment
Service 1 - Culture						
P: Community Gathering O: Community Centres	Income Return vs Expenditure >15%		15%	168%	Recreation and Culture	<p>QPRC Community Centres are: Braidwood, Bungendore, Captains Flat, Googong, Jerrabomberra, Letchworth, AXIS Youth, Library and Riverside.</p> <p>Financial figures as of 5 July 2022. Income - \$296,405 and Expenses (including salary estimates) - \$176,683. As a percentage – 167.8%.</p> <p>Total bookings taken from Intelligenz booking system.</p> <ul style="list-style-type: none"> • AXIS Youth - 107 • Braidwood - 34 • Bungendore Community Centre - 337 • Bungendore Multipurpose Hall - 631 • Captains Flat - 75 • Googong - 299 • Jerrabomberra - 1,002 (goal of 1,109) • Karabar - venue sold (279) • Letchworth - 308 (322) • Library – 12 , venue currently not available (163) • Riverside - 93 (162) <p>Total of 2,898 bookings of a goal of 2,035 (142%).</p>
	Number of unique hirers p.a. - At least 100 p.a.		100	269	Recreation and Culture	269 unique hirers have used identified QPRC Community Centres through the Intelligenz booking system.
P: Events O: Economic & Community Events	Community satisfaction with events increasing >75%.		75%	100%	Community Choice	<p>Small attendance for Music by The River due to rainy weather</p> <p>More than 6,000 attended Queanbeyan Multicultural Festival and 10,000 attended the Christmas in July markets</p>
P: The Q (Performing Arts Centre) O: Live Performance Program	Income return vs Expenditure 55% recovery		55%	42%	Community Choice	<p>The income vs expenditure for this period was negative with Covid lockdown and a slow restart for performances and audiences with many customers not returning. .</p> <p>There is a new approach to the season show budget for the remainder of the year and into the 2023 season. This will help to increase revenue and prevent expenditure from increasing where it is not necessary.</p>

Program/Output	KPI	Result	Target	Actual	Responsible Branch	Comment
P: The Q (Performing Arts Centre) O: Live Performance Program	Growth in total attendance p.a - 5%		5%	4%	Community Choice	
Service 2 – Community						
P: Customer O: Integrated customer service	% Unresolved triaged service requests < 20%		20%	23%	Customer and Communications	During the financial year, 21,871 requests were raised. To date 5,013 remain in current status, which represents 23% of CRMs raised during this time period. A tutorial in CI Anywhere has been provided for all staff to access on how to go about completing and closing off a CRM.
	Call abandonment rate < 10%		10%	11.5%	Customer and Communications	27,718 calls came through to the QPRC 1300 no. between 1 Jan 2022 - 30 June 2022. Of those calls 24,428 (88%) were answered. Leaving 3,290 abandoned calls (12%). There are still only seven licences available and now that we have a designated (Option 1) group set-up to deal purely with Planning & Development enquiries this may have an impact on other agents being able to log on and clear the customer service queue.
P: Engagement O: Community Engagement	Increase in subscriptions to Council's online engagement hub - 20% per annum		20%	16%	Customer and Communications	Subscribers increased from 3,050 active participants at 30 June 2021 to 3,536 active participants 1 July 2022.
P: Indigenous O: Reconciliation Action Plan	Ongoing implementation of initiatives identified in the Reconciliation Plan - At least 4 initiatives p.a.		4	7	Community and Education	The following programs were delivered in 2021-22 1. NAIDOC Flag Raising Ceremony 2. Identified Trainee position in Community Services filled in Feb 22 3. Sorry Day Event for community 4. Reconciliation Walk (became an indoor ceremony due to weather conditions) 5. Cultural Awareness training delivered by ACLO to community children's groups (Treehouse and Harris Park Preschool) 6. Acknowledgement of Country added to QPRC website 7. Cultural Awareness training package developed for 2022-23

Program/Output	KPI	Result	Target	Actual	Responsible Branch	Comment
Service 3 - Education						
P: Animals O: Companion Animal Management	Annual inspection of properties containing dangerous/ menacing dogs in the Local Government Area		100%	100%	Customer and Communications	Declared dogs have left the area.
	Dog attacks response to within 48 hours >75%		90%	90%	Customer and Communications	90% of dog attacks were responded to within 48 hours after being alerted to Animal Management Officers. The remaining 10% took additional time due to customer requests not being received in time or the attack being reported more than 24 hours after the initial incident.
P: Library O: Collection Management	Satisfaction with Library service increasing > 5% pa		5%	5%	Community and Education	Library services rate highly in Council customer satisfaction survey. Covid still impacted library visits and usage significantly in 21-22. Satisfaction with Online services high (reflected in increases in usage).
	Circulations – growth in loans including e-resources per year > 5% p.a		5%	5%	Community and Education	Loans of physical materials still impacted by Covid in 21-22. Growth in usage of online resources higher than 5%. Focus on provision of quality online resources over all areas, films, music, stories etc. New Library App will be offered in 22-23 to ensure all services are easy to access and utilise.
	Mobile Library usage - On the road at least 4 days per week		100%	70%	Community and Education	Service affected through Covid. Mobile is now covering 10 stops per month throughout the region, reflecting local community needs. Mobile is also used for Family Day Care visits and attends all Council events and festivals. Will consider additional stops (e.g. new residential areas, Aged Care facilities) if recommended in the Library Strategy

Program/Output	KPI	Result	Target	Actual	Responsible Branch	Comment
	Registered library members >50% of population - 30,000		30,000	15,000	Community and Education	Covid impact has been significant. Have recently deleted all inactive members from Library System, so true reflection of active borrowers. Expect more people to sign up online and are promoting the benefits of accessing online resources. Will expect noticeable increase of memberships and library visits when QCCP Library opens in 2023.
Service 4 - Recreation						
P: Sportsfields O: Sportsfields - Maintenance	Sportsfields maintained to user satisfaction >90%		90%	95%	Urban Landscapes	Majority of sportsfields presented to high standard and game ready, despite very wet season. Braidwood however experienced greater rain than other parts of the LGA and staff have found it difficult to mow without causing damage.

STRATEGIC
PILLAR

2

CHOICE

A PROSPEROUS QUEANBEYAN-PALERANG

A DIVERSE, RESILIENT AND SMART ECONOMY THAT
CREATES CHOICE AND JOB OPPORTUNITIES

COMMUNITY STRATEGIC PLAN KEY GOAL

COMMUNITY OUTCOME

2.1 We will continue the ongoing revitalisation of the Queanbeyan CBD, suburban centres and rural villages

The city and village CBDs are dynamic and thriving places which attract economic activity

2.2 We will promote Queanbeyan-Palerang as a tourism destination of choice

The region has a thriving tourism sector built upon the economic and environmental advantages the region provides

2.3 Our local businesses are well run and environmentally sound ensuring quality services and high level risk management

The region's businesses underpin good economic performance with a sound public risk management approach

Major projects – Strategic Pillar 2

A full list of projects associated with Strategic Pillar 2, Choice can be found at Appendix 1



Project key: * = grant funding carried over from previous financial year. ** = project is reliant on grant funding. *** = Election promise – awaiting confirmation on funding arrangement.




Project	104092 QBN - City of Champions Walk		
Status	Not Yet Started	Branch	Business and Innovation
Budget	Original	Revised	Expenditure to date
	\$1,000,000	\$0	\$0
Timeframe	End date	Revised end date	Completed Date
	30 Jun 2022		
Comment	No funding deed has been provided yet. Awaiting release and announcement by NSW Govt		



The upgrade of Blacksmiths Lane and No Name Lane in the Queenbeyan CBD was funded by the NSW Government's Your High Street Program.

Key Performance Indicators – Strategic Pillar 2

Program/Output	KPI	Result	Target	Actual	Responsible Branch	Comment
Service 11 - Business						
P: Economic O: CBD Transformation Strategy	Ongoing implementation of actions identified within the CBD Transformation Strategy - At least 4 actions p.a.		4	9	Business and Innovation	<ul style="list-style-type: none"> Monaro Lanes (Blacksmith Lane and No Name Lane) continues and is due for completion by the end of August 2022 including refurbishment and public art Crawford St activation complete with overwhelming positive response from community and businesses QCCP planning underway for public realm activation Christmas in July, Multicultural Festival and Music on the River events all completed successfully Facade Painting Program commenced Transport for NSW Place and Movement framework assessment completed providing identified prioritised vehicle and pedestrian movement areas Place Management Framework complete Cultural events notice board to be installed in Riverside Plaza by end of August 2022 CBD Wayfinding Plan complete providing a consistent look and feel for wayfinding signage
P: Economic O: Economic Development	Key actions identified for implementation on an annual basis - 4 actions p.a.		4	8	Business and Innovation	<p>1.1 Dates locked in for FutureMapp workshop with UTS. Workshops will explore innovation capacity and status of advanced manufacturing businesses. 12 Businesses are registered to attend.</p> <p>- Generation STEM collaboration progressing with CSIRO for commencement in 2023</p> <p>1.9 - Transport for NSW 16 Cities project is almost complete with short and medium term recommendations.</p> <p>- Transport for NSW and DPE collaboration on Integrated Transport Strategy continues with consultation with many QPR stakeholders</p> <p>2.1 - No Name Lane and Blacksmiths Lane refurbishment continues having experienced delays due to rain and unexpected civil works remediation required</p> <p>3.3 - Stage 1 of Queanbeyan Regional Sports Precinct commenced</p> <p>3.4 - QPRC is also part of the Federal Government Local Jobs Taskforce https://www.dese.gov.au/local-jobs-program/resources/capital-local-jobs-</p>

Program/Output	KPI	Result	Target	Actual	Responsible Branch	Comment
						<p>plan that has prioritised the skills gap and social barriers as an issue to employment that it is planning to address up to 2025. Working groups established but scope has changed due to MOG</p> <p>3.10 - All draft technical reports completed for the Sth Jerrabomberra Regional Jobs Precinct Master Plan.</p> <p>4.8 - Two individual campaigns were created and executed during the last six months; Road Trips and Digital Detox with new content and itineraries produced. Support was also provided for promotion of Christmas in July.</p> <p>4.9 - QPRC officers have been furthering strategic development of the regional visitor economy through the Southern Tablelands Steering Committee including the launch of the first collaborative campaign with Destination NSW.</p>
P: Tourism O: Tourism Planning	Visitor numbers show increasing trend p.a. - >2% increase p.a.		2%	-12%	Business and Innovation	Southern Tablelands 12 months to June 2022. Outperforms Central NSW (-21%), Regional NSW (-22%) and New England (-32%)
Service 12: Health						
P: Food/Premises O: Food Safety	Undertaking inspections required by the Food Authority partnership agreement - 100% of food premises inspected annually		100%	90%	Natural Landscapes and Health	Council currently has 165 high and medium risk food premises requiring annual inspection. Council's Environmental Health Officers have carried out 149 inspections in the 21-22 financial year. Some businesses were not inspected due to COVID lockdown requirements preventing food inspections for the first half of the financial year. Other businesses chose to open under modified or seasonal opening hours meaning inspections could not be undertaken.
P: Food/Premises O: Surface Water Monitoring	Regular testing of sites across the LGA - 9 sites tested monthly		108	108	Natural Landscapes and Health	Council undertakes routine sampling of the Queanbeyan River for recreational water quality assurance. Monthly sampling of nine sites along the river has occurred for the 21-22 financial year (108 routine water test/samples were completed during the reporting period)

STRATEGIC
PILLAR

3

CHARACTER

A SUSTAINABLE QUEANBEYAN-PALERANG

A CLEAN, GREEN COMMUNITY THAT CHERISHES ITS NATURAL
AND PHYSICAL CHARACTER

COMMUNITY STRATEGIC PLAN KEY GOAL

COMMUNITY OUTCOME

3.1 We consider the environmental impacts of future development

The region has quality development which supports the sustainable growth

3.2 Our region's urban landscapes are well managed and maintained promoting community pride

The region's public places are clean and attractive

3.3 Our natural landscapes and water resources are sustainably managed

The land, vegetation and waterways of the region are managed in an integrated manner

3.4 We actively promote and implement sound resource conservation and good environmental practice

The community applies good environmental practice in their activities

3.5 We ensure the future planning for the region is well coordinated and provides for its sustainable management

The planning for the future of the region provides for and enhances the sustainable management of our natural and built landscapes

Major projects – Strategic Pillar 3

A full list of projects associated with Strategic Pillar 3, Character can be found at Appendix 1

Project key: * = grant funding carried over from previous financial year. ** = project is reliant on grant funding. *** = Election promise – awaiting confirmation on funding arrangement.

Project	100184 QPR - Regional Sports Complex - Stage 1 and 2		
Status	In Progress	Branch	Urban Landscapes
Budget	Original	Revised	Expenditure to date
	\$14,038,462	\$7,719,000	\$4,296,164
Timeframe	End date	Revised end date	Completed Date
	30 Jun 2022		
Comment	Bulk earthworks 90% complete, all underground services have commenced. Sewer main complete, water main 75% complete, stormwater system 95% complete. 500kl irrigation tank has commenced, irrigation mains 25% complete. Development application has been approved and building design is now at 95% detailed design, construction due to commence in August 2022.		

Project	100285 QBN - Showground Pavillion & Storage *		
Status	In Progress	Branch	Urban Landscapes
Budget	Original	Revised	Expenditure to date
	\$613,520	\$575,885	\$2,250
Timeframe	End date	Revised end date	Completed Date
	30 Jun 2022		
Comment	DA approved. Tenders called and evaluated, report to Council August 2022. Consultants engaged to complete Aboriginal Cultural Interpretation Plan prior to construction certificate being released.		

Project	100557 BWD - Braidwood Recreation Ground Construction		
Status	In Progress	Branch	Urban Landscapes
Budget	Original	Revised	Expenditure to date
	\$250,000	\$250,000	\$128,728
Timeframe	End date	Revised end date	Completed Date
	30 Jun 2022		
Comment	Irrigation is complete and fences have been relocated. Rain delays have continued and the fields are too wet to carry out renovations of the playing surface. This will now be carried out in summer 2022.		

Project	104244 QBN - Moore Park improvements **		
Status	Not Yet Started	Branch	Urban Landscapes
Budget	Original	Revised	Expenditure to date
	\$0	\$0	\$0
Timeframe	End date	Revised end date	Completed Date
	30 Jun 2022		
Comment	This project is reliant on grant funding		





The new Bungendore Playground was officially opened on 2 June 2022.







Project	104516 BGD - Construct Bungendore Playground - LRCI		
Status	Completed	Branch	Urban Landscapes
Budget	Original	Revised	Expenditure to date
	\$336,538	\$673,033	\$33,748
Timeframe	End date	Revised end date	Completed Date
	30 Jun 2022		30 Jun 2022
Comment	<p>Playground was officially opened by Deputy Mayor, Esma Livermore and local state MP Nichole Overall on 2 June 2022. The playground was funded by the Australian and NSW governments who contributed \$895,370 through the Bushfire Local Economic Recovery Package. The NSW Government also contributed \$200,000 through the Everyone Can Play grant program. Council is grateful for the work of locals involved in the Bungendore Playground Committee, who have been instrumental in advocating for this project and developing the design. Council would also like to thank the Rotary Club of Bungendore for their assistance during the project and local businesses including Bendigo Bank, Veolia Mulwaree Trust and Infigen Energy for their contributions towards additional playground equipment.</p> <p>The playground features a large rural-themed climbing and sliding area, sand play area, water play area, multi rocker, a flying fox, climbing nets and swings, mini bike track, wheelchair accessible spinners, music play, nature play and imaginative areas, barbecues, paths and shelters, solar lighting, Art Dinouveau items and more.</p>		



Project	104572 BWD - Braidwood Skatepark - BLERF		
Status	In Progress	Branch	Urban Landscapes
Budget	Original	Revised	Expenditure to date
	\$680,660	\$0	\$0
Timeframe	End date	Revised end date	Completed Date
	30 Jun 2022		
Comment	Tender reported to Council and contract awarded. Due to higher than average wet weather, contract was set for a September 2022 commencement. Project is on target to meet this timeframe.		



Project	760502 QPR - Memorial Park Site Studies		
Status	In Progress	Branch	Urban Landscapes
Budget	Original	Revised	Expenditure to date
	\$0	\$0	\$0
Timeframe	End date	Revised end date	Completed Date
	30 Jun 2021		
Comment	Design work and detailed studies under way. Archaeology 95% complete. Expression of interest called for Management Strategy and ecological studies to be conducted over coming spring/summer. In May 2022, the NSW Government amended the SEPP (Planning Systems) 2021 to include that any cemetery project with greater than 5,000 internments is now deemed State Significant Development.		



Key Performance Indicators – Strategic Pillar 3


Program/Output	KPI	Result	Target	Actual	Responsible Branch	Comment
Service 21 - Development						
P: Development Assessment O: Development Applications	Dwellings development applications processed within statutory timeframe		90%	11%	Development	<p>90 days average turnaround times for all residential DAs. The figure of 11% of residential DAs being the lowest 90%, have been derived from the clock counter contained within Council's Property and Rating system. The early recording had a glitch so this figure may not be accurate.</p> <p>Figures are also available through the Planning Portal however these can not be relied upon either and they are vastly different and in fact indicate that our average DA turnaround times are well within the 40 day statutory period.</p> <p>It is recognised that there have been a variety of contributing factors that have impacted on Development application assessment times in this reporting period. These include the imposition of the Planning Portal, Covid and remote working connection problems and the shortage of planning professionals in the NSW regional areas. We have been operating with as low as 50% of FTE planning staff and there has also been an approximate 20% increase in DA numbers. These figures promise to improve dramatically for the next reporting period following a successful recruitment drive and general practice and process improvement.</p>
	DAs lodged and assessed online via e-portal		70%	100%	Development	<p>100% of applications are lodged and communicated through the NSW Planning Portal. The assessment is performed through Council's operating system being TechOne. It is anticipated that the connectors between Council's T1 and the Portal will be implemented in the next reporting period. This performance measure has effectively become redundant.</p>


Program/Output	KPI	Result	Target	Actual	Responsible Branch	Comment
Service 23 – Urban Landscapes						
P: CBD O: CBD Street Cleaning	Urban street cleaning program delivered to agreed standard - Footpaths swept daily basis – QBN CBD, Footpaths swept weekly - Bungendore/ Braidwood town centres		100%	100%	Urban Landscapes	Street cleaning staff doing an exceptional job in a difficult year. All cleaning targets were met.
P: Parks/Playgrounds/ Sportsfields O: Parks and Reserves (including Showgrounds)	Maintenance of grounds and facilities in accord with adopted standards in the Asset Management Plan		100%	95%	Urban Landscapes	Some minor delays due to an increase in staff effected by COVID and an extremely wet year.
P: Public Amenities O: Public Conveniences	Public conveniences maintained to agreed standard - CBD and town centre toilets cleaned daily, Other urban and rural toilets cleaned weekly		100%	100%	Urban Landscapes	All targets met and amenities presented to high standard.
Service 24 – Natural Landscapes						
P: Biodiversity O: Native Species conservation works	No net loss in native vegetation condition on council land - >90% of activities scheduled for council natural area land completed.		90%	100%	Natural Landscapes and Health	There has been no significant changes to bushland areas.
P: Biosecurity O: Biosecurity weed control on Council land	Weeds on Council land posing a biosecurity risk are properly managed - >90% biosecurity weeds on Council land are properly managed annually		90%	90%	Natural Landscapes and Health	Weed control program mostly on-target except for minor delays due to wet weather and staff availability.
P: Biosecurity O: Biosecurity weed education, inspection and enforcement	Inspect every property 4 yearly; priority protection sites two yearly and weed sites yearly; high risk pathways 1-3 times per year according to risk - >90% of inspections completed as scheduled.		90%	94%	Natural Landscapes and Health	It has been a difficult time over the last year due to a period of COVID restrictions and high rainfall. Making it difficult to inspect properties due to the wet and boggy conditions

Program/Output	KPI	Result	Target	Actual	Responsible Branch	Comment
P: Environmental Health O: Environmental Protection and Compliance	Pollution complaints investigated (prioritised according to risk)		100%	100%	Natural Landscapes and Health	In the 21-22 financial year, Council received and responded to 272 pollution complaints/incidents. Most of these complaints related to noise, however, Council also investigated complaints regarding water, air, and land pollution. The 'other' pollution category relates mainly to illegal dumping complaints. <ul style="list-style-type: none"> Noise - 100 Water - 82 Air - 36 Land - 24 Other - 30
Service 25 - Sustainability						
P: Education O: Environmental education	Community events run by Council with sustainability initiatives promoted - 4 events per year		4	2	Natural Landscapes and Health	Council runs various community events promoting sustainability initiatives. Running of events has been largely restricted due to COVID lockdown requirements. However, Council ran two major events this year in conjunction with World Environment Day (June 2022). The first event was a sustainable design competition targeting school children and using the digital platform "Minecraft". Entrants were required to design a sustainable QPRC in Minecraft and an awards presentation dinner was held with approximately 40 attendees. The second event was an open day at Mount Jerrabomberra. The event showcased the unique natural environment on the doorstep of the Queanbeyan CBD and was attended by approximately 40 people, a real achievement given the weather conditions on the day.

Program/Output	KPI	Result	Target	Actual	Responsible Branch	Comment
Service 26 – Land-Use Planning						
P: Community Land O: Plans of Management (PoM)	Compliance with all legislative and Council requirements for Plans of Management - One community land Plan of Management reviewed annually.		1	1	Land-Use Planning	During the period, staff continued to comply with the relevant legislative provisions when drafting or reviewing a Plan of Management for community land (PoM). Staff also continued to work on a new Natural Areas Plan of Management to include various parcels of Crown Land. This followed confirmation of the categories for these parcels which QPRC is now responsible for and which need to be included in a PoM. Staff also attended a number of workshops on Plans of Management for Crown land as well as enrolling in a short course on becoming a Crown Lands Manager and considering Aboriginal rights as part of required assessments for various activities under the Crown Lands Management Act 2016.
P: Heritage O: Queanbeyan-Palerang's heritage	Heritage Grants and awards provided annually - 100% applications processed and dispersed annually		100%	100%	Land-Use Planning	The heritage grants referred to in this program are the Special Heritage Grants. During the period seven projects were funded and all completed (i.e. 100%). By Resolution PLA021/21 (10 March 2021) the Special Heritage Grant program was suspended for a two-year period and the monies used for a new scheme called the Main Street Upgrade Fund Grants. Twelve applications were funded. At the time of reporting six have been completed and paid, two have been withdrawn and the balance are still "work in progress". Anecdotal evidence suggests that this is mainly because of a shortage of suitable tradespeople.

Program/Output	KPI	Result	Target	Actual	Responsible Branch	Comment
<p>P: Land-Use Planning</p> <p>O: Planning Instruments (LEP/DCP)</p>	Reviews are undertaken on a five-yearly cycle - 100% of principal local environmental plans are reviewed during the five year period		100%	98%	Land-Use Planning	<p>These comments relate to Queanbeyan-Palerang Local Environmental Plan (LEP) 2022 and during the 12 months staff have:</p> <ul style="list-style-type: none"> received six legal opinions which have required detailed responses met with representatives of the Department four times to discuss these and Council's responses drafted a letter on behalf of the CEO to the Secretary of the DPE querying the time taken by the Department to finalise this LEP. At the time of reporting the final version of the LEP was very close to finalisation.
<p>P: Land-Use Planning</p> <p>O: Planning Strategies and Policies</p>	Reviews are undertaken and completed on a seven-yearly cycle - 100% completed on time		100%	100%	Land-Use Planning	<p>As previously reported, the key strategic planning document is the Local Strategic Planning Statement (LSPS) which is due for review in 2027. This incorporates many of the previous strategies that were standalone ones. A number of actions of the LSPS continue to be currently being implemented. These include actions such as drafting appropriate heritage management controls for Braidwood township, continue to provide for heritage grants, heritage advisory service and support for heritage events and preparing contribution plans. Actions required to be implemented and the target times for implementation of each action are found in the Implementation Plan part of the Local Strategic Planning Statement.</p> <p>During the period, a number of actions have been taken which are complementary to actions in the LSPS or are listed actions. These include undertaking background work necessary for the preparation of a Discussion Paper for a Braidwood Structure Plan, supporting the actions of Heritage NSW in their 15 year management review of the current planning controls which apply to the State listed part of Braidwood, reviewing and finalising a number of local infrastructure contribution plans for Bungendore, negotiating a planning agreement for a solar farm at Blind Creek. They also include progressing the Bungendore East Planning Proposal.</p>

Program/Output	KPI	Result	Target	Actual	Responsible Branch	Comment
P: Land-Use Planning O: Regional Planning	Reviews undertaken in accordance with the required timeframes in the South East and Tablelands Implementation Plan		100%	80%	Land-Use Planning	The South East and Tablelands Regional Plan and associated regional transport plan are currently being reviewed. Branch staff have attended a series of workshops/meetings on this review and have made a number of suggestions towards it. At this stage, a draft plan has been circulated to member Councils for comment.

Program/Output	KPI	Result	Target	Actual	Responsible Branch	Comment
<p>P: Spatial/LIS/Naming</p> <p>O: Geographic Information System (GIS) – data layer management</p>	GIS database updated as required - 100% accurate each entry		100%	100%	Land-Use Planning	<p>GIS staff continue to strive to achieve 100% accuracy given that a range of other Council functions are dependent on this information e.g. section 10.7 certificates.</p> <p>Work by GIS staff during the period included:</p> <ul style="list-style-type: none"> Provision of mapping to support updates of QPRC Contributions Plans and Development Control Plans. Updating the maps for the Queanbeyan-Palerang Local Environmental Plan 2022 in accordance with advice from the Department of Planning and Environment. The full contingent of 195 maps was re-submitted. Development of a semi-automated spatial model for land suitability analysis, using any number of input datasets and parameters. It has been used on preliminary work on the development of Braidwood Structure Plan and has potential other applications. Ongoing updates to key spatial datasets, including contaminated land; roads (new roads at Googong & Tralee); Local Infrastructure Contributions Plans. IntraMaps functionality enhanced by adding a direct download facility for additional land information, including 13RVM forms (change of building envelopes) and other dealings (where known). Maps provided to NSW OLG to assist with LGA boundary adjustment between QPRC and Goulburn Mulwaree. All mapping and related systems updated to reflect change of "E" land use zones to "C" zones Village street maps provided for the Bungendore and Braidwood business and community directories.

STRATEGIC
PILLAR

4

A CONNECTED QUEANBEYAN-PALERANG

CONNECTION

A WELL CONNECTED COMMUNITY WITH GOOD
INFRASTRUCTURE ENHANCING QUALITY OF LIFE

COMMUNITY STRATEGIC PLAN KEY GOAL	COMMUNITY OUTCOME
4.1 Our transport infrastructure and networks are well planned and maintained	The region's transport network and infrastructure allows for the safe systems approach which allows for the safe ease of movement throughout Queanbeyan-Palerang.
4.2 We plan for and provide access to potable water supplies for communities across our region	The region's potable water supply systems meet national standards and are managed to adequately meet community demand
4.3 We plan for and provide for the management of sewage, stormwater and recycled water within the communities of our region	The region's sewage treatment, stormwater and recycled water systems meet national standards to support public and environmental health in our region
4.4 We actively promote and implement sound resource conservation and good environmental practice for our waste management systems	The region increases waste minimisation and greater recycling levels of our waste
4.5 We plan for and provide regional facilities which promote better social connection and access for the community	Social connection within our region is provided for via access to a range of community facilities across the region
4.6 We undertake planning to ensure infrastructure is prepared for future growth	Changing community demand is met by well planned for and placed infrastructure

Major projects – Strategic Pillar 4

A full list of and projects associated with Strategic Pillar 4, Connection can be found at Appendix 1

Project key: * = grant funding carried over from previous financial year. ** = project is reliant on grant funding. *** = Election promise – awaiting confirmation on funding arrangement.

Project	100119 QBN - Googong Water Recycling Plant		
Status	In Progress	Branch	Utilities
Budget	Original	Revised	Expenditure to date
	\$200,000	\$200,000	\$46,113
Timeframe	End date	Revised end date	Completed Date
	30 Jun 2022	30 Jun 2023	
Comment	The contractor took possession of the site to build stage D on 20 June. Expect a 12-month build.		

Project	100123 QBN - Sewage Treatment Plant Upgrade		
Status	In Progress	Branch	Contracts and Projects
Budget	Original	Revised	Expenditure to date
	\$30,195,782	\$4,195,782	\$3,824,854
Timeframe	End date	Revised end date	Completed Date
	30 Jun 2022		
Comment	<p>The concept plan has been developed based on design criteria and preferred treatment process and reviewed internally by QPRC staff as well as technical assessors from NSW Dept Planning and Environment and representatives from the ACT Environment Protection Agency. The project is using the Infrastructure Sustainability Council (ISC) rating scheme and aims to achieve an 'Excellent' design rating for the design of the new STP.</p> <p>The draft Environmental Impact Statement (EIS) was submitted to the ACT Government for review. Feedback was received in March 2021. QPRC submitted a Revised EIS on 26 April 2022 to address feedback received.</p> <p>Detailed design is progressing in parallel with the preparation of the revised EIS. QPRC is currently preparing the final business case. The final business case including the concept and reference designs and the EIS are being jointly funded by QPRC and the NSW Government's Safe and Secure Water Program.</p>		

Project	100183 QBN - Efficient street lighting upgrades		
Status	In Progress	Branch	Transport and Facilities
Budget	Original	Revised	Expenditure to date
	\$0	\$0	\$0
Timeframe	End date	Revised end date	Completed Date
	30 Jun 2022		
Comment	Essential Energy is approximately 98% complete with the installation of the LED lighting upgrades. The only remaining installations include decorative and heritage style units.		



As part of the construction of the Queanbeyan Civic and Cultural Precinct, Council ran a colouring and naming competition. The winner was Ella for her brilliant colouring and name suggestion of Kewpie (QP for Queanbeyan-Palerang). Ella was joined by Mayor Kenrick Winchester for a site tour.

Project	100265 QBN - Civic and Cultural Precinct		
Status	In Progress	Branch	Contracts and Projects
Budget	Original	Revised	Expenditure to date
	\$44,983,000	\$21,089,365	\$21,062,261
Timeframe	End date	Revised end date	Completed Date
	30 Jun 2022		
Comment	<p>Construction Certificates No.1&2 attained. Basement slab on ground at 90% completion. East ground floor suspended deck complete. Eastern Mezzanine floor structure complete. Level 1 structure complete. Level 2 structure works commenced. HV trenching works 75% complete. Partial 100% design submission issued. Value Management items being proposed and costed.</p> <p>Previous reporting suggested a somewhat repetitive sequence of works through May, into June and on to early July periods as the building structure progresses ahead of the commencement of formwork strip out in mid-July. As such works remain in a steady state throughout the month of May. Even so, the team have taken the opportunity to progress external façade works and internal fitout with a focus on resolving design detail and the commencement of sampling and prototyping. June will be a critical month for the team to set up the works well for an efficient transition from structure in late July onto facades in early August and internal fitout in September.</p>		

Project	100548 BGD - Bungendore Landfill Reinstatement		
Status	In Progress	Branch	Utilities
Budget	Original	Revised	Expenditure to date
	\$1,400,000	\$2,300,000	\$998,898
Timeframe	End date	Revised end date	Completed Date
	30 Jun 2022		
Comment	Project nearing completion. Will extend slightly beyond 30 June due to wet Autumn. No cost implications. Will conclude soon		

Project	100701 BWD – Lascelles Street upgrade - SCF		
Status	In Progress	Branch	Contracts and Projects
Budget	Original	Revised	Expenditure to date
	\$1,116,815	\$24,141	\$28,432
Timeframe	End date	Revised end date	Completed Date
	30 Jun 2022		
Comment	<p>The project involves pavement rehabilitation and landscaping works on Lascelles Street, Braidwood between Wallace Street and Ryrie Street.</p> <p>Grant funding has been allocated from the Stronger Communities Fund and the Local Roads and Community Infrastructure Program.</p> <p>Confirmation from NSW Office of Local Government of continuing access to the initial grant funding is still pending. Replacement of the water main by Council staff commenced in August 2021.</p> <p>Tenders were invited on 30 March 2022 and closed on 27 April 2022. A report was presented to Council on 25 May and Shail Construction Pty Ltd was awarded the schedule of rates contract.</p>		

Project	100856 QBN - Morisset car park and public domain		
Status	Not Yet Started	Branch	Contracts and Projects
Budget	Original	Revised	Expenditure to date
	\$6,669,176	\$0	\$36
Timeframe	End date	Revised end date	Completed Date
	30 Jun 2022		
Comment	This project has not started and is listed in the 2024-25 budget.		

Project	100861 BGD - car park off Ellendon St		
Status	In Progress	Branch	Contracts and Projects
Budget	Original	Revised	Expenditure to date
	\$1,023,000	\$1,134,210	\$1,182,413
Timeframe	End date	Revised end date	Completed Date
	30 Jun 2022		
Comment	This project is mostly completed, however the project manager is waiting on the final electrical connection. This may occur in the next few months.		

Project	100862 BWD - Car park Wallace St		
Status	Not Yet Started	Branch	Contracts and Projects
Budget	Original	Revised	Expenditure to date
	\$820,000	\$50,000	\$48,310
Timeframe	End date	Revised end date	Completed Date
	30 Jun 2022		
Comment	The project forms part of the renewal of 88 Wallace St project. Council is currently seeking grant funding to join with its allocated budget. An artist's impression of the site is currently being created to commence public consultation.		

Project	100868 QBN - Route N1-N3 Stage 1		
Status	Completed	Branch	Transport and Facilities
Budget	Original	Revised	Expenditure to date
	\$0	\$0	\$0
Timeframe	End date	Revised end date	Completed Date
	30 Jun 2022		
Comment	No grant funding received to complete this project. Project removed.		

Project	100879 BWD - office smart hub/cultural space		
Status	Delayed	Branch	Transport and Facilities
Budget	Original	Revised	Expenditure to date
	\$0	\$0	\$0
Timeframe	End date	Revised end date	Completed Date
	30 Jun 2022		
Comment	This project has not commenced and will be reviewed.		

Project	100894 QBN - Monaro St (Lowe to Crawford)		
Status	In Progress	Branch	Contracts and Projects
Budget	Original	Revised	Expenditure to date
	\$12,500,000	\$458,873	\$468,213
Timeframe	End date	Revised end date	Completed Date
	30 Jun 2022		
Comment	<p>Tender documentation is being prepared to select a contractor for the detailed design and construction of the proposed work.</p> <p>A Works Authorisation Deed (WAD) with TfNSW has been executed by Council and TfNSW. Negotiations are continuing with the NSW Grant Management Office re the funding deed.</p> <p>Council's Placemaking Team has continued liaising with impacted businesses and stakeholders.</p>		

Project	100896 QBN - Rutledge car park		
Status	Completed	Branch	Transport and Facilities
Budget	Original	Revised	Expenditure to date
	\$0	\$0	\$0
Timeframe	End date	Revised end date	Completed Date
	30 Jun 2022		
Comment	Funding not received to undertake the project.		

Project	101002 QPR - Local Roads Renewal		
Status	Completed	Branch	Transport and Facilities
Budget	Original	Revised	Expenditure to date
	\$3,365,385	\$766,399	\$0
Timeframe	End date	Revised end date	Completed Date
	30 Jun 2022		30 June 2022
Comment	The local roads renewal program for the 2021-22 financial year has been completed.		

Project	101013 QPR - Road to Recovery		
Status	Completed	Branch	Transport and Facilities
Budget	Original	Revised	Expenditure to date
	\$1,527,709	\$0	\$0
Timeframe	End date	Revised end date	Completed Date
	30 Jun 2022		30 June 2022
Comment	The 2021-22 Roads to Recovery program has been completed successfully.		

Project	101296 QBN - Crawford, Antill and Erin Intersection Safety Upgrade		
Status	In Progress	Branch	Contracts and Projects
Budget	Original	Revised	Expenditure to date
	\$640000	\$127930	\$93,155
Timeframe	End date	Revised end date	Completed Date
	30 Jun 2022		
Comment	<p>The detailed design is completed and approved by TfNSW for Traffic Signal. Road safety audits have been conducted and will need minor adjustments based on comments from road safety auditors.</p> <p>Construction is expected to commence in August.</p> <p>Community consultation has begun, and a newsletter has been delivered to nearby businesses and residents.</p> <p>Grant funding for this project has been received from the Australian Government under the "Australian Government Blackspot Program".</p>		

Project	101297 BGD - Rehab Tarago Road Between Mt Fairy and Goulburn Mulwaree border		
Status	In Progress	Branch	Transport and Facilities
Budget	Original	Revised	Expenditure to date
	\$1,000,000	\$1,000,000	\$468,910
Timeframe	End date	Revised end date	Completed Date
	30 Jun 2022		
Comment	Construction work has commenced. Vegetation removal has been completed. Drainage and earthworks have commenced.		

Project	101300 QPR - Local Roads Rehabilitation		
Status	Completed	Branch	Transport and Facilities
Budget	Original	Revised	Expenditure to date
	\$600,000	\$307,927	\$0
Timeframe	End date	Revised end date	Completed Date
	30 Jun 2022		30 June 2022
Comment	The 2021-22 Local Roads rehabilitation projects have been completed.		

Project	101459 QBN - Dunns Creek Road - Design and Land acquisition		
Status	In Progress	Branch	Contracts and Projects
Budget	Original	Revised	Expenditure to date
	\$5,000,000	\$0	\$217
Timeframe	End date	Revised end date	Completed Date
	30 Jun 2022		
Comment	Investigation works has commenced. An Options Study is required to determine a new road corridor as a result of Department of Planning and Environment advising the previous route cannot be built on.		

Project	102012 BWD - Cooma Rd/Krawaree Rd		
Status	Completed	Branch	Transport and Facilities
Budget	Original	Revised	Expenditure to date
	\$268,000	\$0	\$0
Timeframe	End date	Revised end date	Completed Date
	30 Jun 2022		30 June 2022
Comment	There are no capital works scheduled on Cooma/Krawaree Road funded from the Regional Road Block Grant this financial year.		

Project	102064 NRG - Nerriga Rd Section 3 - Reconstruct widen and seal - Ningeenimble Project		
Status	In Progress	Branch	Transport and Facilities
Budget	Original	Revised	Expenditure to date
	\$7,000,000	\$3,058,056	\$84,834
Timeframe	End date	Revised end date	Completed Date
	30 Jun 2022		
Comment	Environmental assessments and survey works are complete. Finalising design and land acquisitions. This project is not fully funded by the remaining grant funds. Council will construct as much as possible with the available funds.		

Project	102065 NRG - Nerriga Rd Section 4 - Reconstruct widen and seal - Durran Durra		
Status	Completed	Branch	Transport and Facilities
Budget	Original	Revised	Expenditure to date
	\$0	\$2,457,602	\$2,634,763
Timeframe	End date	Revised end date	Completed Date
	30 Jun 2022		30 June 2022
Comment	This project has been completed.		

Project	102073 BWD-MR270 Cooma Road Jinglemoney Rd to O'Briens - RRRP		
Status	In Progress	Branch	Transport and Facilities
Budget	Original	Revised	Expenditure to date
	\$762,000	\$746,524	\$456,245
Timeframe	End date	Revised end date	Completed Date
	30 Jun 2022		
Comment	Construction is currently underway. Drainage and bulk earthworks are nearing completion, with the pavement and sealing scheduled for early August 2022.		

Project	102076 BGD - Roundabout on Malbon St *		
Status	In Progress	Branch	Contracts and Projects
Budget	Original	Revised	Expenditure to date
	\$2,141,697	\$2,194,442	\$2,466,158
Timeframe	End date	Revised end date	Completed Date
	30 Jun 2022		
Comment	<p>Most of the works are completed. There are three tasks remaining which should be completed by the end of July and then the project will be closed off.</p> <ul style="list-style-type: none"> Finalise land acquisition at 1 Malbon St, Bungendore Repair a small section of damaged kerb and gutter Provide feedback on post-completion Road Safety Audit 		

Project	102088 BWD - Nerriga Rd Section 18 – Construct Intersection with MR51		
Status	In Progress	Branch	Transport and Facilities
Budget	Original	Revised	Expenditure to date
	\$0	\$613,003	\$327,573
Timeframe	End date	Revised end date	Completed Date
	30 Jun 2022		
Comment	<p>Preliminary works onsite have been completed. Council has been waiting for formal approval from TfNSW before more significant works can commence onsite. The approval is nearing completion and works to commence onsite soon.</p>		

Project	102064 NER - Nerriga Road Section 3 - Construct and Seal - Ningeenimble Project		
Status	Completed	Branch	Transport and Facilities
Budget	Original	Revised	Expenditure to date
	\$0	\$51599	\$51600
Timeframe	End date	Revised end date	Completed Date
	30 Jun 2022		30 Apr 2020
Comment	The construction of the Charleyong Bridge approaches has been completed.		

Project	102098 CFL - Captains Flat Road Reconstruction		
Status	In Progress	Branch	Transport and Facilities
Budget	Original	Revised	Expenditure to date
	\$2,884,615	\$2,884,615	\$2,353,579
Timeframe	End date	Revised end date	Completed Date
	30 Jun 2022		
Comment	<p>The reconstruction of Captains Flat Road is progressing well. The first 5km from Briars Sharrow Road has been stabilised and sealed, the next 5km has been widened in preparation for stabilisation and seal in late July 2022.</p>		

Project	102113 BWD– Cooma Road - Brick Kiln Bridge Replacement		
Status	In Progress	Branch	Transport and Facilities
Budget	Original	Revised	Expenditure to date
	\$1,311,538	\$1,311,538	\$1,311,630
Timeframe	End date	Revised end date	Completed Date
	30 Jun 2022		
Comment	<p>The new concrete bridge has been constructed and is open to traffic. Finalising the construction of the approaches and removal of the side track.</p>		

Project	104073 QBN- The Q Performing Arts - Fire System		
Status	In Progress	Branch	Transport and Facilities
Budget	Original	Revised	Expenditure to date
	\$0	\$377,330	\$0
Timeframe	End date	Revised end date	Completed Date
	30 Jun 2022		
Comment	All internal improvement works have been completed. External tank and pumps to be designed and installed in 2022-23 as well as the replacement fire curtain. Works to be incorporated into QCCP project.		

Project	104107 QBN - South Jerrabomberra Northern Entry Road		
Status	In Progress	Branch	Contracts and Projects
Budget	Original	Revised	Expenditure to date
	\$2,000,000	\$8,925,000	\$8,990,564
Timeframe	End date	Revised end date	Completed Date
	30 Jun 2022		
Comment	The road was opened in December 2021 and is still ongoing.		

Project	104161 BWD - Mayfield Road – Reedy Creek Bridge Replacement		
Status	In Progress	Branch	Transport and Facilities
Budget	Original	Revised	Expenditure to date
	\$0	\$1,056,750	\$702,203
Timeframe	End date	Revised end date	Completed Date
	30 Jun 2022		
Comment	The construction of Reedy Creek Bridge is progressing well. This project is due for completion in September 2022.		

Project	104169 BGD - Mulloon RFS Station – Design and Construction		
Status	In Progress	Branch	Contracts and Projects
Budget	Original	Revised	Expenditure to date
	\$0	\$15,000	\$4,731
Timeframe	End date	Revised end date	Completed Date
	30 Jun 2022		
Comment	This project is still in design phase.		

Project	104212 BGD - Flood Risk Management Plant Implementation		
Status	Completed	Branch	Contracts and Projects
Budget	Original	Revised	Expenditure to date
	\$0	\$70,872	\$65,789
Timeframe	End date	Revised end date	Completed Date
	30 Jun 2022		
Comment	This project finished in November 2021. Close-out documents are yet to be completed.		

Project	104249 BWD - Blackspot - Araluen Rd – Corridor Safety Treatment **		
Status	Completed	Branch	Transport and Facilities
Budget	Original	Revised	Expenditure to date
	\$0	\$9,443	\$21,850
Timeframe	End date	Revised end date	Completed Date
	30 Jun 2022		30 June 2022
Comment	This project has been successfully completed.		

Project	104359 QBN – Shared Path along Lanyon Drive		
Status	Completed	Branch	Transport and Facilities
Budget	Original	Revised	Expenditure to date
	\$0	\$0	\$0
Timeframe	End date	Revised end date	Completed Date
	30 Jun 2022		
Comment	Grant funding not received. Project removed.		

Project	104368 QBN - Williamsdale Road Seal		
Status	Completed	Branch	Transport and Facilities
Budget	Original	Revised	Expenditure to date
	\$0	\$586,830	\$629,990
Timeframe	End date	Revised end date	Completed Date
	30 Jun 2022		30 June 2022
Comment	This project is now complete. An 800m section of Williamsdale Road was constructed and sealed from Badgery Road.		

Project	104458 BGD – Bungendore Office Relocation		
Status	Not Yet Started	Branch	Contracts and Projects
Budget	Original	Revised	Expenditure to date
	\$4,674,000	\$4,489,000	\$1,337,854
Timeframe	End date	Revised end date	Completed Date
	30 Jun 2022		
Comment	Awaiting compensation money from sale of Majara Street.		

Project	104513 CFL - Foxlow St - Molonglo River Bridge Replacement - FCB		
Status	Completed	Branch	Transport and Facilities
Budget	Original	Revised	Expenditure to date
	\$888,462	\$888,462	\$971,911
Timeframe	End date	Revised end date	Completed Date
	30 Jun 2022		10 Jun 2022
Comment	This project is now complete.		

Project	104514 BWD - Wallaces Gap Rd - Back Creek Bridge Replacement - FCB		
Status	In Progress	Branch	Transport and Facilities
Budget	Original	Revised	Expenditure to date
	\$903,692	\$903,692	\$416,981
Timeframe	End date	Revised end date	Completed Date
	30 Jun 2022		
Comment	The bridge componentry has been received. Finalising land acquisitions with adjacent land owner.		

Project	104515 BWD- River Forest Rd-Mongarlowe River Bridge Replacement - FCB		
Status	In Progress	Branch	Transport and Facilities
Budget	Original	Revised	Expenditure to date
	\$751,385	\$751,385	\$408,094
Timeframe	End date	Revised end date	Completed Date
	30 Jun 2022		
Comment	This bridge is currently being constructed. Works are scheduled to be completed in August 2022.		

Project	104517 BGD - Bridge over Halfway Creek - LRCI		
Status	In Progress	Branch	Transport and Facilities
Budget	Original	Revised	Expenditure to date
	\$312,500	\$611,432	\$329,063
Timeframe	End date	Revised end date	Completed Date
	30 Jun 2022		
Comment	The bridge componentry has been delivered to Bungendore depot ready for installation. The design team is finalising the bridge design height before construction onsite can begin.		

Project	104518 NER - Bindi Brook Causeway - LRCI		
Status	In Progress	Branch	Transport and Facilities
Budget	Original	Revised	Expenditure to date
	\$288,462	\$564,659	\$85,175
Timeframe	End date	Revised end date	Completed Date
	30 Jun 2022		
Comment	Box culverts have been delivered to site. Aboriginal artefacts have been found in the area requiring additional inspections to be undertaken. Works to commence following heritage approvals.		

Project	104519 QBN - Williamsdale Rd Extend Seal - LRCI		
Status	In Progress	Branch	Transport and Facilities
Budget	Original	Revised	Expenditure to date
	\$324,326	\$2,662,980	\$506,249
Timeframe	End date	Revised end date	Completed Date
	30 Jun 2022		
Comment	The reconstruction of Williamsdale Road is progressing well. The drainage and bulk earthworks have been completed for the first 1km at the Monaro Highway end, with a seal scheduled for late July 2022.		

Project	700031 QBN - Stormwater Improvement Program		
Status	Completed	Branch	Utilities
Budget	Original	Revised	Expenditure to date
	\$429,808	\$35,117	\$0
Timeframe	End date	Revised end date	Completed Date
	30 Jun 2022		30 June 2022
Comment			

Project	700036 BGD - Jim Gray Bore		
Status	Completed	Branch	Utilities
Budget	Original	Revised	Expenditure to date
	\$604,983	\$362,202	\$66,644
Timeframe	End date	Revised end date	Completed Date
	30 Jun 2022		9 June 2022
Comment	Project cancelled due to NSW Department of Natural Resources Access Regulator Fractured Rock Determination 9 June 2022 - focus now turning to alluvium and bulk supply line		

Project	700037 BGD - Bungendore East Bore		
Status	Completed	Branch	Utilities
Budget	Original	Revised	Expenditure to date
	\$617,733	\$474,202	\$84,774
Timeframe	End date	Revised end date	Completed Date
	30 Jun 2022		9 June 2022
Comment	Project cancelled due to NSW Department of Natural Resources Access Regulator Fractured Rock Determination 9 June 2022 - focus now turning to alluvium and bulk supply line		

Project	700038 BGD - Currandooley Clear Water delivery main		
Status	Completed	Branch	Utilities
Budget	Original	Revised	Expenditure to date
	\$2,662,500	\$662,500	\$4,777
Timeframe	End date	Revised end date	Completed Date
	30 Jun 2022		9 June 2022
Comment	Project cancelled due to NSW Department of Natural Resources Access Regulator Fractured Rock Determination 9 June 2022 - focus now turning to alluvium and bulk supply line		

Project	700039 BGD - Days Hill Water Pump Station		
Status	In Progress	Branch	Utilities
Budget	Original	Revised	Expenditure to date
	\$1,449,911	\$1,873,360	\$1,5121,84
Timeframe	End date	Revised end date	Completed Date
	30 Jun 2022		
Comment	Contract issued. Project underway with expected completion toward the end of 2022		

Project	700040 BGD - North Elmslea Reservoir		
Status	In Progress	Branch	Utilities
Budget	Original	Revised	Expenditure to date
	\$2,374,627	\$1,812,125	\$669,679
Timeframe	End date	Revised end date	Completed Date
	30 Jun 2022		
Comment	Contract issued. Project underway with expected completion toward the end of 2022		

Project	700041 BGD - North Elmslea Pressure Pump Station		
Status	In Progress	Branch	Utilities
Budget	Original	Revised	Expenditure to date
	\$925,000	\$0	\$0
Timeframe	End date	Revised end date	Completed Date
	30 Jun 2022		
Comment	Preliminaries commenced now. Project to be 100% funded by direct developer contribution according to deed. Project expected to extend well into 2023 and possibly a bit beyond		

Project	700042 BGD - Currandooley WTP MKII		
Status	Completed	Branch	Utilities
Budget	Original	Revised	Expenditure to date
	\$403,029	\$403,029	\$95,696
Timeframe	End date	Revised end date	Completed Date
	30 Jun 2022		9 June 2022
Comment	Project cancelled due to NSW Department of Natural Resources Access Regulator Fractured Rock Determination 9 June 2022 - focus now turning to alluvium and bulk supply line		

Project	700140 BGD - STP Recycled Water System		
Status	Completed	Branch	Utilities
Budget	Original	Revised	Expenditure to date
	\$2,313,000	\$3,455,557	\$3,073,726
Timeframe	End date	Revised end date	Completed Date
	30 Jun 2022		
Comment	Project planned for acceptance and training 4 July.		

Project	700191 BGD - water treatment plant		
Status	In Progress	Branch	Utilities
Budget	Original	Revised	Expenditure to date
	\$0	\$444,275	\$436,931
Timeframe	End date	Revised end date	Completed Date
	30 Jun 2022	30 Jun 2023	
Comment	Preliminary works continuing in determining viability of fractured rock vs alluvial vs bulk supply line		

Project	700193 QBN - Mains		
Status	Completed	Branch	Utilities
Budget	Original	Revised	Expenditure to date
	\$750,000	\$750,000	\$18,660
Timeframe	End date	Revised end date	Completed Date
	30 Jun 2022		
Comment	Preliminary design works complete		

Project	700226 QBN - Water Connection Jerra Business Park		
Status	Completed	Branch	Utilities
Budget	Original	Revised	Expenditure to date
	\$0	\$1,357,695	\$162,131
Timeframe	End date	Revised end date	Completed Date
	30 Jun 2021		April 2022
Comment	Completed in April 2022		

Project	700227 QBN - Sewer Connection Jerra Business Park		
Status	Completed	Branch	Utilities
Budget	Original	Revised	Expenditure to date
	\$0	\$1,962,900	\$226,639
Timeframe	End date	Revised end date	Completed Date
	30 Jun 2021		April 2022
Comment	This part of the northern entry road project is completed.		

Project	710025 QPR - Old landfills		
Status	Not Yet Started	Branch	Utilities
Budget	Original	Revised	Expenditure to date
	\$0	\$0	\$0
Timeframe	End date	Revised end date	Completed Date
	30 Jun 2021		
Comment	No actions planned for 21-22		

Project	710035 NER - Waste Transfer Station		
Status	Delayed	Branch	Utilities
Budget	Original	Revised	Expenditure to date
	\$480,769	\$480,769	\$0
Timeframe	End date	Revised end date	Completed Date
	30 Jun 2022		
Comment	Staff to arrange consultation		

Project	710036 BWD - Landfill reinstatement		
Status	Not Yet Started	Branch	Utilities
Budget	Original	Revised	Expenditure to date
	\$1,500,000	\$250,000	\$0
Timeframe	End date	Revised end date	Completed Date
	30 Jun 2022		
Comment			









Project	800000 QPR - Fleet Purchases		
Status	Completed	Branch	Utilities
Budget	Original	Revised	Expenditure to date
	\$1,000,000	\$3,000,000	\$2,466,269
Timeframe	End date	Revised end date	Completed Date
	30 Jun 2022		30 June 2022
Comment	Schedule completed for current year		

Project	800010 QPR - Plant Purchases		
Status	Completed	Branch	Utilities
Budget	Original	Revised	Expenditure to date
	\$2,080,000	\$1,000,000	\$726,684
Timeframe	End date	Revised end date	Completed Date
	30 Jun 2022		30 June 2022
Comment	Schedule completed for current year		






Project	800020 QPR - Fleet Sales		
Status	Completed	Branch	Utilities
Budget	Original	Revised	Expenditure to date
	\$0	\$0	\$0
Timeframe	End date	Revised end date	Completed Date
	30 Jun 2022		30 June 2022
Comment	Schedule completed for current year		

Project	800025 QPR - Plant Sales		
Status	Completed	Branch	Utilities
Budget	Original	Revised	Expenditure to date
	\$0	\$0	\$0
Timeframe	End date	Revised end date	Completed Date
	30 Jun 2022		30 June 2022
Comment	Schedule completed for current year		

Key Performance Indicators – Strategic Pillar 4

Program/Output	KPI	Result	Target	Actual	Responsible Branch	Comment
Service 31 - Transport						
P: Bridges O: Bridges and Culverts	Quantity of timber bridges reduced each council term - 4 per term		4	7	Transport and Facilities	Six timber bridges have been replaced in the past three years. Silver Hills Bridge, Lyons Bridge, Forbes Creek Bridge, Little Bombay Road Bridge, Gidleigh Bridge, Brick Kiln Bridge and Foxlow Street bridges have all been replaced with concrete structures. Council is currently working on replacing another 3 timber bridges - Wallaces Gap Rd Bridge, Reedy Creek Bridge on Mayfield Road and River Forest Rd bridge.
	% of bridges/culverts inspected annually 30% p.a.		30%	100%	Transport and Facilities	100% of QPRC's bridges and major culverts were level 2 inspected in the 2020-21 financial year. This will be repeated every 4 years. Council staff inspect all timber bridges annually during maintenance works.
P: Paths/Cycleways O: Footpath	% of extreme footpath defects fixed < 7 days >90%		90%	100%	Transport and Facilities	All reported extreme footpath defects have been repaired within the 7 days.
P: Roads O: Sealed Roads	Resealing sealed roads < 15 year cycle >80%		80%	80%	Transport and Facilities	Council's asset system confirms that more than 80% of Council's bitumen seals are being resealed within the 15-year resealing target.
P: Roads O: Street Sweeping	Annual street sweeper program developed and implemented -% kms swept vs kms proposed in annual program		100%	100%	Transport and Facilities	The street sweeping program is meeting its goals. The city and town streets are generally looking ok.
P: Roads O: Unsealed Roads	Annual target for grading roads - 749.6km		100%	72%	Transport and Facilities	Council has maintenance graded 547km of unsealed pavements in 2021/22. We didn't meet the annual target due to the prolonged wet weather events and Covid-19 causing ongoing disruptions to staffing levels and operators.
Service 32 – Water						
P: Water Infrastructure O: Water Mains	Service requests per 1000 customers p.a. <15		15	4	Utilities	114 customer requests received for burst mains
	Mains breaks responded < 2 hours - > 75%		75%	95%	Utilities	

Program/Output	KPI	Result	Target	Actual	Responsible Branch	Comment
P: Water Operations O: Water Treatment	Compliance with ADWG standards and adopted DWQMP >99%		99%	100%	Utilities	
Service 33 – Sewer						
P: Sewer Infrastructure O: Sewer Collection Network	Sewer chokes responded <2 hours - > 75%		75%	95%	Utilities	
P: Sewer Infrastructure O: Sewer Collection Network	Network failure per km main p.a. <1		1	0	Utilities	
P: Sewer Operations O: Other Sewerage Treatment Plants	Effluent meets Environmental Authorisation license limits >90%		90%	95%	Utilities	
	Performance report published as per required timeframe annually		100%	100%	Utilities	
P: Sewer Operations O: Sewerage Treatment Plant	Effluent meets Environmental Authorisation license limits >90%		90%	70%	Utilities	Regularly failing faecal coliform limits and occasional fails for ammonia
Service 34 - Waste						
P: Waste Operations O: Domestic Waste Collection Service	Number of missed service complaints p.a. - <= 12 per 1000services p.a.		12	25	Utilities	911 customer request received for missed collections
P: Waste Operations O: Recycling Collection Service	Number of missed service complaints p.a. - <= 12 per 1000services p.a.		12	0	Utilities	See earlier criteria- Grouped there
Service 35 - Facilities						
P: Buildings O: Building Maintenance	Compliance with Council's Five Year Building Maintenance Program >90%		90%	90%	Transport and Facilities	Council's building maintenance program is performing well. High priority projects are being funded and completed.

Program/Output	KPI	Result	Target	Actual	Responsible Branch	Comment
Service 36 - Logistics						
P: Asset Planning O: Asset Database Management	Infrastructure Asset Registers are up to date and data validated - Undertake data audit - 1 asset class per year		1	1	Assets	Capitalisation fully completed for 2021-22 Full revaluation undertaken on assets 30 June 2021 Capitalisation progressing for 2021-22 due for completion 30 July 2022
	Assets renewed, created or rehabilitated as part of a capital works project - All capex projects correctly capitalised for FY		100%	100%	Assets	FY2020-21 capitalisation complete Asset revaluations undertaken for all assets infrastructure classes 30 June 2021
P: Projects/contracts O: Contract Management	Delivery in accordance with capex program >90%		90%	70%	Contracts and Projects	Several projects delayed with third party approvals, including Lascelles & Monaro St
	Variations and delays to contract < 5%		5%	5%	Contracts and Projects	All projects managed within allocated budgets
	Procurement in accord with policy and tender legislation		100%	100%	Contracts and Projects	All projects managed in accordance with procurement policies and legislation.



The Bungendore roundabout project was completed during the 2021-22 financial year.

STRATEGIC
PILLAR

5











CAPABILITY









A WELL GOVERNED QUEANBEYAN-PALERANG













A CAPABLE ORGANISATION THAT LEADS A
COMMUNITY WHICH IS ENGAGED AND PARTICIPATIVE











COMMUNITY STRATEGIC PLAN KEY GOAL	COMMUNITY OUTCOME
5.1 Our Council is highly professional in delivering services to the community	Council has a highly trained and professional workforce which achieves excellence in its activities
5.2 Our Council is efficient and innovative and actively seeking partnerships to deliver outcomes to the community	The community is serviced by an efficient, effective and innovative Council that provides value for money
5.3 Our Council has in place systems to provide quality services to its customers	Council has in place systems to provide for smart and authoritative self-service
5.4 Our Council's financial systems are reliable, efficient and effective	Council has in place reliable financial management systems which provide for authoritative and prompt decision making
5.5 Our Council has in place appropriate risk management frameworks	Council operates within a risk minimisation framework to provide for organisational efficiencies
5.6 Our Council's property portfolio is managed efficiently and effectively to maximise returns to the community	Council strategically manages its property portfolio
5.7 We have a well informed and engaged community	Council communicates and engages effectively and efficiently with its stakeholders
5.8 Our Council's activities work to achieve the Community's Vision and aspirations	Council actively works with the community to help it achieve its long term aspirations as set out in the Community Strategic Plan



Key performance indicators – Strategic Pillar 5









Program/Output	KPI	Result	Target	Actual	Responsible Branch	Comment
Service 41. People						
P: Human Resource Management and Organisation Development O: Attraction	Candidates suitable for shortlisting		10%	55%	Workplace and Governance	
	Students participating in work experience per annum equivalent to 1% of QPRC overall FTE count		100%	100%	Workplace and Governance	During 21-22, QPRC had five work experience students which is greater than 1% of our full time equivalent workforce.
	Job information promoted during Local Government Week		100%	0%	Workplace and Governance	Event was unable to proceed due to Covid-19 restrictions during August 2021.
P: Human Resource Management and Organisation Development O: Development	Successful completion of formal coursework within the prescribed timelines by Trainees and Cadets		90%	93%	Workplace and Governance	14 of 15 Cadets and Trainees are on track with course work
	Staff attendance at training identified in the annual training plan		90%	82%	Workplace and Governance	
	Compliance in obtaining and retaining required qualifications and tickets		100%	91%	Workplace and Governance	Some tickets and qualifications were delayed due to Covid in late 2021 and there is now a backlog with some providers. Majority of tickets and qualifications are up to date.
	Number of trainees/cadets as total of organisation FTE		10%	5%	Workplace and Governance	Target is to reach 10% of organisation being cadets and trainees by 2025. some positions have been deferred due to budget constraints. Council currently has 19 cadets or trainees.
P: Human Resource Management and Organisation Development O: Engagement	Decrease employee unplanned absences per annum (5% decrease per annum)		5%	38%	Workplace and Governance	In 2019-20, there were 4,885 days of unplanned leave taken by staff. During 2020-21, there were 6,781 days of unplanned leave. This equates to an increase of 38%. Unplanned leave includes bereavement leave, carers leave, sick leave, domestic violence leave, leave without pay, paid special leave and workers compensation leave. Additionally, Covid-19 special leave was also included. Significant increases were seen in leave without pay and workers compensation leave.
	Culture survey conducted every two years		100%	100%	Workplace and Governance	Conducted in March 2021
	Increase in constructive employee		20%	20%	Workplace and Governance	Slight increase in all constructive behaviours between 2018 + 2021 surveys








Program/Output	KPI	Result	Target	Actual	Responsible Branch	Comment
	behaviours each cultural survey					
	Workplace Consultative Committee meetings per annum		10	11	Workplace and Governance	11 meetings were held during the financial year. No meeting in January due to leave and new Committee
	Industrial matters resolved without IRC intervention		95%	90%	Workplace and Governance	During the financial year, Council received 10 grievances or complaints. All but one of these has been resolved in-house, noting that two remain in progress. One matter was referred to the Industrial Relations Commission and was resolved between the two parties.
	Employee complaints are finalised within one month of lodgement >90%		90%	80%	Workplace and Governance	Of the five employee complaints lodged, four were finalised within one month. The one that wasn't finalised within one month was held up due to difficulty arranging interviews.
P: Human Resource Management and Organisation Development O: On boarding	New employees completed Council's induction program		100%	100%	Workplace and Governance	All employees are required to complete Council's first day induction program including their online learning modules. 81% of new starters during this reporting period have completed Council's Welcome to QPRC Induction. Note: some employees are still waiting to participate in the next session, hence why they have not yet undertaken this program.
	New starters successfully complete their probationary period		90%	89%	Workplace and Governance	All new starters are required to undertake a probationary process. Some were not completed due to recently starting in their role (still yet to complete probation) and one employee voluntarily terminated employment during the probationary period. 64 of 72 probations were completed.
	New starters sign off on their delegations		100%	25%	Workplace and Governance	New system in place, however process not fully embedded. Some new positions have been processed through system. Ongoing project.
	Orientation of position, team and organisation undertaken in the first three months		100%	100%	Workplace and Governance	New starters given induction checklist on first day to complete with Supervisor, ensuring they are aware of certain aspects of their new workplace.
P: Human Resource Management and Organisation Development O: Recruitment	Position Descriptions and employment material are reviewed and accurate before advertising the position commences		10%	10%	Workplace and Governance	Of the 115 employees that were onboarded within this bracket, 12 employees separated within the first 6 months of their employment.







Program/Output	KPI	Result	Target	Actual	Responsible Branch	Comment
	Turnover in first six months of employment (quality of hire)		10%	4%	Workplace and Governance	Three of 68 permanent staff separations had less than 6 months service
P: Human Resource Management and Organisation Development O: Retention	Staff turnover rate per annum		10%	16%	Workplace and Governance	Staff turnover last financial year including casuals was 19.24% where Council lost 101 of 525 total cohort. Without casuals, turnover last financial year is 16.44% where Council lost 73 of 444 total cohort.
	Staff separation rate at years one to two of employment		10%	3%	Workplace and Governance	Of the 158 employees that were onboarded during this bracket, five employees separated within one to two years of their employment.
	Delivery of the QPRC annual 'Years of Service' ceremony		100%	100%	Workplace and Governance	Event held in December 2021 at The Q with more than 460 years of service recognised.
P: Human Resource Management and Organisation Development O: Separation	Separating staff participate in an exit interview		90%	66%	Workplace and Governance	Participation in the exit interview is at the discretion of the departing employee. All separating employees are asked at the beginning of their notice period, however, not all employees are willing to undertake this process.
	Accurate completion of employee exit forms		100%	100%	Workplace and Governance	Checklist returned to payroll for final payment
	Critical positions are identified and have succession plans		100%	75%	Workplace and Governance	Some critical positions have been identified in workforce plans and succession plans in place. Council also has a Transition to Retirement Directive. Further work to be undertaken on this task.
P: Payroll Management O: Salary System	Accurate completion of payroll processing (accurate individual payments vs advance individual payments)		99%	100%	Workplace and Governance	Payroll processed within timeframes. Some minor adjustments process, however these were largely due to late approval of timesheets.
	Accurate completion of separation payments		100%	100%	Workplace and Governance	
	Accurate interpretation, implementation and update of award and legislative requirements		100%	100%	Workplace and Governance	
P: Workplace Health & Safety (WHS) and Wellbeing O: Incident and Claims Management	Claims lodged within 48 hours		90%	71%	Workplace and Governance	25 of the 35 claims were reported within 48 hours. This was due to affected employees not reporting incident to Council or doctor within 48 hours.
	All lost time injuries are managed in accordance with Council processes and procedures 100%		100%	100%	Workplace and Governance	All injuries are managed as per Council's Recover at Work Program











Program/Output	KPI	Result	Target	Actual	Responsible Branch	Comment
	Workers Compensation Insurance maintained or reduced annually		100%	-22%	Workplace and Governance	Council's workers compensation premium increased by 22% for the 2022-23 financial year. This is based on higher than normal claims over the past two years. As the premium is based on the last three years of claims, we expect further significant increases in 2023-24.
P: Workplace Health & Safety (WHS) and Wellbeing O: Wellbeing	The number of overall employees engaged in wellbeing initiatives		50%	50%	Workplace and Governance	During the year, 80 staff members attended the monthly wellbeing session, 190 staff received their flu shot through Council and \$490 was raised through the Biggest Morning Tea Event.
	Successful delivery of the annual Safety Day		100%	0%	Workplace and Governance	Did not progress in September-October 2021 due to Covid restrictions. Planned for October 2022 at Bungendore Showground
	Active participation, through attendance at wellbeing initiatives, by the nominated Peer Support ambassadors		75%	100%	Workplace and Governance	Main event involving Peer Support ambassadors is RU OK Day. This was held in September, however with many staff working remotely it was conducted online and generally within teams so little opportunity for Peer Support ambassadors to participate. Will be reinvigorated in 2022.
	Peer Support meetings per annum		4	4	Workplace and Governance	Meetings held in July, September, February and June
P: Workplace Health & Safety (WHS) and Wellbeing O: WH&S	WHS Committee meetings per annum		4	4	Workplace and Governance	Meetings held in July, November, February and May.
	HSEQ Accreditation maintained		100%	100%	Workplace and Governance	Surveillance audit was undertaken in May 2022, with recertification recommended. The audit identified two minor non-conformances and some opportunities for improvement. These have been allocated to relevant staff for actioning.
	Health monitoring undertaken and maintained as per legislative requirements		100%	100%	Workplace and Governance	All existing staff covered and new staff are captured at pre-employment medical.
	Mock evacuations undertaken in accordance with legislative requirements		100%	100%	Workplace and Governance	Mock evacuations undertaken across all sites during March 2022.
Service 42 Digital						
P: Applications O: Applications	Availability to users p.a.		99%	99%	Digital	Minimal changes were made to the Production database over the reporting period, regulatory releases only. Test environments have been minimally impacted with the introduction of the latest version of (T1) 2021B. We had

Program/Output	KPI	Result	Target	Actual	Responsible Branch	Comment
						<p>been receiving ongoing reports that the systems can be slow or unresponsive, across all applications.</p> <p>In early March a server that hosts key integration and eServices components began to fail. This resulted in eServices being offline from 8-11 March.</p> <p>In response to this additional servers were provisioned to host individual T1 roles. This has resulted in greater reliability and increased processing speed.</p>
P: Network O: Network	Network availability to users		99%	99%	Digital	<p>The main network sites at the three town centres and other outlying smaller sites experienced minor out-of-hours outages for maintenance during the first half of this financial year. More of the Telstra IP network has been converted to Council managed networks via microwave links. This has resulted in cost savings and increased reliability and bandwidth.</p> <p>A significant power failure on Christmas Day saw the Bungendore site go offline. Site connectivity was restored in 48 hours. Whilst the ability to monitor Council infrastructure on-site was lost during the period, no operational impacts resulted from this failure during the Council shutdown period.</p> <p>The Bungendore Depot site had been plagued by intermittent NBN connectivity that the ISP couldn't rectify. Many alternatives including 4G, microwave radio tower installation and Telstra Satellite were investigated. The final solution was the successful installation of Council's first Starlink satellite link.</p>
P: Network O: Telecoms	Availability to users p.a.		99%	100%	Digital	<p>There were occasional call dropouts reported by some customer service offices (CSOs) and problems using the Genesys Cloud customer contact centre during the year. These issues largely disappeared after all CSO PCs were upgraded. It was discovered late in the financial year that CSOs using Chrome and concurrent logons would experience poor Genesys</p>

Program/Output	KPI	Result	Target	Actual	Responsible Branch	Comment
						Cloud performance. Enabling roaming profiles for CSOs is being trialled to mitigate the performance impact.
						Selected staff across offices throughout Council have been trialling a replacement telephony system called Operator Connect. Initial teething issues saw minor call interruptions to some pilot users, all issues have since been resolved and migration away from Mitel to Operator Connect is planned for first quarter 2022-23.
P: Systems O: Systems	ERP integration failures		1%	0%	Digital	QPRC has signed Techone SaaS/Cloud contract and will be migrating to the cloud platform within the next 10 months. This Project is already started.
Service 43 Financial						
P: Compliance & Control O: Accounting for Grants and Contributions	Grant acquittals lodged on time		100%	100%	Finance CFO	Disaster relief claims are complete Remaining grants and contributions are on track to be expected to be completed October/November.
P: Compliance & Control O: Financial Statements	Statements finalised for audit within 3 months, annually		100%	100%	Finance CFO	The Annual Financial Statements to be Audit ready by 30 September 2022.
P: Transactional O: Rates & Water	Water bills posted on time each quarter - 100%		100%	50%	Finance CFO	Some delays with issuing water accounts due to resourcing difficulties. Recruitment and other strategies being progressed to address matter.
Service 45 Risk						
P: Business Continuity O: Business Continuity Plan	Business Continuity Plan updated following test		100%	80%	Workplace and Governance	The 2021-22 Business Continuity Test was undertaken during the financial year. Exercise has started to update the Business Continuity Plan, this will be finalised in the first half of 2022-23
P: Insurances O: Review of Council's Insurances	Insurances reviewed, valued and renewed by due date		100%	100%	Workplace and Governance	
P: Risk O: Risk Management	Participation in Statewide Mutual - CIP Program - 1 p.a		1	1	Workplace and Governance	Council participated in the 2021 Statewide Mutual CIP Program, with observations reported to Executive.
P: Risk O: Risk Register	Risk Register updated regularly - Twice p.a.		100%	100%	Workplace and Governance	Registers are reviewed as part of appraisal process and then throughout the year.

Program/Output	KPI	Result	Target	Actual	Responsible Branch	Comment
Service 46 Property						
P: Property Management O: Property management	Leases and licenses register kept up to date		100%	50%	Workplace and Governance	Outdated Excel spreadsheet currently in use. Working to operate all leases/licences data out of TechOne with Register to be made available on the website.
Service 51 Strategy						
P: Communications O: External Communications	Increase in subscriptions to weekly e-newsletter - 10% increase p.a.		10%	9%	Customer and Communications	At 30 June 2021 we had 2,085 subscriptions to the weekly eNewsletter. As of 1 July 2022, we had 2,268 subscribers which is an 8.8% increase.
P: Communications O: Internal Communications	Annual internal communications survey		100%	100%	Customer and Communications	Internal communications survey was conducted over February-May 2022. The survey is more qualitative than quantitative. Generally positive feedback was received about the current internal communications channels. Some suggestions, particularly for the intranet will be considered in a future intranet upgrade project.
P: Communications O: Media Liaison	Media enquiries responded to by requested deadline		98%	98%	Customer and Communications	Across the year, two tight response deadlines were missed, with responses included in follow up stories.
P: Communications O: Social Media	Growth in corporate social media accounts - 20% per annum		20%	15%	Customer and Communications	From June 2021 to June 2022, Instagram followers increased from 1,762 to 1,908, Twitter followers increased from 2,493 to 2,532 and Facebook followers from 13,897 to 16,470. Across the three main channels, this was an increase from 18,152 to 20,910 which equates to a 15.2% increase.
P: Communications O: Website and Intranet	Increase in number of unique hits on website 10%p.a.		10%	8%	Customer and Communications	In the year 1 July 2020-30 June 2021 there were 891,440 unique hits. This year from 1 July 2021-30 June 2022 there were 958,876 unique hits. This is a 7.5% increase.
	Increase in usage of online services 10%p.a.		10%	0%	Customer and Communications	Difficult to measure due to periods where the analytics was down. In 2020-21 - no monitoring for the periods – 1 July – 19 August and 13 March – 23 March due to upgrade to One Council and technical issues – Total unique views during 2020-21 were 160,026. In 2021-22, again online services reporting was unavailable 11 August – 8 December and 7-14 March - total unique page views for 2021-22 were 120,377.

Program/Output	KPI	Result	Target	Actual	Responsible Branch	Comment
						<p>During 2020-21 - 2,376 online customer requests were made, 12,418 online payments were made and 7,629 certificates requested. The NSW Planning Portal came into place from 1 July 2021, replacing eServices for construction certificates, complying development certificates, subdivision certificates and occupation certificates.</p> <p>During 2021-22 - 2,390 online customer requests, 13,534 online payments were made and 6,506 certificates requested. The drop in certificate requests is expected due to the NSW Planning Portal being in place.</p>
P: Integrated Planning and Reporting O: Community Survey	Satisfaction with Council is improving >75%		75%	70%	Workplace and Governance	<p>Funding to conduct the Community Satisfaction Survey was not included in the 2021-22 budget. The next survey is proposed to be conducted in early 2023.</p> <p>Last measure showed Council's satisfaction as 3.5 out of 5 which equates to 70%</p>
P: Integrated Planning and Reporting O: Integrated Plans (CSP, DP, OP) & Resourcing Strategy	Plans prepared and reviewed within required statutory timeframes and engagement strategy		100%	100%	Workplace and Governance	<p>The Operational Plan was adopted in June 2021. The Annual Report and End of Term Report were tabled at the November 2021 Council meeting. The Community Strategic Plan was endorsed on 8 June 2022 and the draft Delivery Program and Operational Plan were adopted on 22 June. following community and councillor engagement</p>
Service 52 Executive						
P: Complaints/ Privacy Management O: Code of Conduct	Code of Conduct complaints managed and processed in line with Councils Code of Conduct and Code of Conduct Guidelines		100%	100%	Workplace and Governance	
	Code of Conduct complaints reported as required by Office of Local Government		100%	100%	Workplace and Governance	Report for 2020-21 was provided to Office of Local Government by due date.
	Annual report produced within required timeframe		100%	100%	Workplace and Governance	The Code of Conduct report was provided to the Office of Local Government by the due date.
P: Councillors O: Councillor Induction and Training	Training Program developed and delivered for each councillor		100%	80%	Workplace and Governance	Workshop held with Councillors in April 2022. Professional Development option resources available in Councillor Portal. Councillors to indicate appetite for

Program/Output	KPI	Result	Target	Actual	Responsible Branch	Comment
						undertaking training within allocated annual budget amounts. Arrangements to be made by Governance
P: Councillors O: Disclosure of Interests	Designated persons required to complete returns and register reported to Council within statutory timeframe		100%	100%	Workplace and Governance	All returns were complete by staff and councillors on time and were tabled at Council's September meeting.
P: Governance O: Policy	Policies reviewed by their required date		90%	26%	Workplace and Governance	Policy review schedule endorsed by Exec in June 2022. 61 policies overdue for review; all scheduled to be done by December 2022.
P: Legal O: Delegations	Delegations Register kept up to date		100%	20%	Workplace and Governance	Delegations register requires review. Project to be progressed.
P: Meetings O: Agendas/ Minutes	Agendas publicly available Friday prior to Council meeting		100%	100%	General Manager / CEO	All agendas made publicly available on Friday afternoons.
	Resolutions actioned before next meeting >90%		100%	100%	General Manager / CEO	Resolution action sheet distributed and reported back to Council
P: Public information O: Government Information Public Access Management	Applications processed within statutory timeframe of 20 working days		100%	100%	Workplace and Governance	
	Eligible entries placed into the Disclosure log on Council's website		100%	100%	Workplace and Governance	
	Completion of Annual GIPAA Report		100%	100%	Workplace and Governance	
P: Public information O: Public Interest Disclosures	Complaints processed within prescribed timeframe		100%	100%	Workplace and Governance	
	Six monthly report completed within required timeframe		100%	100%	Workplace and Governance	

Statutory Disclosures

In accordance with the *Local Government Act NSW 1993* and various other pieces of legislation, NSW councils are required to include specific information in their Annual Reports. Alongside these legislative requirements, Council has also included annual reporting requirements in a number of adopted policies.

Rates and charges written off

Rates and charges written off	Amount \$,000
Rates relief	16
Pensioner concessions	922
Special Rate Variation pensioner concession (former Queanbeyan City Council)	60
Undetected leaks	36
Small balances (rates, water and debtors)	2
Total	1,036

Contracts awarded

Council awarded the following contracts valued at more than \$150,000 during the 2021-22 financial year:

Contract number	Contract title	Supplier	Contract start date	Contract amount (ex GST)
2021-15	Supply & delivery of chemical dosing equipment for Queanbeyan Sewage Treatment Plant	Trility Solutions Australia Pty Ltd	12 August 2021	\$172,793
2021-36	Panel of providers for the provision of minor works and trade services	Complete Ac & Electrical Five Star Electrical Programmed Property Solutions Tempo (Kp Electric) Monaro Electrical Total Ventilation Hygiene Hirotec Maintenance Lazer Electrical d Appliance Tagging Services Concept Engineering Services All Ways Crane Service Adrian Dalmaso Plumbing Laser Plumbing Canberra Central Plumbing Solutions WB Plumbing MRB Communications Complete Lock & Security Services Gibson & Harriden Constructions Rma Contracting T/A Rma Group Burgess Horticultural Services Perimetech Safe Secure Fencing BMG Contracting Services Radmo Group RSK Welding & Fabrication Mad Dog Roofing Shanes Glass About Windows Wilsons Floors AGH Demolition & Asbestos Brena Group Flick Anticimex Leaves Away Hytec Interior Solutions Forest Tree Services Agile Arbor Summit Open Space Services Braidwood Ground Spraying	8 October 2021	Panel

Contract number	Contract title	Supplier	Contract start date	Contract amount (ex GST)
2021-36	Panel of providers for the provision of minor works and trade services	Asset Arbor Rex Barrett Industries Pty Ltd Lazer Electrical Braidwood Airmaster Corporation T/A Celsius Fire Hd Civil A&J Power Formwork & Civil Pty Ltd Van Mal Group Construction Pty Ltd Grassit/Recs Group Australia The Australian Grinding Co. Dbuild Zamr Engineering Pty Ltd Fitt Resources Pty Ltd Wormald Australia Pty Ltd Hirotec Maintenance Pty Ltd Total Drain Cleaning Services Pty Ltd Pinnacle Act Pty Ltd T/A Flexible Australia Tetra Tech Coffey Pty Ltd D&N Geotechnical Pty Ltd Progressive Controls F S Solutions Dormakaba Australia Pty Ltd Agile Arbor Pty Ltd Ag Acumen No 2 Pty Ltd (Braidwood Ground Spraying) Forest Tree Service Ashplund /Summit Open Space Services Prosys Services Pty Ltd Smart Design Security Solutions Pty Ltd Control By Integration (Cxi) Pty Ltd Dekort Systems Pty Ltd T/A Dekort Pumps Indesco Genplus Hire Keane Environmental Wsp Australia Pty Limited (Canberra Office) Enviroscience Solutions Pty Ltd 360 Engineering R&D Technology Safegroup Automation Veris Australia Pty Ltd Australian Subsurface	8 October 2021	Panel
2021-36	Panel of providers for the provision of minor works and trade services	Complete Air Conditioning And Electrical Services Pty Ltd Airmaster Australia Pty Ltd Total Ventilation Ara Mechanical Carrier Australia Protech Air Conditioning And Electrical Solutions Pty Ltd Dawson Heating & Cooling Canberra Air Conditioning Services Pty Ltd Celsius Fire/ Airmaster Logical Service Solutions Saba Civil Management And Consultancy Pty Ltd Reliance Engineering Services APP Corporation SMEC Australia Pty Ltd Macrozamia Environmental Regional Engineering Services Pty Ltd Coleman Engineering Services Skyview Survey Pty Ltd Lovell Property Consulting Dedden Land & Water Pty Ltd Irrigation Surveyors/Phl	8 October 2021	Panel

Contract number	Contract title	Supplier	Contract start date	Contract amount (ex GST)
		Peckvonhartel Ozark Environment & Heritage Van Der Meer Consulting Fairlight Consulting Engineers Solar Professionals/ Kgm The Green Guys Group		
2021-14	Supply and delivery of scum harvester equipment for Queanbeyan Sewage Treatment Plant	Vor Environment	12 October 2021	\$375,610
2021-27	Construction of reedy creek bridge, Mayfield Rd, Larbert	Hd Civil Pty Ltd	18 November 2021	\$865,785
2021-37	Bungendore landfill reinstatement	Group One Pty Ltd	23 November 2021	\$1,954,574.76
10043771	Construction of Days Hill reservoir pump station	Gongues Constructions Pty Ltd	24 November 2021	\$2,189,315.18
10043781	Design and construction of the North Elmsea reservoir	Hornick Constructions Pty. Ltd.	24 November 2021	\$3,214,250
2022-02	Contract to update Queanbeyan's traffic model, including Bungendore	Stantec Australia Pty Ltd	7 December 2021	\$220,527
2021-39	New skate park Braidwood	The Australian Grinding Company	27 January 2022	\$678,414
QPRC 000009	Solar and battery storage installations onto eight RFS stations	E P C Solar Pty Ltd	23 February 2022	\$152,000
2022-04	Construction of sports facility building – Queanbeyan netball	Ausco Building Systems Pty Ltd Ausco Building Systems Pty Lt	28 April 2022	\$520,732.77
2020-59	Upgrade of Lascelles Street, Braidwood between Wallace Street and Ryrie Street	Shail Construction Pty Ltd	25 May 2022	\$1,369,138.25
2021-49	Queanbeyan Aquatic Centre – boiler replacement and BMS upgrade	Carrier Australia Pty Ltd	25 May 2022	\$349,967.27
2022-15	Jerra lake path connection	Shail Construction Pty Ltd	28 May 2022	\$142,060.86

Legal Proceedings

Council is required to report on costs that relate to legal proceedings taken by Council or are initiated against Council. Additionally, a precis status of each legal proceeding and the result is required. Details are set out below:

Description of Matter	Outcome (Status)	Fees billed (ex GST)	Disbursements (ex GST)	Total (ex GST)
151431 - Junkyard Enforcement	Council has commenced contempt proceedings against the respondent for failure to comply with Land and Environment Court consent orders requiring removal of cars and other items from premises. The matter has been adjourned on a number of occasions to allow the respondent to comply with the orders. Anticipate matter may be listed for hearing at the next directions hearing in November 2022. This matter is ongoing.	\$12,855.50	\$1,200	\$14,055.50
161886 - enforcement action	This matter is complete.	\$480.30	Nil	\$480.30
172150 - enforcement action	Class 4 civil enforcement proceedings. Matter heard by Land and Environment Court on 3 December 2020 and 23 December 2020. Judgment received 16 March 2021. Council was successful in obtaining the declarations and orders it sought in the proceedings. The respondent is to pay the costs of these proceedings. Costs were assessed by costs plus and assessment served on respondent on 10 February 2022. Respondent did not make an objection to the draft costs application. The Application has been lodged with NSW Supreme Court and a Costs Assessor has been assigned. Council's legal representative has prepared and submitted further documents requested by costs assessor. Cost recovery for this matter is ongoing.	\$4,360.90	\$9,328.67	\$13,689.57
191061 - Class 4 LEC civil enforcement proceedings-unlawful development	Class 4 civil enforcement proceedings. Consent orders made by the Court on 24 March 2020. Penalty notice and sealed order served on respondent.	\$150.70	Nil	\$150.70
191359 - Class 1 Appeal - Shooting Range Appeal	Class 1 appeal against Council refusal to grant consent. Council was successful in proceedings. Appeal has been lodged (separate file opened)	\$13,811.30	\$79,499.50	\$93,310.80
210373 - General File	This is the general file for the Council, where administrative matters (such as financial records) are saved, and miscellaneous correspondence and documents not specific to an existing open matter are also saved.	\$898.40	Nil	\$898.40
210447 - Easement in Bungendore - Advice and Registration	Caveat registered in favour of applicant 15 Nov 2021. Attend to change of name and awaits works to be completed with final survey for s88B and registered Easement. No further action required at this stage. This matter is ongoing.	\$2,567.40	\$328.27	\$2,945.67
210561 - Class 3 Appeal	Appeal regarding land acquisition. This matter is complete.	\$119,651	\$165,826.23	\$285,477.23
210670 - Class 1 LEC Development Control (Stop Work) Order	This matter was resolved by s.34 agreement. Awaiting further instructions regarding enforcement (if any).	\$13,901.60	Nil	\$13,901.60
210834 - Injunction - importation of fill -	Restore works order was issued December 2021. This matter is ongoing.	\$17,237.50	Nil	\$17,237.50

Description of Matter	Outcome (Status)	Fees billed (ex GST)	Disbursements (ex GST)	Total (ex GST)
210859 - Acquisition of land for Bungendore Office relocation	This matter is complete.	\$111.60	Nil	\$111.60
211206 - Easement at Tarago Rd, Bungendore - Advice and Registration	Caveat registered in favour of applicant Nov 2021. To attend to change of name on title and await works completed for final Survey and s 88B and register Easement in accordance with Customer Deed. No further action required at this time. Matter is ongoing.	\$4,508.50	\$176	\$4,684.50
211284 - pollution incident – local court	This matter is complete.	\$36,519.50	\$3,728.84	\$40,248.34
211476 - Advice on operation of section 59A of the Local Government Act 1993	This matter is complete.	\$822.90	Nil	\$822.90
211508 - Cancellation or Extinguishment of Easement	Extinguishment of easement registered on 15 Sept 2021. Owner's mortgagee has agreed to give consent to the variation. Council's legal representative has signed form and attending to registration. This matter is ongoing.	\$3,766	\$1,083.24	\$4,849.24
211656 - Local Court prosecution	This matter is complete	\$12,534.20	\$95.80	\$12,630
BAL 211788 - NEOEN - STP / battery storage agreement	This matter is complete.	\$2,671.80	Nil	\$2,671.80
BAL 211990 - Sale to Canberra Gospel Trust of 93 Ellerton Drive, Queanbeyan East	Updated contract issued to purchaser's solicitor on 21 January 2022. Purchaser wrote directly to Council on 17 March 2022 regarding approval of DA and subdivision plan. Awaiting further instructions from Council re same. This matter is ongoing.	\$3,070.90	\$694.60	\$3,765.50
BAL 212161 - Sale of 257 Crawford Street, Queanbeyan NSW 2620 (Lot 2 DP 1179998)	Contracts exchanged 2 December 2021. Completion conditional upon Council attending to subdivision of the land. BAL awaiting further update regarding same. This matter is ongoing.	\$5,552.80	\$1,048.20	\$6,601
BAL 212170 - Sale of land – Bungendore High School Project	Compensation claim forms with supporting material were submitted by BAL to the Valuer-General on 7 April 2022. The VG has provided preliminary valuation reports . We provided submissions in response to the preliminary valuation reports on 10 August and 6 September. We are currently waiting for the VG to issue the final determination of compensation. This matter is ongoing.	\$142,133.80	\$40,557	\$182,690.80
BAL 212210 - Review of Waste Disposal RFT Document	This matter is complete.	\$11,004	Nil	\$11,004
BAL 212345 – The Albion, Braidwood – DA and Heritage Act Approval	Advice provided in December 2021 and further advice provided on 25 May 2022, 22 June and 14 September. This matter is ongoing.	\$14,523	Nil	\$14,523
BAL 212435 - Class 5 prosecution	Draft affidavits have been prepared and are with Council officers for their review. We will consider whether there are gaps in the evidence and if further investigations are necessary. Class 1 proceedings regarding the development application are now commenced and separate file opened.	\$25,720.80	Nil	\$25,720.80

Description of Matter	Outcome (Status)	Fees billed (ex GST)	Disbursements (ex GST)	Total (ex GST)
BAL 212566 - Renet – enforcement of fire safety order	Advice provided to Council on 23 November 2021 regarding utility of class 4 proceedings. Awaiting further instructions, if any.	\$6,667.20	Nil	\$6,667.20
BAL 212612 - Enforcement of Costs	Council has accepted offer of settlement. Settlement monies to be paid and matter to be marked as complete.	\$3,977.60	\$570	\$4,547.60
BAL 212680 - s.56A LEC Appeal	Appeal listed for hearing on 7-8 November 2022. Submitters notified of appeal. BAL currently reviewing draft index to Appeal Book. This matter is ongoing.	\$4,328.80	Nil	\$4,328.80
BAL 212747 - Jerrabomberra Regional Sports Complex - advice	This matter is complete.	\$3,686.40	Nil	\$3,686.40
BAL 212814 - GIPA Costs Disclosure	This matter is complete.	\$291.20	Nil	\$291.20
BAL 212846 - Advice regarding concessional status of Crown Lease (Block 27 Jerrabomberra)	This matter is complete.	\$2,204.80	\$174	\$2,378.80
BAL 212910 - Costs Assessment	Agreement reached on settlement of costs. Awaiting payment. This matter is ongoing.	\$4,836.90	\$9,180	\$14,016.90
BAL 220047 - proposed demolition of heritage dwelling-	This matter is complete.	\$4,455.60	Nil	\$4,455.60
BAL 220055 - GIPA request – information relating to Bungendore High School Project	Applicant requested further IPC review of QPRC decision. IPC Comments received 30 June, recommended Council make a new decision. This matter is complete.	\$6,198.40	Nil	\$6,198.40
BAL 220068 - Stop Work Order	BAL prepared and provided Council with a draft letter for Council to send residents. Awaiting further instructions, if any.	\$2,519.80	Nil	\$2,519.80
BAL 220358 - VPA – Blind Creek Solar Farm	BAL have provided Council with Applicant's letter of offer and final VPA to be reported to Council meeting of 27 June. This matter is ongoing.	\$6,247	Nil	\$6,247
BAL 220605 - Enforcement - Forbes Creek Campground	BAL provided advice on 4 April 2022. Awaiting further instructions.	\$7,031.10	Nil	\$7,031.10
BAL 220723 - CCTV Agreements	Template agreement provided. This matter is complete.	\$2,412.80	Nil	\$2,412.80
BAL 220869 - Class 1 Appeal	Residents have brought a Class 1 appeal against the Council. This matter is ongoing and has been listed for hearing on 19-20 December 2022.	\$30,523.10	Nil	\$30,523.10
BAL 221043 - Class 1 – alterations & additional to commercial premises DA	Matter listed for s.34 conciliation conference for 30 September 2022.. This matter is ongoing.	\$6,620.10	\$117.30	\$6,737.40
Human Rights Commission	Mediation was undertaken in Human Rights Commission. No agreement was reached and the matter was terminated.	\$32,144.75	Nil	\$32,144.75

Donations and contributions

In accordance with the Donations Policy and by separate resolution, Council made the following donations and contributions during the 2021-22 financial year

Donation recipient	Amount (\$)
Cultural Assistance Grants	
City of Queanbeyan Pipes and Drums Band	1,500
Two Fires Festival of Arts & Activism, Braidwood	3,000
Dr Georgie Pike-Rowney for Singing in the Park: Heritage Community Singing in Queanbeyan	1,000
PCYC Queanbeyan for Rhythmic Gymnastics Program	3,000
Queanbeyan Junior Brass Band	2,350
PCYC Queanbeyan for Fit Together Program	2,500
Create Collaborate Collective Inc.	3,000
Keith Young for Sondheim Tribute Concert, Bungendore	1,200
Total	17,550
Community grants and donations program – category B	
HOME in Queanbeyan	1,000
Rotary Club of Jerrabomberra	600
Wildcare Queanbeyan Inc.	2,000
Queanbeyan Landcare Inc.	825
Respite Care for Queanbeyan Inc.	1,058
Jerrabomberra Combined Probus Club	1,960
University of the Third Age (U3A)	1,312
Wamboin Social Drop-In Group	750
Jerrabomberra Playgroup	2,000
Captains Flat Mens Shed Inc.	498
Knitters Guild NSW – Queanbeyan	756
Bungendore Playgroup – Campbell Page Helping Hands	800
Queanbeyan Toastmasters Club	950
ACT Maori Performing Arts Inc.	2,000
Upper Murrumbidgee Catchment Network	1,600
Queanbeyan Quilters Inc.	2,000
Lift Tasch Up Fundraising Event	2,000
Jerrabomberra Residents' Association	857
Abbeyfield House Bungendore Project	80
Captains Flat Seniors Group	800
Total	23,847
Heritage Assistance Grants	
John De Sousa – Queanbeyan	4,500
David and Maria Reid – Queanbeyan	4,500
Jamie Raynolds – Braidwood	4,000
Debra Putt – Bungendore	4,000
Chantal Stephens – Queanbeyan	5,000
Total	22,000
Other donations	
Rates relief	69,552
Schools annual prize giving ceremony-various schools see Council resolution 189-16	1,155
Total	70,707
Total donations	134,104

Other donations (values included above)

Public Schools

Public schools located within the QPRC area received a donation for their annual prize giving/speech day ceremonies. The donation was increased by the annual rate peg amount, rounded up to the nearest \$5 starting from \$100.

Donations equivalent to ordinary rates

A donation equivalent to the ordinary rates levied for the year to the following organisations and facilities located within the local government area:

- Any Scouts Australia group
- Braidwood and District Historical Society
- Braidwood Show Society
- Any Country Women's Association branch
- Any service club including Lions and Rotary
- Any registered pre-school
- Bungendore War Memorial Hall
- Araluen Community Hall
- Charleys Forest Community Hall
- Gundillion Community Hall
- Majors Creek Community Hall
- Nerriga Community Hall
- Any men's shed registered with the Australian Association of Men's Sheds

Note: The Captains Flat Community Hall, and Queanbeyan halls and community centres are under Council's control.



Due to wet weather, the 2022 Reconciliation Walk was moved to the Queanbeyan Bicentennial Hall, but was still well attended by community members and students from local schools.

Equal Employment Opportunities (EEO) Management Plan

Council's Equal Employment Opportunity Policy aims to recognise and enhance the capability of the organisation and our employees, through a commitment to:

- a workplace free of unlawful discrimination on the basis of race, gender, marital or domestic status or disability and providing equal opportunity to ensure our workforce is reflective of our staff and the diversity within the community we serve; and,
- supporting diversity to build organisational capability – each employee brings perspectives that can support innovation, efficiency, productivity and service improvement to our community.

Supporting this policy, the EEO and Diversity Plan was implemented and evaluated in line with Council's Delivery Program and includes;

- progress reporting in Council's Annual Report;
- ensuring all data gathered is voluntary, confidential and will not identify individual employees or members of the community;
- annual reporting requirements to the Executive; and,
- progressing the actions identified in Council's Workforce Management Plan, Disability Inclusion Action Plan and Reconciliation Action Plan.

A Diversity and Inclusion Group was established in 2021-22 with representatives from across the organisation broadly reflecting gender, ethnicity, disability and staff from non-English speaking backgrounds.

The EEO Policy and Plan for Council were reviewed, with the EEO Policy adopted at the September 2022 Council meeting.

EEO Statistical Information

EEO statistical information is voluntarily provided by employees on commencement of their employment and confidentially retained on Council's Human Resource Management Information System. Information pertaining to race, place of birth and disability is not willingly provided by many staff. Council will be looking to broaden the information it has on such matters, noting that this will remain voluntary.

Aside from age and gender, data surrounding other demographics is low and therefore not reliable enough to report against. Council generally aims to have a workforce that aligns with community demographics.

Some relevant stats for Council as at the end of 2021-22 were:

Group	2020-21	2021-22	Annual Variation
Women	41.7%	43.3%	1.6%
Less than 20 years	3.8%	3.8%	0
20 to 29 years	16.8%	14.7%	-2.1%
30 to 39 years	14.1%	14.7	0.6%
40 to 49 years	19.2%	21%	1.8%
50 to 59 years	31.4%	29.3	-2.1%
60 to 69 years	13.5%	17%	3.5%
70 years or older	1.1%	1.7%	0.6%

Council undertook the following actions to further equal employment and diversity and inclusion:

- All new starters now complete the Aboriginal and Torres Strait Islander Awareness e-learning module
- Introduction of pronouns to email signatures
- Diversity and Inclusion section added to our Careers at Council webpage
- Continuation of Diversity Council Australia (DCA) and Racism – It Stops With Me membership
- The Diversity and Inclusion Group has grown to 15 members and continues to meet monthly and promote a variety of initiatives and attend relevant training on the subject
- Colloquium workshops completed for all staff

- Recruitment training sessions run for staff which discussed the importance of EEO through hiring
- Always ensuring an Indigenous staff member is included on a recruitment panel if an applicant has identified
- Acknowledgment of Country displayed on the QPRC intranet and website
- Expanded the EEO statement on advertisements to include veterans
- Development of Disability and Inclusion Action Plan



Council's Peer Support team and Diversity and Inclusion Group recognised RUOK Day with staff.

Labour statistics

The Office of Local Government requires councils to publish a statement of the total number of persons who performed paid work for them on **Wednesday 25 May 2022** including the total number of the following:

- the number of persons directly employed by the council:
 - on a permanent full-time basis – 320
 - on a permanent part-time basis – 48
 - on a casual basis, and – 20
 - under a fixed-term contract – 63
- the number of persons employed by the council who are "senior staff" for the purposes of the *Local Government Act 1993* – 5
- the number of persons engaged by the council, under a contract or other arrangement with the person's employer, that is wholly or principally for the labour of the person, and – 4
- the number of persons supplied to the council, under a contract or other arrangement with the person's employer, as an apprentice or trainee – 20

Chief Executive Officer remuneration package

The Chief Executive Officer's total remuneration package comprising salary and superannuation was valued at \$375,000 plus a vehicle allowance.

Senior staff remuneration package

Council employed four senior staff members (excluding the CEO) in Portfolio General Manager roles during 2021-22. The total remuneration package for senior staff was \$1,101,683 (including superannuation and payments that were not included in a salary portion of their package).

Mayor and councillor expenses

Item	2020-21 (\$)	2021-22 (\$)
Fee payments		
Mayor	44,249	40,410
Councillors	204,537	207,778
Total payments	248,786	248,188
Expenses and facilities		
Office Equipment	154	43,915
Internal Plant charges	16,102	0
Catering and Civic Function	549	0
Telephone calls	0	6,501
Accompanying person	0	0
Conference And Seminars	2,895	5,094
Training	4,344	8,584
Child care expenses	2,775	0
Total	26,819	64,094
Delegations and visits		
Interstate	0	4,483
Overseas	0	0
Total delegation and visits	0	4,483
Total	275,605	316,765

Additional office equipment costs were incurred due the election in December 2021 when nine of the 11 councillors were new to Queanbeyan-Palerang Regional Council. Increased training and conference costs have occurred due to an increased focus on councillor training and professional development and induction .

Overseas visits

No Council-related overseas visits were undertaken by QPRC councillors or senior staff during 2021-22.

Attendance of councillors at conferences and seminars

Councillors Kenrick Winchester, Mareeta Grundy and Bryce Wilson attended the Local Government NSW Specialist Conference and Cr Winchester attended the Australian Local Government Association conference.

Councillor Induction and Professional Development

Mandatory Induction training was facilitated by Lindsay Taylor Lawyers on 3-4 February 2022. This training was recorded for councillors who were unable to attend in person. A 'Famil Day' was facilitated by the Executive Team as part of the Induction program and was held in Bungendore.

Councillors have been educated on their professional development opportunities. Professional development uptakes have included Charing and Effective Meeting Procedures for Councillors (LGNSW), NSW Council Audit Risk and Improvement Committees Course and Acknowledge This! Course.

The following councillors attended the QPRC induction course, either online or in person:

- Cr Winchester

- Cr Livermore
- Cr Wilson
- Cr Preston
- Cr Ternouth
- Cr Biscotti
- Cr Webster
- Cr Burton
- Cr Grundy

Cr Winchester, Livermore and Biscotti participated in ongoing professional development programs during the year.

All courses run by Local Government Professionals, LGNSW, Australian and NZ School of Government, Office of Local Government, Institute of Public Administration Australia, Institute of Public Works Engineering Australasia, Australian Institute of Company Directors, Independent Commission Against Corruption, Institute of Internal Auditors, NSW Ombudsman were offered to all councillors during the reporting period.

Councillor attendance at meetings

At the September 2018 Ordinary Council meeting, Council resolved:

322/18 - Attendance at meetings by Councillors as delegates and representatives on Council committees, organisational committees, statutory committees, locality committees and advisory committees be published in the QPRC Annual Report.

From March 2020, changes to the Local Government Act allowed councillors to participate in meetings remotely. The table at Appendix 1 does not differentiate between councillors who attended in person or remotely.

A summary of Council attendance at all Council and Committee meetings is shown in **Appendix 1**

Code of Conduct

Queanbeyan-Palerang Regional Council adopted its Code of Conduct and Procedures for the Administration of the Code of Conduct on 27 February 2019. Council's Code and Procedures are based on the Model Code of Conduct prepared by the Office of Local Government.

During 2021-22, a total of five complaints were lodged.

Number of complaints and associated costs	
The total number of Code of Conduct complaints made about the Mayor and the General Manager under the Code of Conduct.	1
The number of Code of Conduct complaints referred to a conduct reviewer.	1
The number of Code of Conduct complaints investigated by a conduct reviewer.	1
The number of Code of Conduct complaints investigated by a conduct review committee.	0
The total cost of dealing with Code of Conduct complaints made about councillors and the General Manager, including staff costs.	\$27,748.61

Preliminary Assessment Statistics	
The number of Code of Conduct complaints finalised by a conduct reviewer at the preliminary assessment stage.	4
The number of those complaints finalised by any of the following recommendations:	
To take no action.	0
To resolve the matter back to the General Manager or the Mayor, for resolution by alternative and appropriate strategies.	2

Preliminary Assessment Statistics	
To refer the matter to another agency or body such as, but not limited to, the ICAC, the NSW Ombudsman, the OLG or the Police.	2
To resolve the complaint by alternate and appropriate strategies	0
To investigate the matter.	0
The recommend that the Complaints Coordinator convene a conduct review committee to investigate the matter.	0

Final Investigation Statistics	
The number of Code of Conduct complaints investigated by a conduct reviewer or conduct review committee	2
The number of these complaints finalised by any of the following:	
That the Council revise any of its policies or procedures.	0
That the subject person undertake any training or other education relevant to the conduct giving rise to the breach.	1
That the subject person be counselled for their conduct.	1
That the subject person apologise to any person or organisation affected by the breach.	0
That findings of inappropriate conduct be made public.	0
In the case of a breach by the General Manager, that action be taken under the General Manager's contract for the breach.	0
In the case of a breach by a councillor, that the councillor be formally censured for the break under section 400G of the Act.	0
In the case of a breach by a councillor, that the matter be referred to the OLG for further action.	0

Complaints reviewed by the OLG	
Number of matters reviewed by the Office	0
Outcome: Decision sustained	0
Outcome: Decision overturned	0

Stormwater levy

A stormwater levy has been applied to residential and business properties within the Queanbeyan, Bungendore and Braidwood urban areas (including Googong). Properties classified as residential and business were charged \$25 per year for the Stormwater Levy, while residential (strata/flats) and business strata units were charged \$12.50.

The majority of the funding that has been collected via the levy was expended on works in Hoover Rd to realign the stormwater mains at the former Hoover Rd landfill. The reserve will be replenished prior to any further works being scheduled.

The levy collects around \$365,100 per year.

Swimming pool inspections

Under section 22F (2) of the *Swimming Pools Act 1992*, Council is required to report on its activities regarding swimming pool inspections. During the period 1 July 2021-30 June 2022, Council undertook the following:

Swimming pool inspections	2020-21	2021-22
Inspections of Tourist and visitor accommodation	1	8
Inspections of dwellings with more than 2 dwellings	1	2
Number of inspections that resulted in issuance a certificate of compliance under s22D of the Swimming Pools Act	63	38
Number of inspections that resulted in issuance a certificate of non- compliance under cl 21 of the Swimming Pools Reg	0	7
Total number of compliance certificate applications	81	72

Partnerships, cooperatives and joint ventures

Council has an interest in or membership of the following organisations in accordance with the under-listed arrangements:

Council has an interest in or membership of the following organisations in accordance with the under-listed arrangements:

- Statewide Mutual - A mutual pool scheme providing liability and general insurance cover to NSW councils.
- StateCover Mutual – A mutual providing workers compensation insurance cover to NSW councils.
- South East Weight of Loads (SEWOL) – Council has a management role and has four inspectors in two vehicles patrolling roads in 11 constituent councils of the region.
- ACT and NSW Strategic Land Use and Infrastructure Planning Group.
- Joint Regional Planning Panel which provides merit-based decision making on regional development within the framework of the NSW planning system.
- Canberra Region Joint Organisation (CRJO) is a regional organisation, with a membership of 10 councils. The CRJO also has associate members and affiliate members. Associate members being the ACT Government, Wagga Wagga City Council, East Gippsland Shire Council and affiliate membership with Canberra Airport. The purpose of the CRJO is to facilitate opportunities and partnerships to create sustainable vibrant communities. CRJO has developed several special purpose interest groups for regional resource sharing and information exchange. The CRJO was constituted in accordance with the *Local Government Act 1993* on 1 July 2018.

Privacy and Personal Information ACT 1998

The *Privacy and Personal Information Protection Act 1998 (PIIP Act)* provides safeguards to an individual's privacy in relation to a wide variety of personal information held by public sector agencies including councils. Council must ensure compliance with the requirements of the Act and adopted its Privacy Policy and Plan based on the Model Privacy Management Plan issued by the Office of Local Government. Council reviewed and adopted its Privacy Policy and Plan on 12 August 2020 and it will be reviewed during 2022-23.

Council is required under the provisions of the *PIIP Act* to include in information collected about individuals the following:

- the nature of personal information we collect
- the purpose for which we collect personal information
- an individual's right to access their personal information.

Council collects personal information for the following purposes:

- building certificates
- compliance certificates
- consents and approvals
- land transactions
- licences held

- occupation certificates
- notification of adjoining premises of development proposals
- rates records
- record of approvals
- records of impounding
- register of pecuniary interests
- subdivision and zoning certificates
- provision of care and support
- job applications
- employment.

The purpose for collecting this information is to allow Council to complete its statutory responsibilities under the *Local Government Act 1993* and other legislation. Under the provisions of the *PPIP Act* individuals have the right to access their own personal information that we hold.

No applications were made for information under the Act during 2021-22. Further information on gaining access to this information can be obtained from the Council's Public Officer on 1300 735 025 between 8.30am - 4.30pm weekdays.



Council's formal Council meetings were held at the Queanbeyan Council Chambers during 2021-22 with a mix of in-person and remote attendance by councillors and members of the public.

Disability Inclusion Action Plan

In July 2022, QPRC launched its new Disability Inclusion Action Plan 2022 - 2026 (DIAP) which guides Council in meeting its requirements under the *NSW Disability Inclusion Act 2014*. The Plan was developed in consultation with our staff, the community and disability stakeholders to ensure the actions reflect the priorities of our residents living with a disability or caring for someone with a disability.

Annual progress in achieving the outcomes of the implementation plan for 2021-22 to address the four focus areas include the following actions:

1. Developing positive community attitudes and behaviours

- Establishment of an internal QPRC Diversity and Inclusion Group which drives progress across Council in a wide range of areas, such as LGBTIQ inclusion, gender equality, mental health, disability and inclusion awareness
- Inclusion of a 'sensory friendly hour' for major community events, such as Christmas in July
- Annual Seniors Week expos with a range of service providers were held in Queanbeyan, Bungendore, Braidwood and Captains Flat
- Engagement of an inspirational Paralympian speaker for Road Safety Week who presented to QPRC staff

2. Creating liveable communities

- Construction of Bungendore Playground (pictured right) completed, providing many accessible features such as wheelchair accessible spinners and swings and accessible footpaths, allowing access for everyone to play
- Continuation of the Zero Barriers Project in QPRC region, with more than 15 local businesses becoming Zero Barriers



- accredited. A Queanbeyan business, Bean Central, won the Zero Barriers business award for our region, presented at the Awards Ceremony in Sydney
- Completion of an Access Audit of Monaro Street in Queanbeyan which will inform the final detail design for the project

3. Supporting access to meaningful employment

- Recruitment of two disability identified traineeship positions and two Aboriginal and Torres Strait Islander identified positions for QPRC
- Council employment application packs included inclusive statements encouraging applications from individuals with diverse backgrounds, and those with disability.
- Inclusion of information on Council's website to support former Defence staff in applying for jobs with Council

4. Improving access to mainstream services through better systems and processes

- QPRC Access Committee met twice during 2021-22 to discuss a range of issues impacting on people with disabilities in the QPRC. These issues included accessibility in car parks, disabled parking requirements, feedback on the design of the new Queanbeyan Civic and Cultural Precinct and feedback regarding the Monaro St Upgrade project.
- Easy Read document design training was undertaken by the QPRC Communications and Engagement team allowing improved accessibility of Council document, forms and website



Council held Seniors Week activities across the Local Government Area, with information on waste and recycling provided.

Public Interest Disclosures Act 1994

Council is required as a public authority to report half yearly on any public interest disclosures that are reported. No disclosures were reported in the current year.

Council reviewed and adopted its Public Interest Disclosures Policy on 25 August 2022. The General Manager has taken action to promote staff awareness of Council's obligations including:

- policy briefings for senior managers
- as part of induction, staff indicate that they have read and understood the internal reporting policy
- training provided to new staff during induction
- appropriate links on the intranet site
- messages in staff newsletters and circulars

Public Interest Disclosures Act 1994			
	Made by Public Officials performing their day to day functions	Under a statutory or legal obligation	All other PIDSA
No of public officials who made public interest disclosures to your public authority	0	0	0
No of public interest disclosure received by your public authority	1	0	0
No of public interest disclosures that have been finalised in this reporting period	1	0	0
No of public interest disclosures received, how many were primarily about:	0	0	0
Corrupt conduct			
Maladministration	1	0	0
Serious and substantial waste	0	0	0
Government information contravention	0	0	0
Local government pecuniary interest contravention	0	0	0
No of public interest disclosures (received since 1 Jan 2012) that have been finalised in this reporting period.	1		
Have you established an internal reporting policy?	Yes		
Has the head of your public authority taken action to meet their staff awareness obligations?	Yes		
If so, please select how staff have been made aware:			
<ul style="list-style-type: none">• Policy briefing from senior managers• staff undertaking that they have read and understood your organisation's internal reporting policy• training provided to new staff during induction• links to Council's intranet site• messages in staff newsletters• messages in circulars• Public Interest Disclosures Policy review scheduled			

External bodies exercising Council functions

The following external bodies have been delegated functions by Council for 2021-22:

- Les Reardon Reserve
- Greenways
- Burra/Cargill Park Reserves
- Nerriga Sports Ground Reserve Trust
- Captains Flat Area
- Braidwood Showground Reserve trust
- Braidwood Gymnasium
- Carwoola/Stoney Creek Community Hall
- Canning Close Reserve
- Mick Sherd Oval canteen

- Fernleigh Park
- Braidwood Recreation Ground
- Royalla Common
- Wamboin Community Hall
- Hoskinstown Hall
- Braidwood National Theatre and Community Centre
- Bungendore War Memorial
- Araluen Area Committee
- Bungendore Multi-purpose School Hall
- Bungendore School of Arts
- Mongarlowe Hall

Controlling interests in companies

Council does not have a controlling interest in any companies.

Government Information (Public Access) Act 2009 - statistical report

Clause 7A: Details of the review carried out by the agency under section 7 (3) of the Act during the reporting year and the details of any information made publicly available by the agency as a result of the review.

Reviews carried out by the agency	Information made publicly available by the agency
Yes	Yes

Clause 7B: The total number of access applications received by the agency during the reporting year (including withdrawn applications but not including invalid applications).

Total number of applications received
16

Clause 7C: The total number of access applications received by the agency during the reporting year that the agency refused either wholly or partly, because the application was for the disclosure of information referred to in Schedule 1 to the Act (information for which there is conclusive presumption of overriding public interest against disclosure)

Number of Applications Refused	Wholly	Partly	Total
	0	0	0
% of Total			

Schedule 2 Statistical information about access applications to be included in Annual Report **Table A:** Number of applications by type of applicant and outcome*

	Access Granted in Full	Access Granted in Part	Access Refused in Full	Info not Held	Info Already Available	Refused to Deal with Application	Refused to Confirm/Deny whether info is held	Application Withdrawn	Total	% of Total
Media	0	0	0	0	0	0	0	0	0	0
Members of Parliament	0	0	0	0	0	0	0	0	0	0
Private sector business	1	0	0	0	0	0	0	0	1	6.25
Not for profit organisations or community groups	0	0	0	0	0	0	0	0	0	0
Members of the public (by legal representative)	2	1	0	0	0	0	0	0	3	18.75
Members of the public (other)	3	3	0	5	0	0	0	1	12	75
Total	6	4	0	5	0	0	0	1	16	
% of Total	37.5	25	0	31.25	0	0	0	6.25		

*More than one decision can be made in respect of a particular access application. If so, a recording must be made in relation to each such decision. This also applies to Table B.

Table B: Number of applications by type of application and outcome*.

	Access Granted in Full	Access Granted in Part	Access Refused in Full	Info not Held	Info Already Available	Refused to Deal with Application	Refused to Confirm/Deny whether info is held	Application Withdrawn	Total	% of Total
Personal information applications*	0	1	0	1	0	0	0	0	2	12.5
Access applications (other than personal information applications)	4	2	0	4	0	0	0	1	11	68.75
Access applications that are partly personal information applications and partly other	0	2	0	0	1	0	0	0	3	18.75
Total	4	5	0	5	1	0	0	1	16	
% of Total	25	31.25	0	31.25	6.25			6.25		

* A personal information application is an access application for personal information (as defined in clause 4 of Schedule 4 to the Act) about the applicant (the applicant being an individual).

Table C: Invalid applications

Reason for invalidity	No of applications
Application does not comply with formal requirements (section 41 of the Act)	0
Application is for excluded information of the agency (section 43 of the Act)	0
Application contravenes restraint order (section 110 of the Act)	0
Total number of invalid applications received	0
Invalid applications that subsequently became valid applications	0

Table D: Conclusive presumption of overriding public interest against disclosure: matters listed in Schedule 1 of Act

	Number of times consideration used*
Overriding secrecy laws	0
Cabinet information	0
Executive Council information	0
Contempt	0
Legal professional privilege	0
Excluded information	0
Documents affecting law enforcement and public safety	0
Transport safety	0
Adoption	0
Care and protection of children	0
Ministerial code of conduct	0
Aboriginal and environmental heritage	0
Total	0

*More than one public interest consideration may apply in relation to a particular access application and if so, each such consideration is to be recorded (but only once per application). This also applies in relation to Table E.

Table E: Other public interest considerations against disclosure: matters listed in table to section 14 of Act

Personal details (name address, phone number etc.) is never released by the Council and is redacted in any information provided.

	Number of times consideration used*	% of Total
Responsible and effective government	0	0
Law enforcement and security	0	0
Individual rights, judicial processes and natural justice	4	100
Business interests of agencies and other persons	0	0
Environment, culture, economy and general matters	0	0
Secrecy provisions	0	0
Exempt documents under interstate Freedom of Information legislation	0	0
Total	4	

Table F: Timeliness

	Number of applications*	% of Total
Decided within the statutory timeframe (20 days plus any extensions)	15	93.75
Decided after 35 days (by agreement with applicant)	0	0
Not decided within time (deemed refusal)	1	6.25
Total	16	

Table G: Number of applications reviewed under Part 5 of the Act (by type of review and outcome)

	Decision varied	Decision upheld	Total	% of Total
Internal review	0	1	1	33.3
Review by Information Commissioner*	1	0	1	33.3
Internal review following recommendation under section 93 of Act	0	0	0	33.3
Review by NCAT	0	1	1	
Total	1	2	3	
% of Total	33.3	33.3	33.3	

*The Information Commissioner does not have the authority to vary decisions, but can make recommendations to the original decision-maker. The data in this case indicates that a recommendation to vary or uphold the original decision has been made by the Information Commissioner.

Table H: Applications for review under Part 5 of the Act (by type of applicant)

	Number of applications for review	% of Total
Applications by access applicants	3	100
Applications by persons to whom information the subject of access application relates (see section 54 of the Act)	0	0
Total	3	0

Table I: Applications transferred to other agencies.

	Number of applications transferred
Agency-Initiated Transfers	0
Applicant - Initiated Transfers	0
Total	0

Risk Management

QPRC recognises that managing organisational risk is integral to good business practice. The organisation is committed to increasing its level of risk management maturity through embedding risk management practices into its decision-making processes to ensure the achievement of objectives. This is an ongoing continual improvement process.

As part of its risk management framework, Council has a Risk Management Policy and internal Directive. The policy is available on Council's website and outlines:

- The objectives of Council's risk management framework.
- Summarises Council's risk appetite, which is articulated in detail in the Directive along with tools for assessing and evaluating specific risks identified.
- Defines accountabilities and responsibilities for managing risk in a manner that is consistent with ISO 31000:2018.

Education and training is an ongoing aspect of embedding the understanding of risk management methodology throughout the organisation and improving risk maturity levels.

Managing the changing risk landscape as a result of COVID-19 was again a focus during the financial year.

Council continues to work with Statewide Mutual, of which it is a member. It uses expertise provided by the Mutual to assist with organisational risk management. Council also participates in the annual continuous improvement initiatives undertaken by the Mutual.

In late 2021-22, Council began a major review of its business continuity arrangements which will be completed in 2022-2023.

As part of its governance structure, the Audit, Risk and Improvement Committee (ARIC) operates to provide independent assurance and assistance to QPRC in relation to its governance, risk and internal control framework.

ARIC Member	Meetings	Meetings attended
Mr Andrew Cox (Chair)	4	3
Mr Max Shanahan	4	4
Ms Carolyn Rosetta-Walsh	4	4
Cr. Pete Harrison	2	2
Cr. Michele Biscotti	2	1
Cr. Bryce Wilson (Alternate Member)		1

Operation of the Committee is as per the adopted Charter. The Committee's membership includes three independent external members and a councillor. Four meetings were held in 2021-22:

- 16 September 2021
- 16 December 2021
- 16 March 2022
- 15 June 2022

Changes to the ARIC membership were created as a result of council elections held Saturday 4 December 2021. This saw Cr. Michele Biscotti being nominated to the ARIC with Cr Bryce Wilson nominated as an alternate. A representative of the Audit Office NSW also attends the Committee meetings. This provides members with valuable insight into the expectations and activities within the Local Government sector.

During 2021-22 the ARIC:

- Agenda preparation was based on the adopted formal ARIC Work Plan of activities to be covered in the year. The plan is reviewed on an annual basis and was updated during the period.
- Chair provided regular briefings to the Chief Executive Officer.
- Provided input on proposed external audit coverage.
- Continued the Financial Statement Sub-Committee (FSSC) of the ARIC which met 3 times in 2021–2022 to oversee Financial Statements preparation to provide the ARIC with sufficient assurance to recommend Council sign the annual Financial Statements.
- Confirmed effective financial controls were maintained.
- Oversaw the QPRC internal audit program.
- Monitored QPRC infrastructure and ICT projects.
- Reviewed progress on policy harmonisation.
- Monitored measures in place to assure QPRC operations are conducted ethically.
- Monitored timely implementation of internal audit and external audit recommendations.
- Monitored key ICT activities including cyber security and disaster recovery.
- Encouraged QPRC assessment against recommendations contained in various reports eg Independent Commission Against Corruption reports.

An external quality assessment was also undertaken of the internal audit function in the latter half of the financial year. This report is to be delivered to the ARIC during 2022-2023.

Property acquisitions and disposals

In accordance with Council's Property Policy, the details of property acquisitions and disposals during 2019-20 are shown below.

Property	Type (sale/purchase, lease etc)	Status	Previous property use	Proposed property use	\$ Funding impact, price
289 Badgery Road, Burra	Council Sale	Settled	Council Operation	Extension of grazing land	55,000
19-21 Gibraltar Street, Bungendore	Council Purchase	Settled	Undeveloped	Council Bungendore Offices	1,290,911
Rutledge Street	Council Sale	Settled	Council Offices, Library	Development	8,050,000
Full details in Government Gazette NSW 26 April 2022	Compulsory Acquisition	Acquisition finalised. Negotiating Just Terms	Council Offices, Library, Pool, Public areas	Department of Education - High School	Not yet finalised
Part of 152 Wallace Street, Braidwood	Licence to Council	Currently Licenced	Car Park	Car Park	\$2553/pa
55-59 Richard Avenue, Queanbeyan	Council Community Licence	Currently Licenced	Car Park	Car Park	\$1/pa
55 Henderson Road, Queanbeyan	Council Community Licence	Currently Licenced	Community Garden	Community Garden	\$1/pa
18 Barrow Place	Council Community Licence	Currently Licenced	Community theatre storage	Community theatre storage	\$1/pa

Planning agreements

During the 2021-22 financial year, the following planning agreements were in force and complied with by Council.

Googong Urban Development Planning Agreement

This applies to the urban release area known as Googong which is approximately 10km south east of the Queanbeyan CBD. It provides for the carrying out of works, the dedication of land, and the provision of other material public benefits for the provision of infrastructure, facilities and services to support the development on the land. Examples of infrastructure which has been and is to be provided under the agreement include new roads, intersections, recreational facilities, water supply, and sewerage facilities.

On 16 February 2015 it was amended by a Deed of Novation. This changed one of the entities who was a party to the Planning Agreement.

On 13 January 2020 Variation (No. 1) to the Googong Urban Development Local Planning Agreement was executed by the parties. This updated and varied the original planning agreement with changes including:

- Insertion of new items, deletion of redundant items and amendment to other items of the Development Contributions to be provided by the developer, and their respective Contribution Values, under Schedule 1 of the Planning Agreement,
- Alteration of indices used for the indexation of contribution values for offsite road contributions, and updates to the works schedule for offsite local roads.

On 14 May 2020, the second deed of variation to the Googong Urban Development Local Planning Agreement was executed by the parties. This further varied the original planning agreement in the following manner:

- Dedicate 5,554m² of land to Council for a Council depot; and
- Carry out noise attenuation works to Stage D of the Googong Water Recycling Plant.

Jerrabomberra Innovation Precinct Infrastructure Planning Agreement 2020

The Jerrabomberra Innovation Precinct Infrastructure Planning Agreement 2020 was executed on 5 June 2020 and is an agreement between Council, The Village Building Company and Poplars Developments in respect of the future provision of infrastructure at areas known as South Jerrabomberra and West Jerrabomberra. This site is about 12km south west of the Queanbeyan CBD adjoining ACT Hume.

The agreement establishes a commitment between all parties to collectively contribute to specific infrastructure items in the area to facilitate new residential and commercial development. Examples of infrastructure to be provided under the agreement include new roads, intersections, recreational facilities, water supply, sewerage and electricity.

South Tralee Essential Infrastructure Planning Agreement

The South Tralee Essential Infrastructure Planning Agreement also applies to South Jerrabomberra. It was originally executed on 19 June 2018 between Queanbeyan-Palerang Regional Council and Canberra Estates Consortium No 4 Pty.

Its objective is to provide for the:

- provision of sewer and potable water supply infrastructure
- facilities and services (essential infrastructure) to meet the demands of the Development and other development within the South Jerrabomberra Urban Release Area.

18 Mecca Lane, Bungendore

The 18 Mecca Lane, Bungendore Planning Agreement applies to 18 Mecca Lane, Bungendore. It was executed in July and September 2019 between Queanbeyan-Palerang Regional Council and Paul Gerard Niven and Alice Elizabeth Niven. Its objective is to require the developer to make development contributions for water and sewer supply in conjunction with the carrying out of the development.

Big Island Mining Pty Ltd Planning Agreement

The Big Island Mining Pty Ltd Planning Agreement applies to the Dargues Gold Mine at Majors Creek. It was executed on 15 February 2013 between the then Palarang Council and Big Island Mining Pty Ltd.

It provides for the mining operator to:

- make a development contribution for the upgrading of sections of the Braidwood to Majors Creek Road (which, at the date of the original Agreement, lay within the Palarang Council Local Government Area) and
- contribute for the benefit of the Braidwood community (Section 94 Contribution) for the upgrading of facilities at the Braidwood Recreation Ground.



A street mural along a vacant block in Crawford St, Queanbeyan.

Companion Animals

Animal management expenditure in the 2021-22 financial year was \$462,934, compared to \$466,504 in the 2020-21 financial year. Expenditure included staffing costs, training and qualifications, veterinary costs, supplies such as food and cleaning products, legal fees and office supplies. Income from companion animal activities in 2021-22 was \$252,688 compared to \$193,700 in 2020-21. Income was generated from impounding fees (\$11,357), animal registration (\$108,250), animal sales (\$72,107) and fines (\$60,974). There are more than 21,000 animals registered in the Queanbeyan-Palerang Local Government Area.

During the financial year, Council employed three Animal Management Officers (including a Team Leader) and two Animal Attendants (one fulltime who worked during the week and one part time for weekend work). The Animal Management Service experienced a high turnover of staff throughout the year with all but one position changing occupants. Like many organisations, the service faced staff shortages at times throughout the year due to the impact of COVID-19 and associated restrictions. This had impacts on the service's ability to patrol areas such as Bungendore, Bywong/Wamboin, Captains Flat and Braidwood as often as the team would have preferred to.

COVID-19 also impacted community education programs during the year, with few face-to-face community events that the team could participate in to promote messages about responsible pet ownership, desexing and registration. Community education messages were delivered through social media and articles in Council's community newsletter, QPRC News which is distributed to more than 28,000 households. Animal Management Officers continue to offer ongoing education of customers at the Animal Management Facility, regularly providing information on pet ownership to customers.

Council is grateful for the work undertaken by rescue groups within the region, behavioural experts who assist with temperament assessments and volunteers who attend the facility to assist with enrichment activities for the animals. Assistance provided by these three groups provide Council with information to provide the best opportunity for animals to be re-homed in a suitable environment.

Council has in place a Dangerous Dogs Panel which meets as required to review reports on dog attacks. During the year, the Panel met on five occasions.

In May 2021, Council adopted a Cat Containment Policy which applies to Googong and Jumping Creek developments. In adopting the policy, councillors recognised significant community comment for a wider-reaching policy and resolved that Council should consider applying the policy to future urban residential developments. Through the financial year, Council staff had several discussions with developers of new greenfield developments, with a view to expanding the policy to these areas, before considering a future policy that would apply to the entire Local Government Area. The next stage of the Cat Containment Policy is due to be presented to Council and the community in the upcoming financial year.

As required by the Companion Animals Regulation, the following information is disclosed:

Required information	Council response
Lodgement of pound data collection returns with the OLG (Survey of council seizures of cats and dogs).	<p>Pound collection data was submitted to the Office of Local Government by the required deadline. During the period, the following occurred:</p> <ul style="list-style-type: none"> • Dogs seized: 119 • Cats seized: 33 • Cats arriving at Animal Management Facility: 329 <ul style="list-style-type: none"> ○ 28 cats released to owner ○ 147 cats sold ○ 22 cats released to rescue organisations ○ 48 cats euthanised ○ 9 cats escaped or other • Dogs arriving at Animal Management Facility: 521 <ul style="list-style-type: none"> ○ 203 dogs released to owner ○ 75 dogs sold ○ 18 dogs released to rescue organisations ○ 2 dogs euthanised ○ 0 dog died while in Council's care ○ 0 dogs left the facility for other reasons
Lodgement of data about dog attacks with the OLG.	<p>Dog attack data was provided to the Office of Local Government by the required deadline. Data included:</p> <ul style="list-style-type: none"> • 43 dog attacks reported during financial year • 21 infringements were issued for dog attacks • 7 dogs involved in attacked were declared menacing dogs
Amount of funding spent on companion animal management and activities.	<p>Council expended \$462,934 on Companion Animal Management. This included staff costs, training and professional development, maintenance of the Animal Management Facility, office supplies, food, vet services and much more.</p>
Community education programs carried out and strategies the council has in place to promote and assist the desexing of dogs and cats.	<p>Throughout 2021-22 Animal Management staff promoted desexing through the adoption process; included articles in QPRC News (a Council newsletter delivered to all households in Queanbeyan-Palerang eight times per year) and posted on Council's social media channels to remind owners about responsible pet ownership matters such as keeping dogs on leads in public places, the requirements when advertising an animal for sale, and the importance of animal registration.</p>
Strategies in place for complying with the requirement under s 64 of the CA Act to seek alternatives to euthanasia for unclaimed animals.	<p>To assist with maintaining a low euthanasia rate, Council implements the following strategies:</p> <ul style="list-style-type: none"> • Close relationship with local rescue groups • Weekly promotion email to various rescues • Animals promoted on Council's website and other various social media platforms • Discount microchip rate for rescue groups saving animals <p>As a result of this, Council's euthanasia rate for 2020-21 was 0.02% for dogs and 7% for cats</p>
Off leash areas provided in the council area	<p>Council's off lead dog areas are listed on its website at https://www.qprc.nsw.gov.au/Services/Animals/Find-an-Off-Lead-Dog-Park.</p>
Detailed information on fund money used for managing and controlling companion animals in its area	<p>Funds expended during 2021-22 were from Council revenue. Council does not have a specific Animal Management Fund.</p>

Section 7.11 contributions and section 7.12 levies

Project ID and Description	Project Type	Amount Expended (\$)	Percentage of cost funded by contributions/levy	Amounts temporarily borrowed (\$)	Value of land (\$)	Value of MPB (\$)	Status of Project (\$)
35101 – City facilities	Community facilities	40,884.76	2%	\$0	N/A	40,884.76	Made up of a number of projects. Most completed.
35108 – Urban Roads (Queanbeyan)	Roads	5,843.47	03%	\$0	N/A	5,843.47	Made up of a number of projects. Most completed.
35138 – Works identified in a fixed levy schedule	Pathways, community facilities, open space facilities, roads, footpaths and cycleways, car parking facilities	149,684.90	0.14%	\$0	N/A	149,684.90	Made up of a number of projects. Most completed.
35602 – Bungendore recreation facilities	Recreation facilities	48,671.70	0.36%	\$0	N/A	48,671.70	On-going
35604 – Bungendore street upgrading	Roads	24,568.75	0.08%	\$0	N/A	24,568.75	On-going
35611 – Central	Bushfire Facilities	2,827.40	0.31%	\$0	N/A	2,827.40	On-going
35620 - Nerriga	Bushfire Facilities	547	0.43%	\$0	N/A	547	Completed
35637 – Bombay Road	Roads	47,441.70	14.82%	\$0	N/A	47,441.70	On-going
35654 – Kings Highway - East	Roads	6,311.15	5.81%	\$0	N/A	6,311.15	On-going
35687 – Carparking Bungendore	Car park	55,934	1.23%	\$0	N/A	55,934	Completed
35692 – Community hall/Sports Centre	Community/recreation facility	18,193.20	2.92%	\$0	N/A	18,193.20	Completed
35693 – Bushfire SES station	Emergency service facility	6,617	2.89%	\$0	N/A	6,617	Completed

Project ID and Description	Project Type	Amount Expended (\$)	Percentage of cost funded by contributions/levy	Amounts temporarily borrowed (\$)	Value of land (\$)	Value of MPB (\$)	Status of Project (\$)
35694 – Pre-School Centre Land	Community facility land	1,384.25	3.03%	\$0	N/A	1,384.25	Completed
35695 – Pool expansion Bungendore	Recreation facilities	14,884.70	2.93%	\$0	N/A	14,884.70	Completed
35696 – Library relocation	Library facilities	6,617	2.96%	\$0	N/A	6,617	Completed
35697 – Embellish Open Space	Open space	5,235.50	2.95%	\$0	N/A	5,235.50	Completed
35729 – Bywong/Wamboin Community Facilities	Community facility	189	0.05%	\$0	N/A	189	Completed
35731 – Burra Community Facilities	Community facility	135	0.04%	\$0	N/A	135	Completed

Corporate Sponsorships

Name of organisation	Relationship	What the sponsor agreed to provide	What Council agreed to provide	Financial commitment to Council	Approx value provided to Council
Shop and win promotion					
Palerang Financial Services (Braidwood & Bungendore Community Bank)	Financial partner/sponsor	Provide financial sponsorship for Christmas Shop & Win 2021	Promotion of business logo on all printed/electronic material relative to Braidwood & Bungendore Christmas Shop & Win promotion	\$4,000	\$4,000
Bungendore Chamber of Commerce & Industry	Financial partner/sponsor	Provide financial sponsorship for Bungendore Christmas Shop & Win 2021	Promotion of business logo on all printed/electronic material relative to Bungendore Christmas Shop & Win promotion	\$3,000	\$3,000
Queanbeyan Christmas Party					
Royal Hotel Queanbeyan	Sponsorship	Headline and support band, security, liquor licence, marketing	Event staff, stage and lighting plus staff Food vendors Traffic and event management Amusements	\$30,000	The additional sponsorship provided the ability for a greater headline act and take on legal risk with liquor licence and security
Music by the River					
Music by the River – ICON Water	Major sponsor of event	Funding to engage Canberra Symphony Orchestra. Media and promotional sharing and support, event staff, giveaways to attending public	Event management, road traffic managements. vendors, event staff and logistics (first aid, security, traffic management), marquee and stage and lighting Liquor licence and venue (QEII park)	\$30,000	This event would not be possible without the ICON Water contribution
The Q					
Contentious Character Winery – The Q season Launch	Guest winery sponsorship	Arrangement to sell local wines as bar offering and part of that agreement to provide 1 complimentary drink to all attendees of the season launch (100). Another venue for performance	Location to sell products and exposure to Q subscription listing	\$100	10% discounted cost of product cost for wines sold at our location
Royal Hotel Queanbeyan – The Q season Launch	Minor sponsor of the event	Provide catering for canapés for the launch evening	The space in our season booklet to advertise the RHQ	\$1,000	Catering cost covered in season launch budget

Name of organisation	Relationship	What the sponsor agreed to provide	What Council agreed to provide	Financial commitment to Council	Approx value provided to Council
Anzac Day and Australia Day					
Australia Day and Anzac Day at Braidwood Serviceman's Club	Venue hosting the event and event management as part of the sub committee	Provide a venue for the event to take place in.	Funding of \$2,000 toward the event needs. Event management support. Aust day awards and local Council representatives	\$2,000	Local community members who provide the ceremony/celebration for the town
Walsh's Hotel Queanbeyan – Anzac Day	Location for breakfast after dawn service for all of the community	Provide venue for Queanbeyan Legacy to host the Anzac day breakfast	Nothing to Walsh's. Council provides event services for Queanbeyan legacy and Queanbeyan RSL	0	
Australia Day Bungendore-Regional independent News Paper	Provide advertising space in paper regarding the events	Provide advertising space in paper regarding the events	Nil	\$500	Provide the information to the community
Christmas in July					
Christmas In July - Bredbo Christmas Barn, Latorta cake decorating supplies, Christmas Emporium	Named sponsors of the cake and gingerbread competition	Provide signage for displayed area and promotes the competition at their shops and shop fronts	Ability to place store banners in the location of the competition at the event venue	\$1,000 total	Exposure of business to all event attendees on the day 8,000+
Multicultural Festival					
Queanbeyan Multicultural Centre	Support for the event	Provide event staff, MC for main stage, correspondence with local cultural organisations, performers.	Event management, event staff, food and market vendors. location, stage and lighting, traffic management. Marketing and promotion.	\$5,000 only \$2,000 invoiced for performers. the remainder is in-kind	Event would not be as successful without the collaboration of the two organisations

Appendix 1 - Councillor attendance at Council and Committee Meetings

Attendance at meetings by Councillors as delegates and representatives on Council committees, organisational committees, statutory committees, locality committees and advisory committees be published in the QPRC Annual Report.

Ordinary and Planning and Strategy Committee meetings

Ordinary and Extraordinary Council meetings			
Date of meeting	Attended	Apologies	Did not attend
28 July 2021	Cr Overall, Cr Biscotti, Cr Brown, Cr Harrison, Cr Hicks, Cr Marshall, Cr Noveska, Cr Schweikert, Cr Taylor, Cr Winchester		
25 August 2021	Cr Overall, Cr Biscotti, Cr Brown, Cr Harrison, Cr Hicks, Cr Marshall, Cr Noveska, Cr Schweikert, Cr Taylor, Cr Winchester		
22 September 2021 (Extraordinary Meeting)	Cr Overall, Cr Biscotti, Cr Brown, Cr Harrison, Cr Hicks, Cr Marshall, Cr Schweikert, Cr Taylor, Cr Winchester	Cr Noveska	
29 September 2021	Cr Overall, Cr Biscotti, Cr Brown, Cr Harrison, Cr Hicks, Cr Marshall, Cr Schweikert, Cr Taylor, Cr Winchester	Cr Noveska	
27 October 2021	Cr Overall, Cr Biscotti, Cr Harrison, Cr Hicks, Cr Marshall, Cr Noveska, Cr Schweikert, Cr Taylor, Cr Winchester	Cr Brown	
17 November 2021 (Extraordinary Meeting)	Cr Biscotti, Cr Harrison, Cr Hicks, Cr Marshall, Cr Schweikert, Cr Taylor, Cr Winchester	Cr Overall, Cr Noveska	Cr Brown
24 November 2021	Cr Overall, Cr Harrison, Cr Hicks, Cr Marshall, Cr Schweikert, Cr Taylor, Cr Winchester	Cr Biscotti, Cr Noveska	Cr Brown
Council election held on 4 December 2021. First meeting held on 12 January 2022			
12 January 2022 (Extraordinary Meeting)	Cr Biscotti, Cr Burton, Cr Grundy, Cr Livermore, Cr Preston, Cr Taskovski, Cr Ternouth, Cr Webster, Cr Willis, Cr Wilson, Cr Winchester		
27 January 2022	Cr Winchester, Cr Biscotti, Cr Burton, Cr Grundy, Cr Livermore, Cr Preston, Cr Ternouth, Cr Webster, Cr Willis, Cr Wilson	Cr Taskovski	
9 February 2022	Cr Winchester, Cr Biscotti, Cr Burton, Cr Grundy, Cr Livermore, Cr Preston, Cr Taskovski, Cr Ternouth, Cr Webster, Cr Willis	Cr Wilson	
23 February 2022	Cr Winchester, Cr Biscotti, Cr Burton, Cr Grundy, Cr Livermore, Cr Preston, Cr Taskovski, Cr Ternouth, Cr Webster, Cr Willis, Cr Wilson		
9 March 2022	Cr Winchester, Cr Biscotti, Cr Burton, Cr Grundy, Cr Livermore, Cr Preston, Cr Taskovski, Cr Webster, Cr Willis, Cr Wilson	Cr Ternouth	
23 March 2022	Cr Winchester, Cr Biscotti, Cr Burton, Cr Grundy, Cr Livermore, Cr Preston, Cr Taskovski, Cr Ternouth, Cr Webster, Cr Willis, Cr Wilson		

Date of meeting	Attended	Apologies	Did not attend
13 April 2022	Cr Winchester, Cr Biscotti, Cr Burton, Cr Grundy, Cr Livermore, Cr Preston, Cr Taskovski, Cr Ternouth, Cr Webster, Cr Willis, Cr Wilson		
27 April 2022	Cr Winchester, Cr Burton, Cr Grundy, Cr Livermore, Cr Preston, Cr Taskovski, Cr Ternouth, Cr Webster, Cr Willis, Cr Wilson	Cr Biscotti	
11 May 2022	Cr Winchester, Cr Biscotti, Cr Burton, Cr Grundy, Cr Livermore, Cr Preston, Cr Taskovski, Cr Webster, Cr Willis, Cr Wilson	Cr Ternouth	
25 May 2022	Cr Winchester, Cr Biscotti, Cr Burton, Cr Grundy, Cr Livermore, Cr Preston, Cr Taskovski, Cr Ternouth, Cr Webster, Cr Willis, Cr Wilson		
8 June 2022	Cr Winchester, Cr Biscotti, Cr Burton, Cr Grundy, Cr Livermore, Cr Preston, Cr Taskovski, Cr Ternouth, Cr Webster, Cr Willis, Cr Wilson		
22 June 2022	Cr Winchester, Cr Biscotti, Cr Burton, Cr Grundy, Cr Livermore, Cr Preston, Cr Taskovski, Cr Ternouth, Cr Willis, Cr Wilson	Cr Webster	

Planning and Strategy Committee of the Whole meetings			
Date of the meeting	Attended	Apologies	Did not attend
14 July 2021	Cr Overall, Cr Biscotti, Cr Harrison, Cr Hicks, Cr Marshall, Cr Schweikert, Cr Taylor, Cr Winchester	Cr Brown, Cr Noveska	
11 August 2021	Cr Overall, Cr Biscotti, Cr Harrison, Cr Hicks, Cr Noveska, Cr Schweikert, Cr Taylor, Cr Winchester	Cr Marshall	Cr Brown
8 September 2021	Cr Overall, Cr Biscotti, Cr Harrison, Cr Hicks, Cr Marshall, Cr Noveska, Cr Schweikert, Cr Taylor, Cr Winchester	Cr Brown	
13 October 2021	Cr Overall, Cr Biscotti, Cr Brown, Cr Harrison, Cr Hicks, Cr Marshall, Cr Noveska, Cr Schweikert, Cr Taylor, Cr Winchester		
10 November 2021	Cr Overall, Cr Biscotti, Cr Harrison, Cr Hicks, Cr Marshall, Cr Schweikert, Cr Taylor, Cr Winchester	Cr Brown, Cr Noveska	
Council resolved on 12 January 2022 to hold two Ordinary Meetings per month, and no longer hold Planning and Strategy Committee meetings.			

Organisational Committees

Audit, Risk and Improvement Committee			
Pre December 2021 – Cr Harrison		Post December 2021 – Cr Biscotti (Cr Wilson alternate)	
Date of meeting	Attended	Apology	Did not attend
16 September 2021	Cr Harrison		
16 December 2021	Meeting held after Council election. No Council rep for committee		
16 March 2022	Cr Wilson	Cr Biscotti	
15 June 2022	Cr Biscotti		

Australia Day Community Awards Committee			
Date of meeting	Attended	Apology	Did not attend
6 December 2021	CEO Peter Tegart		

Australia Day Organising Committee			
Pre December 2021 – Cr Hicks and Schweikert		Post December 2021 – Mayor	
Date of meeting	Attended	Apology	Did not attend
11 October 2021		Cr Schweikert Cr Hicks	
6 December 2021		Cr Schweikert Cr Hicks *These councillors sent apologies even though they were not in office.	
17 January 2022		Cr Schweikert Cr Hicks *These councillors sent apologies even though they were not in office.	

First Nations Consultative Committee			
Pre December 2021 – Cr Marshall		Post December 2021 – Cr Willis and Cr Ternouth	
Date of meeting	Attended	Apology	Did not attend
20 July 2021		Cr Marshall	

Dangerous Dog Panel			
Pre December 2021 – Cr Taylor		Post December 2021 – Cr Wilson (Cr Biscotti alternate)	
Date of meeting	Attended	Apology	Did not attend
14 July 2021	Cr Taylor		
21 September 2021	Cr Taylor		
2 December 2021	Cr Taylor		
24 February 2022		Cr Wilson	
8 June 2022		Cr Wilson	

Disability Access Committee			
Pre December 2021 – Cr Winchester		Post December 2021 – Cr Biscotti (Cr Burton alternate)	
Date of meeting	Attended	Apology	Did not attend
28 July 2021	Cr Winchester (Chair)		
20 October 2021	Cr Winchester (Chair)		

CEO's Performance Review Committee			
Pre December 2021 – Crs Overall, Biscotti, Harrison, Hicks and Schweikert		Post December 2021 – Crs Winchester, Livermore and Willis	
Date of meeting	Attended	Apology	Did not attend
7 July 2021	Cr Overall Cr Biscotti Cr Harrison Cr Schweikert	Cr Hicks	

Queanbeyan-Palerang Library Service – NSW Public Library Zone			
Pre December 2021 – Crs Winchester		Post December 2021 – Cr Ternouth	
Date of meeting	Attended	Apology	Did not attend
25 February 2022	Cr Ternouth		
27 May 2022	Cr Ternouth		

Queanbeyan Sporting Gallery Committee			
Pre December 2021 – Mayor		Post December 2021 – Cr Livermore	
Date of meeting	Attended	Apology	Did not attend
Committee did not meet this financial year.			

Queanbeyan Sports Council			
Pre December 2021 – Crs Biscotti, Hicks and Winchester		Post December 2021 – Crs Wilson and Biscotti (Cr Webster alternate)	
Date of meeting	Attended	Apology	Did not attend
9 August 2021	Crs Biscotti and Winchester		
22 November 2021	Crs Biscotti and Winchester		Cr Hicks
14 February 2022	Crs Biscotti, Wilson, Taskovski, Webster, Winchester and Livermore		
9 May 2022	Crs Biscotti, Wilson	Crs Taskovski, Winchester	Cr Webster

Sister City Committee			
Pre December 2021 – Crs Overall and Noveska		Post December 2021 – Cr Taskovski	
Date of meeting	Attended	Apology	Did not attend
Committee did not meet this financial year.			

Statutory Committees

Dargues Reef Community Consultative Committee			
Pre December 2021 – Cr Harrison		Post December 2021 – Cr Preston (Cr Willis alternate)	
Date of meeting	Attended	Apology	Did not attend
18 October 2021	Cr Harrison		

Lake George District Liaison Committee			
Pre December 2021 – Cr Schweikert		Post December 2021 – Cr Webster	
Date of meeting	Attended	Apology	Did not attend
1 November 2021	Cr Schweikert		
27 June 2022	Cr Webster		

Integrated Water Cycle Management Project Reference Group			
Pre December 2021 – Cr Marshall		Post December 2021 – Cr Wilson	
Date of meeting	Attended	Apology	Did not attend
Committee did not meet this financial year.			

Lake George Bush Fire Management Committee			
Pre December 2021 – Cr Overall		Post December 2021 – Cr Webster	
Date of meeting	Attended	Apology	Did not attend
13 July 2021	Cr Overall		
14 February 2022		Cr Webster	
20 June 2022			Cr Webster

Local Traffic Committee			
Pre December 2021 – Cr Schweikert		Post December 2021 – Cr Livermore (Cr Winchester alternate)	
Date of meeting	Attended	Apology	Did not attend
3 August 2021	Cr Schweikert		
13 October 2021	Cr Schweikert		
14 December 2021	No councillors in office		
8 February 2022			Cr Livermore
5 April 2022	Cr Livermore		
7 June 2022	Cr Livermore		

Locality Committees

Araluen Locality Committee			
Pre December 2021 – Cr Winchester and Marshall		Post December 2021 – Area Committees no longer in place	
Date of meeting	Attended	Apology	Did not attend
Committee did not meet this financial year.			

Braidwood Locality Committee			
Pre December 2021 – Cr Overall and Noveska		Post December 2021 – Area Committees no longer in place	
Date of meeting	Attended	Apology	Did not attend
Committee did not meet this financial year.			

Bungendore Locality Committee			
Pre December 2021 – Cr Schweikert and Biscotti		Post December 2021 – Area Committees no longer in place	
Date of meeting	Attended	Apology	Did not attend
Committee did not meet this financial year.			

Burra Locality Committee			
Pre December 2021 – Cr Hicks and Taylor		Post December 2021 – Area Committees no longer in place	
Date of meeting	Attended	Apology	Did not attend
Committee did not meet this financial year.			

Captains Flat Locality Committee			
Pre December 2021 – Cr Hicks and Marshall		Post December 2021 – Area Committees no longer in place	
Date of meeting	Attended	Apology	Did not attend
Committee did not meet this financial year.			

Wamboin Locality Committee			
Pre December 2021 – Cr Winchester and Harrison		Post December 2021 – Area Committees no longer in place	
Date of meeting	Attended	Apology	Did not attend
Committee did not meet this financial year.			

Advisory Committees

Braidwood and Curtilage Heritage Advisory Committee			
Pre December 2021 – Cr Marshall		Post December 2021 – Committee merged with QPRC Heritage Advisory Committee	
Date of meeting	Attended	Apology	Did not attend
12 August 2021		Cr Marshall	
14 October 2021	Cr Marshall		

Bungendore Floodplain Risk Management Committee			
Pre December 2021 – Cr Schweikert		Post December 2021 – No councillor appointed	
Date of meeting	Attended	Apology	Did not attend
13 July 2021	Cr Schweikert		

Braidwood Floodplain Risk Management Committee			
Pre December 2021 – Cr Harrison		Post December 2021 – No councillor appointed	
Date of meeting	Attended	Apology	Did not attend
Committee did not meet this financial year.			

Cultural Development and Public Art Advisory Panel			
Pre December 2021 – Cr Noveska		Post December 2021 – Crs Livermore and Preston	
Date of meeting	Attended	Apology	Did not attend
Committee did not meet this financial year.			

Economic Advisory Panel			
Pre December 2021 – Cr Schweikert		Post December 2021 – Committee discontinued	
Date of meeting	Attended	Apology	Did not attend
Committee did not meet this financial year and has now been discontinued			

Environment and Sustainability Advisory Committee			
Pre December 2021 – Cr Marshall		Post December 2021 – Crs Willis and Wilson	
Date of meeting	Attended	Apology	Did not attend
4 August 2021		Cr Marshall	
20 October 2021	Cr Marshall		

Q Advisory Board			
Pre December 2021 – Cr Noveska		Post December 2021 – Committee discontinued	
Date of meeting	Attended	Apology	Did not attend
3 September 2021			Cr Noveska

Queanbeyan Flood Management Committee			
Pre December 2021 – Cr Harrison		Post December 2021 – No councillor appointed	
Date of meeting	Attended	Apology	Did not attend
Committee did not meet this financial year			

Queanbeyan Showground Advisory Committee			
Pre December 2021 – Cr Taylor		Post December 2021 – Crs Wilson and Ternouth	
Date of meeting	Attended	Apology	Did not attend
Committee did not meet this financial year			

QPRC Heritage Advisory Committee			
Pre December 2021 – Crs Overall and Marshall		Post December 2021 – Cr Willis (Cr Taskovski alternate)	
Date of meeting	Attended	Apology	Did not attend
12 July 2021	Cr Overall		
16 September 2021	Cr Overall		
21 October 2021	Cr Overall		
18 November 2021	Cr Overall		

Tourism Advisory Board			
Pre December 2021 – Cr Schweikert		Post December 2021 – Committee discontinued	
Date of meeting	Attended	Apology	Did not attend
Committee did not meet this financial year and has now been discontinued			

Youth Advisory Council			
Pre December 2021 – Cr Winchester		Post December 2021 – Cr Winchester (Cr Livermore alternate)	
Date of meeting	Attended	Apology	Did not attend
16 August 2021	Cr Winchester		

Regional Committees

Canberra Airport Community Aviation Consultation Group			
Pre December 2021 – Cr Schweikert		Post December 2021 – Cr Ternouth	
Date of meeting	Attended	Apology	Did not attend
17 March 2022	Cr Ternouth		

Canberra Region Joint Organisation (CRJO)			
Pre December 2021 – Mayor		Post December 2021 – Mayor	
Date of meeting	Attended	Apology	Did not attend
29 October 2021	Cr Overall		
25 February 2022	Cr Winchester		

South East Australia Transport Strategy (SEATS)			
Pre December 2021 – Cr Harrison		Post December 2021 – Cr Willis (Cr Preston alternate)	
Date of meeting	Attended	Apology	Did not attend
19 - 20 August 2021	Cr Harrison		
19 November 2021	Cr Harrison		

Southern Joint Regional Planning Panel			
Pre December 2021 – Cr Harrison (Cr Marshall alternate)		Post December 2021 – Cr Preston (Cr Wilson alternate)	
Date of meeting	Attended	Apology	Did not attend
23 March 2022			Cr Preston / Cr Wilson
5 April 2022			Cr Preston / Cr Wilson

Appendix 2 – Project update

Project update - Strategic Pillar 1

Project key: * = grant funding carried over from previous financial year. ** = project is reliant on grant funding. *** = Election promise – awaiting confirmation on funding arrangement.

Action	Status	Progress comment	Responsible branch
100681 Stronger Communities \$9m - Eastern Pools	Completed	The project was finished prior to the opening of the Braidwood pool for the 2020-21 season. The work included the replacement of underground plumbing infrastructure and re-tiling of the pool.	Recreation and Culture
100698 QBN - Stronger Communities \$9m – Aquatic Centre paint and restore	In Progress	Works have been delayed due to other works being undertaken onsite. Works to be completed late 2022.	Transport and Facilities
100749 QPR - Library Purchases Books and Non Books *	Completed	Over commitment of \$30,000 is pre-order for material which will arrive in coming financial year. This year's library resources budget fully expended.	Community and Education
100918 QPR - Regional Animal Management Facility - identify site and design	Delayed		Customer and Communications
100966 QBN - Aquatic Centre Plant Replacement	Completed	This project is complete.	Recreation and Culture
100991 QBN - Creating a welcoming community space in Queanbeyan Library	Completed	Final \$3,000 is being spent in last week of 21-22 so total budget will be expended for this project. Project will complete by 30 June 2022	Community and Education
104105 BWD - Pool Upgrade	In Progress	A DA was lodged on 5 May 2021 and determined in March 2022. A modified DA was submitted in March 2022 and determined in June 2022. The next steps are: <ul style="list-style-type: none"> • Getting approval to be Crown Land Manager • Native title communication • Getting updated plans for Tender • Preparing Tender Documents 	Recreation and Culture
104263 BGD - Solar Heating Bungendore Aquatics	Completed	Due to the current pool being demolished to make way for the Bungendore High School, the project is no longer required.	Recreation and Culture
104291 QBN - Aquatic Centre HVAC/ Boiler replacement	In Progress	Contract has been awarded. Plant and equipment has been ordered. Installation works to commence in August 2022.	Transport and Facilities
104374 BGD - New Bungendore Pool	In Progress	Initial community engagement and early concept design is complete. Project is now pending Valuer General determination of compensation from old pool.	Recreation and Culture
104453 QBN - Aquatic Centre Upgrade to Change Rooms SCCF	Delayed	Council resolved in June 2022 to decline all of the tenders, postponing the project, pending the sourcing of additional grant (or other) funding.	Recreation and Culture

Project update - Strategic Pillar 2

Action	Status	Performance comment	Responsible branch
100944 BWD - Braidwood Saleyards upgrade	Completed	New water troughs were installed and a new weighbridge controller installed after failure of the old controller	Business and Innovation
104092 QBN - City of Champions Walk	Not Yet Started	No funding deed has been provided yet. Awaiting release and announcement by NSW Government	Business and Innovation

Project update - Strategic Pillar 3

Action	Status	Progress comment	Responsible branch
100184 QPR - Regional Sports Complex - Stage 1 and 2	In Progress	Bulk earthworks 90% complete, all underground services have commenced. Sewer main complete, water main 75% complete, storm water system 95% complete. 500kl irrigation tank has commenced, irrigation mains 25% complete. DA has been approved and building design is now at 95% detailed design, construction due to commence in August 2022.	Urban Landscapes
100285 QBN - Showground Pavilion & Storage *	In Progress	DA approved. Tenders called and evaluated, report to council August 2022. Consultants engaged to complete Aboriginal Cultural Interpretation Plan prior to construction certificate being released.	Urban Landscapes
100557 BWD - Braidwood Recreation Ground Construction	In Progress	Irrigation is complete and fences have been relocated. Rain delays have continued and the fields are too wet to carry out renovations of the playing surface. This will now be undertaken in summer 2022.	Urban Landscapes
100891 QBN - Showground buildings refurb	In Progress	DA approved, tenders evaluated. Project is connected to new pavilion project	Urban Landscapes
100984 BGD - SCCF - Sports Hub Stage 2 *	Completed	Works associated with this grant are complete. Irrigation is operational, floodlights are up and fields have been sown.	Urban Landscapes
104244 QBN - Moore Park improvements **	Not Yet Started	Subject to grant funding	Urban Landscapes
104087 QBN- Construction of Googong Sub-Depot - Parks	In Progress	Development application submitted, pending approval.	Urban Landscapes
104245 BWD - Braidwood Recreation Ground drainage channel	In Progress	Construction has commenced after very lengthy rain delays.	Urban Landscapes
104357 QBN - Botanical Garden Project - CBD Masterplan Stage 8	In Progress	Detailed survey of Blundell Park complete and nature play design has been developed. Arboretum concept advanced and training nursery raised by Ngambri Land Council. Jerra Rotary expressed interest in participation. Project is ready for a future Delivery Program.	Urban Landscapes
104516 BGD - Construct Bungendore Playground - LRCI #	Completed	Playground now complete and open to public.	Urban Landscapes
104572 BWD - Braidwood Skatepark - BLERF	In Progress	Tender reported to Council and contract awarded. Due to wet weather, contract was set for a September 2022 commencement . Project is on target to meet this timeframe.	Urban Landscapes

Action	Status	Progress comment	Responsible branch
104573 BGD - Bungendore Playgorund - BLERF	Completed	Connected to other grant project. Playground complete and open to public	Urban Landscapes
760502 QPR - Memorial Park Site Studies	In Progress	Design work and detailed studies under way. Archaeology 95% complete. Expression of interest called for Management Strategy and ecological studies to be conducted over coming spring/summer. In May 2022, the NSW Government amended the SEPP (Planning Systems) 2021, to include that any cemetery project with greater than 5000 internments is now deemed State Significant Development.	Urban Landscapes

Project update - Strategic Pillar 4

Action	Status	Progress comment	Responsible branch
100119 QBN - Googong Water Recycling Plant	In Progress	The contractor took possession of the site to build stage D on 20 June. Expect a 12-month build.	Utilities
100123 QBN - Sewage Treatment Plant Upgrade	In Progress	<p>The concept plan has been developed based on design criteria and preferred treatment process and reviewed internally by QPRC staff as well as technical assessors from NSW Dept Planning and Environment and representatives from the ACT Environment Protection Agency.</p> <p>The project is using the Infrastructure Sustainability Council (ISC) rating scheme and aims to achieve an 'Excellent' design rating for the design of the new STP.</p> <p>The draft Environmental Impact Statement (EIS) was submitted to the ACT Government for review. Feedback was received in March 2021. QPRC submitted a Revised EIS on 26 April 2022 to address feedback received.</p> <p>Detailed design is progressing in parallel with the preparation of the revised EIS.</p> <p>QPRC is currently preparing the final business case. The final business case including the concept and reference designs and the EIS are being jointly funded by QPRC and the NSW Government's Safe and Secure Water Program.</p>	Contracts and Projects
100548 BGD - Bungendore Landfill Reinstatement	In Progress	Project nearing completion. Will extend slightly beyond 30 June due to wet Autumn. No cost implications. Will conclude soon	Utilities
100150 QBN - Ellerton Drive Extension	Completed		Contracts and Projects
100183 QBN - Efficient street lighting upgrades	In Progress	Essential Energy is approximately 99% complete with the installation of the LED lighting upgrades. The only remaining installations include decorative and heritage style units.	Transport and Facilities
100225 QBN - Council Chambers Interior Refurbishment - building	Completed	Project funding was removed from the budget. Project did not progress.	Transport and Facilities
100265 QBN - Civic and Cultural Precinct	In Progress	Somewhat repetitive sequence of works through May, into June and on to early July periods as the building structure progresses ahead of the commencement of formwork strip out in mid-July. As such works remain in a steady state throughout the month of May. Even so, the team has taken the opportunity to progress external façade works and internal fitout with a focus on resolving design detail and the commencement of sampling and prototyping. June will be a critical month for the team to set up the works well for an efficient transition from structure in late July onto facades in early August and internal fitout in September.	Contracts and Projects
100359 QPR - Security Project - Access Control and key replacement	In Progress	The roll out of access control into Council sites is continuing to progress.	Transport and Facilities
100701 BWD - Lascelles Street upgrade - SCF	In Progress	<p>The project involves pavement rehabilitation and landscaping works on Lascelles Street, Braidwood between Wallace Street and Rylie Street.</p> <p>Grant funding has been allocated from the Stronger Communities Fund and the Local Roads and Community Infrastructure Program.</p> <p>Confirmation from NSW Office of Local Government of continuing access to the initial grant funding is still pending.</p>	Contracts and Projects

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Action	Status	Progress comment	Responsible branch
		Replacement of the water main by Council staff commenced in August 2021. Tenders were invited on 30 March 2022 and closed on 27 April 2022. A report was presented to Council on 25 May and Shail Construction Pty Ltd was awarded the schedule of rates contract.	
100856 QBN - Morisset car park and public domain	Not Yet Started	This project has not started and is listed in the 2024-25 budget.	Contracts and Projects
100861 BGD - car park off Ellendon St	In Progress	This project is mostly completed, however awaiting final electrical connection. This may occur in the next few months.	Contracts and Projects
100862 BWD - Car park Wallace St	Not Yet Started	The project forms part of the renewal 88 Wallace St project. Council is currently seeking grant funding to join with its allocated budget. An artist's impression of the site is currently being created to commence public consultation.	Contracts and Projects
100864 QBN - Waterfall path	Completed	Waterfall path construction has been completed.	Transport and Facilities
100866 QBN - Alanbar: Cooma to Waratah	Completed	Funding not received. Project did not proceed.	Transport and Facilities
100867 QBN - Anne St: Brigalow to Donald	Completed	Grant funding not received. Project removed from Delivery Program.	Transport and Facilities
100868 QBN - Route N1-N3 Stage 1	Completed	No grant funding received to complete this project. Project removed.	Transport and Facilities
100869 QBN - Thorpe to Barracks Flat Dr paths	In Progress	Footpaths have been completed in Barracks Flat 400m south of Dane Street. Further funding (grant) has been applied for through Active Transport to complete the path up to Thorpe Avenue.	Transport and Facilities
100871 BWD - Monkittee Bridge path **	Delayed		Transport and Facilities
100874 BGD - Develop options report Reschs Creek Bridge	In Progress	The flood study has been completed for Reschs Creek. Funding is required to undertake the options assessment and design.	Transport and Facilities
100879 BWD - office smart hub/cultural space	Delayed	This project has not commenced and will be reviewed.	Transport and Facilities
101217 QBN - Uriarra/Ross/Storna way - traffic changes	Completed	The light signals were switched on at 9am on 19 April 2021	Transport and Facilities
100894 QBN - Monaro St (Lowe to Crawford)	In Progress	Tender documentation is being prepared to select a contractor for the detailed design and construction of the proposed work. A Works Authorisation Deed (WAD) with TfNSW has been executed by Council and TfNSW. Negotiations are continuing with the NSW Grant Management Office re the funding deed. Council's Placemaking Team has continued liaising with impacted businesses and stakeholders.	Contracts and Projects
100896 QBN - Rutledge car park	Completed	Funding not received to undertake the project.	Transport and Facilities

ANNUAL REPORT 2021-22

Action	Status	Progress comment	Responsible branch
100959 QBN - Upgrade Bicentennial Hall	In Progress	The project is almost completed, with some minor defects being resolved for the acoustic panels, acoustic curtains and stage light bars. Still waiting for final BCA compliance report.	Contracts and Projects
102113 BWD—Cooma Road - Brick Kiln Bridge Replacement	In Progress	The new concrete bridge has been constructed and is open to traffic. Finalising the construction of the approaches and removal of the side track.	Transport and Facilities
100972 BWD - Office Refurbish & Smart Hub	Not Yet Started	This project has not commenced and will be reviewed.	Contracts and Projects
101002 QPR - Local Roads Renewal	Completed	The local roads renewal program for the 2021-22 financial year has been completed.	Transport and Facilities
101013 QPR - Road to Recovery Budget Only	Completed	The 2021-22 Roads to Recovery program has been completed successfully.	Transport and Facilities
101067 BWD - Saleyards Lane Reseal	Completed	This project is now complete.	Transport and Facilities
101196 QPR - Traffic Modelling	In Progress	A consultant is preparing the validation report setting up future scenarios.	Contracts and Projects
101296 QBN - Crawford, Antill and Erin Intersection Safety Upgrade	In Progress	<p>The detailed design is completed and approved by TfNSW for traffic signal. Road safety audits have been conducted and will need minor adjustments based on comments from road safety auditors.</p> <p>Construction is expected to commence in August.</p> <p>Community consultation has begun, and a newsletter has been delivered to nearby businesses and residents.</p> <p>Grant funding for this project has been received from the Australian Government under the "Australian Government Blackspot Program".</p>	Contracts and Projects
101297 BGD - Rehab Tarago Road Between Mt Fairy and Goulburn Mulwaree border	In Progress	Construction works have commenced. Vegetation removal has been completed. Drainage and earthworks have commenced.	Transport and Facilities
101300 QPR - Local Roads Rehabilitation	Completed	The 2021-22 local roads rehabilitation projects have been completed.	Transport and Facilities
101459 QBN - Dunns Creek Road -Design and Land acquisition	In Progress	Investigation works has commenced. An option study is required to determine a new road corridor as a result of Department of Planning and Environment advising the previous route cannot be built on.	Contracts and Projects
102006 CFL - MR270 - Captains Flat Rd	Completed	The programmed works on Captains Flat Road funded through the regional road block grant funding has been completed.	Transport and Facilities
102012 BWD - Cooma Rd/Krawaree Rd	Completed	There are no capital works scheduled on Cooma/Krawaree Road funded from the Regional Road Block Grant this financial year.	Transport and Facilities
102064 NRG - Nerriga Rd Section 3 - Reconstruct widen and seal -	In Progress	Environmental assessments and survey works are complete. Finalising design and land acquisitions. This project is not fully funded by the remaining grant funds. Council will construct as much as possible with the available funds.	Transport and Facilities

ANNUAL REPORT 2021-22

Action	Status	Progress comment	Responsible branch
Ningeenimble Project			
102065 NRG - Nerriga Rd Section 4 - Reconstruct widen and seal - Durran Durra	Completed	This project has been completed.	Transport and Facilities
102066 NRG - Nerriga Rd Section 5 - Reconstruct widen and seal - Euradux Rd to Tates Ln	Completed	This section of road is not included in the grant funding agreement.	Transport and Facilities
102067 NRG - Nerriga Rd Section 5 - Reconstruct widen and seal - Oallen Rd to Willow Fo	Completed	This section of road is not included in the grant funding agreement.	Transport and Facilities
102073 BWD-MR270 Cooma Road Jinglemoney Rd to O'Briens - RRRP	In Progress	Construction is currently underway. Drainage and bulk earthworks are nearing completion, with the pavement and sealing scheduled for early August 2022.	Transport and Facilities
102076 BGD - Roundabout on Malbon St *	In Progress	Most of the works are completed. There are three tasks remaining which should be completed by the end of July and then the project will be closed off. <ol style="list-style-type: none"> 1. Finalise land acquisition at 1 Malbon St, Bungendore 2. Repair a small section of damaged kerb and gutter 3. Provide feedback on post-completion Road Safety Audit 	Contracts and Projects
102088 BWD - Nerriga Rd Section 18 – Construct Intersection with MR51	In Progress	Preliminary works have been completed. Council has been waiting for formal approval from TfNSW before more significant works can commence. The approval is nearing completion and works to commence onsite soon.	Transport and Facilities
102064 NER - Nerriga Road Section 3 - Construct and Seal - Ningeenimble Project	Completed	The construction of the Charleyong Bridge approaches has been completed.	Transport and Facilities
102098 CFL - Captains Flat Road Reconstruction	In Progress	The reconstruction of Captains Flat Road is progressing well. The first 5km from Briars Sharrow Road has been stabilised and sealed, the next 5km has been widened in preparation for stabilisation and seal in late July 2022.	Transport and Facilities
104068 QBN - Museum Building - Replace asbestos vinyl floor tiles	Completed	This project was removed from the 2021-22 budget.	Transport and Facilities
104073 QBN- The Q Performing Arts - Fire System	In Progress	All internal improvement works have been completed. External tank and pumps to be designed and installed in 2022-23 as well as the replacement fire curtain. Works to be incorporated into Queanbeyan Civic and Cultural Precinct project.	Transport and Facilities
104074 QBN - Googong Community Centre-Internal upgrades	Completed	Project removed from Delivery Program, currently unfunded.	Transport and Facilities
104077 CFL - Hall repair Leaking Roof	Completed	The roof has been replaced on the Captains Flat Hall.	Transport and Facilities
104078 BWD - Council Offices - Customer Area	In Progress	Upstairs offices and old GM's office has been painted. This project has been incorporated into the smart hub project, which is currently being reviewed.	Transport and Facilities

ANNUAL REPORT 2021-22

Action	Status	Progress comment	Responsible branch
104107 QBN - South Jerrabomberra Northern Entry Road	In Progress	The road was open in December 2021 and is still awaiting final documents to be submitted	Contracts and Projects
104290 QBN - Depot - Fire services compliance works	Completed	Funding for this project was removed. Project is not required.	Transport and Facilities
104161 BWD - Mayfield Road – Reedy Creek Bridge Replacement	In Progress	The construction of Reedy Creek Bridge is progressing well. This project is due for completion in September 2022.	Transport and Facilities
104169 BGD - Mulloon RFS Station – Design and Construction	In Progress	This project is still in design phase.	Contracts and Projects
104212 BGD - Flood Risk Management Plant Implementation	Completed	This project finished in November 2021. Close-out documents are yet to be completed.	Contracts and Projects
104248 QBN - Blackspot - OCR/Railway Crossing Curve Upgrades	Completed	Project complete in the 2020-21FY.	Transport and Facilities
104249 BWD - Blackspot - Araluen Rd – Corridor Safety Treatment **	Completed	This project has been successfully completed.	Transport and Facilities
104299 BWD - Depot - Security gates and repair to workshop	Completed	Project budget has been removed from Delivery Program. Project is not proceeding.	Transport and Facilities
104359 QBN - Shared Path along Lanyon Drive	Completed	Grant funding not received. Project removed.	Transport and Facilities
104385 Bus Safety Upgrade Proposal – Burra Rd	Completed	Project was completed in 2020-21FY.	Transport and Facilities
104368 QBN - Williamsdale Road Seal	Completed	This project is now complete. An 800m section of Williamsdale Road was constructed and sealed from Badgery Road.	Transport and Facilities
104369 BWD - Recreation Ground - extend stormwater pipe to enable skatepark	In Progress	Construction of the piped creek has commenced. Ongoing wet weather had delayed the commencement of this project.	Transport and Facilities
104458 BGD – Bungendore Office Relocation	Not Yet Started	Awaiting compensation money from sale of Majara Street.	Contracts and Projects
104506 BWD - Shared path Wallace St to Services Club	In Progress	Alignment has been determined. Currently sourcing quotations from contractors to complete the works.	Transport and Facilities
104507 BWD - Shared path Duncan St to Wallace St and Monkittee St	In Progress	Alignment has been determined. Currently sourcing quotations from contractors to complete the works.	Transport and Facilities

Action	Status	Progress comment	Responsible branch
104508 BWD - Footpath Elrington St between Wilson St and Duncan St	In Progress	Alignment has been determined onsite. Currently sourcing quotations from contractors to complete the works.	Transport and Facilities
104513 CFL - Foxlow St - Molonglo River Bridge Replacement - FCB	Completed	This project is now complete.	Transport and Facilities
104514 BWD - Wallaces Gap Rd - Back Creek Bridge Replacement - FCB	In Progress	The bridge componentry has been received. Finalising land acquisitions with adjacent land owner.	Transport and Facilities
104515 BWD- River Forest Rd- Mongarlowe River Bridge Replacement - FCB	In Progress	This bridge is currently being constructed. Works are scheduled to be completed in August 2022.	Transport and Facilities
104517 BGD - Bridge over Halfway Creek - LRCI	In Progress	The bridge componentry has been delivered to Bungendore depot ready for installation. The design team is finalising the bridge design height before construction onsite can begin.	Transport and Facilities
104518 NER - Bindi Brook Causeway - LRCI	In Progress	Box culverts have been delivered to site. Aboriginal artefacts have been found in the area requiring additional inspections to be undertaken. Works to commence following heritage approvals.	Transport and Facilities
104519 QBN - Williamsdale Rd Extend Seal - LRCI	In Progress	The reconstruction of Williamsdale Road is progressing well. The drainage and bulk earthworks have been completed for the first 1km at the Monaro Highway end, with a seal scheduled for late July 2022.	Transport and Facilities
104539 BGD - Stormwater Improvement Program	Not Yet Started		Utilities
104540 BWD - Stormwater Improvement Program	Not Yet Started	No projects planned for this current year	Utilities
104574 QPR - Community Halls Fire affected - BLERF	In Progress	Works have commenced at Hoskinstown, Fernleigh and Captains Flat Halls. Works to commence at Burra Hall in August 2022 and Stony Creek Hall in September 2022. Program is generally progressing well.	Transport and Facilities
104585 QBN - Gorman Drive – Wombat Crossing	Completed	The project is complete.	Contracts and Projects
104586 QBN - Pedestrian Refuges off Yass Road	Completed	The project is complete.	Contracts and Projects
104587 QBN - Pedestrian Refuge at Uriarra Road	Completed	The project is complete.	Contracts and Projects
104588 QBN - Lowe St – Wombat Crossing	Completed	The project is complete.	Contracts and Projects
104589 QBN - Braidwood Central School Wilson St Upgrade and Bus Stop relocation	In Progress	Design 95% complete, making adjustments to provide accessible ramps.	Contracts and Projects
700031 QBN - Stormwater Improvement Program	Completed		Utilities

Action	Status	Progress comment	Responsible branch
700036 BGD - Jim Gray Bore	Completed	Project cancelled due to NRAR Fractured Rock Determination 9 June 2022 - focus now turning to alluvium and bulk supply line	Utilities
700037 BGD - Bungendore East Bore	Completed	Project cancelled due to NRAR Fractured Rock Determination 9 June 2022 - focus now turning to alluvium and bulk supply line	Utilities
700038 BGD - Currandooley Clear Water delivery main	Completed	Project cancelled due to NRAR Fractured Rock Determination 9 June 2022 - focus now turning to alluvium and bulk supply line	Utilities
700039 BGD - Days Hill Water Pump Station	In Progress	Contract issued. Project underway with expected completion toward the end of 2022	Utilities
700040 BGD - North Elmslea Reservoir	In Progress	Contract issued. Project underway with expected completion toward the end of 2022	Utilities
700041 BGD - North Elmslea Pressure Pump Station	In Progress	Preliminaries commenced now. Project to be 100% funded by direct developer contribution according to deed. Project expected to extend well into 2023 and possibly a bit beyond	Utilities
700042 BGD - Currandooley WTP MKII	Completed	Project cancelled due to NRAR Fractured Rock Determination 9 June 2022 - focus now turning to alluvium and bulk supply line	Utilities
700043 BWD - Shoalhaven Pump station and rising main	Delayed	Survey, investigation and design to occur in 22-23	Utilities
700140 BGD - STP Recycled Water System	Completed	Project planned for acceptance and training 4 July.	Utilities
700166 QPR - Water connections – Palerang	Completed	Complete	Utilities
700167 QBN - Water connections – Queanbeyan	Completed	Complete	Utilities
700168 QPR - Sewer connections – Palerang	Completed	Complete	Utilities
700169 QBN - Sewer connections – Queanbeyan	Completed	Complete	Utilities
700191 BGD - water treatment plant	In Progress	Preliminary works continuing in determining viability of fractured rock vs alluvial vs bulk supply line	Utilities
700193 QBN - Mains	Completed	Preliminary design works complete	Utilities
700202 QBN - Telemetry	Completed		Utilities
700213 QBN - Sewer Pump stations	Completed		Utilities
700226 QBN - Water Connection Jerra Business Park	Completed	Completed in April 2022	Utilities
700227 QBN - Sewer Connection Jerra Business Park	Completed	This part of the northern entry road project is completed.	Utilities

Action	Status	Progress comment	Responsible branch
710025 QPR - Old landfills	Not Yet Started	No actions planned for 21-22	Utilities
710035 NER - Waste Transfer Station	Delayed	Staff to arrange consultation	Utilities
710036 BWD - Landfill reinstatement	Not Yet Started		Utilities
800000 QPR - Fleet Purchases	Completed	Schedule completed for current year	Utilities
800010 QPR - Plant Purchases	Completed	Schedule completed for current year	Utilities
800020 QPR - Fleet Sales	Completed	Schedule completed for current year	Utilities
800025 QPR - Plant Sales	Completed	Schedule completed for current year	Utilities

Project update - Strategic Pillar 5

Action	Status	Progress comment	Responsible branch
100122 QPR - IT Tablet & Phone Purchases	In Progress	Ongoing project: During 21-22, Digital Deployed 45 tablets/mobile phones.	Digital
100168 QPR - Hardware Refresh – IT equipment	In Progress	Deployed a total of 75 laptops. Also replaced QPRC's Storage Area Network which was in service for more than eight years.	Digital
100970 QPR - Ipad/Laptop - Remote Access for Staff	In Progress	During FY 21-22, Digital deployed all 75 laptops scheduled for the year.	Digital

Queanbeyan-Palerang Regional Council

ANNUAL FINANCIAL STATEMENTS
for the year ended 30 June 2022



Queanbeyan-Palerang Regional Council

GENERAL PURPOSE FINANCIAL STATEMENTS
for the year ended 30 June 2022



Queanbeyan-Palerang Regional Council

General Purpose Financial Statements

for the year ended 30 June 2022

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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.

Queanbeyan-Palerang Regional Council
General Purpose Financial Statements
for the year ended 30 June 2022
Statement by Councillors and Management

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 28 September 2022.



Kenrick Winchester
Mayor



Esma Livermore
Deputy Mayor



Rebecca Ryan
General Manager



Josh Staniforth
Responsible Accounting Officer

Queanbeyan-Palerang Regional Council

Income Statement

for the year ended 30 June 2022

Original unaudited budget 2022	\$ '000	Notes	Actual 2022	Restated Actual 2021
Income from continuing operations				
79,004	Rates and annual charges	B2-1	78,122	75,455
33,594	User charges and fees	B2-2	37,629	31,542
1,639	Other revenues	B2-3	3,475	2,383
35,262	Grants and contributions provided for operating purposes	B2-4	33,676	35,979
53,044	Grants and contributions provided for capital purposes	B2-4	103,137	82,827
4,202	Interest and investment income	B2-5	1,958	5,471
–	Net gain from the disposal of assets	B4-1	–	733
206,745	Total income from continuing operations		257,997	234,390
Expenses from continuing operations				
40,004	Employee benefits and on-costs	B3-1	39,896	40,570
74,999	Materials and services	B3-2	72,403	72,584
4,319	Borrowing costs	B3-3	3,225	6,498
30,307	Depreciation, amortisation and impairment of non-financial assets	B3-4	34,731	34,015
2,278	Other expenses	B3-5	7,345	2,165
–	Net loss from the disposal of assets	B4-1	101	–
–	Fair value decrement on investments	B6-1	2,043	–
151,907	Total expenses from continuing operations		159,744	155,832
54,838	Operating result from continuing operations		98,253	78,558
54,838	Net operating result for the year attributable to Council		98,253	78,558
Net operating result for the year before grants and contributions provided for capital purposes				
1,794			(4,884)	(4,269)

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 2022

\$ '000	Notes	2022	Restated 2021
Net operating result for the year – from Income Statement		98,253	78,558
Other comprehensive income:			
Amounts that will not be reclassified subsequently to the operating result			
Gain (loss) on revaluation of infrastructure, property, plant and equipment	C1-7	89,540	234,001
Total other comprehensive income for the year		89,540	234,001
Total comprehensive income for the year attributable to Council		187,793	312,559

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 2022

\$ '000	Notes	2022	Restated 2021
ASSETS			
Current assets			
Cash and cash equivalents	C1-1	28,751	49,969
Investments	C1-2	87,934	71,269
Receivables	C1-4	31,809	31,687
Inventories	C1-5	388	344
Other		542	869
Non-current assets classified as 'held for sale'	C1-6	3,316	10,545
Total current assets		152,740	164,683
Non-current assets			
Investments	C1-2	96,542	71,400
Receivables	C1-4	48	64
Infrastructure, property, plant and equipment (IPPE)	C1-7	2,004,089	1,800,187
Intangible assets	C1-8	6,007	6,459
Right of use assets	C2-1	132	158
Total non-current assets		2,106,818	1,878,268
Total assets		2,259,558	2,042,951
LIABILITIES			
Current liabilities			
Payables	C3-1	21,185	17,960
Contract liabilities	C3-2	16,507	20,463
Lease liabilities	C2-1	62	59
Borrowings	C3-3	7,447	5,992
Employee benefit provisions	C3-4	9,981	10,554
Provisions	C3-5	6,328	3,399
Total current liabilities		61,510	58,427
Non-current liabilities			
Lease liabilities	C2-1	72	101
Borrowings	C3-3	109,393	79,864
Employee benefit provisions	C3-4	849	798
Provisions	C3-5	1,764	5,584
Total non-current liabilities		112,078	86,347
Total liabilities		173,588	144,774
Net assets		2,085,970	1,898,177
EQUITY			
Accumulated surplus	C4-1	1,748,048	1,649,795
IPPE revaluation reserve	C4-1	337,922	248,382
Council equity interest		2,085,970	1,898,177
Total equity		2,085,970	1,898,177

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 2022

		2022			2021		
		Accumulated surplus	IPPE revaluation reserve	Total equity	Accumulated surplus	IPPE revaluation reserve	Total equity
\$ '000	Notes				Restated		Restated
Opening balance at 1 July		1,649,795	248,382	1,898,177	1,571,237	14,381	1,585,618
Net operating result for the year		98,253	–	98,253	74,921	–	74,921
Correction of prior period errors	G4-1	–	–	–	3,637	–	3,637
Restated net operating result for the period		98,253	–	98,253	78,558	–	78,558
Gain on revaluation of infrastructure, property, plant and equipment	C1-7	–	89,540	89,540	–	234,001	234,001
Other comprehensive income		–	89,540	89,540	–	234,001	234,001
Total comprehensive income		98,253	89,540	187,793	78,558	234,001	312,559
Closing balance		1,748,048	337,922	2,085,970	1,649,795	248,382	1,898,177

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 2022

Original unaudited budget 2022	\$ '000	Notes	Actual 2022	Actual 2021
Cash flows from operating activities				
Receipts:				
79,004	Rates and annual charges		79,151	75,788
33,594	User charges and fees		33,308	33,078
4,202	Interest received		1,857	5,377
81,335	Grants and contributions		77,456	71,125
–	Bonds, deposits and retentions received		1,474	564
1,639	Other		15,656	13,667
Payments:				
(40,004)	Payments to employees		(42,356)	(42,032)
(74,999)	Payments for materials and services		(82,710)	(84,639)
(4,319)	Borrowing costs		(2,848)	(3,302)
–	Bonds, deposits and retentions refunded		(690)	(187)
(2,278)	Other		(8,024)	(2,219)
78,174	Net cash flows from operating activities	G1-1	72,274	67,220
Cash flows from investing activities				
Receipts:				
–	Sale of investments		18,995	30,842
–	Redemption of term deposits		26,000	69,075
–	Sale of real estate assets		–	351
550	Proceeds from sale of IPPE		1,755	2,166
–	Deferred debtors receipts		–	16
Payments:				
–	Purchase of investments		(23,836)	(26,850)
–	Acquisition of term deposits		(65,000)	(39,075)
(179,349)	Payments for IPPE		(82,302)	(71,769)
–	Purchase of intangible assets		(10)	(53)
–	Deferred debtors and advances made		(16)	–
(178,799)	Net cash flows from investing activities		(124,414)	(35,297)
Cash flows from financing activities				
Receipts:				
86,438	Proceeds from borrowings		37,023	10,180
Payments:				
(7,867)	Repayment of borrowings		(6,039)	(5,374)
–	Principal component of lease payments		(62)	(56)
78,571	Net cash flows from financing activities		30,922	4,750
(22,054)	Net change in cash and cash equivalents		(21,218)	36,673
49,969	Cash and cash equivalents at beginning of year		49,969	13,296
27,915	Cash and cash equivalents at end of year	C1-1	28,751	49,969

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

These financial statements were authorised for issue by Council on 30 November 2022. 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 2005* (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.

A1-1 Basis of preparation (continued)

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 2022 reporting period.

Council has not applied any of these pronouncements before its operative date in the annual reporting period beginning 1 July 2021

As at the date of authorisation of these financial statements Council does not consider that any of these new (and still to be applied) standards and interpretations are likely to have a material impact on the Council's future financial statements, financial position, financial performance or cash flows.

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	
	2022	2021	2022	2021	2022	2021	2022	2021	2022	2021
Functions or activities										
Community	9,228	4,586	13,694	12,287	(4,466)	(7,701)	5,057	1,551	7,630	7,325
Choice	10,669	2,049	4,280	3,836	6,389	(1,787)	7,071	665	—	204
Character	14,384	65,396	16,606	21,408	(2,222)	43,988	12,099	60,918	138,378	135,213
Connection	136,304	111,619	105,150	100,946	31,154	10,673	106,611	49,056	2,100,821	1,886,954
Capability	87,412	50,740	20,014	17,355	67,398	33,385	5,975	6,616	12,729	13,255
Total functions and activities	257,997	234,390	159,744	155,832	98,253	78,558	136,813	118,806	2,259,558	2,042,951

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	2022	2021
Ordinary rates		
Residential	31,262	30,208
Farmland	2,694	2,593
Business	6,719	6,334
Mining	24	23
Less: Pensioner rebates	(539)	(525)
Rates levied to ratepayers	40,160	38,633
Pensioner rate subsidies received	270	261
Total ordinary rates	40,430	38,894
Annual charges		
(pursuant to s496, 496A, 496B, 501 & 611)		
Domestic waste management services	6,630	7,571
Water supply	7,580	7,077
Sewerage services	17,843	17,085
Stormwater management services charge	512	374
Waste management services (not domestic)	4,663	4,038
Recycled water supply	663	622
Less: Pensioner rebates	(436)	(448)
Annual charges levied	37,455	36,319
Pensioner annual charges subsidies received	237	242
Total annual charges	37,692	36,561
Total rates and annual charges	78,122	75,455

Council has used 2019 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	2022	2021
User charges		
Water supply services	15,407	14,435
Sewerage services	1,192	1,181
Waste management services (not domestic)	32	63
Total user charges	16,631	15,679
Fees		
Private works - s67	681	118
Transport for NSW works (state roads not controlled by Council)	9,918	5,474
Building services - other	149	54
Planning and building - regulatory	2,828	2,729
Inspection fees	1,262	1,168
s10.7 certificates (EP&A Act)	151	153

B2-2 User charges and fees (continued)

\$ '000	2022	2021
s603 certificates	278	288
Registration fees	108	62
Cemeteries	1,091	1,169
Sports and aquatic centres	924	1,020
Community centres	1,468	1,386
Childcare	56	79
Saleyards	138	80
Regional landfill	833	1,046
Other	1,113	1,037
Total fees	20,998	15,863
Total other user charges and fees	20,998	15,863
Total user charges and fees	37,629	31,542
Timing of revenue recognition for user charges and fees		
User charges and fees recognised at a point in time	37,629	31,542
Total user charges and fees	37,629	31,542

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	2022	2021
Parking fines	862	677
Other fines	198	118
Recycling income	423	104
Insurance claims recoveries	35	98
Commissions and agency fees	11	12
Diesel rebate	39	243
Legal fees recovery	233	29
Risk management rebate	130	125
Other reimbursements	394	286
Redemption of carbon credits	–	525
Other	363	166
Section 44 RFS Reimbursements	787	–
Total other revenue	3,475	2,383
Timing of revenue recognition for other revenue		
Other revenue recognised at a point in time	3,475	2,383
Total other revenue	3,475	2,383

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.

B2-3 Other revenues (continued)

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 2022	Operating 2021	Capital 2022	Capital 2021
General purpose grants and non-developer contributions (untied)				
Financial Assistance Grant ¹				
– Relating to current year	3,340	3,008	–	–
– Prepayment received in advance for subsequent year	5,137	3,222	–	–
Amount recognised as income during current year	8,477	6,230	–	–
Special purpose grants and non-developer contributions (tied)				
Cash contributions				
Sewerage services	6,638	–	–	–
Community care	1,233	1,417	–	–
Environmental programs	291	612	164	40
Recreation and culture	203	190	2,371	2,941
Storm/flood/fire damage	10,292	21,443	–	–
Transport for NSW contributions (regional roads, block grant)	1,997	1,997	–	–
Roads to recovery	1,721	1,505	–	–
Other roads and bridges	256	232	25,186	4,996
Local Infrastructure Renewal Scheme	340	496	–	–
NSW Rural Fire Services	1,086	853	–	571
Other	839	853	1,907	13,205
Non-cash contributions				
Other	–	–	–	40,718
Total special purpose grants and non-developer contributions (tied)	24,896	29,598	29,628	62,471
Total grants and non-developer contributions	33,373	35,828	29,628	62,471
Comprising:				
– Commonwealth funding	11,369	1,265	561	988
– State funding	21,900	31,699	27,090	52,556
– Other funding	104	2,864	1,977	8,927
	33,373	35,828	29,628	62,471

(1) \$5m of the 2022-2023 Financial Assistance Grant from Commonwealth Government was received by Council in April 2022 and hence is reported as 2021-2022 income although it relates to 2022-2023 financial year

Developer contributions

\$ '000	Notes	Operating 2022	Operating 2021	Capital 2022	Capital 2021
Developer contributions: (s7.4 & s7.11 - EP&A Act, s64 of the LGA):					
Cash contributions	G5	303	151	12,606	8,510
Non-cash contributions		–	–	60,903	11,846
Total developer contributions		303	151	73,509	20,356

B2-4 Grants and contributions (continued)

\$ '000	Notes	Operating 2022	Operating 2021	Capital 2022	Capital 2021
Total contributions		303	151	73,509	20,356
Total grants and contributions		33,676	35,979	103,137	82,827
Timing of revenue recognition for grants and contributions					
Grants and contributions recognised over time		267	167	18,770	8,225
Grants and contributions recognised at a point in time		33,409	35,812	84,367	74,602
Total grants and contributions		33,676	35,979	103,137	82,827

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 2022	Operating 2021	Capital 2022	Capital 2021
Unspent funds at 1 July	3,651	4,390	23,511	26,378
Add: Funds recognised as revenue in the reporting year but not yet spent in accordance with the conditions	6,023	755	2,845	114
Add: Funds received and not recognised as revenue in the current year	112	272	4,469	6,606
Less: Funds recognised as revenue in previous years that have been spent during the reporting year	(1,612)	(1,692)	(1,615)	(3,064)
Less: Funds received in prior year but revenue recognised and funds spent in current year	(143)	(74)	(6,369)	(6,523)
Unspent funds at 30 June	8,031	3,651	22,841	23,511

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.

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.

B2-4 Grants and contributions (continued)

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	2022	2021
Interest on financial assets measured at amortised cost		
– Overdue rates and annual charges	437	300
– Cash and investments	146	95
Interest on financial assets measured at fair value through the profit and loss		
– Cash and investments	1,375	5,076
Total interest and investment income	1,958	5,471

Accounting policy

Interest income is recognised using the effective interest rate at the date that interest is earned.

B3 Costs of providing services

B3-1 Employee benefits and on-costs

\$ '000	2022	2021
Salaries and wages	33,700	34,735
Employee leave entitlements	3,282	3,418
Superannuation	3,759	3,708
Workers' compensation insurance	1,346	1,034
FBT	70	96
Payroll tax	96	110
Less: capitalised costs	(2,357)	(2,531)
Total employee costs expensed	39,896	40,570

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	2022	2021
Raw materials and consumables		6,154	4,288
Consultancy costs		1,262	1,219
Contractor costs		38,498	41,544
IT expenses		2,156	2,177
Insurance		2,098	1,915
Street lighting		647	864
Electricity		1,968	2,029
Subscriptions and publications		594	666
Telephone		734	728
Repairs and maintenance		1,377	1,801
Postage, printing and stationery		512	480
Audit Fees	F2-1	258	297
Councillor and Mayoral fees and associated expenses	F1-2	284	256
Election expenses		440	–
Legal fees		997	880
Water charges		10,843	11,335
Reimbursement Developer Contributions		1,597	–
Other		1,984	2,105
Total materials and services		72,403	72,584

Accounting policy

Expenses are recorded on an accruals basis as the Council receives the goods or services.

B3-3 Borrowing costs

\$ '000	2022	2021
Interest on loans and advances	3,490	3,251
Interest on leases	4	4
Less: capitalised costs	(428)	(6)
Amortisation of discounts and premiums:		
– Remediation (tip) - Note C3-5	159	3,249
Total borrowing costs expensed	3,225	6,498

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	2022	2021
Depreciation and amortisation			
Infrastructure, property, plant and equipment	C1-7	34,207	28,924
Right of use assets	C2-1	62	57
Intangible assets	C1-8	462	484
Total depreciation and amortisation costs		34,731	29,465
Impairment / revaluation decrement of IPPE			
Sewer Network		–	3,958
Land		–	592
Total impairment costs charged to Income Statement (IPPE)		–	4,550
Total depreciation, amortisation and impairment for non-financial assets		34,731	34,015

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	2022	2021
Impairment of receivables	C1-4	46	11
Donations, contributions and assistance to other organisations (s356)		370	567
Emergency services levy (includes FRNSW, SES, and RFS levies)		1,256	1,587
South Tralee Essential Infrastructure Planning Agreement		5,673	–
Total other expenses		7,345	2,165

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	2022	2021
Gain (or loss) on disposal of infrastructure, property, plant and equipment	C1-7		
Proceeds from disposal		1,725	2,166
Less: carrying amount of assets sold		(1,852)	(1,552)
Gain (or loss) on disposal		(127)	614
Gain (or loss) on disposal of investments	C1-2		
Proceeds from disposal		18,995	30,842
Less: carrying value of investments		(18,986)	(30,842)
Gain (or loss) on disposal		9	—
Gain (or loss) on disposal of term deposits	C1-2		
Proceeds from disposal/redemptions/maturities – term deposits		26,000	69,075
Less: carrying amount of term deposits sold/redeemed/matured		(26,000)	(69,075)
Gain (or loss) on disposal		—	—
Gain (or loss) on disposal of non-current assets held for sale	C1-6		
Proceeds from disposal		30	351
Less: carrying amount of 'held for sale' assets sold/written off		(13)	(120)
Gain (or loss) on disposal		17	231
Gain (or loss) on disposal of intangible assets	C1-8		
Less: carrying amount of intangible assets sold/written off		—	(112)
Gain (or loss) on disposal		—	(112)
Net gain (or loss) from disposal of assets		(101)	733

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 30 June 2021 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	2022 Budget	2022 Actual	2022 ----- Variance -----	
Revenues				
Rates and annual charges	79,004	78,122	(882)	(1)% U
User charges and fees	33,594	37,629	4,035	12% F
This favourable variance is a result of additional state roads ordered works not in the original estimates.				
Other revenues	1,639	3,475	1,836	112% F
This favourable variance is result of additional fines issued and reimbursement from the RFS for Section 44 claims.				
Operating grants and contributions	35,262	33,676	(1,586)	(4)% U
Capital grants and contributions	53,044	103,137	50,093	94% F
This favourable variance is result of additional non-cash contributions in the form of developer gifted assets.				
Interest and investment income	4,202	1,958	(2,244)	(53)% U
This unfavourable variance is a result of reduction in the cash and investment held during the year due to the deferral of borrowings				
Net gains from disposal of assets	–	–	–	∞ F
Expenses				
Employee benefits and on-costs	40,004	39,896	108	0% F
Materials and services	74,999	72,403	2,596	3% F
Borrowing costs	4,319	3,225	1,094	25% F
This favourable variance is result of the deferral of new borrowings to match cash requirements with deferred capital works program.				
Depreciation, amortisation and impairment of non-financial assets	30,307	34,731	(4,424)	(15)% U
This unfavourable variance is a result of an increased asset base due to the recognition in this financial year \$60.9mil of developer gifted assets.				
Other expenses	2,278	7,345	(5,067)	(222)% U
This unfavourable variance is a result of a one-off payment for the Restart program for Housing Affordability.				
Fair value decrement on investments	–	2,043	(2,043)	∞ U
This unfavourable variance is a result of the negative performance of T-corp managed funds.				

B5-1 Material budget variations (continued)

\$ '000	2022 Budget	2022 Actual	2022 ----- Variance -----	
Statement of cash flows				
Cash flows from operating activities	78,174	72,274	(5,900)	(8)% U
Cash flows from investing activities	(178,799)	(124,414)	54,385	(30)% F
This favourable variance is the result of the deferral of capital projects during the year.				
Cash flows from financing activities	78,571	30,922	(47,649)	(61)% U
This unfavourable variance is result of the deferral of new borrowings to match cash requirements with deferred capital works program.				

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

Fair value decrement on investments

2,043	—
2,043	—

C Financial position

C1 Assets we manage

C1-1 Cash and cash equivalents

\$ '000	2022	2021
Cash at bank and on hand	2,445	8,114
Deposits at call	26,306	41,855
Total cash and cash equivalents	28,751	49,969

Reconciliation of cash and cash equivalents

Total cash and cash equivalents per Statement of Financial Position	28,751	49,969
Balance as per the Statement of Cash Flows	28,751	49,969

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	2022 Current	2022 Non-current	2021 Current	2021 Non-current
Financial assets at fair value through the profit and loss				
Managed funds	26,234	–	35,469	–
Non-convertible debentures or floating rate notes	17,700	58,542	9,800	54,400
Debt securities at amortised cost				
Term deposits	44,000	38,000	26,000	17,000
Total	87,934	96,542	71,269	71,400

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.

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	2022	2021
(a) Externally restricted cash, cash equivalents and investments		
Total cash, cash equivalents and investments	213,227	192,638
Less: Externally restricted cash, cash equivalents and investments	(200,196)	(180,127)
Cash, cash equivalents and investments not subject to external restrictions	13,031	12,511

External restrictions

External restrictions included in cash, cash equivalents and investments above comprise:

Water fund	28,351	27,001
Sewer fund	65,718	64,740
Developer contributions:		
– General fund	39,115	31,564
– Water fund	7,500	5,969
– Sewer fund	11,145	10,238
Specific purpose unexpended grants:		
– General fund	23,641	27,163
Specific purpose unexpended loans:		
– General fund	14,925	2,453
Domestic waste management	9,389	10,586
Stormwater management	122	122
Other	291	291
Total external restrictions	200,196	180,127

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.

\$ '000	2022	2021
(b) Internal allocations		
Cash, cash equivalents and investments not subject to external restrictions	13,031	12,511

Internal allocations

At 30 June, Council has internally allocated funds to the following:

continued on next page ...

C1-3 Restricted and allocated cash, cash equivalents and investments (continued)

\$ '000	2022	2021
Infrastructure replacement	1,291	128
Employees leave entitlement	480	480
Corporate reserve	–	1,087
Business waste management	5,461	4,830
WH&S	303	323
Heritage grant program	169	106
Deposits, retentions and bonds	196	196
Plant and vehicle replacement	2,000	1,703
Property reserve	980	2,010
Environmental & sustainability	–	283
Elections	130	406
Revolving energy	125	130
Strategic	124	158
Other	141	397
Financial assistance grant	1,384	–
Total internal allocations	12,784	12,237

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	2022	2021
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(c) Unrestricted and unallocated

Unrestricted and unallocated cash, cash equivalents and investments	247	274
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C1-4 Receivables

\$ '000	2022 Current	2022 Non-current	2021 Current Restated	2021 Non-current
Rates and annual charges	6,175	172	7,045	228
Interest and extra charges	761	33	660	53
User charges and fees	17,669	–	12,605	–
Government grants and subsidies	4,681	–	9,809	–
Deferred debtors	48	48	16	64
Net GST receivable	2,081	–	1,404	–
Accrued Interest on Investments	482	–	190	–
Total	31,897	253	31,729	345
Less: provision for impairment:				
– Rates and annual charges	–	(172)	–	(228)
– Interest and extra charges	–	(33)	–	(53)
– User charges and fees	(88)	–	(42)	–
Total	(88)	(205)	(42)	(281)
NET RECEIVABLES	31,809	48	31,687	64

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.

C1-4 Receivables (continued)

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.

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	2022 Current	2022 Non-current	2021 Current	2021 Non-current
At cost:				
Stores and materials	388	–	344	–
Total inventories	388	–	344	–

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 Non-current assets classified as held for sale

\$ '000	2022	2021
Land	3,316	10,545
	3,316	10,545

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.

C1-7 Infrastructure, property, plant and equipment

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	Depreciation	WIP transfers	Transfers	Tfrs from/(to) 'held for sale' category	Revaluation increments / (decrements)	Gross carrying amount	Accumulated depreciation & impairment	Net carrying amount
\$ '000														
Capital work in progress	49,989	–	49,989	27,909	36,558	–	–	(4,343)	–	–	–	110,113	–	110,113
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	–	–	1,354	–	7,216	–	176,241	–	176,241
Land improvements	1,106	–	1,106	–	30	–	–	128	–	–	–	1,264	–	1,264
Infrastructure:														
– Buildings and other structures	150,561	(47,876)	102,685	108	28	(178)	(3,026)	–	–	–	5,479	158,498	(53,402)	105,096
– Roads, bridges and footpaths	543,674	(117,261)	426,413	7,565	15,778	(589)	(13,097)	1,033	(209)	–	24,032	597,592	(136,666)	460,926
– Other road assets (including bulk earthworks)	607,427	(28,262)	579,165	235	14,031	(345)	(1,419)	255	210	–	32,567	656,012	(31,313)	624,699
– 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	–	(1,158)	–	17	–	1,809	47,248	(12,519)	34,729
Other assets	664	(255)	409	81	–	–	(122)	–	–	–	–	745	(377)	368
Tip assets	8,984	(8,064)	920	–	–	–	(400)	–	–	–	–	8,983	(8,463)	520
Totals	2,307,631	(507,444)	1,800,187	41,092	102,113	(1,852)	(34,207)	–	–	7,216	89,540	2,570,489	(566,400)	2,004,089

C1-7 Infrastructure, property, plant and equipment (continued)

By aggregated asset class	At 1 July 2020			Asset movements during the reporting period										At 30 June 2021		
	Gross carrying amount	Accumulated depreciation & impairment	Net carrying amount	Renewals	New assets	Carrying value of disposals	Depreciation	Impairment	WIP transfers	Transfers	Tfrs from/(to) 'held for sale' category	Revaluation increments / (decrements)		Gross carrying amount	Accumulated depreciation & impairment	Net carrying amount
\$ '000																
Capital work in progress	63,045	–	63,045	13,159	23,549	–	–	–	(49,764)	–	–	–	–	49,989	–	49,989
Plant, equipment, furniture and fittings	28,580	(16,765)	11,815	4,168	–	(468)	(3,662)	–	–	(135)	–	–	–	28,656	(16,939)	11,717
Land	148,511	–	148,511	–	1,716	(675)	–	(592)	2,976	67	(10,545)	24,244	–	165,702	–	165,702
Land:																
Land improvements	–	–	–	–	1,085	–	–	–	21	–	–	–	–	1,106	–	1,106
Infrastructure:																
– Buildings and other structures	137,797	(59,092)	78,705	3,151	601	(4)	(2,553)	–	1,344	(788)	–	22,228	–	150,561	(47,876)	102,685
– Roads, bridges and footpaths	459,364	(148,187)	311,177	14,988	35,137	(465)	(11,813)	–	28,860	(10,752)	–	59,280	–	543,674	(117,261)	426,413
– Other road assets (including bulk earthworks)	462,643	(18,207)	444,436	2,480	12,900	–	(624)	–	12,672	37,214	–	70,087	–	607,427	(28,262)	579,165
– Stormwater drainage	182,377	(68,808)	113,569	2,832	3,644	–	(1,476)	–	2,309	(28,303)	–	33,733	–	200,982	(74,674)	126,308
– Water supply network	164,790	(58,664)	106,126	970	517	(8)	(2,178)	–	98	1,309	–	28,107	–	233,959	(99,018)	134,941
– Sewerage network	272,503	(95,678)	176,825	833	1,656	(71)	(5,242)	(3,958)	250	1,725	–	(3,935)	–	272,470	(104,387)	168,083
– Open space / recreational assets	46,348	(14,452)	31,896	941	–	–	(1,242)	–	1,234	(337)	–	257	–	43,457	(10,708)	32,749
Other assets	1,213	(845)	368	145	–	–	(103)	–	–	–	–	–	–	664	(255)	409
Tip assets	4,701	(4,608)	93	–	858	–	(31)	–	–	–	–	–	–	8,984	(8,064)	920
Totals	1,971,872	(485,306)	1,486,566	43,667	81,663	(1,691)	(28,924)	(4,550)	–	–	(10,545)	234,001	–	2,307,631	(507,444)	1,800,187

C1-7 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.

C1-7 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.

C1-8 Intangible assets

\$ '000	2022	2021
Software		
Opening values at 1 July		
Gross book value	4,633	4,925
Accumulated amortisation	(1,233)	(982)
Net book value – opening balance	3,400	3,943
Movements for the year		
Purchases	10	53
Amortisation charges	(462)	(484)
Carrying value of disposals	–	(112)
Closing values at 30 June		
Gross book value	4,642	4,633
Accumulated amortisation	(1,694)	(1,233)
Total software – net book value	2,948	3,400
Bio-banking credit		
Opening values at 1 July		
Gross book value	3,059	3,059
Net book value – opening balance	3,059	3,059
Closing values at 30 June		
Gross book value	3,059	3,059
Total intangible assets – net book value	6,007	6,459

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.

C1-9 Other

Other assets

\$ '000	2022	2022	2021	2021
	Current	Non-current	Current	Non-current
Prepayments	542	–	869	–
Total other assets	542	–	869	–

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
2022		
Opening balance at 1 July	158	158
Additions	36	36
Depreciation charge	(62)	(62)
Balance at 30 June	132	132
2021		
Opening balance at 1 July	172	172
Additions	43	43
Depreciation charge	(57)	(57)
Balance at 30 June	158	158

(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
2022					
Cash flows	38	35	–	73	134
2021					
Cash flows	59	101	–	160	160

(c) Income Statement

The amounts recognised in the Income Statement relating to leases where Council is a lessee are shown below:

\$ '000	2022	2021
Interest on lease liabilities	4	4
Depreciation of right of use assets	62	57
Expenses relating to low-value leases	52	49
	118	110

(d) Statement of Cash Flows

C2-1 Council as lessee (continued)

\$ '000	2022	2021
Total cash outflow for leases	(118)	(110)
	(118)	(110)

(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	2022 Current	2022 Non-current	2021 Current	2021 Non-current
Goods and services	13,376	–	11,345	–
Accrued wages and salaries	832	–	798	–
Accrued Interest	691	–	474	–
Deposits and retentions	3,153	–	2,369	–
Prepaid rates	3,133	–	2,974	–
Total payables	21,185	–	17,960	–

\$ '000	2022	2021
Current payables not expected to be settled within the next 12 months	788	2,005

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	2022 Current	2022 Non-current	2021 Current	2021 Non-current
Funds to construct Council controlled assets	(i)	16,476	–	20,427	–
Upfront fees - sports, aquatic, and community centres		31	–	36	–
Total contract liabilities		16,507	–	20,463	–

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 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	2022	2021
Funds to construct Council controlled assets	6,333	6,869
Funds received prior to performance obligation being satisfied (upfront payments) - AASB 15	198	74
	6,531	6,943

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

C3-3 Borrowings (continued)

\$ '000	2022 Current	2022 Non-current	2021 Current	2021 Non-current
Loans – unsecured	7,447	109,393	5,992	79,864
Total borrowings	7,447	109,393	5,992	79,864

(a) Changes in liabilities arising from financing activities

	2021	Non-cash movements			2022
\$ '000	Opening Balance	Cash flows	Acquisition	Other	Closing balance
Loans – unsecured	85,856	30,984	–	–	116,840
Lease liability (Note C2-1b)	160	(62)	36	–	134
Total liabilities from financing activities	86,016	30,922	36	–	116,974

	2020		Non-cash movements		2021
\$ '000	Opening Balance	Cash flows	Acquisition	Other	Closing balance
Loans – unsecured	81,050	4,806	–	–	85,856
Lease liability (Note C2-1b)	173	(13)	–	–	160
Total liabilities from financing activities	81,223	4,793	–	–	86,016

(b) Financing arrangements

\$ '000	2022	2021
(i) Total facilities:		
Bank overdraft facility ¹	2,000	2,000
Corporate credit cards	210	210
	2,210	2,210
Drawn facilities		
Corporate credit cards	18	25
	18	25
Undrawn facilities		
– Bank overdraft facilities	2,000	2,000
– Corporate credit cards	192	185
	2,192	2,185

(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

C3-3 Borrowings (continued)

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	2022 Current	2022 Non-current	2021 Current	2021 Non-current
Annual leave	3,274	–	3,464	–
Long service leave	6,707	849	7,090	798
Total employee benefit provisions	9,981	849	10,554	798

Current provisions not expected to be settled within the next twelve months

\$ '000	2022	2021
Provisions – employees benefits	6,487	7,018
	6,487	7,018

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	2022 Current	2022 Non-Current	2021 Current	2021 Non-Current
Asset remediation	6,328	1,764	3,399	5,584
Total provisions	6,328	1,764	3,399	5,584

Movements in provisions

\$ '000	Asset remediation	Total
2022		
At beginning of year	8,983	8,983
Changes to provision:		

C3-5 Provisions (continued)

\$ '000	Asset remediation	Total
- Revised costs	-	-
Unwinding of discount	160	160
Other	(1,051)	(1,051)
Total	8,092	8,092
2021		
At beginning of year	4,876	4,876
Changes to provision:		
- Revised costs	3,954	3,954
Unwinding of discount	153	153
Total	8,983	8,983

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

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 2022	Water 2022	Sewer 2022
Income from continuing operations			
Rates and annual charges	52,015	7,488	18,619
User charges and fees	19,645	16,447	1,537
Other revenues	3,307	–	168
Grants and contributions provided for operating purposes	26,854	93	6,729
Grants and contributions provided for capital purposes	81,781	8,986	12,370
Interest and investment income	2,102	32	(176)
Total income from continuing operations	185,704	33,046	39,247
Expenses from continuing operations			
Employee benefits and on-costs	36,120	1,567	2,209
Materials and services	48,537	15,800	8,066
Borrowing costs	2,668	237	320
Depreciation, amortisation and impairment of non-financial assets	25,272	3,555	5,904
Other expenses	1,672	–	5,673
Net loss from the disposal of assets	70	31	–
Fair value decrement on investments	2,043	–	–
Total expenses from continuing operations	116,382	21,190	22,172
Operating result from continuing operations	69,322	11,856	17,075
Net operating result for the year attributable to Council	69,322	11,856	17,075
Net operating result for the year before grants and contributions provided for capital purposes	(12,459)	2,870	4,705

D1-2 Statement of Financial Position by fund

ASSETS

Current assets

Cash and cash equivalents	13,516	4,848	10,387
Investments	41,469	14,778	31,687
Receivables	23,435	6,370	2,004
Inventories	388	–	–
Other	542	–	–
Non-current assets classified as held for sale	3,316	–	–
Total current assets	82,666	25,996	44,078

Non-current assets

Investments	45,528	16,225	34,789
Receivables	48	–	–
Infrastructure, property, plant and equipment	1,641,740	156,599	205,750
Intangible assets	6,007	–	–
Right of use assets	132	–	–
Total non-current assets	1,693,455	172,824	240,539

continued on next page ...

D1-2 Statement of Financial Position by fund (continued)

\$ '000	General 2022	Water 2022	Sewer 2022
Total assets	1,776,121	198,820	284,617
LIABILITIES			
Current liabilities			
Payables	20,580	572	33
Contract liabilities	16,507	–	–
Lease liabilities	62	–	–
Borrowings	6,874	226	347
Employee benefit provisions	9,164	352	465
Provisions	6,328	–	–
Total current liabilities	59,515	1,150	845
Non-current liabilities			
Lease liabilities	72	–	–
Borrowings	98,198	4,359	6,836
Employee benefit provisions	849	–	–
Provisions	1,764	–	–
Total non-current liabilities	100,883	4,359	6,836
Total liabilities	160,398	5,509	7,681
Net assets	1,615,723	193,311	276,936
EQUITY			
Accumulated surplus	1,331,986	147,620	268,442
IPPE revaluation reserve	283,737	45,691	8,494
Total equity	1,615,723	193,311	276,936

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	2022	2021
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	1,870	1,572
Impact of a 10% movement in price of investments		
– Equity / Income Statement	2,623	3,547

(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.

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		Total
		< 5 years	≥ 5 years	
2022				
Gross carrying amount	37	5,980	330	6,347
2021				
Gross carrying amount	–	7,061	212	7,273

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
2022						
Gross carrying amount	20,753	388	291	18	4,353	25,803
Expected loss rate (%)	0.00%	0.00%	0.00%	0.00%	2.02%	0.34%
ECL provision	–	–	–	–	88	88
2021						
Gross carrying amount	18,979	2,018	1,042	133	2,629	24,801
Expected loss rate (%)	0.00%	0.00%	0.00%	0.00%	1.60%	0.17%
ECL provision	–	–	–	–	42	42

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
2022						
Payables	0.00%	18,052	–	–	18,052	21,185
Borrowings	4.02%	11,993	47,615	96,746	156,354	116,840
Lease liabilities	2.74%	38	35	–	73	134
Total financial liabilities		30,083	47,650	96,746	174,479	138,159
2021						
Payables	0.00%	14,987	–	–	14,987	17,960
Borrowings	3.96%	10,419	36,099	62,641	109,159	85,856
Lease liabilities	4.33%	59	101	–	160	160
Total financial liabilities		25,465	36,200	62,641	124,306	103,976

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:

\$ '000	Notes	Fair value measurement hierarchy				Total	2021
		Level 2 Significant		Level 3 Significant			
		observable inputs	2021	unobservable inputs	2021		
		2022		2022		2022	
Recurring fair value measurements							
Financial investments	C1-2						
At fair value through profit or loss		102,476	99,669	—	—	102,476	99,669
Infrastructure, property, plant and equipment	C1-7						
Plant, Equipment, furniture and fittings		—	—	11,290	11,717	11,290	11,717
Land		46,831	39,996	129,410	125,706	176,241	165,702
Land improvements		—	—	1,264	1,106	1,264	1,106
Buildings and other structures		—	—	105,096	102,685	105,096	102,685
Roads, bridges and footpaths		—	—	460,926	426,413	460,926	426,413
Other road assets (including bulk earthworks)		—	—	624,699	579,165	624,699	579,165
Stormwater drainage		—	—	144,191	126,308	144,191	126,308
Water supply network		—	—	146,600	134,941	146,600	134,941
Sewerage network		—	—	188,052	168,083	188,052	168,083
Open space/recreation assets		—	—	34,729	32,749	34,729	32,749
Other assets		—	—	368	409	368	409
Tip assets		—	—	520	920	520	920
Total infrastructure, property, plant and equipment		46,831	39,996	1,847,145	1,710,202	1,893,976	1,750,198
Non-recurring fair value measurements							
Non-current assets classified as held for sale							
Land	C1-6	3,316	10,545	—	—	3,316	10,545
Total non-recurring fair value measurements		3,316	10,545	—	—	3,316	10,545

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).

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 (30/6/22) 2022	Valuation technique/s	Unobservable inputs
Infrastructure, property, plant and equipment			
Plant, equipment, furniture, fittings and office equipment	11,290	Cost approach	Current replacement cost and residual value of modern equivalent asset, asset condition and useful life.
Land	129,410	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)	105,096	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	1,085,625	Cost approach	Asset condition, remaining lives using componentisation.
Stormwater drainage	144,191	Unit rates per square metre or length	Asset condition, remaining lives
Water supply and sewerage network infrastructure	334,652	Cost approach	Asset condition, remaining lives using componentisation.

E2-1 Fair value measurement (continued)

\$ '000	Fair value (30/6/22) 2022	Valuation technique/s	Unobservable inputs
Tips assets	520	Cost approach	Environmental legislation, timing of expected cash outflows, asset condition.
Library books	368	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 2022	2021
Opening balance	1,710,202	1,377,580
Recognised in other comprehensive income – revaluation surplus	89,540	230,969
Total gains or losses for the period		
Other movements		
Transfers from/(to) another asset class	4,343	(1,108)
Purchases (GBV)	78,703	138,216
Disposals (WDV)	(1,852)	(1,691)
Depreciation and impairment	(34,207)	(33,474)
Other asset transfers	416	(290)
Closing balance	1,847,145	1,710,202

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 7.5% of salaries for the year ending 30 June 2022 (increasing to 8.0% 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 to 31 December 2024, apportioned according to each employer's share of the accrued liabilities as at 30 June 2021. 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.

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 2022 was \$388,478.64. The last valuation of the Scheme was performed by the Fund Actuary, Richard Boyfield FIAA as at 30 June 2021.

Council's expected contribution to the plan for the next annual reporting period is \$295,589.64

The estimated employer reserves financial position for the Pooled Employers at 30 June 2022 is:

Employer reserves only *	\$millions	Asset Coverage
Assets	2,376.6	
Past Service Liabilities	2,380.7	99.8%
Vested Benefits	2,391.7	99.4%

* 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 0.74% as at 30 June 2022.

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	5.5% per annum
Salary inflation *	3.5% per annum
Increase in CPI	2.5% per annum

* 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 30/6 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

E3-1 Contingencies (continued)

(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

Council has recognised a contingent asset for three separate legal matters, as it is probable at the reporting date that these matters will result in an inflow of economic resources, as a result of court rulings in QPRC's favour.

For two of the legal matters, Council initiated enforcement action for erosion and soil works conducted without regulatory approval. At reporting date, these two matters both will involve estimated costs orders in favour of Council of \$50,000 and \$104,638.05 respectively.

The additional matter required Council to undertake legal action to prevent operation of an illegal vehicle depot, which was decided in favour of Council and upheld on appeal. At reporting date this matter will result in an estimated costs order in favour of Council of \$75,000.

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	2022	2021
Compensation:		
Short-term benefits	1,599	1,963
Post-employment benefits	131	182
Other Long Term Benefits	108	26
Total	1,838	2,171

Council recorded no other Related Party transactions with KMP during the financial year to June 30 2022.

F1-2 Councillor and Mayoral fees and associated expenses

\$ '000	2022	2021
The aggregate amount of Councillor and Mayoral fees and associated expenses included in materials and services expenses in the Income Statement are:		
Mayoral fee	40	44
Councillors' fees	208	205
Councillors' (including Mayor) expenses	36	7
Total	284	256

F2 Other relationships

F2-1 Audit fees

\$ '000	2022	2021
Auditors of the Council - NSW Auditor-General:		
Audit and review of financial statements	118	149
Remuneration for audit and other assurance services	118	149
Total fees paid or payable to the Auditor-General	118	149
Non NSW Auditor-General audit firms		
Internal Audit Services	140	148
Remuneration for non-assurance services	140	148
Total remuneration of non NSW Auditor-General audit firms	140	148
Total audit fees	258	297

G Other matters

G1-1 Statement of Cash Flows information

(a) Reconciliation of net operating result to cash provided from operating activities

	2022	2021 Restated
\$ '000		
Operating result	98,253	78,558
Add/(less) non-cash items:		
(Gain)/loss on disposal of assets	101	(733)
Depreciation and amortisation	34,731	29,465
Non-cash capital grants and contributions	(60,903)	(52,564)
Fair value decrements on investments through P&L	2,043	–
Revaluation decrements / impairments of IPP&E direct to P&L	–	4,550
Unwinding of discount rates on reinstatement provisions	160	153
Revised costs on reinstatement provisions	–	3,096
Changes in assets and liabilities:		
Movements in operating assets and liabilities		
(Increase)/decrease in receivables	(60)	4,470
(Increase)/decrease in other assets	327	(65)
(Increase)/decrease in inventories	(44)	(72)
Increase/(decrease) in trade payables	2,031	1,117
Increase / (decrease) in contract liabilities	(3,956)	(86)
Increase/(decrease) in employee benefit provision	(522)	(857)
Increase / (decrease) in provision for impairment of receivables	(30)	(99)
Increase / (decrease) in accrued interest payable	217	(53)
Increase / (decrease) in other accrued expenses payable	34	(502)
Increase / (decrease) in other provisions	(1,051)	–
Increase/(decrease) in other liabilities and accruals	943	842
Net cash flows from operating activities	72,274	67,220

(b) Non-cash investing and financing activities

Developer contributions 'in kind'	60,903	11,846
Grants 'in kind'	–	40,718
	60,903	52,564

G2-1 Commitments

Capital commitments (exclusive of GST)

\$ '000	2022	2021
Capital expenditure committed for at the reporting date but not recognised in the financial statements as liabilities:		
Sewerage & water infrastructure	6,697	6,366
Buildings	47,264	64,713
Road infrastructure	365	1,773
Total commitments	54,326	72,852

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

Natural Disaster Grant Funding received in the 2022 financial year relating to works undertaken in the 2021 financial year to restore assets impacted by natural disasters was not accrued in the 2021 financial year.

Comparatives have been amended to reflect the correction of this error. The impact on each line item is shown in the tables below.

The above error had no impact (OR an immaterial impact) on the Statement of Financial Position at 1 July, 2020.

Adjustments to the comparative figures for the year ended 30 June 2021

Statement of Financial Position

\$ '000	Original Balance 30 June, 2021	Impact Increase/ (decrease)	Restated Balance 30 June, 2021
Receivables	28,050	3,637	31,687
Total current assets	161,046	3,637	164,683
Total assets	2,039,314	3,637	2,042,951
Net assets	1,894,540	3,637	1,898,177
Accumulated surplus	1,646,158	3,637	1,649,795
Total equity	1,894,540	3,637	1,898,177

Income Statement

\$ '000	Original Balance 30 June, 2021	Impact Increase/ (decrease)	Restated Balance 30 June, 2021
Grants and contributions provided for operating purposes	32,342	3,637	35,979
Total income from continuing operations	230,753	3,637	234,390
Total expenses from continuing operations	155,832	–	155,832
Net operating result for the year	74,921	3,637	78,558

Statement of Comprehensive Income

\$ '000	Original Balance 30 June, 2021	Impact Increase/ (decrease)	Restated Balance 30 June, 2021
Net operating result for the year	74,921	3,637	78,558
Other comprehensive income	234,001	–	234,001

G4-1 Correction of errors (continued)

	Original Balance 30 June, 2021	Impact Increase/ (decrease)	Restated Balance 30 June, 2021
\$ '000			
Total comprehensive income for the year	308,922	3,637	312,559

G5 Statement of developer contributions as at 30 June 2022

G5-1 Summary of developer contributions

\$ '000	Opening balance at 1 July 2021	Contributions received during the year		Interest and investment income earned	Amounts expended	Internal borrowings	Held as restricted asset at 30 June 2022	Cumulative balance of internal borrowings (to)/from
		Cash	Non-cash					
Roads	8,596	3,751	–	10	(390)	–	11,967	–
Parking	3	–	–	–	–	–	3	–
Open space	267	–	–	–	(61)	–	206	–
Community facilities	4,859	690	–	5	(211)	–	5,343	–
Other	11,111	3,559	–	13	(1,306)	–	13,377	–
Bushfire	186	6	–	–	–	–	192	–
Waste management	302	–	–	–	–	–	302	–
Rural addressing	18	–	–	–	–	–	18	–
Recreation facilities	1,130	377	–	1	–	–	1,508	–
Pathway	276	140	–	–	–	–	416	–
Street upgrade	649	397	–	1	–	–	1,047	–
S7.11 contributions – under a plan	27,397	8,920	–	30	(1,968)	–	34,379	–
Total S7.11 and S7.12 revenue under plans	27,397	8,920	–	30	(1,968)	–	34,379	–
S7.11 not under plans	4,360	227	–	4	(567)	–	4,024	–
S7.4 planning agreements	710	101	60,903	1	–	–	812	–
S64 contributions	16,207	3,661	–	16	(1,238)	–	18,646	–
Total contributions	48,674	12,909	60,903	51	(3,773)	–	57,861	–

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 2021	Contributions received during the year		Interest and investment income earned	Amounts expended	Internal borrowings	Held as restricted asset at 30 June 2022	Cumulative balance of internal borrowings (to)/from
\$ '000		Cash	Non-cash					
CONTRIBUTION PLAN (former Palerang)								
Roads	4,784	800	—	5	(127)	—	5,462	—
Community facilities	2,037	407	—	2	(206)	—	2,240	—
Bushfire	186	6	—	—	—	—	192	—
Waste management	302	—	—	—	—	—	302	—
Rural addressing	18	—	—	—	—	—	18	—

G5-2 Developer contributions by plan (continued)

\$ '000	Opening balance at 1 July 2021	Contributions received during the year		Interest and investment income earned	Amounts expended	Internal borrowings	Held as restricted asset at 30 June 2022	Cumulative balance of internal borrowings (to)/from
		Cash	Non-cash					
Recreation facilities	1,130	377	–	1	–	–	1,508	–
Pathway	276	140	–	–	–	–	416	–
Street upgrade	649	397	–	1	–	–	1,047	–
Total	9,382	2,127	–	9	(333)	–	11,185	–
CONTRIBUTION PLAN (former QCC)								
Roads	3,812	2,951	–	5	(263)	–	6,505	–
Parking	3	–	–	–	–	–	3	–
Open space	267	–	–	–	(61)	–	206	–
Community facilities	2,822	283	–	3	(5)	–	3,103	–
Other (Googong Development, Extractive Industries - C.S.R)	11,111	3,559	–	13	(1,306)	–	13,377	–
Total	18,015	6,793	–	21	(1,635)	–	23,194	–

G5-3 Contributions not under plans

(former Palerang)

Roads	4,284	168	–	4	(552)	–	3,904	–
Parking	15	59	–	–	(15)	–	59	–
Community facilities	61	–	–	–	–	–	61	–
Total	4,360	227	–	4	(567)	–	4,024	–

G5-4 S7.4 planning agreements

Roads	710	101	30,290	1	–	–	812	–
Community Facilities	–	–	446	–	–	–	–	–
Stormwater	–	–	12,471	–	–	–	–	–
Water	–	–	6,919	–	–	–	–	–
Sewer	–	–	10,777	–	–	–	–	–
Total	710	101	60,903	1	–	–	812	–

G5-5 S64 contributions

G5-5 S64 contributions (continued)

\$ '000	Opening balance at 1 July 2021	Contributions received during the year		Interest and investment income earned	Amounts expended	Internal borrowings	Held as restricted asset at 30 June 2022	Cumulative balance of internal borrowings (to)/from
		Cash	Non-cash					
Section 64 Water	5,979	2,068	–	6	(552)	–	7,501	–
Section 64 Sewer	10,228	1,593	–	10	(686)	–	11,145	–
Total	16,207	3,661	–	16	(1,238)	–	18,646	–

G6 Statement of performance measures

G6-1 Statement of performance measures – consolidated results

	Amounts	Indicator	Restated	Indicators		Benchmark
\$ '000	2022	2022	2021	2020	2019	
1. Operating performance						
Total continuing operating revenue excluding capital grants and contributions less operating expenses ^{1,2}	(2,694)	(1.74)%	(0.29)%	3.11%	5.20%	> 0.00%
Total continuing operating revenue excluding capital grants and contributions ¹	154,860					
2. Own source operating revenue						
Total continuing operating revenue excluding all grants and contributions ¹	121,184	46.97%	49.15%	50.78%	53.22%	> 60.00%
Total continuing operating revenue	257,997					
3. Unrestricted current ratio						
Current assets less all external restrictions	40,712	1.14x	1.78x	1.57x	1.34x	> 1.50x
Current liabilities less specific purpose liabilities	35,764					
4. Debt service cover ratio						
Operating result before capital excluding interest, depreciation, impairment and amortisation ¹	35,262	3.78x	2.98x	3.84x	6.41x	> 2.00x
Principal repayments (Statement of Cash Flows) plus borrowing costs (Income Statement)	9,326					
5. Rates and annual charges outstanding percentage						
Rates and annual charges outstanding	6,936	8.02%	9.25%	9.74%	5.68%	< 10.00%
Rates and annual charges collectible	86,497					
6. Cash expense cover ratio						
Current year's cash and cash equivalents plus term deposits	110,751	9.31 months	8.10 months	7.44 months	14.30 months	> 3.00 months
Payments from cash flow of operating and financing activities	11,894					

(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 ³		Water Indicators		Sewer Indicators		Benchmark
	2022	Restated 2021	2022	2021	2022	2021	
1. Operating performance							
Total continuing operating revenue excluding capital grants and contributions less operating expenses ^{1, 2}	(9.91)%	(2.85)%	12.05%	12.01%	17.51%	(1.49)%	> 0.00%
Total continuing operating revenue excluding capital grants and contributions ¹							
2. Own source operating revenue							
Total continuing operating revenue excluding capital grants and contributions ¹	41.50%	37.65%	72.53%	95.37%	51.34%	89.79%	> 60.00%
Total continuing operating revenue ¹							
3. Unrestricted current ratio							
Current assets less all external restrictions	1.14x	1.73x	22.61x	26.62x	52.16x	59.66x	> 1.50x
Current liabilities less specific purpose liabilities							
4. Debt service cover ratio							
Operating result before capital excluding interest, depreciation, impairment and amortisation ¹	2.15x	1.87x	14.74x	12.35x	16.56x	14.86x	> 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	7.70%	8.85%	9.43%	10.49%	8.47%	10.11%	< 10.00%
Rates and annual charges collectible							
6. Cash expense cover ratio							
Current year's cash and cash equivalents plus all term deposits	5.95	4.42	12.25	10.33	24.96	36.38	> 3.00
Monthly payments from cash flow of operating and financing activities	months	months	months	months	months	months	months

(1) - (2) Refer to Notes at Note G5-1 above.

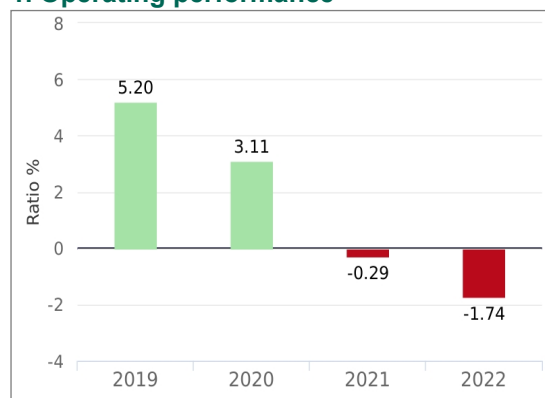
(3) General fund refers to all of Council's activities except for its water and sewer activities which are listed separately.

End of the audited financial statements

H Additional Council disclosures (unaudited)

H1-1 Statement of performance measures – consolidated results (graphs)

1. Operating performance



Purpose of operating performance

This ratio measures Council's achievement of containing operating expenditure within operating revenue.

Commentary on 2021/22 result

2021/22 ratio (1.74)%

A combination of poor performance of tcorp managed funds and increased depreciation have seen this ratio decline in the 2022 year.

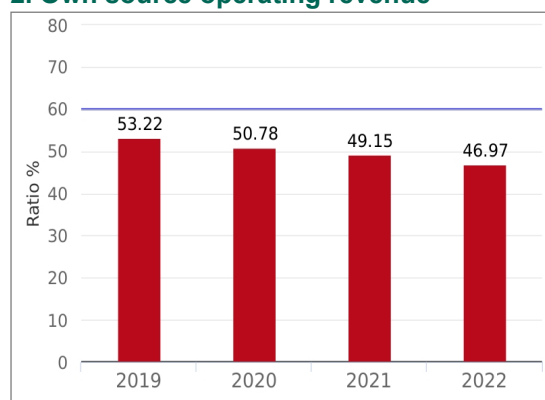
Benchmark: — > 0.00%

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio achieves benchmark

Ratio is outside benchmark

2. Own source operating revenue



Purpose of own source operating revenue

This ratio measures fiscal flexibility. It is the degree of reliance on external funding sources such as operating grants and contributions.

Commentary on 2021/22 result

2021/22 ratio 46.97%

This ratio has continued to decline overtime, highlighting Council's dependence on external funding such as Grants and Contributions.

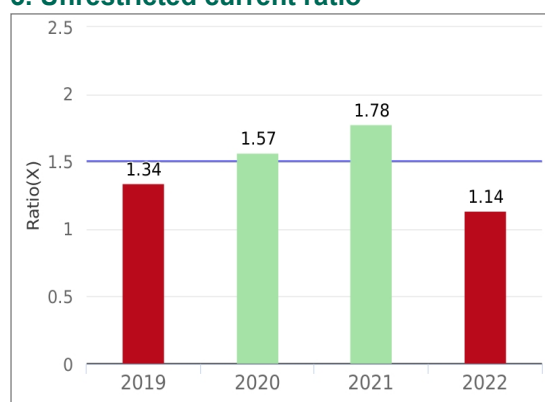
Benchmark: — > 60.00%

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio achieves benchmark

Ratio is outside benchmark

3. Unrestricted current ratio



Purpose of unrestricted current ratio

To assess the adequacy of working capital and its ability to satisfy obligations in the short term for the unrestricted activities of Council.

Commentary on 2021/22 result

2021/22 ratio 1.14x

The split of non-current and current provisions for the landfill remediation works has changed as a consequence of some of the larger sites reaching the end of their lives (Bungendore and Braidwood) which along with an increase in current borrowings has increased current liabilities.

Benchmark: — > 1.50x

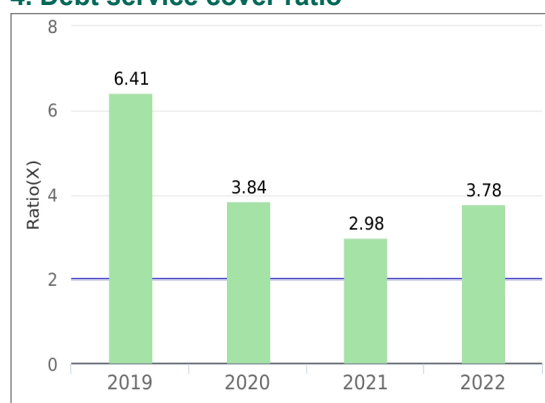
Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio achieves benchmark

Ratio is outside benchmark

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 2021/22 result

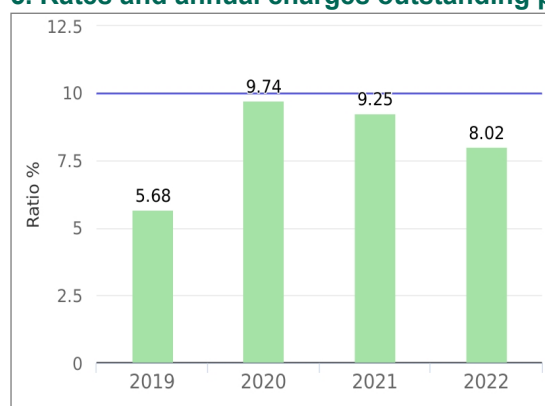
2021/22 ratio 3.78x

The slight increase in this ratio is attributable to the increase in available operating cash due to an increase in operating cash flows this financial year, this ratio remains above the benchmark of 2x. This increase in operating cash is impacted by the additional prepayment of the financial assistance grant.

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 2021/22 result

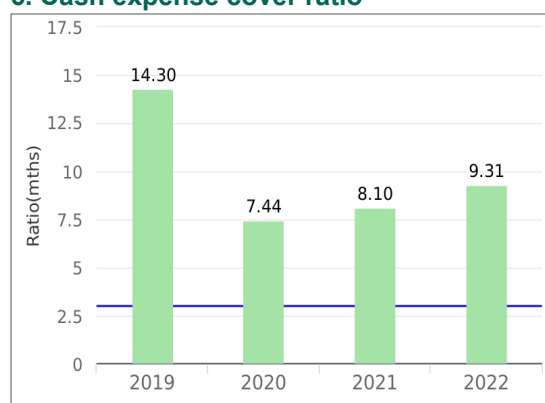
2021/22 ratio 8.02%

The Rates and annual charges outstanding has decreased steadily since 2020 when Council implemented hardship policy for ratepayers affected by COVID-19 and natural disasters.

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 2021/22 result

2021/22 ratio 9.31 months

Council continues to maintain a cash expense cover ratio above the benchmark of 3 months.

Ratio achieves benchmark

Ratio is outside benchmark



INDEPENDENT AUDITOR'S REPORT

Report on the general purpose financial statements

Queanbeyan-Palerang Regional Council

To the Councillors of the Queanbeyan-Palerang Regional Council

Qualified Opinion

I have audited the accompanying financial statements of Queanbeyan-Palerang Regional Council (the Council), which comprise the Statement by Councillors and Management, the Income Statement and Statement of Comprehensive Income for the year ended 30 June 2022, the Statement of Financial Position as at 30 June 2022, the Statement of Changes in Equity and Statement of Cash Flows for the year then ended and notes comprising a summary of significant accounting policies and other explanatory information.

In my opinion, except for the effects of the matter described in the 'Basis for Qualified Opinion' section of my report:

- the Council's accounting records have been kept in accordance with the requirements of the *Local Government Act 1993*, Chapter 13, Part 3, Division 2 (the Division)
- the financial statements:
 - have been prepared, in all material respects, in accordance with the requirements of this Division
 - are consistent with the Council's accounting records
 - present fairly, in all material respects, the financial position of the Council as at 30 June 2022, and of its financial performance and its cash flows for the year then ended in accordance with Australian Accounting Standards
- all information relevant to the conduct of the audit has been obtained
- no material deficiencies in the accounting records or financial statements have come to light during the audit.

My qualified opinion should be read in conjunction with the rest of this report.

Basis for Qualified Opinion

Non recognition of rural fire-fighting equipment

As disclosed in Note C 1-7 to the financial statements, the Council has not recognised rural fire-fighting equipment as assets within 'Infrastructure, property, plant and equipment' in the Statement of Financial Position at 30 June 2022. In my opinion, these assets are controlled by the Council and should be recognised as assets in accordance with AASB 116 'Property, Plant and Equipment'.

Australian Accounting Standards refers to control of an asset as being the ability to direct the use of, and obtain substantially all of the remaining benefits from, the asset. Control includes the ability to prevent other entities from directing the use of, and obtaining the benefits from, an asset.

Rural fire-fighting equipment is controlled by the Council as:

- these assets are vested in the Council under section 119(2) of the *Rural Fires Act 1997* (Rural Fires Act), giving the Council legal ownership
- the Council has the ability, outside of emergency events as defined in section 44 of the Rural Fires Act, to prevent the NSW Rural Fire Service from directing the use of the rural fire-fighting equipment by either not entering into a service agreement, or cancelling the existing service agreement that commenced on 26 July 2010
- the Council has specific responsibilities for fire mitigation and safety works and bush fire hazard reduction under Part 4 of the Rural Fires Act. The Council obtains economic benefits from the rural fire-fighting equipment as these assets are used to fulfil Council's responsibilities
- in the event of the loss of an asset, the insurance proceeds must be paid into the New South Wales Rural Fire Fighting Fund (section 119(4) of the Rural Fires Act) and be used to reacquire or build a similar asset, which is again vested in the Council as an asset provided free of charge.

The Council has not undertaken procedures to confirm the completeness, accuracy, existence or condition of these assets. Nor has the Council performed procedures to identify the value of assets vested in it during the year. When these assets are vested, no financial consideration is required from the Council and as such these are assets provided to Council free-of-charge.

This is a limitation on the scope of my audit as I was unable to obtain sufficient appropriate audit evidence to:

- support the carrying values of rural fire-fighting equipment assets that should be recorded in the Statement of Financial Position and related notes as at 30 June 2022
- determine the impact on the 'Accumulated surplus' in the Statement of Changes in Equity and Statement of Financial Position
- determine the amount of 'Grants and contributions provided for capital purposes' income from any rural fire-fighting equipment assets vested as an asset received free of charge during the year and/or 'Depreciation, amortisation and impairment of non-financial assets' expense that should be recognised in the Income Statement for the year ended 30 June 2022
- determine the impact on the 'Operating performance' and 'Own source operating revenue' ratios in Note G6-1 'Statement of performance measures – consolidated results' and Note G6-2 'Statement of performance measures by fund'.

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under the standards are described in the 'Auditor's Responsibilities for the Audit of the Financial Statements' section of my report.

I am independent of the Council in accordance with the requirements of the:

- Australian Auditing Standards
- Accounting Professional and Ethical Standards Board's APES 110 'Code of Ethics for Professional Accountants (including Independence Standards)' (APES 110).

I have fulfilled my other ethical responsibilities in accordance with APES 110.

Parliament promotes independence by ensuring the Auditor-General and the Audit Office of New South Wales are not compromised in their roles by:

- providing that only Parliament, and not the executive government, can remove an Auditor-General
- mandating the Auditor-General as auditor of councils
- precluding the Auditor-General from providing non-audit services.

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

Other Information

The Council's annual report for the year ended 30 June 2022 includes other information in addition to the financial statements and my Independent Auditor's Report thereon. The Councillors are responsible for the other information. At the date of this Independent Auditor's Report, the other information I have received comprise the special purpose financial statements and Special Schedules (the Schedules).

My opinion on the financial statements does not cover the other information. Accordingly, I do not express any form of assurance conclusion on the other information. However, as required by the *Local Government Act 1993*, I have separately expressed an opinion on the special purpose financial statements and Special Schedule - Permissible income for general rates.

In connection with my audit of the financial statements, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit, or otherwise appears to be materially misstated.

If, based on the work I have performed, I conclude there is a material misstatement of the other information, I must report that fact.

I have nothing to report in this regard.

The Councillors' Responsibilities for the Financial Statements

The Councillors are responsible for the preparation and fair presentation of the financial statements in accordance with Australian Accounting Standards and the *Local Government Act 1993*, and for such internal control as the Councillors determine is necessary to enable the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Councillors are responsible for assessing the Council's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting.

Auditor's Responsibilities for the Audit of the Financial Statements

My objectives are to:

- obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error
- issue an Independent Auditor's Report including my opinion.

Reasonable assurance is a high level of assurance, but does not guarantee an audit conducted in accordance with Australian Auditing Standards will always detect material misstatements. Misstatements can arise from fraud or error. Misstatements are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions users take based on the financial statements.

A description of my responsibilities for the audit of the financial statements is located at the Auditing and Assurance Standards Board website at: www.auasb.gov.au/auditors_responsibilities/ar4.pdf. The description forms part of my auditor's report.

The scope of my audit does not include, nor provide assurance:

- that the Council carried out its activities effectively, efficiently and economically
- on the Original Budget information included in the Income Statement, Statement of Cash Flows, and Note B5-1 'Material budget variations'
- on the Special Schedules. A separate opinion has been provided on Special Schedule - Permissible income for general rates
- about the security and controls over the electronic publication of the audited financial statements on any website where they may be presented
- about any other information which may have been hyperlinked to/from the financial statements.

A handwritten signature in black ink, appearing to read 'M. Kharzoo', with a stylized flourish at the end.

Michael Kharzoo
Director, Financial Audit Services

Delegate of the Auditor-General for New South Wales

30 November 2022
SYDNEY



Cr Kenrick Winchester
Mayor
Queanbeyan-Palerang Regional Council
PO Box 90
QUEANBEYAN NSW 2620

Contact: Michael Kharzoo
Phone no: 02 9275 7188
Our ref: D2225201/FA1780

30 November 2022

Dear Mayor

**Report on the Conduct of the Audit
for the year ended 30 June 2022
Queanbeyan-Palerang Regional Council**

I have audited the general purpose financial statements (GPFS) of the Queanbeyan-Palerang Regional Council (the Council) for the year ended 30 June 2022 as required by section 415 of the *Local Government Act 1993* (the Act).

I expressed a modified opinion on the Council's GPFS.

This Report on the Conduct of the Audit (the Report) for the Council for the year ended 30 June 2022 is issued in accordance with section 417 of the Act. This Report should be read in conjunction with my audit opinion on the GPFS issued under section 417(2) of the Act.

SIGNIFICANT AUDIT ISSUES AND OBSERVATIONS

I identified the following significant audit issues and observations during my audit of the Council's financial statements. These issues and observations were addressed as part of my audit.

Non-recognition of rural fire-fighting equipment

The Council has not recognised rural fire-fighting equipment as assets within 'Infrastructure, property, plant and equipment' in the Statement of Financial Position at 30 June 2022. In my opinion, these assets are controlled by the Council and should be recognised as assets in accordance with AASB 116 'Property, Plant and Equipment'.

Australian Accounting Standards refers to control of an asset as being the ability to direct the use of, and obtain substantially all of the remaining benefits from, the asset. Control includes the ability to prevent other entities from directing the use of, and obtaining the benefits from, an asset.

Rural fire-fighting equipment is controlled by the Council as:

- these assets are vested in the Council under section 119(2) of the *Rural Fires Act 1997* (Rural Fires Act), giving the Council legal ownership
- the Council has the ability, outside of emergency events as defined in section 44 of the Rural Fires Act, to prevent the NSW Rural Fire Service from directing the use of the rural fire-fighting equipment by either not entering into a service agreement, or cancelling the existing service agreement commenced on 26 July 2010

- the Council has specific responsibilities for fire mitigation and safety works and bush fire hazard reduction under Part 4 of the Rural Fires Act. The Council obtains economic benefits from the rural fire-fighting equipment as these assets are used to fulfil Council's responsibilities
- in the event of the loss of an asset, the insurance proceeds must be paid into the New South Wales Rural Fire Fighting Fund (section 119(4) of the Rural Fires Act) and be used to reacquire or build a similar asset, which is again vested in the Council as an asset provided free of charge.

The Council has not undertaken procedures to confirm the completeness, accuracy, existence or condition of these assets. Nor has the Council performed procedures to identify the value of assets vested in it during the year. When these assets are vested, no financial consideration is required from the Council and as such these are assets provided to Council free-of-charge.

Consequently, we were unable to determine the carrying values of rural firefighting equipment assets and related amounts that should be recorded and recognised in the council's 30 June 2022 financial statements.

This has resulted in the audit opinion on the Council's 30 June 2022 GPFS to be modified.

Refer to the Independent Auditor's report on the GPFS.

Financial statement preparation process

Effective financial management is critical to public sector entities being able to meet their policy and service delivery responsibilities. An important aspect of financial management and stewardship, and the primary mechanism by which the Council meets their financial accountability obligations, is the preparation and publication of annual audited financial statements.





The timely finalisation of the Council's financial statements, accompanied by an unmodified audit opinion, is an important indicator of the effectiveness of Council's financial management performance. Sound financial management fosters confidence in the Council and its constituents.

The 30 June 2022 financial statement close process of Council was significantly delayed and impacted by the following factors:

- Council agreed to submit all documents specified in the 'Engagement Information Request' by 23 September 2022. However, when the year-end engagement began there were a number of key documents that were not prepared or not quality reviewed. Some of these documents took a number of weeks to obtain, which caused significant delays
- There were a number of significant errors that required correction. These errors have been communicated to management in the Engagement Closing Report.

INCOME STATEMENT

Operating result

	2022 \$m	2021 \$m	Variance %
Rates and annual charges revenue	78.1	75.5	 3.4
Grants and contributions revenue	136.8	118.8	 15.2
Operating result from continuing operations	98.3	78.6	 25.1
Net operating result before capital grants and contributions	(4.9)	(4.3)	 14.0

Rates and annual charges revenue (\$78.1 million) increased by \$2.6 million (3.4 per cent) in 2021–22, mainly due to the 2.0 per cent rate peg increase and the rise in the total number of rateable properties.

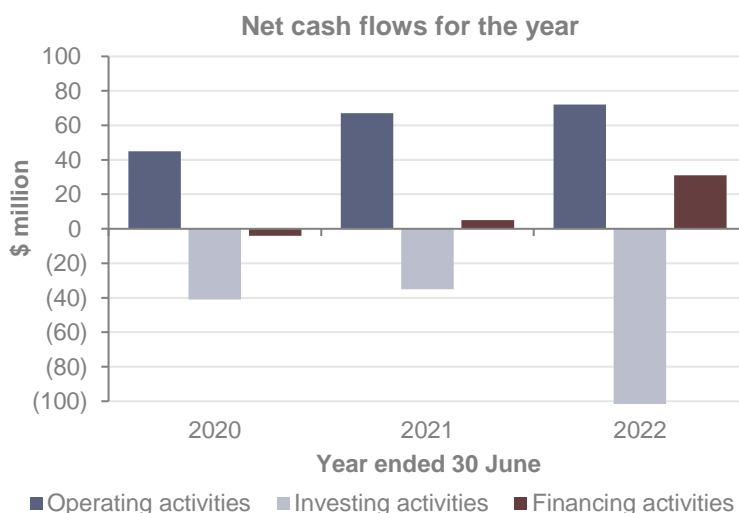
Grants and contributions revenue (\$136.8 million) increased by \$18.0 million (15.2 per cent) in 2021–22 mainly due to:

- increase of \$53.3 million in developer contributions recognised during the year
- increase of \$20.2 million in grants recognised for other roads and bridges
- decrease of \$40.7 million in non-cash contributions received from State funding
- decrease of \$11.2 million in grants recognised for storm/flood/fire damage.

The Council's operating result from continuing operations (\$98.3 million) was \$19.7 million higher than the 2020–21 result. The increase was mainly driven by increases in income, in particular \$18.0 million increase in grants and contributions revenue and \$6.1 million increase in user charges and fees. This was partially offset by a \$3.9 million increase in total expenses.

STATEMENT OF CASH FLOWS

- The Council's cash and cash equivalents balance at 30 June 2022 was \$28.8 million (\$50.0 million as at 30 June 2021). There was a net decrease in cash and cash equivalents of \$21.2 million.
- Net cash from operating activities increased by \$5.1 million, mainly due to an increase in cash receipts from user charges and fees and rates and annual charges, partially offset by an increase in cash payments in other expenses.
- Net cash from investing activities decreased by \$89.1 million. This was mainly due to an increase in the net purchase of term deposits and purchase of infrastructure, property, plant and equipment.
- Net cash provided by financing activities increased by \$26.1 million, mainly due to an increase in cash proceeds from borrowings.



FINANCIAL POSITION

Cash and investments

Cash and investments	2022	2021	Commentary
	\$m	\$m	
Total cash, cash equivalents and investments	213.2	192.6	<ul style="list-style-type: none"> Externally restricted cash and cash equivalents are restricted in their use by externally imposed requirements. Council's externally restricted cash and cash equivalents have increased by \$20.1 million, primarily due to an increase in: <ul style="list-style-type: none"> Specific purpose unexpended loans - general fund (\$12.5 million) Developer contributions - general fund (\$7.6 million) Internally restricted cash and equivalents have been restricted in their use by resolution or policy of Council to reflect identified programs of works and any forward plans identified by the Council. The Council's internally restricted cash and cash equivalents have increased slightly by \$0.6 million. Unrestricted balances provide liquidity for day-to-day operations. The unrestricted balance has decreased slightly by \$0.1 million.
Restricted and allocated cash, cash equivalents and investments:			
• External restrictions	200.2	180.1	
• Internal allocations	12.8	12.2	
• Unrestricted	0.2	0.3	

Debt

The Council has unsecured loans with various financial institutions of \$116.8 million (2021: \$85.9 million) with the increase of \$30.9 million due to Council obtaining new loans to assist with funding for capital works in future years.

The Council had a \$2.0 million overdraft facility with the National Australia Bank. At the end of the current reporting period, none of the facility was accessed.

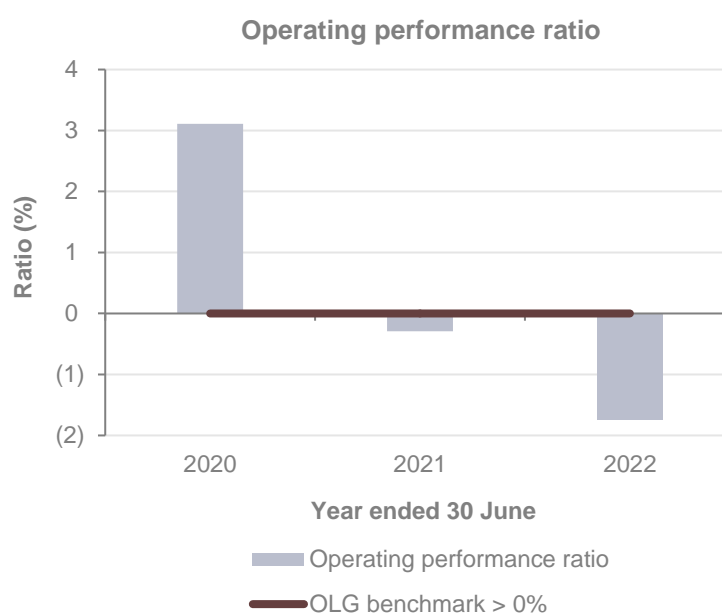
PERFORMANCE

Performance measures

The following section provides an overview of the Council's performance against the performance measures and performance benchmarks set by the Office of Local Government (OLG) within the Department of Planning and Environment.

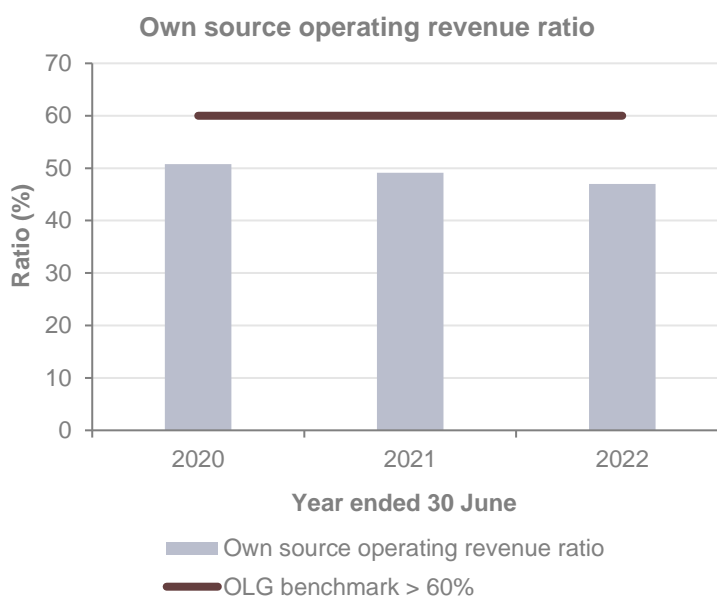
Operating performance ratio

- The 'operating performance ratio' measures how well council contained operating expenditure within operating revenue (excluding capital grants and contributions, fair value adjustments, and reversal of revaluation decrements). The benchmark set by OLG is greater than zero per cent.
- The Council did not meet the OLG benchmark for the last two reporting periods.
- The operating performance ratio was -1.74 per cent (2021: -0.29 per cent).



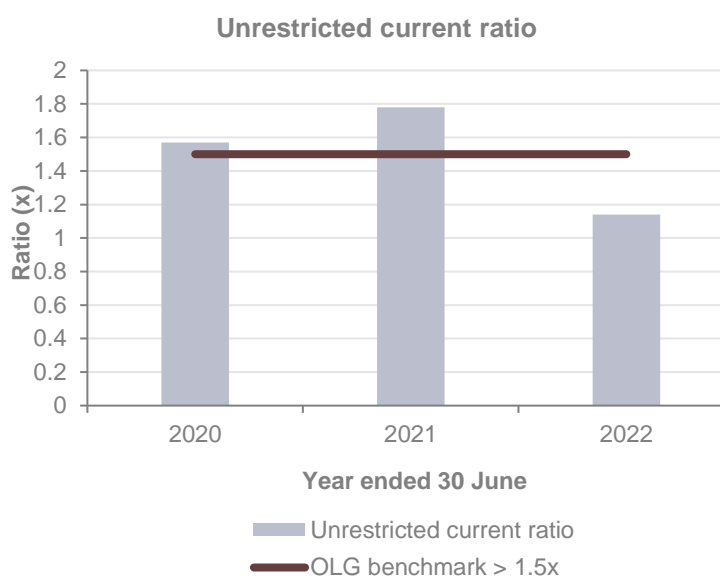
Own source operating revenue ratio

- The 'own source operating revenue ratio' measures council's fiscal flexibility and the degree to which it relies on external funding sources such as operating grants and contributions. The benchmark set by OLG is greater than 60 per cent.
- The Council's did not meet the OLG benchmark for the last three reporting periods.
- The own source operating revenue ratio decreased to 46.97 per cent (2021: 49.15 per cent) mainly due to an increase in grants and contributions.



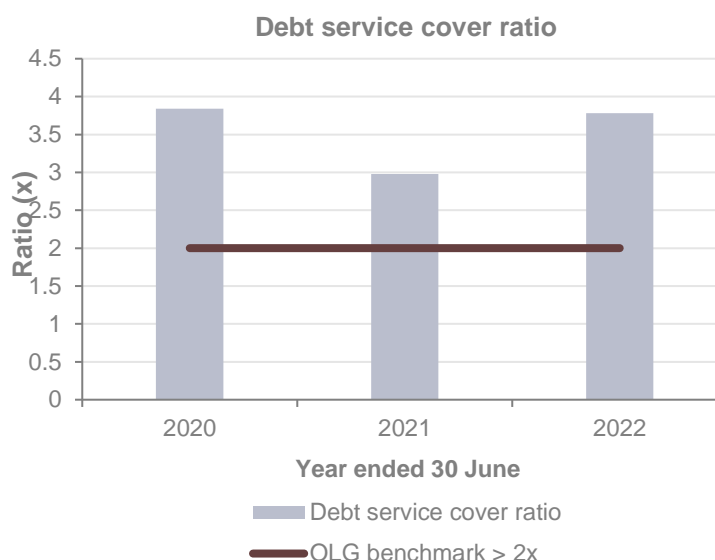
Unrestricted current ratio

- The 'unrestricted current ratio' is specific to local government and represents council's ability to meet its short-term obligations as they fall due. The benchmark set by OLG is greater than 1.5 times.
- The Council did not meet the OLG benchmark for the current reporting period.
- The unrestricted current ratio decreased to 1.14 (2021: 1.78), mainly due to a decrease in current assets.



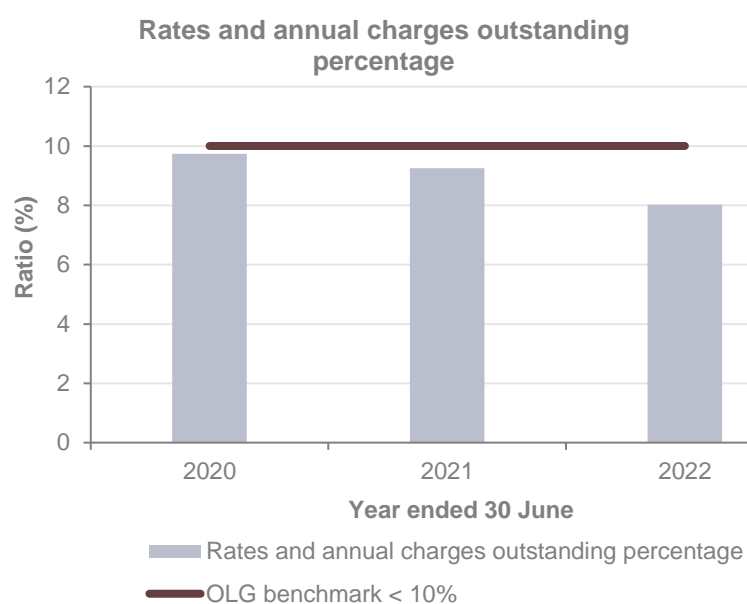
Debt service cover ratio

- The 'debt service cover ratio' measures the operating cash to service debt including interest, principal and lease payments. The benchmark set by OLG is greater than two times.
- The Council exceeded the OLG benchmark for the last three reporting periods.
- The debt service cover ratio increased to 3.78 (2021: 2.98) mainly due to a decrease in borrowing interest costs.



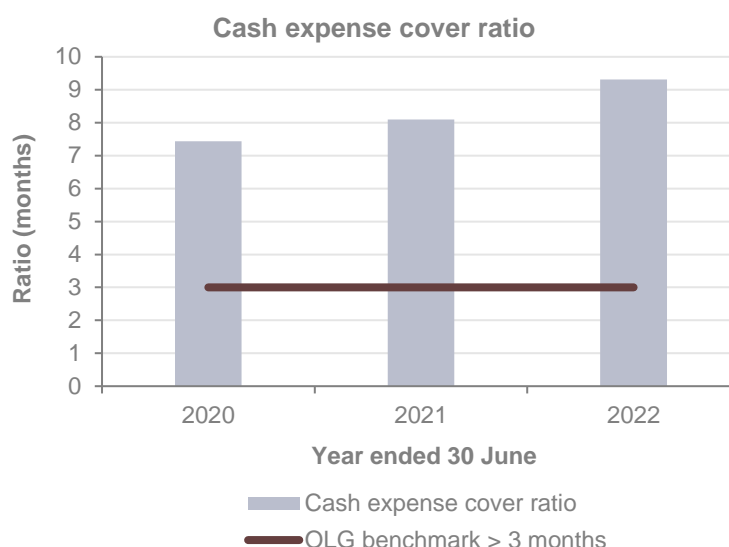
Rates and annual charges outstanding percentage

- The 'Rates and annual charges outstanding percentage' assesses the impact of uncollected rates and annual charges on council's liquidity and the adequacy of debt recovery efforts. The benchmark set by OLG is less than 10 per cent for regional and rural councils.
- The Council met the OLG benchmark for the last three reporting periods.
- The rates and annual charges outstanding percentage decreased to 8.02 per cent (2021: 9.25 per cent).



Cash expense cover ratio

- This liquidity ratio indicates the number of months the council can continue paying for its immediate expenses without additional cash inflow. The benchmark set by OLG is greater than three months.
- The Council exceeded the OLG benchmark for the last three reporting periods.
- The cash expense cover ratio increased to 9.31 months (2021: 8.10 months) mainly due to an increase in the current year's cash and cash equivalents plus term deposits.



Infrastructure, property, plant and equipment renewals

Infrastructure, property, plant and equipment renewals for 2021–22 totalled \$41.1 million compared with \$43.7 million in the previous year.

OTHER MATTERS

Legislative compliance

My audit procedures identified a material deficiency in the Council's financial statements that will be reported in the Management Letter. Rural fire-fighting equipment was not recognised in the financial statements.

Except for the matter outlined above, the Council's:

- accounting records were maintained in a manner and form that facilitated the preparation and the effective audit of the GPFS
- staff provided all accounting records and information relevant to the audit.

Michael Kharzoo
Director, Financial Audit Services

Delegate of the Auditor-General for New South Wales

cc: Rebecca Ryan, Chief Executive Officer
Andrew Cox, Chair of the Audit, Risk and Improvement Committee
Michael Cassel, Secretary of the Department of Planning and Environment

Queanbeyan-Palerang Regional Council

SPECIAL PURPOSE FINANCIAL STATEMENTS
for the year ended 30 June 2022



Queanbeyan-Palerang Regional Council

Special Purpose Financial Statements

for the year ended 30 June 2022

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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 2022

Statement by Councillors and Management

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:

- the NSW Government Policy Statement '*Application of National Competition Policy to Local Government*',
- the 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*,
- the NSW Office of Water *Best-Practice Management of Water and Sewerage Guidelines*.

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, and
- accord with Council's accounting and other records.
- 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 28 September 2022.



Kenrick Winchester
Mayor



Esma Livermore
Deputy Mayor



Rebecca Ryan
General Manager



Josh Staniforth
Responsible Accounting Officer

Queanbeyan-Palerang Regional Council

Income Statement of water supply business activity

for the year ended 30 June 2022

\$ '000	2022	2021
Income from continuing operations		
Access charges	7,488	7,056
User charges	15,860	15,074
Fees	587	734
Interest and investment income	32	1,019
Grants and contributions provided for operating purposes	93	92
Total income from continuing operations	24,060	23,975
Expenses from continuing operations		
Employee benefits and on-costs	1,567	1,400
Borrowing costs	237	230
Materials and services	4,746	5,738
Depreciation, amortisation and impairment	3,555	2,250
Water purchase charges	11,054	11,474
Net loss from the disposal of assets	31	12
Total expenses from continuing operations	21,190	21,104
Surplus (deficit) from continuing operations before capital amounts	2,870	2,871
Grants and contributions provided for capital purposes	8,986	1,067
Surplus (deficit) from continuing operations after capital amounts	11,856	3,938
Surplus (deficit) from all operations before tax	11,856	3,938
Less: corporate taxation equivalent 25% (2021: 26%) [based on result before capital]	(718)	(746)
Surplus (deficit) after tax	11,138	3,192
opening accumulated surplus	135,764	131,826
Adjustments for amounts unpaid:		
– Corporate taxation equivalent	718	746
Closing accumulated surplus	147,620	135,764
Return on capital %	2.0%	2.2%
Subsidy from Council	2,625	–
Calculation of dividend payable:		
Surplus (deficit) after tax	11,139	3,192
Less: capital grants and contributions (excluding developer contributions)	(8,986)	(1,067)
Surplus for dividend calculation purposes	2,153	2,125
Potential dividend calculated from surplus	1,076	1,063

Queanbeyan-Palerang Regional Council

Income Statement of sewerage business activity

for the year ended 30 June 2022

\$ '000	2022	2021
Income from continuing operations		
Access charges	18,619	17,726
User charges	1,046	1,020
Liquid trade waste charges	34	30
Fees	457	340
Interest and investment income	(176)	2,264
Grants and contributions provided for operating purposes	6,729	189
Other income	168	10
Total income from continuing operations	26,877	21,579
Expenses from continuing operations		
Employee benefits and on-costs	2,209	2,226
Borrowing costs	320	351
Materials and services	8,066	9,426
Depreciation, amortisation, impairment and revaluation decrement	5,904	9,898
Net loss from the disposal of assets	–	71
Other expenses	5,673	–
Total expenses from continuing operations	22,172	21,972
Surplus (deficit) from continuing operations before capital amounts	4,705	(393)
Grants and contributions provided for capital purposes	12,370	2,244
Surplus (deficit) from continuing operations after capital amounts	17,075	1,851
Surplus (deficit) from all operations before tax	17,075	1,851
Less: corporate taxation equivalent 25% (2021: 26%) [based on result before capital]	(1,176)	–
Surplus (deficit) after tax	15,899	1,851
Opening accumulated surplus	251,367	249,516
Adjustments for amounts unpaid:		
– Corporate taxation equivalent	1,176	–
Closing accumulated surplus	268,442	251,367
Return on capital %	2.4%	0.0%
Subsidy from Council	2,505	2,742
Calculation of dividend payable:		
Surplus (deficit) after tax	15,899	1,851
Less: capital grants and contributions (excluding developer contributions)	(12,370)	(2,244)
Surplus for dividend calculation purposes	3,529	–
Potential dividend calculated from surplus	1,764	–

Queanbeyan-Palerang Regional Council

Statement of Financial Position of water supply business activity

as at 30 June 2022

\$ '000	2022	2021
ASSETS		
Current assets		
Cash and cash equivalents	4,848	9,238
Investments	14,778	11,855
Receivables	6,370	5,821
Total current assets	25,996	26,914
Non-current assets		
Investments	16,225	11,877
Infrastructure, property, plant and equipment	156,599	141,602
Total non-current assets	172,824	153,479
Total assets	198,820	180,393
LIABILITIES		
Current liabilities		
Payables	572	412
Borrowings	226	217
Employee benefit provisions	352	382
Total current liabilities	1,150	1,011
Non-current liabilities		
Borrowings	4,359	4,586
Employee benefit provisions	–	26
Total non-current liabilities	4,359	4,612
Total liabilities	5,509	5,623
Net assets	193,311	174,770
EQUITY		
Accumulated surplus	147,620	135,764
IPPE Revaluation reserves	45,691	39,006
Total equity	193,311	174,770

Queanbeyan-Palerang Regional Council

Statement of Financial Position of sewerage business activity

as at 30 June 2022

\$ '000	2022	2021
ASSETS		
Current assets		
Cash and cash equivalents	10,387	21,116
Investments	31,687	26,907
Receivables	2,004	1,987
Non-current assets classified as held for sale	–	1,300
Total current assets	44,078	51,310
Non-current assets		
Investments	34,789	26,955
Infrastructure, property, plant and equipment	205,750	181,182
Total non-current assets	240,539	208,137
Total assets	284,617	259,447
LIABILITIES		
Current liabilities		
Payables	33	195
Borrowings	347	340
Employee benefit provisions	465	325
Total current liabilities	845	860
Non-current liabilities		
Borrowings	6,836	7,182
Employee benefit provisions	–	21
Total non-current liabilities	6,836	7,203
Total liabilities	7,681	8,063
Net assets	276,936	251,384
EQUITY		
Accumulated surplus	268,442	251,367
IPPE Revaluation reserves	8,494	17
Total equity	276,936	251,384

Note – Significant Accounting Policies

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 2005* (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):

Notional rate applied (%)

Note – Significant Accounting Policies (continued)

Corporate income tax rate – **25%** (2020-21: 26%)

Land tax – the first \$692,000 of combined land values attracts **0%**. For the combined land values in excess of \$692,001 up to \$4,231,000 the rate is **1.6% + \$100**. For the remaining combined land value that exceeds \$4,231,000 a premium marginal rate of **2.0%** applies.

Payroll tax – 4.85% on the value of taxable salaries and wages in excess of \$1,200,000.

In accordance with the Department of Planning, Industry and Environment (DPIE) – Water guidelines, 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 DPIE– Water guidelines as a ‘dividend for taxation equivalent’, may be applied for any purpose allowed under the *Local Government Act, 1993*.

Achievement of substantial compliance to the DPIE– Water guidelines 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% (2020-21: 26%)

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)

(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

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 3.66% at 30/6/22.

(iii) Dividends

Council is not required to pay dividends to either itself (as owner of a range of businesses) or to any external entities.

Local government water supply and sewerage businesses are permitted to pay an annual dividend from its water supply or sewerage business surplus.

Each dividend must be calculated and approved in accordance with the Department of Industry - Water guidelines and must not exceed:

- 50% of this surplus in any one year, or
- the number of water supply or sewerage assessments multiplied by \$30 (less the payment for tax equivalent charges, not exceeding \$3 per assessment).

In accordance with the Department of Planning, Industry and the Environment– Water guidelines a Dividend Payment form, Statement of Compliance, Unqualified Independent Financial Audit Report and Compliance Audit Report are required to be submitted to the Department of Planning, Industry and the Environment.



INDEPENDENT AUDITOR'S REPORT

Report on the special purpose financial statements

Queanbeyan-Palerang Regional Council

To the Councillors of the Queanbeyan-Palerang Regional Council

Opinion

I have audited the accompanying special purpose financial statements (the financial statements) of Queanbeyan-Palerang Regional Council's (the Council) Declared Business Activities, which comprise the Statement by Councillors and Management, the Income Statement of each Declared Business Activity for the year ended 30 June 2022, the Statement of Financial Position of each Declared Business Activity as at 30 June 2022 and the Significant Accounting Policies note.

The Declared Business Activities of the Council are:

- Water supply
- Sewerage

In my opinion, the financial statements present fairly, in all material respects, the financial position of the Council's declared Business Activities as at 30 June 2022, and their financial performance for the year then ended, in accordance with the Australian Accounting Standards described in the Significant accounting policies note and the Local Government Code of Accounting Practice and Financial Reporting 2021–22 (LG Code).

My opinion should be read in conjunction with the rest of this report.

Basis for Opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under the standards are described in the 'Auditor's Responsibilities for the Audit of the Financial Statements' section of my report.

I am independent of the Council in accordance with the requirements of the:

- Australian Auditing Standards
- Accounting Professional and Ethical Standards Board's APES 110 'Code of Ethics for Professional Accountants (including Independence Standards)' (APES 110).

I have fulfilled my other ethical responsibilities in accordance with APES 110.

Parliament promotes independence by ensuring the Auditor-General and the Audit Office of New South Wales are not compromised in their roles by:

- providing that only Parliament, and not the executive government, can remove an Auditor-General
- mandating the Auditor-General as the auditor of councils
- precluding the Auditor-General from providing non-audit services.

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

Emphasis of Matter - Basis of Accounting

Without modifying my opinion, I draw attention to the Significant Accounting Policies note to the financial statements which describes the basis of accounting. The financial statements have been prepared for the purpose of fulfilling the Council's financial reporting responsibilities under the LG Code. As a result, the financial statements may not be suitable for another purpose.

Other Information

The Council's annual report for the year ended 30 June 2022 includes other information in addition to the financial statements and my Independent Auditor's Report thereon. The Councillors are responsible for the other information. At the date of this Independent Auditor's Report, the other information I have received comprise the general purpose financial statements and Special Schedules (the Schedules).

My opinion on the financial statements does not cover the other information. Accordingly, I do not express any form of assurance conclusion on the other information. However, as required by the *Local Government Act 1993*, I have separately expressed an opinion on the general purpose financial statements and Special Schedule 'Permissible income for general rates'.

In connection with my audit of the financial statements, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit, or otherwise appears to be materially misstated.

If, based on the work I have performed, I conclude there is a material misstatement of the other information, I must report that fact.

I have nothing to report in this regard.

The Councillors' Responsibilities for the Financial Statements

The Councillors are responsible for the preparation and fair presentation of the financial statements and for determining that the accounting policies, described in the Significant Accounting Policies note to the financial statements, are appropriate to meet the requirements in the LG Code. The Councillors' responsibility also includes such internal control as the Councillors determine is necessary to enable the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Councillors are responsible for assessing the Council's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting.

Auditor's Responsibilities for the Audit of the Financial Statements

My objectives are to:

- obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error
- issue an Independent Auditor's Report including my opinion.

Reasonable assurance is a high level of assurance, but does not guarantee an audit conducted in accordance with Australian Auditing Standards will always detect material misstatements. Misstatements can arise from fraud or error. Misstatements are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions users take based on the financial statements.

A description of my responsibilities for the audit of the financial statements is located at the Auditing and Assurance Standards Board website at: www.auasb.gov.au/auditors_responsibilities/ar4.pdf. The description forms part of my auditor's report.

The scope of my audit does not include, nor provide assurance:

- that the Council carried out its activities effectively, efficiently and economically

- about the security and controls over the electronic publication of the audited financial statements on any website where they may be presented
- about any other information which may have been hyperlinked to/from the financial statements.

A handwritten signature in black ink, appearing to read 'M. Kharzoo', with a stylized flourish at the end.

Michael Kharzoo
Director, Financial Audit Services

Delegate of the Auditor-General for New South Wales

30 November 2022
SYDNEY

Queanbeyan-Palerang Regional Council

SPECIAL SCHEDULES
for the year ended 30 June 2022



Queanbeyan-Palerang Regional Council

Special Schedules

for the year ended 30 June 2022

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Queanbeyan-Palerang Regional Council

Permissible income for general rates

\$ '000	Notes	Calculation 2021/22	Calculation 2022/23
Notional general income calculation ¹			
Last year notional general income yield	a	39,278	40,483
Plus or minus adjustments ²	b	438	958
Notional general income	$c = a + b$	39,716	41,441
Permissible income calculation			
rate peg percentage		2.00%	0.00%
crown land adjustment incl. rate peg percentage	e	0.00%	2.50%
plus rate peg amount		794	–
plus crown land adjustment and rate peg amount	$i = e \times (c + g)$	–	1,036
Sub-total	$k = (c + g + h + i + j)$	40,510	42,477
Plus last year's carry forward total	l	4	31
Sub-total	$n = (l + m)$	4	31
Total permissible income	$o = k + n$	40,514	42,508
Less notional general income yield	p	40,483	42,508
Catch-up or (excess) result	$q = o - p$	31	–
Carry forward to next year ⁶	$t = q + r + s$	31	–

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)*.
- (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.



INDEPENDENT AUDITOR'S REPORT

Special Schedule – Permissible income for general rates

Queanbeyan-Palerang Regional Council

To the Councillors of Queanbeyan-Palerang Regional Council

Opinion

I have audited the accompanying Special Schedule – Permissible income for general rates (the Schedule) of Queanbeyan-Palerang Regional Council (the Council) for the year ending 30 June 2023.

In my opinion, the Schedule is prepared, in all material respects in accordance with the requirements of the Local Government Code of Accounting Practice and Financial Reporting 2021–22 (LG Code) and is in accordance with the books and records of the Council.

My opinion should be read in conjunction with the rest of this report.

Basis for Opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under the standards are described in the 'Auditor's Responsibilities for the Audit of the Schedule' section of my report.

I am independent of the Council in accordance with the requirements of the:

- Australian Auditing Standards
- Accounting Professional and Ethical Standards Board's APES 110 'Code of Ethics for Professional Accountants (including Independence Standards)' (APES 110).

I have fulfilled my other ethical responsibilities in accordance with APES 110.

Parliament promotes independence by ensuring the Auditor-General and the Audit Office of New South Wales are not compromised in their roles by:

- providing that only Parliament, and not the executive government, can remove an Auditor-General
- mandating the Auditor-General as auditor of councils
- precluding the Auditor-General from providing non-audit services.

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

Emphasis of Matter - Basis of Accounting

Without modifying my opinion, I draw attention to the special purpose framework used to prepare the Schedule. The Schedule has been prepared for the purpose of fulfilling the Council's reporting obligations under the LG Code. As a result, the Schedule may not be suitable for another purpose.

Other Information

The Council's annual report for the year ended 30 June 2022 includes other information in addition to the Schedule and my Independent Auditor's Report thereon. The Councillors are responsible for the other information. At the date of this Independent Auditor's Report, the other information I have received comprise the general purpose financial statements, special purpose financial statements and Special Schedule 'Report on infrastructure assets as at 30 June 2022'.

My opinion on the Schedule does not cover the other information. Accordingly, I do not express any form of assurance conclusion on the other information. However, as required by the *Local Government Act 1993*, I have separately expressed an opinion on the general purpose financial statements and the special purpose financial statements.

In connection with my audit of the Schedule, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the Schedule or my knowledge obtained in the audit, or otherwise appears to be materially misstated.

If, based on the work I have performed, I conclude there is a material misstatement of the other information, I must report that fact.

I have nothing to report in this regard.

The Councillors' Responsibilities for the Schedule

The Councillors are responsible for the preparation of the Schedule in accordance with the LG Code. The Councillors' responsibility also includes such internal control as the Councillors determine is necessary to enable the preparation of the Schedule that is free from material misstatement, whether due to fraud or error.

In preparing the Schedule, the Councillors are responsible for assessing the Council's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting.

Auditor's Responsibilities for the Audit of the Schedule

My objectives are to:

- obtain reasonable assurance whether the Schedule as a whole is free from material misstatement, whether due to fraud or error
- issue an Independent Auditor's Report including my opinion.

Reasonable assurance is a high level of assurance, but does not guarantee an audit conducted in accordance with Australian Auditing Standards will always detect material misstatements. Misstatements can arise from fraud or error. Misstatements are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions users take based on the Schedule.

A description of my responsibilities for the audit of the Schedule is located at the Auditing and Assurance Standards Board website at: www.auasb.gov.au/auditors_responsibilities/ar8.pdf. The description forms part of my auditor's report.

The scope of my audit does not include, nor provide assurance:

- that the Council carried out its activities effectively, efficiently and economically
- about the security and controls over the electronic publication of the audited Schedule on any website where it may be presented
- about any other information which may have been hyperlinked to/from the Schedule.

A handwritten signature in black ink, appearing to read 'M. Kharzoo', with a stylized flourish at the end.

Michael Kharzoo
Director, Financial Audit Services

Delegate of the Auditor-General for New South Wales

30 November 2022
SYDNEY

Queanbeyan-Palerang Regional Council

Report on infrastructure assets as at 30 June 2022

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	2021/22 Required maintenance ^a	2021/22 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	1,980	9,102	3,800	985	105,096	158,498	25.0%	42.0%	27.0%	6.0%	0.0%
	Sub-total	1,980	9,102	3,800	985	105,096	158,498	25.0%	42.0%	27.0%	6.0%	0.0%
Roads	Sealed Roads	946	3,688	3,580	9,577	336,090	418,281	73.0%	15.0%	11.0%	1.0%	0.0%
	Bridges	1,814	6,894	750	515	84,180	128,393	44.0%	19.0%	32.0%	5.0%	0.0%
	Footpaths	108	609	380	374	40,656	50,918	55.0%	26.0%	17.0%	1.0%	1.0%
	Other road assets (includes bulk earthworks)	654	1,709	1,060	374	624,699	656,012	91.0%	5.0%	4.0%	0.0%	0.0%
	Sub-total	3,522	12,900	5,770	10,840	1,085,625	1,253,604	78.7%	10.6%	9.7%	0.9%	0.0%
Water supply network	Water supply network	592	3,384	2,160	2,285	146,600	254,927	76.0%	14.0%	9.0%	1.0%	0.0%
	Sub-total	592	3,384	2,160	2,285	146,600	254,927	76.0%	14.0%	9.0%	1.0%	0.0%
Sewerage network	Sewerage network	2,599	13,232	2,840	3,808	188,052	304,644	27.0%	42.0%	26.0%	4.0%	1.0%
	Sub-total	2,599	13,232	2,840	3,808	188,052	304,644	27.0%	42.0%	26.0%	4.0%	1.0%
Stormwater drainage	Stormwater drainage	5,860	10,328	750	312	144,191	225,081	67.0%	21.0%	7.0%	0.0%	5.0%
	Sub-total	5,860	10,328	750	312	144,191	225,081	67.0%	21.0%	7.0%	0.0%	5.0%
Open space / recreational assets	Swimming pools	522	2,983	130	—	34,416	37,632	0.0%	0.0%	67.0%	33.0%	0.0%
	Park Structures	67	382	510	1,519	313	9,616	58.0%	31.0%	9.0%	1.0%	1.0%
	Sub-total	589	3,365	640	1,519	34,729	47,248	11.8%	6.3%	55.2%	26.5%	0.2%
Total – all assets		15,142	52,311	15,960	19,749	1,704,293	2,244,002	65.0%	18.4%	13.8%	2.1%	0.7%

(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 2022

Infrastructure asset performance indicators (consolidated) *

	Amounts	Indicator	Restated	Indicators		Benchmark
\$ '000	2022	2022	2021	2020	2019	
Buildings and infrastructure renewals ratio						
Asset renewals ¹	37,376					
Depreciation, amortisation and impairment	30,217	123.69%	127.75%	61.42%	144.21%	>= 100.00%
Infrastructure backlog ratio						
Estimated cost to bring assets to a satisfactory standard	15,142					
Net carrying amount of infrastructure assets	1,814,406	0.83%	1.24%	1.20%	3.22%	< 2.00%
Asset maintenance ratio						
Actual asset maintenance	19,749					
Required asset maintenance	15,960	123.74%	122.39%	109.66%	86.49%	> 100.00%
Cost to bring assets to agreed service level						
Estimated cost to bring assets to an agreed service level set by Council	52,311	2.33%	3.06%	3.23%	2.31%	
Gross replacement cost	2,244,002					

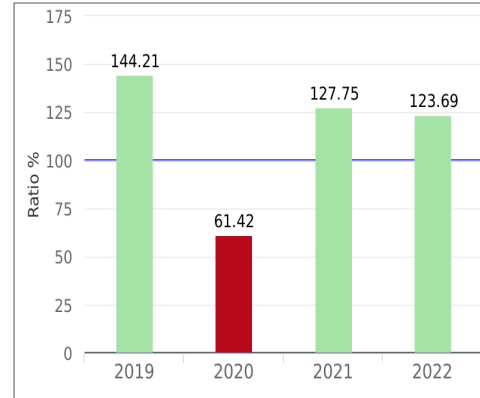
(*) All asset performance indicators are calculated using classes identified in the previous table.

(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 2022

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

21/22 ratio 123.69%

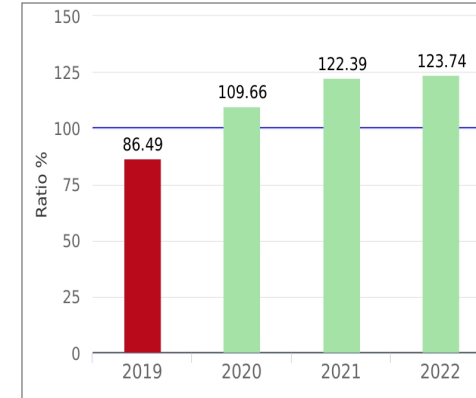
Benchmark: — $\geq 100.00\%$

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

21/22 ratio 123.74%

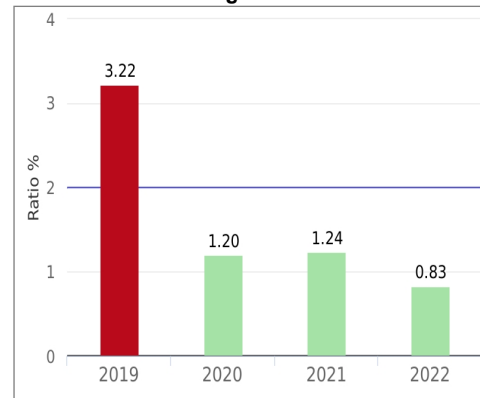
Benchmark: — $> 100.00\%$

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

21/22 ratio 0.83%

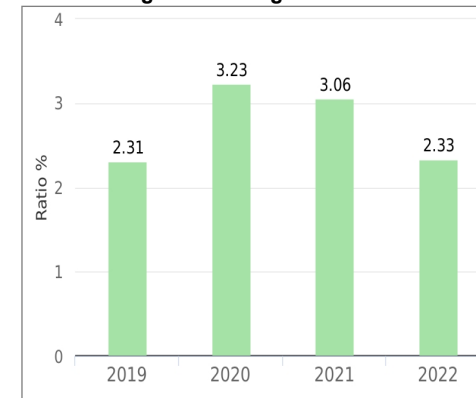
Benchmark: — $< 2.00\%$

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

21/22 ratio 2.33%

Queanbeyan-Palerang Regional Council

Report on infrastructure assets as at 30 June 2022

Infrastructure asset performance indicators (by fund)

\$ '000	General fund		Water fund		Sewer fund		Benchmark
	2022	2021	2022	2021	2022	2021	
Buildings and infrastructure renewals ratio							
Asset renewals ¹							
Depreciation, amortisation and impairment	174.37%	143.00%	10.72%	85.00%	13.05%	96.00%	>= 100.00%
Infrastructure backlog ratio							
Estimated cost to bring assets to a satisfactory standard							
Net carrying amount of infrastructure assets	0.81%	1.03%	0.40%	2.34%	1.38%	2.01%	< 2.00%
Asset maintenance ratio							
Actual asset maintenance							
Required asset maintenance	124.60%	113.54%	105.79%	114.49%	134.08%	171.92%	> 100.00%
Cost to bring assets to agreed service level							
Estimated cost to bring assets to an agreed service level set by Council							
Gross replacement cost	2.12%	1.74%	1.33%	7.66%	4.34%	6.65%	

(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.