

Department of Planning and Environment

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Performance indicators for local water utilities

August 2023





Acknowledgement of Country

The Department of Planning and Environment acknowledges that it stands on Aboriginal land. We acknowledge the Traditional Custodians of the land and we show our respect for Elders past, present and emerging through thoughtful and collaborative approaches to our work, seeking to demonstrate our ongoing commitment to providing places in which Aboriginal people are included socially, culturally and economically.

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Contents

1. Introduction.....	4
1.1. Improving performance monitoring	4
1.2. Rationalising annual performance indicators	5
Feedback on proposed indicator set and key indicators.....	5
2. NSW performance indicators – Full set	8
Theme 1 – Contextual information	9
Theme 2 – Customer and communities.....	12
Theme 3 – Assets and operations	18
Theme 4 – Finance and pricing	23
Theme 5 – Public health and environment	50
Theme 6 – Water resources.....	54
Theme 7 – Workforce and work health and safety.....	70
3. NSW performance indicators – Summary list of additional, NSW-specific indicators only	78
4. Key performance indicators – Proposed list	105

1. Introduction

1.1. Improving performance monitoring

A key action of the Department of Planning and Environment's (the department) Town Water Risk Reduction Program has been to review the department's approach to collecting, and reporting on, the annual performance of local water utilities.

Under the Town Water Risk Reduction Program's Roadmap to an improved regulatory framework for local water utilities (2021), the department committed to developing, in consultation with the local water utility sector, an improved performance monitoring framework for local water utilities.

The improved approach was co-designed with the local water utility sector in the Regulatory and assurance framework for local water utilities (Regulatory and Assurance Framework). Under section 8.2 of the Regulatory and Assurance Framework, the department requires local water utilities to annually report the following:

- Information to enable the department to provide relevant indicators to the Bureau of Meteorology for inclusion in the National Performance Report on behalf of local water utilities.
- Information to enable the department to provide relevant indicators to the Australian Bureau of Statistics on behalf of local water utilities.
- Additional performance indicators specific to the NSW context required to monitor strategic planning outcomes and implementation, including local water utility levels of service, pricing, financial, and workforce data.

Performance monitoring and reporting information and analysis will enable increasingly granular analysis of performance trends for each local water utility and give a measure of performance relative to other local water utilities. It will be used to:

- target regulatory effort and inform a risk-based approach to regulation and assurance of local water utilities
- take proactive action to drive improvements in risk management and performance, and help local water utilities achieve their regulatory objectives, including by proactively engaging with local water utilities and by helping other regulators to do the same
- inform our responses to applications for local water utilities to develop new infrastructure
- identify performance trends over time and strengthen local water utilities' responses to those changes and ours
- publish information to facilitate local water utilities' understanding of their performance, including compared to other local water utilities, and opportunities to improve
- provide information to customers and the community about the performance of local water utilities.

The department will continue to report performance-monitoring data via a simple dashboard on its website. In future, the department will develop and implement additional information products and

analytical tools to allow local water utilities to undertake their own analysis of performance and risk.

1.2. Rationalising annual performance indicators

In 2022, the department's Town Water Risk Reduction Program developed a full list of NSW performance indicators based on National Performance Report (NPR) indicators, Australian Bureau of Statistics (ABS) indicators, and additional NSW-specific indicators.

The NPR's indicator set is based on the recommended revised indicator set developed by the [National Performance Reporting Framework Indicator Review](#). Note that the final NPR Indicator set has not yet been released, and any changes to the indicators contained in this paper will be reflected in the final indicator set we release following public consultation. The indicators in this consultation paper are based on the latest version of the revised indicator set.

It is intended that the proposed full list of NSW performance indicators replaces the indicator set the department currently collects, and reports on, for all local water utilities on an annual basis.

The proposed list was developed in collaboration with members of the Town Water Risk Reduction Program's Performance Monitoring Focus Group. This group included representatives from:

- local water utilities
- Local Government NSW
- NSW Water Directorate
- Institute of Public Works Engineering Australasia
- Water Services Association of Australia
- Public Interest Advocacy Centre
- NSW Government agencies, including the department's Water Group, NSW Health, the Office of Local Government (OLG), and the Independent Pricing and Regulatory Tribunal of NSW.

The department also developed and proposes a shorter list of key performance indicators. This will help us focus our performance reporting and benchmarking products for local water utilities and their customers on a key set of performance information.

Feedback on proposed indicator set and key indicators

We are seeking feedback on:

- the proposed additional NSW-specific indicators that are part of the full list of proposed NSW performance indicators
- the proposed list of key performance indicators for focused reporting and benchmarking products on key performance information for utilities and their customers.

Full set of proposed indicators

Section 2 of this paper sets out the full set of proposed indicators for local water utilities. In the tables below, not all indicators are open for consultation. Those indicators that are not open for consultation are marked with a cross (×) and those for which we are seeking your feedback are marked with a tick (✓).

The proposed set of indicators is structured around 7 themes.

- Theme 1 – Contextual information
- Theme 2 – Customer and community
- Theme 3 – Asset and operations
- Theme 4 – Pricing and finance
- Theme 5 – Public health and the environmental
- Theme 6 – Water resources
- Theme 7 – Workforce and work health and safety.

These themes are broken into sub-themes that apply to each indicator.

To assist you in providing feedback, we have applied the following legend to the full set of indicators in section 2, outlining the indicators that are and are not open for consultation.

Legend

Table 1 sets out the legend to indicate which indicator types are open and not open for consultation.

Table 1: Legend showing indicators open and not open for consultation

Indicator type	Feedback we seek
NPR	Not for consultation – NPR indicators as developed by the National Performance Report Indicator Review. <u>Note:</u> the final NPR Indicator set has not yet been released, and any changes to the indicators contained in this paper will be reflected in the final indicator set we release following public consultation. The indicators in this consultation paper are based on the latest version of the revised indicator set.
ABS	Not for consultation – required by the ABS.
NSW (number) or NSW_G#	For consultation – NSW-specific indicators the focus group recommends for inclusion.
NSW_B#	For consultation – Additional NSW-specific indicators the focus group recommends for inclusion that require consultation feedback for further consideration.

For ease of review, Section 3 contains the summary list of proposed additional NSW-specific indicators and associated consultation questions.

Key performance indicators

Section 4 contains the proposed key performance indicator set.

How to provide your feedback

The department is seeking feedback from the local water utility sector on this draft guidance. The department invites submissions by **6 October 2023**. You can email your feedback to regional.town.water@dpie.nsw.gov.au

2. NSW performance indicators – Full set

To assist you in providing feedback, we have applied the following legend to the full set of indicators:

Table 2: Types of Indicators and the feedback we seek

Indicator type	Feedback we seek
NPR	Not for consultation – NPR indicators as developed by the National Performance Report Indicator Review. <u>Note:</u> the final NPR Indicator set has not yet been released, and any changes to the indicators contained in this paper will be reflected in the final indicator set we release following public consultation. The indicators in this consultation paper are based on the latest version of the revised indicator set.
ABS	Not for consultation – Required by the ABS.
NSW (number) or NSW_G#	For consultation – NSW-specific indicators the focus group recommends for inclusion.
NSW_B#	For consultation – Additional NSW-specific indicators the focus group recommends for inclusion that require consultation feedback for further consideration.

Theme 1 – Contextual information

Table 3: Proposed annual performance indicators – Theme 1 – Contextual information

Sub-theme	Indicator	Open for consultation	Units	Source	Comments / consultation
Population	C1 – Estimated population receiving water supply services	✗	People	Reported to the department by utility	NPR indicator
Population	NSW1 – Estimated population receiving wastewater services	✓	People	Reported to the department by utility	<p>We propose the additional indicators NSW1 and NSW 2 to understand service coverage on a population basis, as opposed to a per connection basis.</p> <p>We propose the additional indicator NSW2 to understand service coverage on a population basis, as opposed to a per connection basis.</p>
Population	NSW2 – Estimated population receiving recycled water services	✓	People	Reported to the department by utility	<p>We propose the additional indicators NSW1 and NSW 2 to understand service coverage on a population basis, as opposed to a per connection basis.</p> <p>We propose the additional indicator NSW2 to understand service coverage on a population basis, as opposed to a per connection basis.</p>
Connections	C2 and ABS(Q19a) – Number of connected residential properties: water supply	✗	Properties	Reported to the department by utility	NPR and ABS indicator

Sub-theme	Indicator	Open for consultation	Units	Source	Comments / consultation
Connections	C3 and ABS(Q19b) – Number of connected non-residential properties: water supply	✗	Properties	Reported to the department by utility	NPR and ABS indicator
Connections	C4 and ABS(Q19c) – Total number of connected properties: water supply	✗	Properties	Derived $C4 = C2 + C3$	NPR and ABS indicator
Connections	NSW3 – Number of residential properties not connected: water supply	✓	Properties	Reported to the department by utility	We propose the additional indicators NSW3 and NSW4 to enable calculation and reporting of the total water supply service coverage for residential properties.
Connections	NSW4 – Service coverage residential properties: water supply	✓	Properties	Derived $NSW4 = (C2 + NSW3) / C2$	We propose the additional indicators NSW3 and NSW4 to enable calculation and reporting of the total water supply service coverage for residential properties. We seek particular feedback on the capacity of utilities to report on this indicator, especially county councils that do not have access to full property information.
Connections	C6 – Number of connected residential properties: wastewater	✗	Properties	Reported to the department by utility	NPR and ABS indicator

Sub-theme	Indicator	Open for consultation	Units	Source	Comments / consultation
Connections	C7 – Number of connected non-residential properties: wastewater	✗	Properties	Reported to the department by utility	NPR and ABS indicators
Connections	C8 – Total number of connected properties: wastewater	✗	Properties	Derived $C8 = C6 + C7$	NPR and ABS indicators
Connections	NSW5 – Number of residential properties not connected: wastewater	✓	Properties	Reported to the department by utility	We propose the additional indicators NSW5 and NSW6 to enable calculation and reporting of the total wastewater service coverage for residential properties.
Connections	NSW6 – Service coverage residential properties: wastewater	✓	Properties	Derived $NSW6 = (C6 + NSW5) / C6$	We propose the additional indicators NSW5 and NSW6 to enable calculation and reporting of the total wastewater service coverage for residential properties. We seek feedback on the capacity of utilities to report on this indicator, especially county councils that do not have access to full property information.
Connections	CI_N1 – Number of connected residential properties: recycled water	✗	Properties	Reported to the department by utility	NPR and ABS indicator

Sub-theme	Indicator	Open for consultation	Units	Source	Comments / consultation
Connections	CI_N2 – Number of connected non-residential properties: recycled water	×	Properties	Reported to the department by utility	NPR and ABS indicator
Connections	CI_N3 – Total number of connected properties: recycled water	×	Properties	Derived CI_N3 = CI_N1 + CI_N2	NPR and ABS indicator

Theme 2 – Customer and communities

Table 4: Proposed annual performance indicators – Theme 2 – Customer and Communities

Sub-theme	Indicator	Open for consultation	Units	Source	Comments / consultation
Complaints	IC9 – Number of drinking water quality complaints	×	complaints	Reported to the department by utility	NPR indicator
Complaints	C9 – Number of drinking water quality complaints per 1,000 properties	×	complaints/1,000 properties	Derived C9 = IC9 / C4 x 1,000	NPR indicator
Complaints	IC10 – Number of drinking water service complaints	×	complaints	Reported to the department by utility	NPR indicator

Sub-theme	Indicator	Open for consultation	Units	Source	Comments / consultation
Complaints	C10 – Number of drinking water service complaints per 1,000 properties	✗	complaints/1,000 properties	Derived $C10 = IC10 / C4 \times 1,000$	NPR indicator
Complaints	IC11 – Number of wastewater service complaints	✗	complaints	Reported to the department by utility	NPR indicator
Complaints	C11 – Number of wastewater service complaints per 1,000 properties	✗	complaints/1,000 properties	Derived $C11 = IC11 / C8 \times 1,000$	NPR indicator
Complaints	NSW_B1 – Number of billing and account complaints: water supply	✓	Complaints	Reported to the department by utility	We are proposing NSW_B1 and NSW_B2 to calculate water supply and wastewater data for IC12 separately. This will enable us to calculate the total number of complaints in the key performance indicators in Table 2 of Section 4.
Complaints	NSW_B2 – Number of billing and account complaints: sewerage	✓	complaints	Reported to the department by utility	We are proposing NSW_B1 and NSW_B2 to calculate water supply and wastewater data for IC12 separately. This will enable us to calculate the total number of complaints in the key performance indicators in Table 2 of Section 4.
Complaints	NSW_B3 - Number of billing and account complaints per 1,000 properties complaints: water supply	✓	Complaints/1000 properties	Derived $NSW7 = NSW_B1 / C4 \times 1,000$	We are proposing these indicators (NSW_B3 and NSW_B4) to provide a point of comparison between NSW_B1 and NSW_B2.

Sub-theme	Indicator	Open for consultation	Units	Source	Comments / consultation
Complaints	NSW_B4 - Number of billing and account complaints per 1,000 properties complaints: sewerage	✓	Complaints/1000 properties	Derived NSW_B4 = NSW_B2 / C8 x 1000	We are proposing these indicators (NSW_B3 and NSW_B4) to provide a point of comparison between NSW_B1 and NSW_B2.
Complaints	NSW_B5 – Number of other complaints: water supply	✓	Complaints	Reported to the department by utility	We are proposing NSW_B5 and NSW_B6 to be able to derive IC13 and collect information on complaints related to other categories, such as recycled water. Collecting this information separately for water supply and sewerage will enable us to correctly calculate the key performance indicator “total number of complaints per 1,000 properties” in Table 2 of Section 4.
Complaints	NSW_B6 – Number of other complaints: sewerage	✓	Complaints	Reported to the department by utility	We are proposing NSW_B5 and NSW_B6 to be able to derive IC13 and collect information on complaints related to other categories, such as recycled water. Collecting this information separately for water supply and sewerage will enable us to correctly calculate the key performance indicator “total number of complaints per 1,000 properties” in Table 2 of Section 4.
Complaints	IC12 – Number of drinking water and wastewater billing and account complaints	✗	complaints	Derived IC12 = NSW_B1 + NSW_B2	

Sub-theme	Indicator	Open for consultation	Units	Source	Comments / consultation
Complaints	C12 – Number of drinking water and wastewater billing and account complaints per 1,000 properties complaints	✗	complaints/1,000 properties	Derived C12 = IC12 / C4 x 1,000	NPR Indicator Note: C4 is used here as it is likely to have the larger number of connections out of water supply and sewerage.
Complaints	IC13 – Total number of complaints	✗	complaints	Derived IC13 = IC9 + IC10 + IC11 + IC12 + NSW_B5 + NSW_B6	NPR indicator Note: we propose to derive this indicator using the NPR indicators IC9, IC10, IC11, IC12 and NSW_B5 + NSW_B6. Under the NPR settings, utilities would need to report this indicator.
Billing	IC18 – Number of restrictions applied for non-payment of water accounts	✗	restrictions	Reported to the department by utility	NPR indicator
Billing	C18 – Number of restrictions applied for non-payment of water accounts per 1,000 properties	✗	restrictions/1,000 properties	Derived C18 = IC18 / C4 x 1,000	NPR indicator
Billing	CC_N1 – Percentage of restriction for non-payment of water accounts removed within 3 days	✗	percentage	Reported to the department by utility	NPR indicator
Billing	CC_N2 – Percentage of restriction for non-payment of water accounts resulting in legal action	✗	percentage	Reported to the department by utility	NPR indicator

Sub-theme	Indicator	Open for consultation	Units	Source	Comments / consultation
Hardship	CC_N3 – Number of residential customers on a hardship program as of 1 July of the reporting year	✗	customers	Reported to the department by utility	NPR indicator
Hardship	CC_N4 – Number of residential customers entering a hardship program during the reporting year	✗	customers	Reported to the department by utility	NPR indicator
Hardship	CC_N5 – Number of residential customers exiting a hardship program during the reporting year	✗	customers	Reported to the department by utility	NPR indicator
Hardship	CC_N6 – Percentage of residential customers in hardship program who met their instalment plan	✗	percentage	Reported to the department by utility	NPR indicator
Hardship	CC_N7 – Percentage of residential customers successfully exiting a hardship program during the reporting year	✗	percentage	Reported to the department by utility	NPR indicator
Satisfaction	NPR and NSW_B7 – Customer perceptions: value for money	✓		Reported to the department by utility	These customer satisfaction indicators are considered for inclusion under the National Performance Reporting. Further work is expected on the details of these indicators as well as the types of utilities that might be asked to report on them. We seek feedback on such indicators to inform our input into these considerations.

Sub-theme	Indicator	Open for consultation	Units	Source	Comments / consultation
Satisfaction	NPR and NSW_B8 – Customer perceptions: reputation in the community	✓		Reported to the department by utility	These customer satisfaction indicators are considered for inclusion under the National Performance Reporting. Further work is expected on the details of these indicators as well as the types of utilities that might be asked to report on them. We seek feedback on such indicators to inform our input into these considerations.
Satisfaction	NPR and NSW_B9 – Customer perceptions: level of trust	✓		Reported to the department by utility	These customer satisfaction indicators are considered for inclusion under the National Performance Reporting. Further work is expected on the details of these indicators as well as the types of utilities that might be asked to report on them. We seek feedback on such indicators to inform our input into these considerations.
Satisfaction	NPR and NSW_B10 – Customer perceptions: overall satisfaction	✓		Reported to the department by utility	These customer satisfaction indicators are considered for inclusion under the National Performance Reporting. Further work is expected on the details of these indicators as well as the types of utilities that might be asked to report on them. We seek feedback on such indicators to inform our input into these considerations.

Theme 3 – Assets and operations

Table 5: Proposed annual performance indicators – Theme 3 – Assets and operations

Sub-theme	Indicator	Open for consultation	Units	Source	Comments / consultation
Treatment plants	NSW_B11 – Number of water treatment plants providing partial or other treatment	✓	plants	Reported to the department by utility	We propose these indicators (NSW_B11 and NSW_B12) to collect information on the different types of treatment plants and those that provide recycled water.
Treatment plants	NSW_B12 – Number of water or wastewater treatment plants providing recycled water	✓	plants	Reported to the department by utility	We propose these indicators (NSW_B11 and NSW_B12) to collect information on the different types of treatment plants and those that provide recycled water.
Treatment plants	A1 – Number of water treatment plants providing full treatment	✗	plants	Reported to the department by utility	NPR indicator
Treatment plants	A4 – Number of wastewater treatment plants	✗	plants	Reported to the department by utility	NPR indicator
Pipe network	A2 – Length of water supply mains	✗	km	Reported to the department by utility	NPR indicator
Pipe network	A5 – Length of sewer mains	✗	km	Reported to the department by utility	NPR indicator

Sub-theme	Indicator	Open for consultation	Units	Source	Comments / consultation
Pipe networks	A3 – Number of connected properties served per km of water main	✗	properties / km	Derived $A3 = C4 / A2$	NPR indicator
Pipe networks	A6 – Number of connected properties served per km of sewer main	✗	properties / km	Derived $A6 = C8 / A5$	NPR indicator
Reliability	IA8 – Number of water main breaks	✗	number	Reported to DPE by utility	NPR indicator
Reliability	A8 – Number of water main breaks per 100 km of water mains	✗	number / 100 km	Derived $A8 = (IA8 / A2) \times 100$	NPR indicator
Reliability	NSW7 – Number of property connection water supply breaks, bursts, and leaks per 1,000 properties	✓	number / 1,000 properties	Reported to the department by utility	We propose this indicator to complement the NPR indicator A15 that collects data on property connection sewer breaks.
Reliability	IA14 – Number of sewerage main breaks, leaks and chokes	✗	Breaks, leaks and chokes	Reported to the department by utility	NPR indicator
Reliability	A14 – Number of sewerage mains breaks, leaks and chokes per 100 km	✗	breaks, leaks and chokes / 100km	Derived $A14 = (IA14 / A5) \times 100$	NPR indicator

Sub-theme	Indicator	Open for consultation	Units	Source	Comments / consultation
Reliability	A15 – Number of property connection sewer breaks, leaks and chokes per 1,000 connected properties	✗	breaks, leaks and chokes / 1,000 properties	$A15 = (IA14 / C8) \times 1000$	NPR indicator
Reliability	C15 – Average duration of an unplanned interruption: drinking water supply	✗	minutes	Reported to the department by utility	NPR indicator
Reliability	IC17 – Number of unplanned interruptions: drinking water supply	✗	Number of interruptions	Reported to the department by utility	NPR indicator
Reliability	C17 – Number of unplanned interruptions per 1,000 properties: drinking water supply	✗	interruptions / 1,000 properties	Derived $C17 = (IC17 / C4) \times 1,000$	NPR indicator
Reliability	NSW8 – Average duration of a planned interruption: drinking water supply	✓	minutes	Reported to the department by utility	<p>We propose adding these indicators (NSW8 to NSW11) to:</p> <ul style="list-style-type: none"> collect performance information on planned interruptions (in addition to NPR indicators on unplanned interruptions) enable us to derive the ratio of planned vs unplanned interruptions (NSW11) to better understand the level of proactive (or reactive) management of this asset.

Sub-theme	Indicator	Open for consultation	Units	Source	Comments / consultation
Reliability	NSW9 – Number of planned interruptions: drinking water supply	✓	interruptions	Reported to the department by utility	<p>We propose adding these indicators (NSW8 to NSW11) to:</p> <ul style="list-style-type: none"> collect performance information on planned interruptions (in addition to NPR indicators on unplanned interruptions) enable us to derive the ratio of planned vs unplanned interruptions (NSW11) to better understand the level of proactive (or reactive) management of this asset.
Reliability	NSW10 – Number of planned interruptions per 1,000 properties: drinking water supply	✓	interruptions / 1,000 properties	Derived NSW10 = NSW9 / C4 x 1,000	<p>We propose adding these indicators (NSW8 to NSW11) to:</p> <ul style="list-style-type: none"> collect performance information on planned interruptions (in addition to NPR indicators on unplanned interruptions) enable us to derive the ratio of planned vs unplanned interruptions (NSW11) to better understand the level of proactive (or reactive) management of this asset.
Reliability	NSW11 – Ratio of planned and unplanned interruptions: drinking water supply	✓	interruptions	Derived NSW11 = NSW9 / IC17	<p>We propose adding these indicators (NSW8 to NSW11) to:</p> <ul style="list-style-type: none"> collect performance information on planned interruptions (in addition to NPR indicators on unplanned interruptions) enable us to derive the ratio of planned vs unplanned interruptions (NSW11) to better understand the level of proactive (or reactive) management of this asset.

Sub-theme	Indicator	Open for consultation	Units	Source	Comments / consultation
Losses	ABS(Q22b) – Real losses from the drinking water supply system (all water supply systems)	✗	ML / year	Reported to the department by utility	ABS indicators
Losses	ABS(Q22a) – Apparent losses from the drinking water supply system (all water supply systems)	✗	ML / year	Reported to the department by utility	ABS indicators
Losses	ABS(Q22d) – Total real and apparent losses from drinking water supply system (all water supply systems)	✗	ML / year	Derived ABS(Q22d) = ABS(Q22b) + ABS(Q22a)	ABS indicators
Losses	A9 – Infrastructure leakage index (ILI): drinking water supply system	✗		Reported to the department by utility	NPR indicator
Losses	A10 – Real losses, per service connection, from the drinking water supply system	✗	L/service connection/day	Reported to the department by utility	NPR indicator The utility will calculate this because DPE does not propose to collect the number of service connections as an indicator. We seek feedback as to whether DPE should collect the number of service connections as a separate indicator to derive this. The BOM recommends service providers include the systems and the number of service connections in the footnotes when reporting this indicator.

Sub-theme	Indicator	Open for consultation	Units	Source	Comments / consultation
Losses	<p>A11 – Real losses, per kilometre of water main, from the drinking water supply system</p> <p><i>*Note: Using real losses reported across all water supply system.</i></p>	✗	kL / km water main/day	<p>Derived</p> <p>$A11 = \text{ABS}(Q22b) / A2 / 365$ days</p>	<p>NPR indicator</p> <p>Note: we propose to derive this indicator from existing ABS indicators (instead of the reporting by utilities under the NPR).</p>

Theme 4 – Finance and pricing

Note: We ignore ABS indicators on provision of drainage and stormwater services because LWUs do not provide them (relevant ABS indicators should be reported as “n/a” or associated revenue, expenses or service volumes be ignored).

Table 6 - Proposed annual performance indicators - Theme 4 - Finance and Pricing

Sub-theme	Indicator	Open for consultation	Units	Source	Comment/consultation
Tariffs	<p>Proposed NPR indicator areas are:</p> <p>FP_N1 – Residential drinking water supply tariff data</p> <p>FP_N2 – Residential wastewater services tariff data</p> <p>FP_N3 – Residential recycled water supply tariff data</p>	✗	As applicable	Reported to the department by the utility using a separate tariff data input tool	<p>Instead of establishing a comprehensive set of tariff data indicators that caters for all potential tariff structures, we propose using a tariff data input tool that is sufficiently flexible to allow the utility to provide the tariff data relevant to its pricing structure. We would base this tool on the tool developed for NPR reporting and include the department’s calculator tool for tariff data for utilities with differential tariff/pricing structures.</p> <p>The tool would collect detailed and specific tariff data to enable the department to calculate tariff</p>

Sub-theme	Indicator	Open for consultation	Units	Source	Comment/consultation
					indicators as proposed, as well as the typical residential bill indicators.
	<p>We propose including the following tariff indicators in the NPR indicator areas of FP_N1, FP_N2 and FP_N3.</p> <p><u>Residential tariffs</u></p> <p>NSW_G1 – Tariff structure: Residential drinking water supply NSW_G2 – Usage charge (c/kl): Residential drinking water supply NSW_G3 – Fixed charge (c): Residential drinking water supply NSW_G4 – Tariff structure: Residential wastewater services NSW_G5 – Usage charge (c/kl): Residential wastewater services NSW_G6 – Fixed charge (c): Residential wastewater services NSW_G7 – Tariff structure: Residential recycled water supply NSW_G8 – Usage charge (c/kl): Residential recycled water supply NSW_G9 – Fixed charge (c): Residential recycled water supply</p> <p><u>Non-residential tariffs</u></p> <p>NSW_G10 – Tariff structure: Non-residential drinking water supply NSW_G11 – Usage charge (c/kl): Non-residential drinking water supply NSW_G12 – Fixed charge (c): Non-residential drinking water supply</p>	✓	As applicable	Reported to the department by the utility using a separate tariff data input tool.	<p>Instead of establishing a comprehensive set of tariff data indicators that caters for all potential tariff structures, we propose using a tariff data input tool that is sufficiently flexible to allow the utility to provide the tariff data relevant to its pricing structure. We would base this tool on the tool developed for NPR reporting and include the department’s calculator tool for tariff data for utilities with differential tariff/pricing structures.</p> <p>The tool would collect detailed and specific tariff data to enable the department to calculate tariff indicators as proposed, as well as the typical residential bill indicators.</p> <p>We also seek feedback on whether the whole proposed trade waste pricing set is required or whether there are some key indicators for public reporting.</p>

Sub-theme	Indicator	Open for consultation	Units	Source	Comment/consultation
	<p>NSW_G13 – Tariff structure: Non-residential wastewater services</p> <p>NSW_G14 – Usage charge (c/kl): Non-residential wastewater services</p> <p>NSW_G15 – Fixed charge (c): Non-residential wastewater services</p> <p>NSW_G16 – Tariff structure: Non-residential recycled water supply</p> <p>NSW_G17 – Usage charge (c/kl): Non-residential recycled water supply</p> <p>NSW_G18 – Fixed charge (c): Non-residential recycled water supply</p> <p><u>Developer charges</u></p> <p>NSW_G19 – Typical developer charges: water supply (\$/ET)</p> <p>NSW_G20 – Typical developer charges: sewerage (\$/ET)</p> <p>*Note: An “equivalent tenement” or ET represents the water demand or sewage flow placed on a system by a non-residential or attached residential dwelling customer expressed as the equivalent of a typical unattached residential dwelling (Guidance on Strategic Planning Outcome – Understanding Service needs, page 19-20).</p> <p><u>Trade waste pricing</u></p> <p>NSW_G21 – Trade Waste Annual Fee – Category 1</p> <p>NSW_G22 – Trade Waste Annual Fee – Category 2</p> <p>NSW_G23 – Trade Waste Annual Fee – Category 3</p>				

Sub-theme	Indicator	Open for consultation	Units	Source	Comment/consultation
	NSW_G24 – Trade Waste Excess Mass Charge (EMC) – BOD NSW_G24 – Trade Waste Excess Mass Charge (EMC) – Oil & Grease NSW_G25 – Trade Waste Excess Mass Charge (EMC) – SS NSW_G26 – Trade Waste Usage Charge, Category 2 NSW_G27 – Trade Waste Non-compliance Usage Charge – Category 2 NSW_G28 – Trade Waste Reinspection Fee (per inspection) – Category 1/2/3 <u>Bulk water export tariffs</u> NSW_G29 – Tariff for export of drinking water (c/kl) NSW_G30 – Tariff for export of recycled water (c/kl) NSW_G31 – Tariff for export of raw water (c/kl)				
Annual bill	P2 – Annual residential customer bill based on 200 kL per annum: drinking water supply	✘	\$	Function of tariff structure	NPR indicators Under NPR settings, utilities would need to report this data, however we intend to capture this data through an input tool and derive these indicators through those and report to the BOM.
Annual bill	P3 – Typical residential customer bill: drinking water supply	✘	\$	Function of tariff structure	NPR indicators Under NPR settings, utilities would need to report this data, however we intend to capture this data through an input tool and derive these indicators through those and report to the BOM.

Sub-theme	Indicator	Open for consultation	Units	Source	Comment/consultation
Annual bill	P5 – Annual residential customer bill based on 200 kL per annum: wastewater	×	\$	Function of tariff structure	NPR indicators Under NPR settings, utilities would need to report this data, however we intend to capture this data through an input tool and derive these indicators through those and report to the BOM.
Annual bill	P6 – Typical residential customer bill: wastewater	×	\$	Function of tariff structure	NPR indicators Under NPR settings, utilities would need to report this data, however we intend to capture this data through an input tool and derive these indicators through those and report to the BOM.
Annual bill	P7 – Total annual residential customer bill based on 200 kL per annum	×	\$	Derived $P7 = P2 + P5$	NPR indicators Under NPR settings, utilities would need to report this data, however we intend to capture this data through an input tool and derive these indicators through those and report to the BOM.
Annual bill	P8 – Total typical residential customer bill	×	\$	Derived $P8 = P3 + P6$	NPR indicators Under NPR settings, utilities would need to report this data, however we intend to capture this data through an input tool and derive these indicators through those and report to the BOM.
Revenue	ABS(Q2) – Did this business/organisation receive any revenue from the provision of water supply services?	×	Yes/no	Reported to the department by utility	ABS indicator

Sub-theme	Indicator	Open for consultation	Units	Source	Comment/consultation
Revenue	ABS(Q3a(i)) – Revenue received – water supply: bulk water – drinking and non-drinking water	×	\$ 000s	Reported to the department by utility	ABS indicator
Revenue	ABS(Q3a(ii)) – Revenue received – water supply: bulk water - recycled water	×	\$ 000s	Reported to the department by utility	ABS indicator
Revenue	ABS(Q3a(iii)) – Revenue received – water supply: bulk water – total	×	\$ 000s	Derived ABS(Q3a(iii)) = ABS(Q3a(i)) + ABS(Q3a(ii))	ABS indicator
Revenue	ABS(Q3b(i)(1)) – Revenue received – water supply: retail – drinking and non-drinking water supplied to residential customers	×	\$ 000s	Reported to the department by utility	ABS indicator
Revenue	ABS(Q3b(i)(2)) – Revenue received – water supply: retail – drinking and non-drinking water supplied to non-residential customers	×	\$ 000s	Reported to the department by utility	ABS indicator
Revenue	ABS(Q3b(i)(3)) – Revenue received – water supply: retail – drinking and non-drinking water supplied to residential and non-residential customers	×	\$ 000s	Derived ABS(Q3b(i)(3)) = ABS(Q3b(i)(1)) + ABS(Q3b(i)(2))	ABS indicator

Sub-theme	Indicator	Open for consultation	Units	Source	Comment/consultation
Revenue	ABS(Q3b(ii)(1)) – Revenue received – water supply: retail – recycled water supplied to residential customers	×	\$ 000s	Reported to the department by utility	ABS indicator
Revenue	ABS(Q3b(ii)(2)) – Revenue received – water supply: retail – recycled water supplied to non-residential customers	×	\$ 000s	Reported to the department by utility	ABS indicator
Revenue	ABS(Q3b(ii)(3)) – Revenue received – water supply: retail – recycled water supplied to residential and non-residential customers	×	\$ 000s	Derived ABS(Q3b(ii)(3)) = ABS(Q3b(ii)(1)) + ABS(Q3b(ii)(2))	ABS indicator
Revenue	ABS(Q3b(iii)) – Revenue received – water supply: retail – total	×	\$ 000s	Derived ABS(Q3b(iii)) = ABS(Q3b(i)(3)) + ABS(Q3b(ii)(3))	ABS indicator
Revenue	ABS(Q3c) – Revenue received – water supply: government grants/subsidies for non-capital purposes	×	\$ 000s	Reported to the department by utility	ABS indicator
Revenue	ABS(Q3d) – Revenue received – water supply: other revenue <i>Note</i> <i>This includes all other “operating” revenue from water supply services (for example, interest income, developer</i>	×	\$ 000s	Reported to the department by utility	ABS indicator

Sub-theme	Indicator	Open for consultation	Units	Source	Comment/consultation
	<i>contributions, termination fees, grants for acquisitions of assets, rent, leasing and hiring income).</i>				
Revenue	NSW12 – Revenue received for usage charges – water supply: retail – drinking and non-drinking water supplied to residential customers	✓	\$ 000s	Reported to the department by utility	We propose adding NSW12 and NSW13 to learn the proportion of revenue received from usage charges and to inform an assessment of sound pricing under the department’s strategic planning assurance function.
Revenue	NSW13 – Revenue received for usage charges – water supply: retail – drinking and non-drinking water supplied to non-residential customers	✓	\$ 000s	Reported to the department by utility	We propose adding NSW12 and NSW13 to learn the proportion of revenue received from usage charges and to inform an assessment of sound pricing under the department’s strategic planning assurance function.
Revenue	ABS(Q3e) – Total revenue received from water supply services <i>Note</i> <i>Different to F1 below, this total revenue indicator includes “revenue received from government grants/subsidies for non-capital purposes” (ABS(Q3c)), which includes grants/subsidies for community service obligations. F1 excludes receipts (non-capital) from governments for specific agreed services (for example, community service obligations); F25 covers payment of community service obligations separately. “Revenue received from government grants/subsidies for non-capital purposes” also includes grants/subsidies for projects/programs that satisfy community expectations, public benefit or government requirements (for example, flood operations, environmental flows, stock and domestic supply, salinity program and water savings program) and subsidies/rebates related to state and</i>	✗	\$ 000s	Derived ABS(Q3e) = ABS(Q3a(iii)) + ABS(Q3b(iii)) + ABS(Q3c) + ABS(Q3d)	ABS indicator

Sub-theme	Indicator	Open for consultation	Units	Source	Comment/consultation
	<p><i>federal government economic relief packages to households and businesses.</i></p> <p><i>Different to F1, this total revenue indicator includes the “other revenue” of developer contributions and grants for acquisition of assets (capital grants) (under ABS(Q3d)).</i></p>				
Revenue	<p>F1 – Total revenue: water supply</p> <p>Note</p> <p><i>Different to ABS(Q3e), this total revenue indicator excludes “receipts (non-capital) from governments for specific agreed services (for example, community service obligations)”, which are covered by ABS(Q3e) under “revenue received from government grants/subsidies for non-capital purposes” (ABS(Q3c)); F25 covers payment of community service obligations separately. It is unclear whether F1 includes “revenue received from government grants/subsidies for non-capital purposes” other than community service obligations, such as that included in ABS(Q3e) under ABS(Q3c) as grants/subsidies for projects/programs that satisfy community expectations, public benefit or government requirements (for example, flood operations, environmental flows, stock and domestic supply, salinity program and water savings program) and subsidies/rebates related to state and federal government economic relief packages to households and businesses.</i></p> <p><i>Different to ABS(Q3e), this total revenue indicator excludes the “other revenue” of developer contributions and grants for acquisition of assets (capital grants). F26, FP_N4 and FP_N5 cover these separately and differently.</i></p>	X	\$ 000s	<p>Derived</p> <p>F1 = ABS(Q3a(iii)) + ABS(Q3b(iii)) (see note)</p>	<p>NPR indicator</p> <p>Note: we propose to derive this indicator from existing ABS indicators (instead of the reporting by utilities under the NPR)</p>

Sub-theme	Indicator	Open for consultation	Units	Source	Comment/consultation
Revenue	F26 – Capital works grants: water supply	✗	\$ 000s	Reported to the department by utility	NPR indicator
Revenue	NSW14 – Revenue received from developer charges (cash) – water supply	✓	\$ 000s	Reported to the department by utility	<p>We propose NSW14 and NSW15 to facilitate separate data collection and analysis for water supply and sewerage functions. We understand that some utilities provide only water supply or sewerage functions.</p> <p>Adding these indicators allows us to derive the NPR indicators FP_N4 and FP_N5, which the utility will report under NPR settings.</p>
Revenue	NSW15 – Revenue received from developer contributions (non-cash) – water supply	✓	\$ 000s	Reported to the department by utility	<p>We propose NSW14 and NSW15 to facilitate separate data collection and analysis for water supply and sewerage functions. We understand that some utilities provide only water supply or sewerage functions.</p> <p>Adding these indicators allows us to derive the NPR indicators FP_N4 and FP_N5, which the utility will report under NPR settings.</p>
Revenue	ABS(Q4) – Did this business/organisation receive any revenue from the provision of wastewater services?	✗	yes/no	Reported to the department by utility	ABS indicator
Revenue	ABS(Q5a) – Revenue received from wastewater services – sewerage charges	✗	\$ 000s	Reported to the department by utility	ABS indicator

Sub-theme	Indicator	Open for consultation	Units	Source	Comment/consultation
Revenue	ABS(Q5b) – Revenue received from wastewater services – trade waste charges	×	\$ 000s	Reported to the department by utility	ABS indicator
Revenue	ABS(Q5c) – Revenue received from wastewater services: government grants for non-capital purposes	×	\$ 000s	Reported to the department by utility	ABS indicator
Revenue	ABS(Q5d) – Revenue received from wastewater services: other revenue <i>*Note</i> <i>This includes all other “operating” revenue from water supply services (for example, interest income, developer contributions, termination fees, grants for acquisitions of assets, rent, leasing and hiring income).</i>	×	\$ 000s	Reported to the department by utility	ABS indicator
Revenue	ABS(Q5e) – Total revenue received from wastewater services <i>Note</i> <i>Different to F2 below, this total revenue indicator includes “revenue received from government grants/subsidies for non-capital purposes” (ABS(Q5c)), which includes grants/subsidies for community service obligations. F2 excludes receipts (non-capital) from governments for specific agreed services for example, community service obligations); F25 covers payment of community service obligations separately and differently. “Revenue received from government grants/subsidies for non-capital purposes” also includes grants/subsidies for projects/programs that satisfy community expectations, public benefit or government</i>	×	\$ 000s	Derived ABS(Q5e) = ABS(Q5a) + ABS(Q5b) + ABS(Q5c) + ABS(Q5d)	ABS indicator

Sub-theme	Indicator	Open for consultation	Units	Source	Comment/consultation
	<p>requirements (for example, flood operations, environmental flows, stock and domestic supply, salinity program and water savings program) and subsidies/rebates related to state and federal government COVID-19 economic relief packages to households and businesses.</p> <p>Different to F2, this total revenue indicator includes the “other revenue” of developer contributions and grants for acquisition of assets (capital grants) (under ABS(Q5d)).</p>				
Revenue	<p>F2 – Total revenue: wastewater</p> <p>Note</p> <p>Different to ABS(Q5e), this total revenue indicator excludes “receipts (non-capital) from governments for specific agreed services (for example, community service obligations)”, which are covered by ABS(Q5e) under “revenue received from government grants/subsidies for non-capital purposes” (ABS(Q5c)); F25 covers payment of community service obligations separately. It is unclear whether F2 includes “revenue received from government grants/subsidies for non-capital purposes” other than community service obligations, such as that included in ABS(Q5e) under ABS(Q5c) as grants/subsidies for projects/programs that satisfy community expectations, public benefit or government requirements (for example, flood operations, environmental flows, stock and domestic supply, salinity program and water savings program) and subsidies/rebates related to state and federal government economic relief packages to households and businesses.</p> <p>Different to ABS(Q5e), this total revenue indicator excludes the “other revenue” of developer contributions and grants for acquisition of assets (capital grants). F27,</p>	X	\$ 000s	<p>Derived</p> <p>F2 = ABS(Q5a) + ABS(Q5b) (see note)</p>	<p>NPR indicator</p> <p>Note: we propose to derive this indicator from existing ABS indicators (instead of the reporting by utilities under the NPR)</p>

Sub-theme	Indicator	Open for consultation	Units	Source	Comment/consultation
	<i>FP_N4 and FP_N5 cover these separately and differently.</i>				
Revenue	F27 – Capital works grants: wastewater	✗	\$ 000s	Reported to the department by utility	NPR indicator
Revenue	NSW16 – Revenue from developer charges (cash): sewerage	✓	\$ 000s	Reported to the department by utility	<p>We propose NSW 16 and NSW 17 to facilitate separate data collection and analysis for water supply and sewerage functions. We understand that some utilities provide only water supply or sewerage functions.</p> <p>Adding these indicators allows us to derive the NPR indicators FP_N4 and FP_N5, which the utility will report under NPR settings.</p>
Revenue	NSW17 – Revenue from developer contributions (non-cash): sewerage	✓	\$ 000s	Reported to the department by utility	<p>We propose NSW 16 and NSW 17 to facilitate separate data collection and analysis for water supply and sewerage functions. We understand that some utilities provide only water supply or sewerage functions.</p> <p>Adding these indicators allows us to derive the NPR indicators FP_N4 and FP_N5, which the utility will report under NPR settings.</p>
Revenue	FP_N4 – Revenue from developer charges (cash): water supply and sewerage	✗	\$ 000s	Derived $FP_N4 = NSW14 + NSW16$	<p>NPR indicator</p> <p>Note: the proposed derivation formulas will only be possible if proposed indicators NSW14, NSW15, NSW16, and NSW17 are agreed on.</p>

Sub-theme	Indicator	Open for consultation	Units	Source	Comment/consultation
Revenue	FP_N5 – Revenue from developer contributions (non-cash): water supply and sewerage	✗	\$ 000s	Derived FP_N4 = NSW15 + NSW17	NPR indicator Note: the proposed derivation formulas will only be possible if proposed indicators NSW14, NSW15, NSW16, and NSW17 are agreed on.
Revenue	F3 – Total income for the utility	✗	\$ 000s	Derived F3 = F1 + F2	NPR indicator Note: we propose to derive this indicator using the NPR indicators F1 and F2.
Revenue	NSW18 – Community service obligation (subsidies provided by government): water supply <i>*Note</i> <i>Consider using ABS(Q3c).</i>	✓	\$ 000s	Reported to the department by utility	We propose NSW18 and NSW19 to facilitate separate data collection and analysis for water supply and sewerage functions. We understand that some utilities provide only water supply or sewerage functions. Adding these indicators allows us to derive the NPR indicator F25, which the utility will report under NPR settings.
Revenue	NSW19 – Community service obligation (subsidies provided by government): sewerage <i>*Note</i> <i>Consider using ABS(Q5c).</i>	✓	\$ 000s	Reported to the department by utility	We propose NSW18 and NSW19 to facilitate separate data collection and analysis for water supply and sewerage functions. We understand that some utilities provide only water supply or sewerage functions. Adding these indicators allows us to derive the NPR indicator F25, which the utility will report under NPR settings.

Sub-theme	Indicator	Open for consultation	Units	Source	Comment/consultation
Revenue	F25 – Community service obligation	×	\$ 000s	Derived F25 = NSW18 + NSW19	NPR indicator Note: the proposed derivation formulas will only be possible if proposed indicators NSW18 and NSW19 are agreed on.
Revenue	F8 – Community service obligations ratio	×	%	Derived F8 = F25 / F3	NPR and ABS indicator
Costs	FP_N6 and ABS(Q8a(i)) – Operating cost – purchase bulk potable and raw water: water supply	×	\$ 000s	Reported to the department by utility	NPR and ABS indicator
Costs	FP_N7 and ABS(Q8a(ii)) – Operating cost: purchase bulk recycled water – water supply	×	\$ 000s	Reported to the department by utility	NPR and ABS indicator
Costs	ABS(Q8a(iii)) – Expenditure: water supply – purchase bulk – total	×	\$ 000s	Derived ABS(Q8a(iii)) = ABS(Q8a(i)) + ABS(Q8a(ii))	ABS indicator
Costs	ABS(Q8b(i)) – Operating cost (excluding bulk purchase): water supply	×	\$ 000s	Reported to the department by utility	ABS indicator

Sub-theme	Indicator	Open for consultation	Units	Source	Comment/consultation
Costs	IF11 – Operating cost: water supply	×	\$ 000s	Derived IF11 = ABS(Q8a(iii)) + ABS(Q8b(i))	NPR indicator Note: we propose to derive this indicator using the ABS indicators ABS(Q8a(iii)) and ABS(Q8b(i)).
Costs	FP_N8 – Operating cost, excluding bulk water purchases, per property: water supply	×	\$/property	Derived: FP_N8 = ABS(Q8b(i)) / C4	NPR indicator Note: we propose to derive this indicator using the ABS indicator ABS(Q8b(i)) and the NPR indicator C4. Under the NPR settings, utilities would need to report this indicator.
Costs	ABS(Q8c') – Operating cost: water supply – other expenses (including depreciation and interest)	×	\$ 000s	Reported to the department by utility	ABS indicator
Costs	FP_N9 – Operating cost: bulk wastewater charges	×	\$ 000s	Reported to the department by utility	NPR indicator
Costs	IF12 and ABS(Q8b(ii)) – Operating cost: wastewater	×	\$ 000s	Reported to the department by utility	NPR and ABS indicator
Costs	FN_N10 – Operating cost: excluding bulk wastewater charges, per property: wastewater	×	\$/property	Derived FN_N10 = (IF12 – FP_N9) / C8	NPR indicator Note: we propose to derive this indicator using the NPR indicators IF12, FP_N9 and C8. Under the NPR settings, utilities would need to report this indicator.

Sub-theme	Indicator	Open for consultation	Units	Source	Comment/consultation
Costs	ABS(Q8c²) – Operating cost: wastewater – other expenses (including depreciation and interest)	×	\$ 000s	Reported to the department by utility	ABS indicator
Costs	ABS(Q8b(v)) – Operating cost: water supply (excluding bulk purchase) and wastewater – total (excluding other expenses)	×	\$ 000s	Derived ABS(Q8b(v)) = ABS(Q8b(i)) + ABS(Q8b(ii))	ABS indicator
Costs	ABS(Q8c) – Other expenses: water supply (excluding bulk purchase) and wastewater (including depreciation and interest)	×	\$ 000s	Derived ABS(Q8c) = ABS(Q8c2) + ABS(Q8c1)	ABS indicator
Costs	ABS(Q8c) – Total expenditure: water supply (excluding bulk purchase) and wastewater	×	\$ 000s	Derived ABS(Q8c) = ABS(Q8b(v)) + ABS(Q8c)	ABS indicator
Costs	F14 – Capital expenditure: water supply	×	\$ 000s	Reported to the department by utility	NPR indicator
Costs	FN_N11 – Capital renewal expenditure: water supply	×	\$ 000s	Reported to the department by utility	NPR indicator

Sub-theme	Indicator	Open for consultation	Units	Source	Comment/consultation
Costs	F15 – Capital expenditure: wastewater	×	\$ 000s	Reported to the department by utility	NPR indicator
Costs	FN_N12 – Capital renewal expenditure: wastewater	×	\$ 000s	Reported to the department by utility	NPR indicator
Costs	F16 and ABS(Q9) – Total capital expenditure: water supply and wastewater	×	\$ 000s	Derived F16 and ABS(Q9) = F14 + F15	NPR and ABS indicator Note: we propose to derive this indicator using the NPR indicators F14 and F15
Costs	F28 – Capital expenditure per property: water supply	×	\$/property	Derived $F28 = F14 / C4$	NPR indicator
Costs	F29 – Capital expenditure per property: wastewater	×	\$/property	Derived $F29 = F15 / C8$	NPR indicator
Performance	F24 – Net profit after tax (NPAT)	×	\$ 000s	Reported to the department by utility	NPR indicator
Performance	F30 – Net profit after tax ratio	×		Derived $F30 = F24 / F3$	NPR indicator

Sub-theme	Indicator	Open for consultation	Units	Source	Comment/consultation
Performance	FN_N13 – Earnings Before Interest, Taxes, Depreciation, and Amortization (EBITDA)	×	\$ 000s	Reported to the department by utility	NPR indicator
Performance	F20 – Dividend	×		Reported to the department by utility	NPR indicator
Performance	F22 – Net debt to equity	×		Reported to the department by utility	NPR indicator
Performance	FN_N14 – Debt to assets	×		Reported to the department by utility	NPR indicator
Performance	FN_N15 – Return on assets (ROA)	×		Reported to the department by utility	NPR indicator
Performance	FN_N16 – Return on equity (ROE)	×		Reported to the department by utility	NPR indicator
Performance	FN_N17 – Funds from operations (FFO) to net debt	×		Reported to the department by utility	NPR indicator

Sub-theme	Indicator	Open for consultation	Units	Source	Comment/consultation
Performance	FN_N18 – Funds from operations (FFO) to interest expense	✗		Reported to the department by utility	NPR indicator
Performance	NSW20 – Operating performance ratio – water supply <i>*Note</i> <i>This is an indicator applied generally to councils by OLG under the Local Government Accounting Code</i> <i>It is defined as “total continuing operating revenue (excludes fair value adjustments/decrements, net gain/losses on sale of assets, net share/loss on joint ventures) excluding capital grants and contributions less operating expenses divided by total continuing operating revenue (excluding fair value adjustments/decrements, net gain/losses on sale of assets, net share/loss on joint ventures and excluding capital grants and contributions)”.</i>	✓	ratio	Provided by OLG from council financial reporting to OLG	We propose adding operating performance ratio indicators (NSW20 and NSW21) for water supply and sewerage as key financial performance indicators. This will not add to the reporting burden for LWUs as these indicators are collected through the annual financial statements and OLG can make them available.
Performance	NSW21 – Operating performance ratio: wastewater <i>*Note</i> <i>This is an indicator applied generally to councils by OLG under the Local Government Accounting Code.</i> <i>It is defined as “total continuing operating revenue (excludes fair value adjustments/decrements, net gain/losses on sale of assets, net share/loss on joint ventures) excluding capital grants and contributions less operating expenses divided by total continuing operating revenue (excluding fair value adjustments/decrements, net gain/losses on sale of</i>	✓	ratio	Provided by OLG from council financial reporting to OLG	We propose adding operating performance ratio indicators (NSW20 and NSW21) for water supply and sewerage as key financial performance indicators. This will not add to the reporting burden for LWUs as these indicators are collected through the annual financial statements and OLG can make them available.

Sub-theme	Indicator	Open for consultation	Units	Source	Comment/consultation
	<i>assets, net share/loss on joint ventures and excluding capital grants and contributions)*.</i>				
Valuation	NSW22 – Water supply infrastructure replacement cost	✓	\$	Provided by OLG from council financial reporting to OLG	<p>We propose adding key infrastructure valuation indicators (NSW22 to NSW25) for water supply and sewerage.</p> <p>This will not add to the reporting burden for LWUs as these indicators are collected through the annual financial statements and OLG can make them available.</p>
Valuation	NSW23 – Sewer infrastructure replacement cost	✓	\$	Provided by OLG from council financial reporting to OLG	<p>We propose adding key infrastructure valuation indicators (NSW22 to NSW25) for water supply and sewerage.</p> <p>This will not add to the reporting burden for LWUs as these indicators are collected through the annual financial statements and OLG can make them available.</p>
Valuation	NSW24 – Water supply infrastructure written down value	✓	\$	Provided by OLG from council financial reporting to OLG	<p>We propose adding key infrastructure valuation indicators (NSW22 to NSW25) for water supply and sewerage.</p> <p>This will not add to the reporting burden for LWUs as these indicators are collected through the annual financial statements and OLG can make them available.</p>
Valuation	NSW25 – Sewer infrastructure written down value	✓	\$	Provided by OLG from council financial reporting to OLG	<p>We propose adding key infrastructure valuation indicators (NSW22 to NSW25) for water supply and sewerage.</p> <p>This will not add to the reporting burden for LWUs as these indicators are collected through the</p>

Sub-theme	Indicator	Open for consultation	Units	Source	Comment/consultation
					annual financial statements and OLG can make them available.
Own source operating revenue ratio	<p>NSW_B13 – Total continuing operating revenue (excluding fair value adjustments/decrements, net gain/losses on sale of assets, net share/loss on joint ventures) less all grants and contributions divided by total operating revenue (excluding fair value adjustments/decrements, net gain/losses on sale of assets, net share/loss on joint ventures) inclusive of capital grants and contributions</p> <p><i>Note</i> This is an indicator applied generally to councils by OLG under the Local Government Accounting Code.</p>	✓	ratio	Provided by OLG from council financial reporting to OLG	<p>We seek feedback on the inclusion of these additional financial performance indicators (NSW_B13 to NSW_B19) to improve reporting on financial performance.</p> <p>This first set of indicators are reported to OLG under the Local Government Accounting Code (as part of the financial statements, including for the water supply fund and the sewerage fund).</p> <p>Adding these indicators would not add to the reporting burden for LWUs as these indicators are collected through the annual financial statements and OLG can make them available.</p>
Cash expense cover ratio	<p>NSW_B14 – Current year’s cash, cash equivalents and term deposits divided by payments from cash flow of operating and financing activities, multiplied by 12</p> <p><i>Note</i> This is an indicator applied generally to councils by OLG under the Local Government Accounting Code.</p>	✓	ratio	Provided by OLG from council financial reporting to OLG	<p>We seek feedback on the inclusion of these additional financial performance indicators (NSW_B13 to NSW_B19) to improve reporting on financial performance.</p> <p>This first set of indicators are reported to OLG under the Local Government Accounting Code (as part of the financial statements, including for the water supply fund and the sewerage fund).</p> <p>Adding these indicators would not add to the reporting burden for LWUs as these indicators are collected through the annual financial statements and OLG can make them available.</p>
Debt service cover ratio	<p>NSW_B15 – Operating results (excludes fair value adjustments/decrements, net gain/losses on sale of assets, net share/loss on joint</p>	✓	ratio	Provided by OLG from council financial	We seek feedback on the inclusion of these additional financial performance indicators

Sub-theme	Indicator	Open for consultation	Units	Source	Comment/consultation
	<p>ventures) before capital excluding interest, depreciation/ impairment/amortisation divided by principal repayments (from cash flow) and the loan interest costs</p> <p><i>Note</i></p> <p><i>This is an indicator applied generally to councils by OLG under the Local Government Accounting Code.</i></p>			reporting to OLG	<p>(NSW_B13 to NSW_B19) to improve reporting on financial performance.</p> <p>This first set of indicators are reported to OLG under the Local Government Accounting Code (as part of the financial statements, including for the water supply fund and the sewerage fund).</p> <p>Adding these indicators would not add to the reporting burden for LWUs as these indicators are collected through the annual financial statements and OLG can make them available.</p>
Debt service ratio	<p>NSW_B16 – Cost of debt service (interest expense and principal repayments) divided by total continuing operating revenue (excludes fair value adjustments/decrements, net gain/losses on sale of assets, net share/loss on joint ventures) excluding capital grants and contributions</p> <p><i>Note</i></p> <p><i>This is an indicator applied generally to councils by OLG under the Local Government Accounting Code.</i></p>	✓	ratio	Provided by OLG from council financial reporting to OLG	<p>We seek feedback on the inclusion of these additional financial performance indicators (NSW_B13 to NSW_B19) to improve reporting on financial performance.</p> <p>This first set of indicators are reported to OLG under the Local Government Accounting Code (as part of the financial statements, including for the water supply fund and the sewerage fund).</p> <p>Adding these indicators would not add to the reporting burden for LWUs as these indicators are collected through the annual financial statements and OLG can make them available.</p>
Asset renewal ratio (actual/depreciation)	<p>NSW_B17 – Ratio of asset renewals divided by depreciation, amortisation, and impairment of assets</p> <p><i>Note</i></p> <p><i>This is an indicator applied generally to councils by OLG under the Local Government Accounting Code.</i></p>	✓	ratio	Provided by OLG from council financial reporting to OLG	<p>We seek feedback on the inclusion of these additional financial performance indicators (NSW_B13 to NSW_B19) to improve reporting on financial performance.</p> <p>This first set of indicators are reported to OLG under the Local Government Accounting Code (as</p>

Sub-theme	Indicator	Open for consultation	Units	Source	Comment/consultation
					<p>part of the financial statements, including for the water supply fund and the sewerage fund).</p> <p>Adding these indicators would not add to the reporting burden for LWUs as these indicators are collected through the annual financial statements and OLG can make them available.</p>
Asset maintenance ratio (actual/required)	<p>NSW_B18 – Actual asset maintenance divided by required asset maintenance</p> <p><i>Note</i></p> <p><i>This is an indicator applied generally to councils by OLG under the Local Government Accounting Code.</i></p>	✓	ratio	Provided by OLG from council financial reporting to OLG	<p>We seek feedback on the inclusion of these additional financial performance indicators (NSW_B13 to NSW_B19) to improve reporting on financial performance.</p> <p>This first set of indicators are reported to OLG under the Local Government Accounting Code (as part of the financial statements, including for the water supply fund and the sewerage fund).</p> <p>Adding these indicators would not add to the reporting burden for LWUs as these indicators are collected through the annual financial statements and OLG can make them available.</p>
Infrastructure backlog ratio	<p>NSW_B19 – Estimated cost to bring assets to a satisfactory condition divided by written down value (WDV) of infrastructure, buildings, other structures, and depreciable land improvement assets</p> <p><i>Note</i></p> <p><i>This is an indicator applied generally to councils by OLG under the Local Government Accounting Code.</i></p>	✓	\$	Provided by OLG from council financial reporting to OLG	<p>We seek feedback on the inclusion of these additional financial performance indicators (NSW_B13 to NSW_B19) to improve reporting on financial performance.</p> <p>This first set of indicators are reported to OLG under the Local Government Accounting Code (as part of the financial statements, including for the water supply fund and the sewerage fund).</p> <p>Adding these indicators would not add to the reporting burden for LWUs as these indicators are</p>

Sub-theme	Indicator	Open for consultation	Units	Source	Comment/consultation
					collected through the annual financial statements and OLG can make them available.
Agreed service level gap (annual)	<p>NSW_B20 – Total annual expenditure (resources) made available/used to deliver service vs annual expenditure identified/planned in strategic planning instruments/systems to deliver agreed levels of service</p> <p><i>Note</i></p> <p><i>The scope of this indicator needs further defining but it is to cover the total resources/expenditure applied to/planned for deliver services. Planned expenditure refers to expenditure needs identified in strategic planning systems (for example, Long-term financial planning) as adjusted/adapted from time to time in response to changes in priorities or assumptions/inputs.</i></p>	✓	ratio	Reported to DPE by utility	<p>We seek feedback on the inclusion of these additional sustainability indicators (NSW_B20 to NSW_B25), primarily exploring the “annual service level gap” between the actual spend on service delivery and expenditure planned for in (adjusted) strategic planning to deliver agreed service levels.</p> <p>Adding these indicators could significantly add to the reporting burden for LWUs as these indicators are not currently collected on a systematic basis across the sector.</p>
Agreed service level gap (annual) assets	<p>NSW_B21 – Annual budget made available in financial planning for asset lifecycle cost to deliver services vs annual expenditure needs for whole of lifecycle asset management identified/planned in asset management planning</p> <p><i>Note</i></p> <p><i>The scope of this indicator would need to be further defined. It is to cover the resources/expenditure applied to/planned for the total lifecycle needs of the entity’s infrastructure/assets. Planned expenditure refers to expenditure needs identified in strategic planning systems (for example, long-term financial planning and asset management planning) as adjusted/adapted from time to time in response to changes in priorities or assumptions/inputs.</i></p>	✓	ratio	Reported to DPE by utility	<p>We seek feedback on the inclusion of these additional sustainability indicators (NSW_B20 to NSW_B25), primarily exploring the “annual service level gap” between the actual spend on service delivery and expenditure planned for in (adjusted) strategic planning to deliver agreed service levels.</p> <p>Adding these indicators could significantly add to the reporting burden for LWUs as these indicators are not currently collected on a systematic basis across the sector.</p>

Sub-theme	Indicator	Open for consultation	Units	Source	Comment/consultation
Asset renewal ratio (actual/planned)	<p>NSW_B22 – Actual annual renewal spending vs annual renewal spending needs identified/planned/set in asset management planning</p> <p><i>Question:</i></p> <p><i>Should this align to the IPWEA indicator named “asset renewal funding ratio” that compares the 10-year renewal budget set in long-term financial planning with the 10-year renewal forecast set in the asset management planning?</i></p> <p><i>Note</i></p> <p><i>The scope of this indicator would need to be further define. It is to cover the resources/expenditure applied to/planned for the asset renewal. Planned expenditure refers to expenditure needs identified in strategic planning systems (for example, long-term financial planning and asset-management planning) as adjusted/adapted from time to time in response to changes in priorities or assumptions/inputs.</i></p>	✓	ratio	Reported to DPE by utility	<p>We seek feedback on the inclusion of these additional sustainability indicators (NSW_B20 to NSW_B25), primarily exploring the “annual service level gap” between the actual spend on service delivery and expenditure planned for in (adjusted) strategic planning to deliver agreed service levels.</p> <p>Adding these indicators could significantly add to the reporting burden for LWUs as these indicators are not currently collected on a systematic basis across the sector.</p>
Asset maintenance ratio (planned/unplanned)	<p>NSW_B23 – Ratio of planned vs unplanned asset maintenance expenditure</p> <p><i>Note</i></p> <p><i>This indicator is to explore the ratio of proactive, or “planned” maintenance as per the entity’s asset management planning and reactive, or “unplanned” maintenance needed.</i></p>	✓	ratio	Reported to DPE by utility	<p>We seek feedback on the inclusion of these additional sustainability indicators (NSW_B20 to NSW_B25), primarily exploring the “annual service level gap” between the actual spend on service delivery and expenditure planned for in (adjusted) strategic planning to deliver agreed service levels.</p> <p>Adding these indicators could significantly add to the reporting burden for LWUs as these indicators are not currently collected on a systematic basis across the sector.</p>

Sub-theme	Indicator	Open for consultation	Units	Source	Comment/consultation
Minimum service level cost	<p>NSW_B24 – Cost to deliver minimum service level</p> <p><i>Note</i></p> <p>Minimum service levels refer to meeting water quality, environmental and water security minimum requirements and expectations set by relevant policies/regulators.</p>	✓	\$	Reported to DPE by utility	<p>We seek feedback on the inclusion of these additional sustainability indicators (NSW_B20 to NSW_B25), primarily exploring the “annual service level gap” between the actual spend on service delivery and expenditure planned for in (adjusted) strategic planning to deliver agreed service levels.</p> <p>Adding these indicators could significantly add to the reporting burden for LWUs as these indicators are not currently collected on a systematic basis across the sector.</p>
Minimum service level – Ability to fund	<p>NSW_B25 – LWU ability to fund minimum service levels</p> <p><i>Note</i></p> <p>This indicator is to explore the gap between the (efficient) cost of meeting minimum service levels and the revenue the entity can actually raise from its customers towards meeting minimum service levels. Minimum service levels refer to meeting water quality, environmental, and water security minimum requirements and expectations set by relevant policies/regulators.</p>	✓	ratio	Reported to DPE by utility	<p>We seek feedback on the inclusion of these additional sustainability indicators (NSW_B20 to NSW_B25), primarily exploring the “annual service level gap” between the actual spend on service delivery and expenditure planned for in (adjusted) strategic planning to deliver agreed service levels.</p> <p>Adding these indicators could significantly add to the reporting burden for LWUs as these indicators are not currently collected on a systematic basis across the sector.</p>

Theme 5 – Public health and environment

Table 7 - Proposed annual performance indicators - Theme 5 - Public Health and Environment

Sub-theme	Indicator	Open for consultation	Units	Source	Comment/consultation
Treatment	IE1 – Volume of wastewater treated to a primary level	✗	ML	Reported to the department by utility	NPR indicator
Treatment	IE2 – Volume of wastewater treated to a secondary level	✗	ML	Reported to the department by utility	NPR indicator
Treatment	IE3 – Volume of wastewater treated to a tertiary level	✗	ML	Reported to the department by utility	NPR indicator
Treatment	E1 – Percentage of wastewater treated to a primary level	✗	%	Derived $E1 = (IE1 / W18 - W18.1 + W18.2) \times 100$	NPR indicator
Treatment	E2 – Percentage of wastewater treated to a secondary level	✗	%	Derived $E2 = (IE2 / W18 - W18.1 + W18.2) \times 100$	NPR indicator
Treatment	E3 – Percentage of wastewater treated to a tertiary level	✗	%	Derived $E3 = (IE3 / W18 - W18.1 + W18.2) \times 100$	NPR indicator

Sub-theme	Indicator	Open for consultation	Units	Source	Comment/consultation
Emissions	HE_N1 – Total greenhouse gas emissions reported under the NGER scheme	✗	t CO ₂ equivalents	Reported to the department by utility	NPR indicator
Emissions	HE_N2 – GHG emissions reduction target	✗	text	Reported to the department by utility	NPR indicator
Efficiency and Reuse	E8 – Percentage of biosolids reused	✗	%	Reported to the department by utility	NPR indicator
Efficiency and Reuse	W27 – Recycled water as a percentage of total wastewater collected	✗	%	Derived $W27 = (W20 + W21 + W15 + WR_N3 + W23 + W25.1 + WR_N4) / ((IE1 + IE2 + IE3) \times 100)$	NPR indicator
Water quality risk management	H1 – Water quality guidelines <i>Note</i> <i>In NSW, this will be demonstrated by having in place a drinking water management system in accordance with NSW Public Health Act.</i>	✗	text yes/no	Reported to the department by utility	NPR indicator
Water quality risk management	NSW26 – Annual review of drinking water quality systems in accordance with NSW Health requirements	✓	yes/no	Reported to the department by utility	We propose adding this indicator to learn if utilities undertake an annual review of their systems.

Sub-theme	Indicator	Open for consultation	Units	Source	Comment/consultation
Water quality risk management	H5 – Risk-based drinking water management plan externally assessed	✗	yes/no	Reported to the department by utility	NPR indicator
Water quality risk management	HE_N3 – Date of last assessment drinking water quality management plan	✗	dd/mm/yyyy	Reported to the department by utility	NPR indicator
Water quality risk management	NSW_B26 – Performance against critical control points in the drinking water quality systems	✓	To be determined	To be determined	In the future, we are considering adding an indicator on performance against critical control points (CCPs) in the drinking water quality systems. We seek feedback on the design, scope, definition, and collection mechanism for such an indicator (for example, this indicator might require online monitoring in real time of CCPs compliance).
Water quality compliance	H3 – Percentage of the population where microbiological compliance was achieved	✗	%	Provided by NSW Health, which collects data on the number/proportion of samples compliant with micro, and the population served, in each supply system/WTP	NPR indicator Note: we will source this indicator from NSW Health.

Sub-theme	Indicator	Open for consultation	Units	Source	Comment/consultation
Water quality compliance	H4 – Percentage of the population provided with chemically compliant drinking water	✗	%	Provided by NSW Health who collect data on the number/proportion of samples compliant with Chemical, and the population served, in each supply system/WTP	NPR indicator Note: we will source this indicator from NSW Health.
Water quality compliance	HE_N4 – Number of boil water alerts issued	✗	number	Reported to the department by utility	NPR indicator
Water quality compliance	HE_N5 – Number of do not drink notices issued	✗	number	Reported to the department by utility	NPR indicator
Compliance with sewerage treatment plant (STP) licences	NSW27 – Non-compliance with EPA sewerage treatment plant (STP) licence requirements based on reporting to the EPA during this performance monitoring period (that is, financial year). <i>*Note</i> <i>This is envisaged as a utility-wide indicator that aggregates data from individual sewerage systems. An additional indicator could ask for the individual system in which the non-compliance occurred.</i>	✓	yes / no	Provided by the NSW Environment Protection Authority (EPA) based on information it gathers from LWUs (for example, annual returns on licence compliance)	We propose adding this indicator as a key environmental impact indicator not covered under the NPR.

Theme 6 – Water resources

Note: ABS indicators on provision of drainage and stormwater services have been ignored because LWUs do not provide them. (Relevant ABS indicators should be reported as “n/a” or associated revenue, expenses or service volumes be ignored.)

Table 8 - Proposed annual performance indicators - Theme 6 - Water Resources

Sub-theme	Indicator	Open for consultation	Units	Source	Comment/consultation
Sources and imports	ABS(Q12) – Did this business/organisation self-source water?	×	yes/no	Reported to the department by utility	ABS indicator
Sources and imports	W1 and ABS(Q12a) – Volume of water self-sourced from climate-dependent surface water sources	×	ML	Reported to the department by utility	NPR and ABS indicator
Sources and imports	W2 and ABS(Q12b) – Volume of water self-sourced from groundwater sources	×	ML	Reported to the department by utility	NPR and ABS indicator
Sources and imports	W3.1 and ABS(Q12c) – Volume of water self-sourced from marine or estuarine water sources	×	ML	Reported to the department by utility	NPR and ABS indicator
Sources and imports	WR_N1 and ABS(Q12d¹) – Volume of stormwater harvest for supply as recycled water	×	ML	Reported to the department by utility	NPR and ABS indicator

Sub-theme	Indicator	Open for consultation	Units	Source	Comment/consultation
Sources and imports	ABS(Q12d²) – Volume of water self-sourced from other sources	×	ML	Reported to the department by utility	ABS indicator
Sources and imports	ABS(Q10) – Did this business/organisation purchase or receive bulk water from other service providers?	×	yes/no	Reported to the department by utility	ABS indicator
Sources and imports	W5.3 and ABS(Q11) – Volume of drinking and non-drinking water, excluding recycled water, imported from other service providers	×	ML	Reported to the department by utility	NPR and ABS indicator
Sources and imports	ABS(Q11) – Drinking and non-drinking water, excluding recycled water, imported from other service providers – Specify name of other service providers water was imported from and how much was imported from each	×	text and ML	Reported to the department by utility	ABS indicator
Sources and imports	ABS(Q25) – Did this business/organisation import any recycled water from other service providers?	×	yes/no	Reported to the department by utility	ABS indicator
Sources and imports	W6 and ABS(Q25) – Volume of recycled water imported from other service providers	×	ML	Reported to the department by utility	NPR and ABS indicator

Sub-theme	Indicator	Open for consultation	Units	Source	Comment/consultation
Sources and imports	W5 – Total volume of drinking and non-drinking water, including recycled water, imported from other service providers	✗	ML	Derived $W5 = W5.3 + W6$	NPR indicator
Sources and imports	ABS(Q12) – Volume of water self-sourced – total	✗	ML	Derived $ABS(Q12) = W1 + W2 + W3.1 + WR_N1 + ABS(Q12d^2)$	ABS indicator
Sources and imports	W7 – Total volume of drinking and non-drinking water, excluding recycled water, self-sourced and imported from other service providers	✗	ML	Derived $W7 = W1 + W2 + W3.1 + W5.3 - W31$	NPR indicator
Supply and exports	ABS(Q16) – Excluding other service providers, did this business/organisation supply water directly to any customers?	✗	yes/no	Reported to the department by utility	ABS indicator
Supply and exports	NSW28 – Volume of drinking water, excluding recycled water, supplied to residential customers	✓	ML	Reported to the department by utility	<p>We propose NSW28 and NSW29 to facilitate separate data collection and analysis for drinking water and non-drinking water supplied to residential customers.</p> <p>Adding these indicators allows us to derive the NPR and ABS indicators W8.3 and ABS(Q17a), which the utility is to report under NPR settings.</p>

Sub-theme	Indicator	Open for consultation	Units	Source	Comment/consultation
Supply and exports	NSW29 – Volume of non-drinking water, excluding recycled water, supplied to residential customers	✓	ML	Reported to the department by utility	<p>We propose NSW28 and NSW29 to facilitate separate data collection and analysis for drinking water and non-drinking water supplied to residential customers.</p> <p>Adding these indicators allows us to derive the NPR and ABS indicators W8.3 and ABS(Q17a), which the utility is to report under NPR settings.</p>
Supply and exports	W8.3 and ABS(Q17a) – Volume of drinking and non-drinking water, excluding recycled water, supplied to residential customers	✗	ML	Derived W8.3 = NSW28 + NSW29	<p>NPR and ABS indicator</p> <p>Note: we propose to derive this indicator using the proposed NSW indicators NSW28 and NSW29. Under the NPR settings, utilities would need to report this indicator.</p>
Supply and exports	NSW30 – Volume of drinking water, excluding recycled water, supplied to non-residential customers	✓	ML	Reported to the department by utility	We propose NSW30 and NSW31 to facilitate separate data collection and analysis for drinking water and non-drinking water supplied to non-residential customers.
Supply and exports	NSW31 – Volume of non-drinking water, excluding recycled water, supplied to non-residential customers	✓	ML	Reported to the department by utility	We propose NSW30 and NSW31 to facilitate separate data collection and analysis for drinking water and non-drinking water supplied to non-residential customers.

Sub-theme	Indicator	Open for consultation	Units	Source	Comment/consultation
Supply and exports	ABS(Q18a) – Volume of drinking and non-drinking water, excluding recycled water, supplied to non-residential customers – Parks and gardens (including sports fields, golf courses and racecourses)	×	ML	Reported to the department by utility	ABS indicator
Supply and exports	ABS(Q18b) – Volume of drinking and non-drinking water, excluding recycled water, supplied to non-residential customers – Agriculture (including plant nurseries and turf farms)	×	ML	Reported to the department by utility	ABS indicator
Supply and exports	ABS(Q18c) – Volume of drinking and non-drinking water, excluding recycled water, supplied to non-residential customers – Forestry	×	ML	Reported to the department by utility	ABS indicator
Supply and exports	ABS(Q18d) – Volume of drinking and non-drinking water, excluding recycled water, supplied to non-residential customers – Aquaculture of fishing	×	ML	Reported to the department by utility	ABS indicator
Supply and exports	ABS(Q18e) – Volume of drinking and non-drinking water, excluding recycled water, supplied to non-residential customers – Mining	×	ML	Reported to the department by utility	ABS indicator

Sub-theme	Indicator	Open for consultation	Units	Source	Comment/consultation
Supply and exports	ABS(Q18f) – Volume of drinking and non-drinking water, excluding recycled water, supplied to non-residential customers – Electricity generation (including in-stream use)	✗	ML	Reported to the department by utility	ABS indicator
Supply and exports	ABS(Q18g) – Volume of drinking and non-drinking water, excluding recycled water, supplied to non-residential customers – Commercial (including offices, shops, and accommodation)	✗	ML	Reported to the department by utility	ABS indicator
Supply and exports	ABS(Q18h) – Volume of drinking and non-drinking water, excluding recycled water, supplied to non-residential customers – Industrial (including pulp mills and other manufacturing)	✗	ML	Reported to the department by utility	ABS indicator
Supply and exports	ABS(Q18i) – Volume of drinking and non-drinking water, excluding recycled water, supplied to non-residential customers – Institutional (including hospitals, jails, schools, and firefighting)	✗	ML	Reported to the department by utility	ABS indicator
Supply and exports	ABS(Q18j) – Volume of drinking and non-drinking water, excluding recycled water, supplied to non-residential customers – Other	✗	ML	Reported to the department by utility	ABS indicator

Sub-theme	Indicator	Open for consultation	Units	Source	Comment/consultation
Supply and exports	ABS(Q18j) – Drinking and non-drinking water, excluding recycled water, supplied to non-residential customers – Other – Specify nature and amount of the two largest items included in “Other”	×	text and ML	Reported to the department by utility	ABS indicator
Supply and exports	W9.3 and ABS(Q17b) – Volume of drinking and non-drinking water, excluding recycled water, supplied to non-residential customers	×	ML	Derived $W9.3 = NSW30 + NSW31$ = Sum of ABS(Q18a) to ABS(Q18j)	NPR and ABS indicator We propose to derive this indicator from existing ABS and proposed NSW indicators. Under the NPR settings, utilities would need to report this indicator.
Supply and exports	ABS(Q20a) – Volume of drinking and non-drinking water, excluding recycled water, supplied for own use – Parks and gardens (including sports fields, golf courses and racecourses)	×	ML	Reported to the department by utility	ABS indicator
Supply and exports	ABS(Q20b) – Volume of drinking and non-drinking water, excluding recycled water, supplied for own use – other	×	ML	Reported to the department by utility	ABS indicator
Supply and exports	WR_N2 and ABS(Q20c) – Volume of drinking and non-drinking water, excluding recycled water, supplied for own use	×	ML	Derived $WR_N2 = ABS(Q20a) + ABS(Q20b)$	NPR and ABS indicator We propose to derive this indicator from existing ABS indicators. Under the NPR settings, utilities would need to report this indicator.

Sub-theme	Indicator	Open for consultation	Units	Source	Comment/consultation
Supply and exports	ABS(Q14) – Did this business/organisation supply water to other service providers?	✗	yes / no	Reported to the department by utility	ABS indicator
Supply and exports	W14.3 and ABS(Q15) – Volume of drinking and non-drinking water, excluding recycled water, exported to other service providers	✗	ML	Reported to the department by utility	NPR and ABS indicator
Supply and exports	ABS(Q15) – Drinking and non-drinking water, excluding recycled water, exported to other service providers – Specify name of other service providers water was exported to and how much was exported to each	✗	text and ML	Reported to the department by utility	ABS indicator
Supply and exports	W31 – Volume of drinking and non-drinking water, excluding recycled water, returned to surface water	✗	ML	Reported to the department by utility	NPR indicator
Supply and exports	ABS(Q24a) – Volume of drinking and non-drinking water, excluding recycled water, supplied as environmental flows	✗	ML	Reported to the department by utility	ABS indicator
Supply and exports	ABS(Q21) – Did this business/organisation lose any water from its supply system?	✗	text	Reported to the department by utility (see losses indicators in assets and operations theme)	ABS indicator

Sub-theme	Indicator	Open for consultation	Units	Source	Comment/consultation
Supply and exports	NSW32 – Volume of unbilled authorised consumption (metered and unmetered)	✓	ML	Reported to the department by utility	<p>We propose to add this indicator to complement the set of non-revenue water indicators; that is:</p> <ul style="list-style-type: none"> • ABS(Q22a) – Apparent losses (see assets and operations theme) • ABS(Q22b) – Real losses (see assets and operations theme) • NSW32 – Unbilled authorised consumption <p>This would allow us to derive indicator W10.1 – Non-revenue water, which the utility is to report under NPR settings.</p>
Supply and exports	W10.1 – Volume of non-revenue drinking and non-drinking water, excluding recycled water	✗	ML	Derived W10.1 = ABS(Q22a) + ABS(Q22b) + NSW32	<p>NPR indicator</p> <p>We propose to derive this indicator based on the existing ABS indicators on apparent losses (ABS(Q22a) and real losses (ABS(Q22b) and the proposed additional indicator on unbilled authorised consumption (NSW32). Under the NPR settings, utilities would need to report this indicator.</p>
Supply and exports	ABS(Q17c) – Volume of drinking and non-drinking water, excluding recycled water, supplied – total	✗	ML	Derived ABS(Q17c) = W8.3 + W9.3	<p>ABS indicator</p>

Sub-theme	Indicator	Open for consultation	Units	Source	Comment/consultation
Supply and exports	ABS(Q31) – Did this business/organisation supply recycled water to any customers?	✗		Reported to the department by utility	ABS indicator
Supply and exports	W20 and ABS(Q32b) – Volume of recycled water supplied to residential customers	✗	ML	Reported to the department by utility	NPR and ABS indicator
Supply and exports	W21 and ABS(Q32c) and ABS(Q33k) –Volume of recycled water supplied to non-residential customers	✗	ML	Derived W21 = Sum of ABS(Q33a) to ABS(Q33j)	NPR and ABS indicator We propose to derive this indicator from existing ABS indicators. Under the NPR settings, utilities would need to report this indicator.
Supply and exports	W15 and ABS(Q32a) – Volume of recycled water exported to other service providers	✗	ML	Reported to the department by utility	NPR and ABS indicator
Supply and exports	ABS(Q32d) – Volume of recycled water supplied – total	✗	ML	Derived ABS(Q32d) = W20 + W21 + W15	ABS indicator
Supply and exports	WR_N3 and ABS(Q34) – Volume of recycled water supplied for own use	✗	ML	Reported to the department by utility	NPR and ABS indicator

Sub-theme	Indicator	Open for consultation	Units	Source	Comment/consultation
Supply and exports	WR_N4 – Volume of non-revenue recycled water supplied for beneficial reuse	✗	ML	Reported to the department by utility	NPR indicator
Supply and exports	ABS(Q23) – Did this business/organisation release water for environmental flows?	✗	yes / no	Reported to the department by utility	ABS indicator
Supply and exports	W23 and ABS(Q24b) – Volume of recycled water supplied as environmental flows	✗	ML	Reported to the department by utility	NPR and ABS indicator
Supply and exports	W25.1 – Volume of recycled water supplied to managed aquifer recharge	✗	ML	Reported to the department by utility	NPR indicator
Supply and exports	ABS(Q33a) – Volume of recycled water supplied to non-residential customers – Parks and gardens (including sports fields, golf courses and racecourses)	✗	ML	Reported to the department by utility	ABS indicator
Supply and exports	ABS(Q33b) – Volume of recycled water supplied to non-residential customers – Agriculture (including plant nurseries and turf farms)	✗	ML	Reported to the department by utility	ABS indicator

Sub-theme	Indicator	Open for consultation	Units	Source	Comment/consultation
Supply and exports	ABS(Q33c) – Volume of recycled water supplied to non-residential customers – Forestry	✗	ML	Reported to the department by utility	ABS indicator
Supply and exports	ABS(Q33d) – Volume of recycled water supplied to non-residential customers – Aquaculture of fishing	✗	ML	Reported to the department by utility	ABS indicator
Supply and exports	ABS(Q33e) – Volume of recycled water supplied to non-residential customers – Mining	✗	ML	Reported to the department by utility	ABS indicator
Supply and exports	ABS(Q33f) – Volume of recycled water supplied to non-residential customers – Electricity generation (including in-stream use)	✗	ML	Reported to the department by utility	ABS indicator
Supply and exports	ABS(Q33g) – Volume of recycled water supplied to non-residential customers – Commercial (including offices, shops, and accommodation)	✗	ML	Reported to the department by utility	ABS indicator
Supply and exports	ABS(Q33h) – Volume of recycled water supplied to non-residential customers – Industrial (including pulp mills and other manufacturing)	✗	ML	Reported to the department by utility	ABS indicator

Sub-theme	Indicator	Open for consultation	Units	Source	Comment/consultation
Supply and exports	ABS(Q33i) – Volume of recycled water supplied to non-residential customers – Institutional (including hospitals, jails, schools, and firefighting)	×	ML	Reported to the department by utility	ABS indicator
Supply and exports	ABS(Q33j) – Volume of recycled water supplied to non-residential customers – Other	×	ML	Reported to the department by utility	ABS indicator
Supply and exports	ABS(Q33j) – Recycled water supplied to non-residential customers – Other – Specify nature and amount of the two largest items included in Other	×	text and ML	Reported to the department by utility	ABS indicator
Supply and exports	W11 – Total volume of water supplied to residential and non-residential customers	×	ML	Derived $W11 = W8.3 + W9.3 + W20 + W21$ For bulk suppliers only $W11 = W8.3 + W9.3 + W20 + W21 + W14.3 + W15$	NPR indicator
Supply and exports	W12 – Average volume of residential water supplied per property	×	ML/property	Derived $W12 = (W8.3 + W20) / C2$	NPR indicator

Sub-theme	Indicator	Open for consultation	Units	Source	Comment/consultation
Supply and exports	W26 – Total volume of recycled water supplied	✗	ML	Derived $W26 = W20 + W21 + W15 + WR_N3 + W23 + W25.1 + WR_N4$	NPR indicator
Production	W11.3 – Volume of drinking water produced for supply into the urban water supply system	✗	ML	Reported to the department by utility	NPR indicator
Wastewater	ABS(Q27) – Did this business/organisation collect wastewater from residential and non-residential water sources?	✗	Yes / no	Reported to the department by utility	ABS indicator
Wastewater	W16 – Volume of wastewater, excluding trade wastewater, collected	✗	ML	Reported to the department by utility	NPR indicator
Wastewater	W17 – Volume of trade wastewater collected	✗	ML	Reported to the department by utility	NPR indicator
Wastewater	W18, ABS(Q28a) and ABS(Q28d) – Total volume of wastewater collected	✗	ML	Derived $W18 = W16 + W17$	NPR Indicator ABS indicator
Wastewater	W19 – Average volume of wastewater collected per property	✗	ML/property	Derived $W19 = W18 / C8$	NPR indicator

Sub-theme	Indicator	Open for consultation	Units	Source	Comment/consultation
Wastewater	W18.1 – Volume of wastewater exported to other service providers	✗	ML	Reported to the department by utility	NPR indicator
Wastewater	W18.2 – Volume of wastewater received from other service providers	✗	ML	Reported to the department by utility	NPR indicator
Wastewater	W18.3 – Volume of wastewater taken through sewer mining	✗	ML	Reported to the department by utility	NPR indicator
Wastewater	W18.4 – Volume of wastewater inflow to wastewater treatment plants	✗	ML	Reported to the department by utility	NPR indicator
Wastewater	W18.5 – Volume of treated effluent outflow from wastewater treatment plants	✗	ML	Reported to the department by utility	NPR indicator
Wastewater	ABS(Q29) – Did this business/organisation treat any of the wastewater purchased and/or collected?	✗	yes/no	Reported to the department by utility	ABS indicator
Wastewater	ABS(Q30) – Volume of wastewater treated	✗	ML	Reported to the department by utility	ABS indicator

Sub-theme	Indicator	Open for consultation	Units	Source	Comment/consultation
Wastewater	ABS(Q35) – Did this business/organisation discharge wastewater (including?	✗	yes/no	Reported to the department by utility	ABS indicator
Wastewater	ABS(Q36a) – Volume of wastewater discharged to surface water	✗	ML	Reported to the department by utility	ABS indicator
Wastewater	ABS(Q36b) – Volume of wastewater (discharged to groundwater	✗	ML	Reported to the department by utility	ABS indicator
Wastewater	ABS(Q36c) – Volume of wastewater discharged to sea	✗	ML	Reported to the department by utility	ABS indicator
Wastewater	ABS(Q36d) – Volume of wastewater discharged to land	✗	ML	Reported to the department by utility	ABS indicator
Wastewater	W29 and ABS(Q36e) –Volume of effluent discharged	✗	ML	Derived W29 and ABS(Q36e) = Sum of ABS(Q36a) to ABS(Q36d)	NPR and ABS indicator We propose to derive this indicator from existing ABS indicators. Under the NPR settings, utilities would need to report this indicator.

Sub-theme	Indicator	Open for consultation	Units	Source	Comment/consultation
Wastewater	W30 – Volume of wastewater losses and spills	✗	ML	Reported to the department by utility	NPR indicator
Restrictions	WR_N5 – Number of days spent at level 1 restriction	✗	days	Reported to the department by utility OR Derived from water Regulations 2008 Category 8 Reporting	NPR indicator
Restrictions	WR_N6 – Number of days spent at level 2 restriction	✗	days	Reported to the department by utility OR Derived from water Regulations 2008 Category 8 Reporting	NPR indicator
Restrictions	WR_N7 – Number of days spent at or greater than level 3 restriction	✗	days	Reported to the department by utility OR Derived from water Regulations 2008 Category 8 Reporting	NPR indicator

Theme 7 – Workforce and work health and safety

We propose an additional NSW-specific indicators set covering the sub-themes of workforce, workforce diversity, and work, health, and safety (WHS).

Councils could use workforce information to inform their resourcing strategy, and government could use it for policy development. Information on workforce qualifications can help identify and address barriers to skills and training. There is a lack of skilled and trained

water treatment plant operators in NSW and unlike trades, there is no minimum competency for operators of treatment plants in NSW responsible for drinking water safety and environmental protections.

Table 9 - Proposed annual performance indicators - Theme 7 - Workforce and work health and safety

Sub-theme	Indicator	Open for consultation	Units	Source	Comment/consultation
Workforce	NSW33 – Total workforce – water supply	✓	number	Reported to the department by utility	We propose adding these indicators (NSW33 to NSW46) to capture information on the level of professional qualification, including to inform sector-wide initiatives to improve the acquisition and retention of qualifications.
Workforce	NSW34 – Total workforce – sewerage	✓	number	Reported to the department by utility	We propose adding these indicators (NSW33 to NSW46) to capture information on the level of professional qualification, including to inform sector-wide initiatives to improve the acquisition and retention of qualifications.
Workforce	NSW35 – Total workforce – water supply and sewerage	✓	number	Derived NSW35 = NSW33 + NSW34	We propose adding these indicators (NSW33 to NSW46) to capture information on the level of professional qualification, including to inform sector-wide initiatives to improve the acquisition and retention of qualifications.
Workforce	NSW36 – Total LWU workforce full time equivalent (FTE) – water supply and sewerage	✓	FTE	Reported to the department by utility	We propose adding these indicators (NSW33 to NSW46) to capture information on the level of professional qualification, including to inform sector-wide initiatives to improve the acquisition and retention of qualifications.

Sub-theme	Indicator	Open for consultation	Units	Source	Comment/consultation
Workforce	NSW37 – Age profile across roles (FTE) – water supply and sewerage	✓	To be determined	Reported to the department by utility	We propose adding these indicators (NSW33 to NSW46) to capture information on the level of professional qualification, including to inform sector-wide initiatives to improve the acquisition and retention of qualifications.
Workforce	NSW38 – Number of water treatment operators (FTE)	✓	number	Reported to the department by utility	We propose adding these indicators (NSW33 to NSW46) to capture information on the level of professional qualification, including to inform sector-wide initiatives to improve the acquisition and retention of qualifications.
Workforce	NSW39 – Number of trained water treatment operators (FTE)	✓	FTE	Reported to the department by utility	We propose adding these indicators (NSW33 to NSW46) to capture information on the level of professional qualification, including to inform sector-wide initiatives to improve the acquisition and retention of qualifications.
Workforce	NSW40 – Number of water treatment operators in training	✓	number	Reported to the department by utility	We propose adding these indicators (NSW33 to NSW46) to capture information on the level of professional qualification, including to inform sector-wide initiatives to improve the acquisition and retention of qualifications.
Workforce	NSW41 – Number of sewage treatment operators (FTE)	✓	number	Reported to the department by utility	We propose adding these indicators (NSW33 to NSW46) to capture information on the level of professional qualification, including to inform sector-wide initiatives to improve the acquisition and retention of qualifications.

Sub-theme	Indicator	Open for consultation	Units	Source	Comment/consultation
Workforce	NSW42 – Number of trained sewage treatment operators (FTE)	✓	FTE	Reported to the department by utility	We propose adding these indicators (NSW33 to NSW46) to capture information on the level of professional qualification, including to inform sector-wide initiatives to improve the acquisition and retention of qualifications.
Workforce	NSW43 – Number of trained sewage treatment operators (FTE)	✓	FTE	Reported to the department by utility	We propose adding these indicators (NSW33 to NSW46) to capture information on the level of professional qualification, including to inform sector-wide initiatives to improve the acquisition and retention of qualifications.
Workforce	NSW44 – Number of network operators (FTE) – water supply and sewerage	✓	FTE	Reported to the department by utility	We propose adding these indicators (NSW33 to NSW46) to capture information on the level of professional qualification, including to inform sector-wide initiatives to improve the acquisition and retention of qualifications.
Workforce	NSW45 – Number of trained network operators (FTE) – water supply and sewerage	✓	FTE	Reported to the department by utility	We propose adding these indicators (NSW33 to NSW46) to capture information on the level of professional qualification, including to inform sector-wide initiatives to improve the acquisition and retention of qualifications.
Workforce	NSW46 – Number of network operators in training – water supply and sewerage	✓	number	Reported to the department by utility	We propose adding these indicators (NSW33 to NSW46) to capture information on the level of professional qualification, including to inform sector-wide initiatives to improve the acquisition and retention of qualifications.

Sub-theme	Indicator	Open for consultation	Units	Source	Comment/consultation
Qualification	NSW47 – Number of Cert II Water Operations	✓	number	Reported to the department by utility	We propose adding these indicators (NSW47 to NSW52) to capture information on the level of professional qualification, including to inform sector-wide initiatives to improve the acquisition and retention of qualifications.
Qualification	NSW48 – Number of Cert III Water Operations	✓	number	Reported to the department by utility	We propose adding these indicators (NSW47 to NSW52) to capture information on the level of professional qualification, including to inform sector-wide initiatives to improve the acquisition and retention of qualifications.
Qualification	NSW49 – Number of Cert IV Water Operations	✓	number	Reported to the department by utility	We propose adding these indicators (NSW47 to NSW52) to capture information on the level of professional qualification, including to inform sector-wide initiatives to improve the acquisition and retention of qualifications.
Qualification	NSW50 – Number of staff you would like to put through a Cert III Water Operations qualification in the next 3 years – water supply and sewerage	✓	number	Reported to the department by utility	We propose adding these indicators (NSW47 to NSW52) to capture information on the level of professional qualification, including to inform sector-wide initiatives to improve the acquisition and retention of qualifications.
Qualification	NSW51 – Number of qualified engineers (FTE) – water supply and sewerage	✓	FTE	Reported to the department by utility	We propose adding these indicators (NSW47 to NSW52) to capture information on the level of professional qualification, including to inform sector-wide initiatives to improve the acquisition and retention of qualifications.

Sub-theme	Indicator	Open for consultation	Units	Source	Comment/consultation
Qualification	NSW52 – Number of engineers registered – water supply and sewerage	✓	number	Reported to the department by utility	We propose adding these indicators (NSW47 to NSW52) to capture information on the level of professional qualification, including to inform sector-wide initiatives to improve the acquisition and retention of qualifications.
Diversity	NSW53 – Staff who identify as Aboriginal and/or Torres Strait Islander – water supply and sewerage	✓	number	Reported to the department by utility	We propose adding this indicator to collect, and report on, workforce participation of Aboriginal and/or Torres Strait Islander persons.
Diversity	NSW_B27 – Female LWU workforce (FTE)	✓	FTE	Reported to the department by utility	We are considering additional indicators on workforce diversity (NSW_B27 to NSW_B29) and seek feedback on these indicators and any other appropriate indicators.
Diversity	NSW_B28 – Total LWU workforce headcount identifying as Aboriginal and/or Torres Strait Islander	✓	number	Reported to the department by utility	We are considering additional indicators on workforce diversity (NSW_B27 to NSW_B29) and seek feedback on these indicators and any other appropriate indicators.
Diversity	NSW_B29 – Total Council workforce headcount identifying as Aboriginal and/or Torres Strait Islander	✓	number	Reported to the department by utility	We are considering additional indicators on workforce diversity (NSW_B27 to NSW_B29) and seek feedback on these indicators and any other appropriate indicators.
WHS	NSW_B30 – Injuries (fatality, permanent disability, or time loss of one or more days) – water supply	✓	number	Reported to the department by utility	We are considering additional WHS indicators (NSW_B30 to NSW_B37) to capture information that would help inform sector-wide initiatives to improve WHS.

Sub-theme	Indicator	Open for consultation	Units	Source	Comment/consultation
WHS	NSW_B31 – Days lost due to injuries (FTE) – water supply	✓	FTE days	Reported to the department by utility	We are considering additional WHS indicators (NSW_B30 to NSW_B37) to capture information that would help inform sector-wide initiatives to improve WHS.
WHS	NSW_B32 – Incidents including injuries – water supply	✓	number	Reported to the department by utility	We are considering additional WHS indicators (NSW_B30 to NSW_B37) to capture information that would help inform sector-wide initiatives to improve WHS.
WHS	NSW_B33 – High Potential Incidents – water supply	✓	number	Reported to the department by utility	We are considering additional WHS indicators (NSW_B30 to NSW_B37) to capture information that would help inform sector-wide initiatives to improve WHS.
WHS	NSW_B34 – Injuries (fatality, permanent disability or time loss of one or more days) – sewerage	✓	number	Reported to the department by utility	We are considering additional WHS indicators (NSW_B30 to NSW_B37) to capture information that would help inform sector-wide initiatives to improve WHS.
WHS	NSW_B35 – Days lost due to injuries (FTE) – sewerage	✓	FTE days	Reported to the department by utility	We are considering additional WHS indicators (NSW_B30 to NSW_B37) to capture information that would help inform sector-wide initiatives to improve WHS.
WHS	NSW_B36 – Incidents including injuries – sewerage	✓	number	Reported to the department by utility	We are considering additional WHS indicators (NSW_B30 to NSW_B37) to capture information that would help inform sector-wide initiatives to improve WHS.

Sub-theme	Indicator	Open for consultation	Units	Source	Comment/consultation
WHS	NSW_B37 – High Potential Incidents – sewerage	✓	number	Reported to the department by utility	We are considering additional WHS indicators (NSW_B30 to NSW_B37) to capture information that would help inform sector-wide initiatives to improve WHS.

3. NSW performance indicators – Summary list of additional, NSW-specific indicators only

For clarity and ease of review, below is a summary list of only the additional NSW-specific indicators that we propose or consider in each section.

Theme 1 – Contextual Information

Table 10 - Summary of proposed NSW-specific indicators - Theme 1 - Contextual information

Sub-theme	Indicator	Open for consultation	Units	Source	Comments / consultation
Population	NSW1 – Estimated population receiving wastewater services	✓	People	Reported to the department by utility	We propose the additional indicators NSW1 and NSW 2 to understand service coverage on a population basis, as opposed to a per connection basis. We propose the additional indicator NSW2 to understand service coverage on a population basis, as opposed to a per connection basis.
Population	NSW2 – Estimated population receiving recycled water services	✓	People	Reported to the department by utility	We propose the additional indicators NSW1 and NSW 2 to understand service coverage on a population basis, as opposed to a per connection basis. We propose the additional indicator NSW2 to understand service coverage on a population basis, as opposed to a per connection basis.
Connections	NSW3 – Number of residential properties not connected: water supply	✓	Properties	Reported to the department by utility	We propose the additional indicators NSW3 and NSW4 to enable calculation and reporting of the total water supply service coverage for residential properties.

Sub-theme	Indicator	Open for consultation	Units	Source	Comments / consultation
Connections	NSW4 – Service coverage residential properties: water supply	✓	Properties	Derived $NSW4 = (C2 + NSW3) / C2$	We propose the additional indicators NSW3 and NSW4 to enable calculation and reporting of the total water supply service coverage for residential properties. We seek particular feedback on the capacity of utilities to report on this indicator, especially county councils that do not have access to full property information.
Connections	NSW5 – Number of residential properties not connected: wastewater	✓	Properties	Reported to the department by utility	We propose the additional indicators NSW5 and NSW6 to enable calculation and reporting of the total wastewater service coverage for residential properties.
Connections	NSW6 – Service coverage residential properties: wastewater	✓	Properties	Derived $NSW6 = (C6 + NSW5) / C6$	We propose the additional indicators NSW5 and NSW6 to enable calculation and reporting of the total wastewater service coverage for residential properties. We seek feedback on the capacity of utilities to report on this indicator, especially county councils that do not have access to full property information.

Theme 2 – Customer and communities

Table 11 - Summary of proposed NSW-specific indicators - Theme 2 - Customer and communities

Sub-theme	Indicator	Open for consultation	Units	Source	Comments / consultation
Complaints	NSW_B1 – Number of billing and account complaints: water supply	✓	Complaints	Reported to the department by utility	We are proposing NSW_B1 and NSW_B2 to calculate water supply and wastewater data for IC12 separately. This will enable us to calculate the total number of complaints in the key performance indicators in Table 2 of Section 4.

Sub-theme	Indicator	Open for consultation	Units	Source	Comments / consultation
Complaints	NSW_B2 – Number of billing and account complaints: sewerage	✓	complaints	Reported to the department by utility	We are proposing NSW_B1 and NSW_B2 to calculate water supply and wastewater data for IC12 separately. This will enable us to calculate the total number of complaints in the key performance indicators in Table 2 of Section 4.
Complaints	NSW_B3 - Number of billing and account complaints per 1,000 properties complaints: water supply	✓	Complaints/1000 properties	Derived $NSW_7 = NSW_B1 / C4 \times 1,000$	We are proposing these indicators (NSW_B3 and NSW_B4) to provide a point of comparison between NSW_B1 and NSW_B2.
Complaints	NSW_B4 - Number of billing and account complaints per 1,000 properties complaints: sewerage	✓	Complaints/1000 properties	Derived $NSW_B4 = NSW_B2 / C8 \times 1,000$	We are proposing these indicators (NSW_B3 and NSW_B4) to provide a point of comparison between NSW_B1 and NSW_B2.
Complaints	NSW_B5 – Number of other complaints: water supply	✓	Complaints	Reported to the department by utility	We are proposing NSW_B5 and NSW_B6 to be able to derive IC13 and collect information on complaints related to other categories, such as recycled water. Collecting this information separately for water supply and sewerage will enable us to correctly calculate the key performance indicator “total number of complaints per 1,000 properties” in Table 2 of Section 4.

Sub-theme	Indicator	Open for consultation	Units	Source	Comments / consultation
Complaints	NSW_B6 – Number of other complaints: sewerage	✓	Complaints	Reported to the department by utility	We are proposing NSW_B5 and NSW_B6 to be able to derive IC13 and collect information on complaints related to other categories, such as recycled water. Collecting this information separately for water supply and sewerage will enable us to correctly calculate the key performance indicator “total number of complaints per 1,000 properties” in Table 2 of Section 4.
Satisfaction	NPR and NSW_B7 – Customer perceptions: value for money	✓		Reported to the department by utility	These customer satisfaction indicators are considered for inclusion under the National Performance Reporting. Further work is expected on the details of these indicators as well as the types of utilities that might be asked to report on them. We seek feedback on such indicators to inform our input into these considerations.
Satisfaction	NPR and NSW_B8 – Customer perceptions: reputation in the community	✓		Reported to the department by utility	These customer satisfaction indicators are considered for inclusion under the National Performance Reporting. Further work is expected on the details of these indicators as well as the types of utilities that might be asked to report on them. We seek feedback on such indicators to inform our input into these considerations.
Satisfaction	NPR and NSW_B9 – Customer perceptions: level of trust	✓		Reported to the department by utility	These customer satisfaction indicators are considered for inclusion under the National Performance Reporting. Further work is expected on the details of these indicators as well as the types of utilities that might be asked to report on them. We seek feedback on such indicators to inform our input into these considerations.

Sub-theme	Indicator	Open for consultation	Units	Source	Comments / consultation
Satisfaction	NPR and NSW_B10 – Customer perceptions: overall satisfaction	✓		Reported to the department by utility	These customer satisfaction indicators are considered for inclusion under the National Performance Reporting. Further work is expected on the details of these indicators as well as the types of utilities that might be asked to report on them. We seek feedback on such indicators to inform our input into these considerations.

Theme 3 – Assets and Operations

Table 12 - Summary of proposed NSW-specific indicators - Theme 3 - Assets and Operations

Sub-theme	Indicator	Open for consultation	Units	Source	Comments / consultation
Treatment plants	NSW_B11 – Number of water treatment plants providing partial or other treatment	✓	plants	Reported to the department by utility	We propose NSW_B11 and NSW_B12 to collect information on the different types of treatment plants and those that provide recycled water.
Treatment plants	NSW_B12 – Number of water or wastewater treatment plants providing recycled water	✓	plants	Reported to the department by utility	We propose NSW_B11 and NSW_B12 to collect information on the different types of treatment plants and those that provide recycled water.
Reliability	NSW7 – Number of property connection water supply breaks, bursts, and leaks per 1,000 properties	✓	number / 1,000 properties	Reported to the department by utility	We propose this indicator to complement the NPR indicator A15 that collects data on property connection sewer breaks.

Sub-theme	Indicator	Open for consultation	Units	Source	Comments / consultation
Reliability	NSW8 – Average duration of a planned interruption: drinking water supply	✓	minutes	Reported to the department by utility	<p>We propose adding these indicators (NSW 8 to NSW11) to:</p> <ul style="list-style-type: none"> collect performance information on planned interruptions (in addition to NPR indicators on unplanned interruptions) enable us to derive the ratio of planned vs unplanned interruptions (NSW11) to better understand the level of proactive (or reactive) management of this asset.
Reliability	NSW9 – Number of planned interruptions: drinking water supply	✓	interruptions	Reported to the department by utility	<p>We propose adding these indicators (NSW 8 to NSW11) to:</p> <ul style="list-style-type: none"> collect performance information on planned interruptions (in addition to NPR indicators on unplanned interruptions) enable us to derive the ratio of planned vs unplanned interruptions (NSW11) to better understand the level of proactive (or reactive) management of this asset.

Sub-theme	Indicator	Open for consultation	Units	Source	Comments / consultation
Reliability	NSW10 – Number of planned interruptions per 1,000 properties: drinking water supply	✓	interruptions / 1,000 properties	Derived NSW10 = NSW9 / C4 x 1,000	<p>We propose adding these indicators (NSW 8 to NSW11) to:</p> <ul style="list-style-type: none"> collect performance information on planned interruptions (in addition to NPR indicators on unplanned interruptions) enable us to derive the ratio of planned vs unplanned interruptions (NSW11) to better understand the level of proactive (or reactive) management of this asset.
Reliability	NSW11 – Ratio of planned and unplanned interruptions: drinking water supply	✓	interruptions	Derived NSW11 = NSW9 / IC17	<p>We propose adding these indicators (NSW 8 to NSW11) to:</p> <ul style="list-style-type: none"> collect performance information on planned interruptions (in addition to NPR indicators on unplanned interruptions) enable us to derive the ratio of planned vs unplanned interruptions (NSW11) to better understand the level of proactive (or reactive) management of this asset.

Theme 4 – Finance and Pricing

Table 13 - Summary of proposed NSW-specific indicators - Theme 4 - Finance and Pricing

Sub-theme	Indicator	Open for consultation	Units	Source	Comment/consultation
Tariffs	We propose including the following tariff indicators in the NPR indicator areas of FP_N1, FP_N2 and FP_N3.	✓	As applicable	Reported to the department by the utility using a	Instead of establishing a comprehensive set of tariff data indicators that caters for all potential tariff structures, we propose using a tariff data input tool

Sub-theme	Indicator	Open for consultation	Units	Source	Comment/consultation
	<p><i>Residential tariffs</i></p> <p>NSW_G1 – Tariff structure: Residential drinking water supply</p> <p>NSW_G2 – Usage charge (c/kl): Residential drinking water supply</p> <p>NSW_G3 – Fixed charge (c): Residential drinking water supply</p> <p>NSW_G4 – Tariff structure: Residential wastewater services</p> <p>NSW_G5 – Usage charge (c/kl): Residential wastewater services</p> <p>NSW_G6 – Fixed charge (c): Residential wastewater services</p> <p>NSW_G7 – Tariff structure: Residential recycled water supply</p> <p>NSW_G8 – Usage charge (c/kl): Residential recycled water supply</p> <p>NSW_G9 – Fixed charge (c): Residential recycled water supply</p> <p><i>Non-residential tariffs</i></p> <p>NSW_G10 – Tariff structure: Non-residential drinking water supply</p> <p>NSW_G11 – Usage charge (c/kl): Non-residential drinking water supply</p> <p>NSW_G12 – Fixed charge (c): Non-residential drinking water supply</p> <p>NSW_G13 – Tariff structure: Non-residential wastewater services</p> <p>NSW_G14 – Usage charge (c/kl): Non-residential wastewater services</p> <p>NSW_G15 – Fixed charge (c): Non-residential wastewater services</p>			<p>separate tariff data input tool</p>	<p>that is sufficiently flexible to allow the utility to provide the tariff data relevant to its pricing structure. We would base this tool on the tool developed for NPR reporting and include the department’s calculator tool for tariff data for utilities with differential tariff/pricing structures.</p> <p>The tool would collect detailed and specific tariff data to enable the department to calculate tariff indicators as proposed, as well as the typical residential bill indicators.</p> <p>We also seek feedback on whether the whole proposed trade waste pricing set is required or whether there are some key indicators for public reporting.</p>

Sub-theme	Indicator	Open for consultation	Units	Source	Comment/consultation
	<p>NSW_G16 – Tariff structure: Non-residential recycled water supply</p> <p>NSW_G17 – Usage charge (c/kl): Non-residential recycled water supply</p> <p>NSW_G18 – Fixed charge (c): Non-residential recycled water supply</p> <p><i>Developer charges</i></p> <p>NSW_G19 – Typical developer charges: water supply (\$/ET)</p> <p>NSW_G20 – Typical developer charges: sewerage (\$/ET)</p> <p><i>*Note: An “equivalent tenement” or ET represents the water demand or sewage flow placed on a system by a non-residential or attached residential dwelling customer expressed as the equivalent of a typical unattached residential dwelling (Guidance on Strategic Planning Outcome – Understanding Service needs, page 19-20).</i></p> <p><i>Trade waste pricing</i></p> <p>NSW_G21 – Trade Waste Annual Fee – Category 1</p> <p>NSW_G22 – Trade Waste Annual Fee – Category 2</p> <p>NSW_G23 – Trade Waste Annual Fee – Category 3</p> <p>NSW_G24 – Trade Waste Excess Mass Charge (EMC) – BOD</p> <p>NSW_G24 – Trade Waste Excess Mass Charge (EMC) – Oil & Grease</p> <p>NSW_G25 – Trade Waste Excess Mass Charge (EMC) – SS</p>				

Sub-theme	Indicator	Open for consultation	Units	Source	Comment/consultation
	NSW_G26 – Trade Waste Usage Charge, Category 2 NSW_G27 – Trade Waste Non-compliance Usage Charge – Category 2 NSW_G28 – Trade Waste Reinspection Fee (per inspection) – Category 1/2/3 <i>Bulk water export tariffs</i> NSW_G29 – Tariff for export of drinking water (c/kl) NSW_G30 – Tariff for export of recycled water (c/kl) NSW_G31 – Tariff for export of raw water (c/kl)				
Revenue	NSW12 – Revenue received for usage charges – water supply: retail – drinking and non-drinking water supplied to residential customers	✓	\$ 000s	Reported to the department by utility	We propose adding NSW12 and NSW13 to learn the proportion of revenue received from usage charges and to inform an assessment of sound pricing under the department’s strategic planning assurance function.
Revenue	NSW13 – Revenue received for usage charges – water supply: retail – drinking and non-drinking water supplied to non-residential customers	✓	\$ 000s	Reported to the department by utility	We propose adding NSW12 and NSW13 to learn the proportion of revenue received from usage charges and to inform an assessment of sound pricing under the department’s strategic planning assurance function.
Revenue	NSW14 – Revenue received from developer charges (cash) – water supply	✓	\$ 000s	Reported to the department by utility	We propose NSW14 and NSW15 to facilitate separate data collection and analysis for water supply and sewerage functions. We understand that some utilities provide only water supply or sewerage functions.

Sub-theme	Indicator	Open for consultation	Units	Source	Comment/consultation
					Adding these indicators allows us to derive the NPR indicators FP_N4 and FP_N5, which the utility will report under NPR settings.
Revenue	NSW15 – Revenue received from developer contributions (non-cash) – water supply	✓	\$ 000s	Reported to the department by utility	<p>We propose NSW14 and NSW15 to facilitate separate data collection and analysis for water supply and sewerage functions. We understand that some utilities provide only water supply or sewerage functions.</p> <p>Adding these indicators allows us to derive the NPR indicators FP_N4 and FP_N5, which the utility will report under NPR settings.</p>
Revenue	NSW16 – Revenue from developer charges (cash): sewerage	✓	\$ 000s	Reported to the department by utility	<p>We propose NSW 16 and NSW 17 to facilitate separate data collection and analysis for water supply and sewerage functions. We understand that some utilities provide only water supply or sewerage functions.</p> <p>Adding these indicators allows us to derive the NPR indicators FP_N4 and FP_N5, which the utility will report under NPR settings.</p>
Revenue	NSW17 – Revenue from developer contributions (non-cash): sewerage	✓	\$ 000s	Reported to the department by utility	<p>We propose NSW 16 and NSW 17 to facilitate separate data collection and analysis for water supply and sewerage functions. We understand that some utilities provide only water supply or sewerage functions.</p> <p>Adding these indicators allows us to derive the NPR indicators FP_N4 and FP_N5, which the utility will report under NPR settings.</p>

Sub-theme	Indicator	Open for consultation	Units	Source	Comment/consultation
Revenue	<p>NSW18 – Community service obligation (subsidies provided by government): water supply</p> <p><i>*Note</i> Consider using ABS(Q3c).</p>	✓	\$ 000s	Reported to the department by utility	<p>We propose NSW18 and NSW19 to facilitate separate data collection and analysis for water supply and sewerage functions. We understand that some utilities provide only water supply or sewerage functions.</p> <p>Adding these indicators allows us to derive the NPR indicator F25, which the utility will report under NPR settings.</p>
Revenue	<p>NSW19 – Community service obligation (subsidies provided by government): sewerage</p> <p><i>*Note</i> Consider using ABS(Q5c).</p>	✓	\$ 000s	Reported to the department by utility	<p>We propose NSW18 and NSW19 to facilitate separate data collection and analysis for water supply and sewerage functions. We understand that some utilities provide only water supply or sewerage functions.</p> <p>Adding these indicators allows us to derive the NPR indicator F25, which the utility will report under NPR settings.</p>
Performance	<p>NSW20 – Operating performance ratio – water supply</p> <p><i>*Note</i> <i>This is an indicator applied generally to councils by OLG under the Local Government Accounting Code</i> <i>It is defined as “total continuing operating revenue (excludes fair value adjustments/decrements, net gain/losses on sale of assets, net share/loss on joint ventures) excluding capital grants and contributions less operating expenses divided by total continuing operating revenue (excluding fair value</i></p>	✓	ratio	Provided by OLG from council financial reporting to OLG	<p>We propose adding operating performance ratio indicators (NSW20 and NSW21) for water supply and sewerage as key financial performance indicators.</p> <p>This will not add to the reporting burden for LWUs as these indicators are collected through the annual financial statements and OLG can make them available.</p>

Sub-theme	Indicator	Open for consultation	Units	Source	Comment/consultation
	<i>adjustments/decrements, net gain/losses on sale of assets, net share/loss on joint ventures and excluding capital grants and contributions)".</i>				
Performance	<p>NSW21 – Operating performance ratio: wastewater</p> <p><i>*Note</i></p> <p><i>This is an indicator applied generally to councils by OLG under the Local Government Accounting Code.</i></p> <p><i>It is defined as “total continuing operating revenue (excludes fair value adjustments/decrements, net gain/losses on sale of assets, net share/loss on joint ventures) excluding capital grants and contributions less operating expenses divided by total continuing operating revenue (excluding fair value adjustments/decrements, net gain/losses on sale of assets, net share/loss on joint ventures and excluding capital grants and contributions)”.</i></p>	✓	ratio	<p>Provided by OLG from council financial reporting to OLG</p>	<p>We propose adding operating performance ratio indicators (NSW20 and NSW21) for water supply and sewerage as key financial performance indicators.</p> <p>This will not add to the reporting burden for LWUs as these indicators are collected through the annual financial statements and OLG can make them available.</p>
Valuation	NSW22 – Water supply infrastructure replacement cost	✓	\$	<p>Provided by OLG from council financial reporting to OLG</p>	<p>We propose adding key infrastructure valuation indicators (NSW22 to NSW25) for water supply and sewerage.</p> <p>This will not add to the reporting burden for LWUs as these indicators are collected through the annual financial statements and OLG can make them available.</p>

Sub-theme	Indicator	Open for consultation	Units	Source	Comment/consultation
Valuation	NSW23 – Sewer infrastructure replacement cost	✓	\$	Provided by OLG from council financial reporting to OLG	<p>We propose adding key infrastructure valuation indicators (NSW22 to NSW25) for water supply and sewerage.</p> <p>This will not add to the reporting burden for LWUs as these indicators are collected through the annual financial statements and OLG can make them available.</p>
Valuation	NSW24 – Water supply infrastructure written down value	✓	\$	Provided by OLG from council financial reporting to OLG	<p>We propose adding key infrastructure valuation indicators (NSW22 to NSW25) for water supply and sewerage.</p> <p>This will not add to the reporting burden for LWUs as these indicators are collected through the annual financial statements and OLG can make them available.</p>
Valuation	NSW25 – Sewer infrastructure written down value	✓	\$	Provided by OLG from council financial reporting to OLG	<p>We propose adding key infrastructure valuation indicators (NSW22 to NSW25) for water supply and sewerage.</p> <p>This will not add to the reporting burden for LWUs as these indicators are collected through the annual financial statements and OLG can make them available.</p>
Own source operating revenue ratio	NSW_B13 – Total continuing operating revenue (excluding fair value adjustments/decrements, net gain/losses on sale of assets, net share/loss on joint ventures) less all grants and contributions divided by total operating revenue (excluding fair value adjustments/decrements, net	✓	ratio	Provided by OLG from council financial reporting to OLG	<p>We seek feedback on the inclusion of these additional financial performance indicators (NSW_B13 to NSW_B19) to improve reporting on financial performance.</p> <p>This first set of indicators are reported to OLG under the Local Government Accounting Code (as part of</p>

Sub-theme	Indicator	Open for consultation	Units	Source	Comment/consultation
	<p>gain/losses on sale of assets, net share/loss on joint ventures) inclusive of capital grants and contributions</p> <p><i>Note</i></p> <p><i>This is an indicator applied generally to councils by OLG under the Local Government Accounting Code.</i></p>				<p>the financial statements, including for the water supply fund and the sewerage fund).</p> <p>Adding these indicators would not add to the reporting burden for LWUs as these indicators are collected through the annual financial statements and OLG can make them available.</p>
Cash expense cover ratio	<p>NSW_B14 – Current year’s cash, cash equivalents and term deposits divided by payments from cash flow of operating and financing activities, multiplied by 12</p> <p><i>Note</i></p> <p><i>This is an indicator applied generally to councils by OLG under the Local Government Accounting Code.</i></p>	✓	ratio	<p>Provided by OLG from council financial reporting to OLG</p>	<p>We seek feedback on the inclusion of these additional financial performance indicators (NSW_B13 to NSW_B19) to improve reporting on financial performance.</p> <p>This first set of indicators are reported to OLG under the Local Government Accounting Code (as part of the financial statements, including for the water supply fund and the sewerage fund).</p> <p>Adding these indicators would not add to the reporting burden for LWUs as these indicators are collected through the annual financial statements and OLG can make them available.</p>
Debt service cover ratio	<p>NSW_B15 – Operating results (excludes fair value adjustments/decrements, net gain/losses on sale of assets, net share/loss on joint ventures) before capital excluding interest, depreciation/ impairment/amortisation divided by principal repayments (from cash flow) and the loan interest costs</p> <p><i>Note</i></p>	✓	ratio	<p>Provided by OLG from council financial reporting to OLG</p>	<p>We seek feedback on the inclusion of these additional financial performance indicators (NSW_B13 to NSW_B19) to improve reporting on financial performance.</p> <p>This first set of indicators are reported to OLG under the Local Government Accounting Code (as part of the financial statements, including for the water supply fund and the sewerage fund).</p> <p>Adding these indicators would not add to the reporting burden for LWUs as these indicators are</p>

Sub-theme	Indicator	Open for consultation	Units	Source	Comment/consultation
	<i>This is an indicator applied generally to councils by OLG under the Local Government Accounting Code.</i>				collected through the annual financial statements and OLG can make them available.
Debt service ratio	<p>NSW_B16 – Cost of debt service (interest expense and principal repayments) divided by total continuing operating revenue (excludes fair value adjustments/decrements, net gain/losses on sale of assets, net share/loss on joint ventures) excluding capital grants and contributions</p> <p><i>Note</i></p> <p><i>This is an indicator applied generally to councils by OLG under the Local Government Accounting Code.</i></p>	✓	ratio	Provided by OLG from council financial reporting to OLG	<p>We seek feedback on the inclusion of these additional financial performance indicators (NSW_B13 to NSW_B19) to improve reporting on financial performance.</p> <p>This first set of indicators are reported to OLG under the Local Government Accounting Code (as part of the financial statements, including for the water supply fund and the sewerage fund).</p> <p>Adding these indicators would not add to the reporting burden for LWUs as these indicators are collected through the annual financial statements and OLG can make them available.</p>
Asset renewal ratio (actual/depreciation)	<p>NSW_B17 – Ratio of asset renewals divided by depreciation, amortisation, and impairment of assets</p> <p><i>Note</i></p> <p><i>This is an indicator applied generally to councils by OLG under the Local Government Accounting Code.</i></p>	✓	ratio	Provided by OLG from council financial reporting to OLG	<p>We seek feedback on the inclusion of these additional financial performance indicators (NSW_B13 to NSW_B19) to improve reporting on financial performance.</p> <p>This first set of indicators are reported to OLG under the Local Government Accounting Code (as part of the financial statements, including for the water supply fund and the sewerage fund).</p> <p>Adding these indicators would not add to the reporting burden for LWUs as these indicators are collected through the annual financial statements and OLG can make them available.</p>

Sub-theme	Indicator	Open for consultation	Units	Source	Comment/consultation
Asset maintenance ratio (actual/required)	<p>NSW_B18 – Actual asset maintenance divided by required asset maintenance</p> <p><i>Note</i> This is an indicator applied generally to councils by OLG under the Local Government Accounting Code.</p>	✓	ratio	Provided by OLG from council financial reporting to OLG	<p>We seek feedback on the inclusion of these additional financial performance indicators (NSW_B13 to NSW_B19) to improve reporting on financial performance.</p> <p>This first set of indicators are reported to OLG under the Local Government Accounting Code (as part of the financial statements, including for the water supply fund and the sewerage fund).</p> <p>Adding these indicators would not add to the reporting burden for LWUs as these indicators are collected through the annual financial statements and OLG can make them available.</p>
Infrastructure backlog ratio	<p>NSW_B19 – Estimated cost to bring assets to a satisfactory condition divided by written down value (WDV) of infrastructure, buildings, other structures, and depreciable land improvement assets</p> <p><i>Note</i> This is an indicator applied generally to councils by OLG under the Local Government Accounting Code.</p>	✓	\$	Provided by OLG from council financial reporting to OLG	<p>We seek feedback on the inclusion of these additional financial performance indicators (NSW_B13 to NSW_B19) to improve reporting on financial performance.</p> <p>This first set of indicators are reported to OLG under the Local Government Accounting Code (as part of the financial statements, including for the water supply fund and the sewerage fund).</p> <p>Adding these indicators would not add to the reporting burden for LWUs as these indicators are collected through the annual financial statements and OLG can make them available.</p>
Agreed service level gap (annual)	<p>NSW_B20 – Total annual expenditure (resources) made available/used to deliver service vs annual expenditure identified/planned in strategic planning</p>	✓	ratio	Reported to DPE by utility	<p>We seek feedback on the inclusion of these additional sustainability indicators (NSW_B20 to NSW_B25), primarily exploring the “annual service level gap” between the actual spend on service</p>

Sub-theme	Indicator	Open for consultation	Units	Source	Comment/consultation
	<p>instruments/systems to deliver agreed levels of service</p> <p><i>Note</i></p> <p><i>The scope of this indicator needs further defining but it is to cover the total resources/expenditure applied to/planned for deliver services. Planned expenditure refers to expenditure needs identified in strategic planning systems (for example, Long-term financial planning) as adjusted/adapted from time to time in response to changes in priorities or assumptions/inputs.</i></p>				<p>delivery and expenditure planned for in (adjusted) strategic planning to deliver agreed service levels.</p> <p>Adding these indicators could significantly add to the reporting burden for LWUs as these indicators are not currently collected on a systematic basis across the sector.</p>
Agreed service level gap (annual) assets	<p>NSW_B21 – Annual budget made available in financial planning for asset lifecycle cost to deliver services vs annual expenditure needs for whole of lifecycle asset management identified/planned in asset management planning</p> <p><i>Note</i></p> <p><i>The scope of this indicator would need to be further defined. It is to cover the resources/expenditure applied to/planned for the total lifecycle needs of the entity's infrastructure/assets. Planned expenditure refers to expenditure needs identified in strategic planning systems (for example, long-term financial planning and asset management planning) as adjusted/adapted from time to time in response to changes in priorities or assumptions/inputs.</i></p>	✓	ratio	Reported to DPE by utility	<p>We seek feedback on the inclusion of these additional sustainability indicators (NSW_B20 to NSW_B25), primarily exploring the “annual service level gap” between the actual spend on service delivery and expenditure planned for in (adjusted) strategic planning to deliver agreed service levels.</p> <p>Adding these indicators could significantly add to the reporting burden for LWUs as these indicators are not currently collected on a systematic basis across the sector.</p>

Sub-theme	Indicator	Open for consultation	Units	Source	Comment/consultation
Asset renewal ratio (actual/planned)	<p>NSW_B22 – Actual annual renewal spending vs annual renewal spending needs identified/planned/set in asset management planning</p> <p><i>Question:</i></p> <p><i>Should this align to the IPWEA indicator named “asset renewal funding ratio” that compares the 10-year renewal budget set in long-term financial planning with the 10-year renewal forecast set in the asset management planning?</i></p> <p><i>Note</i></p> <p><i>The scope of this indicator would need to be further define. It is to cover the resources/expenditure applied to/planned for the asset renewal. Planned expenditure refers to expenditure needs identified in strategic planning systems (for example, long-term financial planning and asset-management planning) as adjusted/adapted from time to time in response to changes in priorities or assumptions/inputs.</i></p>	✓	ratio	Reported to DPE by utility	<p>We seek feedback on the inclusion of these additional sustainability indicators (NSW_B20 to NSW_B25), primarily exploring the “annual service level gap” between the actual spend on service delivery and expenditure planned for in (adjusted) strategic planning to deliver agreed service levels.</p> <p>Adding these indicators could significantly add to the reporting burden for LWUs as these indicators are not currently collected on a systematic basis across the sector.</p>
Asset maintenance ratio (planned/unplanned)	<p>NSW_B23 – Ratio of planned vs unplanned asset maintenance expenditure</p> <p><i>Note</i></p> <p><i>This indicator is to explore the ratio of proactive, or “planned” maintenance as per the entity’s asset management planning and reactive, or “unplanned” maintenance needed.</i></p>	✓	ratio	Reported to DPE by utility	<p>We seek feedback on the inclusion of these additional sustainability indicators (NSW_B20 to NSW_B25), primarily exploring the “annual service level gap” between the actual spend on service delivery and expenditure planned for in (adjusted) strategic planning to deliver agreed service levels.</p> <p>Adding these indicators could significantly add to the reporting burden for LWUs as these indicators are not currently collected on a systematic basis across the sector.</p>

Sub-theme	Indicator	Open for consultation	Units	Source	Comment/consultation
Minimum service level cost	<p>NSW_B24 – Cost to deliver minimum service level</p> <p><i>Note</i></p> <p>Minimum service levels refer to meeting water quality, environmental and water security minimum requirements and expectations set by relevant policies/regulators.</p>	✓	\$	Reported to DPE by utility	<p>We seek feedback on the inclusion of these additional sustainability indicators (NSW_B20 to NSW_B25), primarily exploring the “annual service level gap” between the actual spend on service delivery and expenditure planned for in (adjusted) strategic planning to deliver agreed service levels.</p> <p>Adding these indicators could significantly add to the reporting burden for LWUs as these indicators are not currently collected on a systematic basis across the sector.</p>
Minimum service level – Ability to fund	<p>NSW_B25 – LWU ability to fund minimum service levels</p> <p><i>Note</i></p> <p>This indicator is to explore the gap between the (efficient) cost of meeting minimum service levels and the revenue the entity can actually raise from its customers towards meeting minimum service levels. Minimum service levels refer to meeting water quality, environmental, and water security minimum requirements and expectations set by relevant policies/regulators.</p>	✓	ratio	Reported to DPE by utility	<p>We seek feedback on the inclusion of these additional sustainability indicators (NSW_B20 to NSW_B25), primarily exploring the “annual service level gap” between the actual spend on service delivery and expenditure planned for in (adjusted) strategic planning to deliver agreed service levels.</p> <p>Adding these indicators could significantly add to the reporting burden for LWUs as these indicators are not currently collected on a systematic basis across the sector.</p>

Theme 5 – Public Health and Environment

Table 14 - Summary of proposed NSW-specific indicators - Theme 5 - Public Health and Environment

Sub-theme	Indicator	Open for consultation	Units	Source	Comment/consultation
Water quality risk management	NSW26 – Annual review of drinking water quality systems in accordance with NSW Health requirements	✓	yes/no	Reported to the department by utility	We propose adding this indicator to learn if utilities undertake an annual review of their systems.
Water quality risk management	NSW_B26 – Performance against critical control points in the drinking water quality systems	✓	To be determined	To be determined	In the future, we are considering adding an indicator on performance against critical control points (CCPs) in the drinking water quality systems. We seek feedback on the design, scope, definition, and collection mechanism for such an indicator (for example, this indicator might require online monitoring in real time of CCPs compliance).
Compliance with sewerage treatment plant (STP) licences	NSW27 – Non-compliance with EPA sewerage treatment plant (STP) licence requirements based on reporting to the EPA during this performance monitoring period (that is, financial year). <i>*Note</i> <i>This is envisaged as a utility-wide indicator that aggregates data from individual sewerage systems. An additional indicator could ask for the individual system in which the non-compliance occurred.</i>	✓	yes / no	Provided by the NSW Environment Protection Authority (EPA) based on information it gathers from LWUs (for example, annual returns on licence compliance)	We propose adding this indicator as a key environmental impact indicator not covered under the NPR.

Theme 6 – Water Resources

Table 15 - Summary of proposed NSW-specific indicators - Theme 6 - Water Resources

Sub-theme	Indicator	Open for consultation	Units	Source	Comment/consultation
Supply and exports	NSW28 – Volume of drinking water, excluding recycled water, supplied to residential customers	✓	ML	Reported to the department by utility	<p>We propose NSW28 and NSW29 to facilitate separate data collection and analysis for drinking water and non-drinking water supplied to residential customers.</p> <p>Adding these indicators allows us to derive the NPR and ABS indicators W8.3 and ABS(Q17a), which the utility is to report under NPR settings.</p>
Supply and exports	NSW29 – Volume of non-drinking water, excluding recycled water, supplied to residential customers	✓	ML	Reported to the department by utility	<p>We propose NSW28 and NSW29 to facilitate separate data collection and analysis for drinking water and non-drinking water supplied to residential customers.</p> <p>Adding these indicators allows us to derive the NPR and ABS indicators W8.3 and ABS(Q17a), which the utility is to report under NPR settings.</p>
Supply and exports	NSW30 – Volume of drinking water, excluding recycled water, supplied to non-residential customers	✓	ML	Reported to the department by utility	<p>We propose NSW30 and NSW31 to facilitate separate data collection and analysis for drinking water and non-drinking water supplied to non-residential customers.</p>
Supply and exports	NSW31 – Volume of non-drinking water, excluding recycled water, supplied to non-residential customers	✓	ML	Reported to the department by utility	<p>We propose NSW30 and NSW31 to facilitate separate data collection and analysis for drinking water and non-drinking water supplied to non-residential customers.</p>

Sub-theme	Indicator	Open for consultation	Units	Source	Comment/consultation
Supply and exports	NSW32 – Volume of unbilled authorised consumption (metered and unmetered)	✓	ML	Reported to the department by utility	<p>We propose to add this indicator to complement the set of non-revenue water indicators; that is:</p> <ul style="list-style-type: none"> • ABS(Q22a) – Apparent losses (see assets and operations theme) • ABS(Q22b) – Real losses (see assets and operations theme) • NSW32 – Unbilled authorised consumption <p>This would allow us to derive indicator W10.1 – Non-revenue water, which the utility is to report under NPR settings.</p>

Theme 7 – Workforce and work health and safety

Table 16- Summary of proposed NSW-specific indicators - Theme 7 - Workforce and work health and safety

Sub-theme	Indicator	Open for consultation	Units	Source	Comment/consultation
Workforce	NSW33 – Total workforce – water supply	✓	number	Reported to the department by utility	We propose adding these indicators (NSW33 to NSW46) to capture information on the level of professional qualification, including to inform sector-wide initiatives to improve the acquisition and retention of qualifications.
Workforce	NSW34 – Total workforce – sewerage	✓	number	Reported to the department by utility	We propose adding these indicators (NSW33 to NSW46) to capture information on the level of professional qualification, including to inform sector-wide initiatives to improve the acquisition and retention of qualifications.
Workforce	NSW35 – Total workforce – water supply and sewerage	✓	number	Derived NSW35 = NSW33 + NSW34	We propose adding these indicators (NSW33 to NSW46) to capture information on the level of professional qualification, including to inform sector-wide initiatives to improve the acquisition and retention of qualifications.

Sub-theme	Indicator	Open for consultation	Units	Source	Comment/consultation
Workforce	NSW36 – Total LWU workforce full time equivalent (FTE) – water supply and sewerage	✓	FTE	Reported to the department by utility	We propose adding these indicators (NSW33 to NSW46) to capture information on the level of professional qualification, including to inform sector-wide initiatives to improve the acquisition and retention of qualifications.
Workforce	NSW37 – Age profile across roles (FTE) – water supply and sewerage	✓	To be determined	Reported to the department by utility	We propose adding these indicators (NSW33 to NSW46) to capture information on the level of professional qualification, including to inform sector-wide initiatives to improve the acquisition and retention of qualifications.
Workforce	NSW38 – Number of water treatment operators (FTE)	✓	number	Reported to the department by utility	We propose adding these indicators (NSW33 to NSW46) to capture information on the level of professional qualification, including to inform sector-wide initiatives to improve the acquisition and retention of qualifications.
Workforce	NSW39 – Number of trained water treatment operators (FTE)	✓	FTE	Reported to the department by utility	We propose adding these indicators (NSW33 to NSW46) to capture information on the level of professional qualification, including to inform sector-wide initiatives to improve the acquisition and retention of qualifications.
Workforce	NSW40 – Number of water treatment operators in training	✓	number	Reported to the department by utility	We propose adding these indicators (NSW33 to NSW46) to capture information on the level of professional qualification, including to inform sector-wide initiatives to improve the acquisition and retention of qualifications.
Workforce	NSW41 – Number of sewage treatment operators (FTE)	✓	number	Reported to the department by utility	We propose adding these indicators (NSW33 to NSW46) to capture information on the level of professional qualification, including to inform sector-wide initiatives to improve the acquisition and retention of qualifications.

Sub-theme	Indicator	Open for consultation	Units	Source	Comment/consultation
Workforce	NSW42 – Number of trained sewage treatment operators (FTE)	✓	FTE	Reported to the department by utility	We propose adding these indicators (NSW33 to NSW46) to capture information on the level of professional qualification, including to inform sector-wide initiatives to improve the acquisition and retention of qualifications.
Workforce	NSW43 – Number of trained sewage treatment operators (FTE)	✓	FTE	Reported to the department by utility	We propose adding these indicators (NSW33 to NSW46) to capture information on the level of professional qualification, including to inform sector-wide initiatives to improve the acquisition and retention of qualifications.
Workforce	NSW44 – Number of network operators (FTE) – water supply and sewerage	✓	FTE	Reported to the department by utility	We propose adding these indicators (NSW33 to NSW46) to capture information on the level of professional qualification, including to inform sector-wide initiatives to improve the acquisition and retention of qualifications.
Workforce	NSW45 – Number of trained network operators (FTE) – water supply and sewerage	✓	FTE	Reported to the department by utility	We propose adding these indicators (NSW33 to NSW46) to capture information on the level of professional qualification, including to inform sector-wide initiatives to improve the acquisition and retention of qualifications.
Workforce	NSW46 – Number of network operators in training – water supply and sewerage	✓	number	Reported to the department by utility	We propose adding these indicators (NSW33 to NSW46) to capture information on the level of professional qualification, including to inform sector-wide initiatives to improve the acquisition and retention of qualifications.
Qualification	NSW47 – Number of Cert II Water Operations	✓	number	Reported to the department by utility	We propose adding these indicators (NSW47 to NSW52) to capture information on the level of professional qualification, including to inform sector-wide initiatives to improve the acquisition and retention of qualifications.

Sub-theme	Indicator	Open for consultation	Units	Source	Comment/consultation
Qualification	NSW48 – Number of Cert III Water Operations	✓	number	Reported to the department by utility	We propose adding these indicators (NSW47 to NSW52) to capture information on the level of professional qualification, including to inform sector-wide initiatives to improve the acquisition and retention of qualifications.
Qualification	NSW49 – Number of Cert IV Water Operations	✓	number	Reported to the department by utility	We propose adding these indicators (NSW47 to NSW52) to capture information on the level of professional qualification, including to inform sector-wide initiatives to improve the acquisition and retention of qualifications.
Qualification	NSW50 – Number of staff you would like to put through a Cert III Water Operations qualification in the next 3 years – water supply and sewerage	✓	number	Reported to the department by utility	We propose adding these indicators (NSW47 to NSW52) to capture information on the level of professional qualification, including to inform sector-wide initiatives to improve the acquisition and retention of qualifications.
Qualification	NSW51 – Number of qualified engineers (FTE) – water supply and sewerage	✓	FTE	Reported to the department by utility	We propose adding these indicators (NSW47 to NSW52) to capture information on the level of professional qualification, including to inform sector-wide initiatives to improve the acquisition and retention of qualifications.
Qualification	NSW52 – Number of engineers registered – water supply and sewerage	✓	number	Reported to the department by utility	We propose adding these indicators (NSW47 to NSW52) to capture information on the level of professional qualification, including to inform sector-wide initiatives to improve the acquisition and retention of qualifications.
Diversity	NSW53 – Staff who identify as Aboriginal and/or Torres Strait Islander – water supply and sewerage	✓	number	Reported to the department by utility	We propose adding this indicator to collect, and report on, workforce participation of Aboriginal and/or Torres Strait Islander persons.

Sub-theme	Indicator	Open for consultation	Units	Source	Comment/consultation
Diversity	NSW_B27 – Female LWU workforce (FTE)	✓	FTE	Reported to the department by utility	We are considering additional indicators on workforce diversity (NSW_B27 to NSW_B29) and seek feedback on these indicators and any other appropriate indicators.
Diversity	NSW_B28 – Total LWU workforce headcount identifying as Aboriginal and/or Torres Strait Islander	✓	number	Reported to the department by utility	We are considering additional indicators on workforce diversity (NSW_B27 to NSW_B29) and seek feedback on these indicators and any other appropriate indicators.
Diversity	NSW_B29 – Total Council workforce headcount identifying as Aboriginal and/or Torres Strait Islander	✓	number	Reported to the department by utility	We are considering additional indicators on workforce diversity (NSW_B27 to NSW_B29) and seek feedback on these indicators and any other appropriate indicators.
WHS	NSW_B30 – Injuries (fatality, permanent disability, or time loss of one or more days) – water supply	✓	number	Reported to the department by utility	We are considering additional WHS indicators (NSW_B30 to NSW_B37) to capture information that would help inform sector-wide initiatives to improve WHS.
WHS	NSW_B31 – Days lost due to injuries (FTE) – water supply	✓	FTE days	Reported to the department by utility	We are considering additional WHS indicators (NSW_B30 to NSW_B37) to capture information that would help inform sector-wide initiatives to improve WHS.
WHS	NSW_B32 – Incidents including injuries – water supply	✓	number	Reported to the department by utility	We are considering additional WHS indicators (NSW_B30 to NSW_B37) to capture information that would help inform sector-wide initiatives to improve WHS.
WHS	NSW_B33 – High Potential Incidents – water supply	✓	number	Reported to the department by utility	We are considering additional WHS indicators (NSW_B30 to NSW_B37) to capture information that would help inform sector-wide initiatives to improve WHS.

Sub-theme	Indicator	Open for consultation	Units	Source	Comment/consultation
WHS	NSW_B34 – Injuries (fatality, permanent disability or time loss of one or more days) – sewerage	✓	number	Reported to the department by utility	We are considering additional WHS indicators (NSW_B30 to NSW_B37) to capture information that would help inform sector-wide initiatives to improve WHS.
WHS	NSW_B35 – Days lost due to injuries (FTE) – sewerage	✓	FTE days	Reported to the department by utility	We are considering additional WHS indicators (NSW_B30 to NSW_B37) to capture information that would help inform sector-wide initiatives to improve WHS.
WHS	NSW_B36 – Incidents including injuries – sewerage	✓	number	Reported to the department by utility	We are considering additional WHS indicators (NSW_B30 to NSW_B37) to capture information that would help inform sector-wide initiatives to improve WHS.
WHS	NSW_B37 – High Potential Incidents – sewerage	✓	number	Reported to the department by utility	We are considering additional WHS indicators (NSW_B30 to NSW_B37) to capture information that would help inform sector-wide initiatives to improve WHS.

4. Key performance indicators – Proposed list

In addition to the full list of proposed NSW performance indicators set out in section 2, the department proposes a smaller set of key performance indicators to develop and publish reporting and benchmarking products and dashboards. The purpose of this smaller set of key indicators is to focus the department’s reporting and benchmarking on the key utility performance information critical for utilities and their customers.

The proposed list is divided into two parts:

- Key drivers to help analyse financial and operational performance of utilities (table 17)
- Key performance indicators (table 18)

Table 17: Key drivers to help analyse financial and operational performance of utilities

Theme	Key drivers of performance	Notes
Contextual information	Total number of connected properties – water services	Proxy of customers served. NPR C4
Contextual information	Total number of connected properties – wastewater services	Proxy of customers served. NPR C8
Contextual information	Remoteness score of councils	This is sourced from ABS ARIA + Score
Contextual information	Total volume of water supplied	NPR Volume supplied per connection is a good driver of financial performance due to economies of scale effect.
Contextual information	Socio-economic score as calculated in the department’s eligible risks and issues list (ERIL) for the Safe and Secure Water Program	Sourced from DPE Water’s ERIL score
Contextual information	Total length of water mains	NPR A2 Helps normalising service interruption data for water mains.
Contextual information	Total length of sewer mains	NPR A5 Helps normalising service interruption data for sewer mains.

Table 18: Key performance indicators

Theme	Performance indicators	Notes
Financial	Total expenditure (capex + opex) per connected property	Water supply – (F28 + AF11)/C4 Wastewater – (F29 + IF12)/C8
Financial	Asset maintenance expenditure per connected property	Asset maintenance expenditure is reported to OLG in Financial statements (cells G23 and G25) as per Local Government Code of Accounting Practice and Financial Reporting – Section 4 – Special Schedules – Report on infrastructure assets
Financial	Asset renewal expenditure per connected property	FN_N11/C4 + FN_N12/C8
Financial	Revenue per connected property	F1/C4 + F2/C8
Financial	Operating Performance ratio (%) – water supply and wastewater	NSW20 and NSW21
Financial	Net profit after tax per connection	F24/C4
Financial	Leverage ratio (debt/asset)	FN_N14
Operational – Service reliability	Number of unplanned interruptions per 1,000 connected properties	NPR C17
Operational – Service reliability	Average duration of water interruptions	NPR C15

Theme	Performance indicators	Notes
Operational – Service reliability	Number of water main breaks, bursts, and leaks, per 100 km of water mains	NPR A8
Operational – Service reliability	Number of property connection water supply breaks, bursts and leaks per 1,000 connected properties	NSW7
Operational – Service reliability	Number of sewerage mains breaks, leaks, and chokes per 100 km of sewerage mains	NPR A14
Operational – Service reliability	Number of property connection sewer breaks and chokes per 1,000 connected properties	A15
Operational – Service reliability	Percentage of the population where microbiological compliance was achieved	NPR H3
Operational – Service reliability	Percentage of the population provided with chemically compliant drinking water	NPR H4
Operational – Customer	Annual residential customer bill based on 200 KL per annum – water supply	NPR P2
Operational – Customer	Annual residential customer bill based on 200 KL per annum – wastewater	NPR P5
Operational – Customer	Total number of complaints per 1,000 connected properties	$[(IC9 + IC10 + NSW_B1 + NSW_B5)/C4] + [(IC11 + NSW_B2 + NSW_B6)/C8]*1000$

Theme	Performance indicators	Notes
Operational – Water conservation and efficiency	Real water losses per day – per service connections / per km of water mains	NPR A10 and A11
Operational – Water conservation and efficiency	Average volume of residential water supplied per property	NPR W12
Operational – Water conservation and efficiency	Average volume of recycled water supplied per property	W26/CI_N1