

Indicative templates

Reporting requirements for infrastructure contributions and planning agreements under the EP&A Regulation

Background

New reporting and accounting requirements for infrastructure contributions and planning agreements were introduced into the EP&A Regulation on 12 February 2021 through the *Environmental Planning and Assessment Amendment (Development Contributions) Regulation 2021*. These changes implement recommendations outlined in the 'Review of Governance in the NSW Planning System' (Kaldas review) which called for greater transparency and accountability in the way infrastructure contributions are collected and spent.

The Regulation amendments are part of a package of improvements to the contributions system exhibited from April to June 2020. They contribute to the NSW Government's commitment to fix the uncertainty in the infrastructure contributions system to boost investment. They are consistent with recommendations in the NSW Productivity Commission's report on the review of the infrastructure contributions system in NSW to increase transparency and accountability.

Requirements for Councils

By 1 July 2022 councils will be required to publish the following information on their individual websites and on the NSW Planning Portal:

- Copies of all planning agreements (including amendments and variations to the agreements).
- Copies of the explanatory notes relating to those agreements or amendments.
- Planning agreement registers with additional information required in the amending Regulation.
- Local contributions (s7.11 and s7.12) registers with additional information required in the amending Regulation.
- Annual financial statements for planning agreements and local infrastructure contributions showing aggregate totals of money, land, and works/works-in-kind received (also referred to as 'material public benefit').
- Copies of all current contributions plans and current contribution rates under each plan.
- Annual report information related to contributions expenditure, including a detailed breakdown of contributions expenditure by project.

Online publication requirements

Councils and planning authorities are required to make reporting documents available on their websites and the Planning Portal. To allow for regular updates, Councils are able to keep up-to-date planning agreement and local contributions registers on their individual websites and include a link to these on the NSW Planning Portal.

Templates

The indicative templates presented here provide guidance to councils regarding the format and contents of each of the reporting requirements. The templates identify the relevant EP&A Regulation clauses for each of the requirements. Councils should refer to the relevant clauses for details on the specific legislative requirements.

The templates include:

- Indicative Contributions Plans Register
- Indicative Notes to Financial Statement for Contributions Plans
- Indicative Annual Report Table for Contributions Plans
- Indicative Council Planning Agreements Register
- Indicative Note to Annual Financial Statement for Council Planning Agreements

The use of these templates is not mandatory. Councils are able to meet the requirements by adapting their own processes in line with individual accounting and register software requirements. Reporting in excel format is preferable, but not mandatory.

Developer Contributions Plan Register

New Requirement - C134 (2)(a) of EP&A Regulation *			Existing requirement under CI 34	New Requirement - CI217 (2)(b) of EP&A Regulation Purpose of contributions amount levied *						Existing requirement under CI 217	New Requirement - CI217 (2)(b) of EP&A Regulation Contributions received *					Existing requirement under CI 217	Optional field	
DA/CDC Number	Consent Authority	DA/CDC Approval Date	Contributions plan	Roads and Traffic Management Facilities	Local Open Space	Major Open Space	Community Facilities	Administration	Public Facilities (\$7.12)	Total contributions amount payable	Monetary amount received	Material public benefit received value (works in kind)	Material public benefit received location (works in kind)	Land dedicated value	Land dedicated location	Total contributions amount received (Indexed Amount)	Amount of contributions unpaid (optional field)	Date of final contributions payment (optional field)
DA2022.72	Strathfield Council	3/06/2022	Section 94A Plan	-	-	-	-	-	\$16,456.34	\$16,456.34	-	-	-	-	-	-	-	-
DA2022.24	Strathfield Council	3/06/2022	Section 94 Plan	\$531.44	\$1,997.86	\$9,078.81	\$1,995.47	\$172.06	-	\$13,775.64	-	-	-	-	-	-	-	-
DA2013.193.4	Strathfield Council	3/06/2022	Section 94 Plan	\$53.31	\$222.01	\$1,008.85	\$221.74	\$19.12	-	\$1,525.03	-	-	-	-	-	-	-	-
DA2022.56	Strathfield Council	10/06/2022	Section 94 Plan	\$0.00	\$491.61	\$2,232.75	\$0.00	\$40.97	-	\$2,765.33	-	-	-	-	-	-	-	-
DA2022.17	Strathfield Council	10/06/2022	Section 94A Plan	-	-	-	-	-	\$10,232.11	\$10,232.11	-	-	-	-	-	-	-	-
DA2021.324	Strathfield Council	10/06/2022	Section 94 Plan	\$0.00	\$524.39	\$2,381.59	\$0.00	\$43.70	-	\$2,949.68	-	-	-	-	-	-	-	-
DA2021.296	Strathfield Council	10/06/2022	Section 94A Plan	-	-	-	-	-	\$14,987.00	\$14,987.00	-	-	-	-	-	-	-	-
SR.2-DA2021.168	Strathfield Council	7/07/2022	Section 94 Plan	\$531.44	\$1,997.86	\$9,078.81	\$1,995.47	\$172.06	-	\$13,775.65	-	-	-	-	-	-	-	-
DA2021.331	Strathfield Council	7/07/2022	Section 94A Plan	-	-	-	-	-	\$11,814.00	\$11,814.00	-	-	-	-	-	-	-	-
DA2021.241	Strathfield Council	7/07/2022	Section 94A Plan	-	-	-	-	-	\$11,029.95	\$11,029.95	-	-	-	-	-	-	-	-
DA2022.52	Strathfield Council	24/06/2022	Section 94A Plan	-	-	-	-	-	\$12,945.46	\$12,945.46	-	-	-	-	-	-	-	-
DA2022.60	Strathfield Council	24/06/2022	Section 94 Plan	\$835.29	\$1,997.86	\$9,078.81	\$1,995.47	\$172.06	-	\$14,079.49	-	-	-	-	-	-	-	-
DA2022.67	Strathfield Council	1/07/2022	Section 94 Plan	\$531.44	\$1,997.86	\$9,078.81	\$1,995.47	\$172.06	-	\$13,775.64	-	-	-	-	-	-	-	-
DA2022.35	Strathfield Council	20/07/2022	Section 94A Plan	-	-	-	-	-	\$710.36	\$710.36	-	-	-	-	-	-	-	-
DA2022.91	Strathfield Council	21/07/2022	Section 94A Plan	-	-	-	-	-	\$2,062.65	\$2,062.65	-	-	-	-	-	-	-	-
DA2022.47	Strathfield Council	22/07/2022	Section 94A Plan	-	-	-	-	-	\$10,606.81	\$10,606.81	-	-	-	-	-	-	-	-
DA2022.58	Strathfield Council	29/07/2022	Section 94A Plan	-	-	-	-	-	\$5,483.51	\$5,483.51	-	-	-	-	-	-	-	-
DA2022.100	Strathfield Council	29/07/2022	Section 94A Plan	-	-	-	-	-	\$10,810.60	\$10,810.60	-	-	-	-	-	-	-	-

EP&A Regulation 2021 requirement:

* CI 217 of the EP&A Regulation requires councils to maintain a contributions register that contains the following information:

- (a) particulars sufficient to identify each development consent for which a condition has been imposed, including—
 - (i) the development application to which the development consent relates, and
 - (ii) the relevant consent authority, and
 - (iii) the date on which the development consent was granted,
- (b) the nature and extent of the section 7.11 contribution or section 7.12 levy required by the condition for each public amenity or service, including—
 - (i) the purpose for which the contribution or levy was received, and
 - (ii) the value and location of any land dedicated or material public benefit provided, and
 - (iii) the total of the contribution or levy payable, and
 - (iv) the total of the contribution or levy received,
- (c) the contributions plan under which the condition was imposed,
- (d) the date or dates on which any section 7.11 contribution or section 7.12 levy required by the condition was received, and its nature and extent.

To allow for regular updates, Councils are able to keep up-to-date planning agreement and local contributions registers on their individual websites and include a link to these on the NSW Planning Portal.

New requirement
Existing practice or requirement

Annual Report Table for Contributions Plans

New requirements - CI 218(3) of the EP&A Regulation *

Contributions Plan	Project ID (as identified in the CP)	Project description	The kind of public amenity or service	Monetary amount expended from development contributions	Value of land dedication	Value of material public benefit provided	Contribution expended to date	Temporary borrowing	Project status	% of cost funded by contributions

Total contributions expended	SXX (total contributions expended)
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Total contributions received	SXX (total contributions received)
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EP&A Regulation requirement:

* CI 218(3) of the Regulation includes the following matters to be included in annual reports of councils:

(1) A council must disclose, in its annual report, how section 7.11 contributions or section 7.12 levies have been used or expended under each contributions plan.

(2) The following details must be included for each project for which the contributions or levies have been used or expended—

- (a) the project identification number and description,
- (b) the kind of public amenity or service to which the project relates,
- (c) the amount of monetary contributions or levies used or expended on the project,
- (d) the percentage of the cost of the project funded by contributions or levies,
- (e) the amounts expended that have been temporarily borrowed from money to be expended for another purpose under the same or another contributions plan,
- (f) the value of the following used for the project—
 - (i) land,
 - (ii) material public benefit other than money or land,
- (g) whether the project is complete.

(3) The annual report must also include—

- (a) the total value of all contributions and levies received during the period covered by the annual report, and
- (b) the total value of all contributions and levies expended during the period covered by the annual report.

(4) The information required to be included in the annual report must also be published on the NSW planning portal.

New requirement
Existing practice or requirement

Note to Annual Financial Statement for Council Planning Agreements

Existing practice		New Requirement - CI 25F(3)(d)(i)-(iii) of the EP&A Regulation *			Existing practice		
Opening balance at 1 July		Totals received for the financial year			Held as restricted asset (closing balance at the end of financial year - i.e. 30 June)		
		Money	Material public benefit, other than money or land (e.g. Works)	Land	Interest & investment income earned during the financial year	Amounts expended during the financial year	Internal borrowings

The Regulation only requires the note to the Annual Financial Report to include the total amounts received for the year . No breakdown by planning agreement is required.

EP&A Regulation requirement:

* CI 25F states that the annual financial statement must show for the financial year:

- (i) the monetary amounts received by the council under planning agreements, and
- (ii) the value of works contributed under planning agreements, including assets given in relation to the works, and
- (iii) the value of land contributed under planning agreements.

New requirement

Existing practice or requirement