# 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.

							Doveloper (	Contributions Plan R	ogietor								
								Contributions Plan R							Existing		
- 0	New Requirement 134 (2)(a) of EP&A Regulation	Existing requirement under CI 34			New Requirement - Ct2 Purpose of contril	17 (2)(b) of EP&A Rep butions amount levie	ulation 1 *		Existing requirement under CI 217		New Require	ment - Cl217 (2)(b) of i Contributions receive	P&A Regulation d *		requirement under CI 217	Optio	onal field
DAYCDC		DAICHC	Roads and			Community			Total contributions	Monday amount	Material public	Material public	I and dedicated	Land dedicated	Total contributions	Amount of	Date of final
DA/CDC Number	Consent Authority	DA/CDC Approval Date Contributions plan	Traffic Management I Facilities	Local Open Space	Major Open Space	Community Facilities	Administration	Public Facilities (s7.12)	amount payable	received	benefit received value (works in kin	d) location (works in kind)	Land dedicated value	Land dedicated location	amount received (Indexed Amount)	unpaid (optiona field)	el payment (options field)
															Total Contribution Paid		
		Strathfield Section 94													after Indexing. For CD will generally be the same figure levied as	Generally not used and will try to avoid	d
	Strathfield Council or Priavte Certifier	Plan (Direct Plan) or Strathfield Sertion 944								Would generally be the same as Total Contributions Received	Generally wouldn't us	e Generally wouldn't use this	Generally wouldn't use this	Generally wouldn't use this	they are paid at	<ul> <li>This would apply to Bank Guarantee</li> </ul>	
DA2022.72 DA2022.24 DA2013.193.4 DA2022.56	Strathfield Council Strathfield Council	Plan (Indirect Plan) 3/06/2022 Section 94A Plan 3/06/2022 Section 94 Plan	\$531.44	\$1,997.86	59,078.81	\$1,995.47	\$172.06	\$16,456.34	\$16,456.34 \$13,775.64	Contributions Received	. tris	tris	tria	tris	insexing.	etc.	Contributions Palo
	Strathfield Council Strathfield Council Strathfield Council	10/06/2022 Section 94 Plan 10/06/2022 Section 94 Plan 10/06/2022 Section 94A Plan	\$53.31 \$0.00	\$222.01 \$491.61	\$1,008.85 \$2,232.75	\$221.74 \$0.00	\$19.12 \$40.97	\$10,232.11	\$1,525.03 \$2,765.33 \$10,232.11								
DA2021.324 DA2021.296 DA2021.168	Strathfield Council Strathfield Council Strathfield Council	10/06/2022 Section 94 Plan 10/06/2022 Section 94A Plan 7/07/2022 Section 94 Plan	\$0.00 \$531.44	\$524.39 \$1,997.86	\$2,381.59 \$9,078.81	\$0.00 \$1,995.47	\$43.70 \$172.06	\$14,987.00	\$2,949.68 \$14,987.00 \$13,775.65								
DA2021.331 DA2021.241 DA2022.52	Strathfield Council Strathfield Council Strathfield Council	7/07/2022 Section 94A Plan 7/07/2022 Section 94A Plan 24/06/2022 Section 94A Plan		:			- :	\$11,814.00 \$11,029.95 \$12,945.46	\$11,814.00 \$11,029.95 \$12,945.46								
DA2022.60 DA2022.67	Strathfield Council Strathfield Council	24/06/2022 Section 94 Plan 1/07/2022 Section 94 Plan	\$835.29 \$531.44	\$1,997.86 \$1,997.86	59,078.81 59,078.81	\$1,995.47 \$1,995.47	\$172.06 \$172.06		\$14,079.49 \$13,775.64								
DA2022.35 DA2022.91 DA2022.47	Strathfield Council Strathfield Council Strathfield Council	20/07/2022 Section 94A Plan 21/07/2022 Section 94A Plan 22/07/2022 Section 94A Plan	- :	- :	- :	- :		\$710.36 \$2,062.65 \$10,606.81	\$710.36 \$2,062.65 \$10,606.81								
DA2022.58 DA2022.100	Strathfield Council Strathfield Council Strathfield Council	29/07/2022 Section 94A Plan 29/07/2022 Section 94A Plan 11/08/2022 Section 94A Plan		- :	-	-	- :	\$5,483.51 \$10,810.60 \$6,413.00	\$5,483.51 \$10,810.60								
DA2022.74 DA2022.102 DA2022.75	Strathfield Council Strathfield Council Strathfield Council	5/08/2022 Section 94A Plan 5/08/2022 Section 94A Plan 5/08/2022 Section 94A Plan	:		- :	- :	- :	\$17,019.00 \$10,106.14 \$17,790.00	\$17,019.00 \$10,106.14 \$17,790.00								
DA2021.300 DA2020.80.2 DA2021.300	Strathfield Council Strathfield Council Strathfield Council	5/08/2022 Section 94A Plan 23/08/2022 Section 94 Plan 5/08/2022 Section 94 Plan	\$15,657.44	579,639.51	\$232,373.65	\$51,074.49	\$5,756.42	\$10,912.34 \$10,912.34	\$10,912.34 \$384,501.51 \$10,912.34								
DA2022.38 DA2022.105 DA2021.279	Strathfield Council Strathfield Council Strathfield Council Strathfield Council	5/08/2022 Section 94A Plan 19/08/2022 Section 94A Plan 26/08/2022 Section 94 Plan 1/09/2022 Section 94A Plan	\$537.72	\$2,030.16	\$9,225.59	\$2,027.74	\$174.85	\$13,453.00	\$13,453.00 \$13,996.06 \$39,286.49								
DA2021.279 DA2022.54 DA2022.70	Strathfield Council Strathfield Council Strathfield Council	1/09/2022 Section 94A Plan 1/09/2022 Section 94A Plan 2/09/2022 Section 94A Plan	- :	- 1	- 1	- :	- :	\$29,286.49 \$15,361.61 \$8,121.62	\$39,286.49 \$15,361.61 \$8,121.62								
DA2022.69 DA2022.98	Strathfield Council Strathfield Council Strathfield Council	2/09/2022 Section 94A Plan 2/09/2022 Section 94A Plan					- 1	\$18,700.00 \$12,083.35	\$18,700.00 \$12,083.35								
DA2022.15 DA2022.106 DA2021.319	Strathfield Council Strathfield Council	2/09/2022 Section 94A Plan 9/09/2022 Section 94A Plan 9/09/2022 Section 94 Plan	\$15,559.28	\$7,779.64	\$22,549.68	\$0.00	\$450.99	\$18,835.87 \$9,790.00	\$18,835.87 \$9,790.00 \$46,339.59								
DA2022.121	Strathfield Council Strathfield Council	16/09/2022 Section 94A Plan	:	- :	- :	- :	- :	\$18,659.00 \$4,787.00 \$12,155.00	\$18,659.00 \$4,787.00								
DA2022.21 DA2022.135 DA2022.64	Strathfield Council Strathfield Council Strathfield Council	23/09/2022 Section 94A Plan 14/10/2022 Section 94A Plan 14/10/2022 Section 94A Plan 14/10/2022 Section 94A Plan	:	- :		- :	- :	\$13,399.51	\$12,155.00 \$5,346.00 \$13,399.51								
DA2022.163 DA2022.132 DA2022.81	Strathfield Council	21/10/2022 Section 94A Plan		- :		- :	- :	\$20,544.87	\$20,544.87								
DA2022.81 DA2021.302 DA2022.68 DA2022.120 DA2021.134.2	Strathfield Council Strathfield Council Strathfield Council Strathfield Council	3/11/2022 Section 94A Plan 3/11/2022 Section 94A Plan 3/11/2022 Section 94A Plan 28/10/2022 Section 94A Plan 18/11/2022 Section 94A Plan	\$0.00	582,583.17	\$375,065.21	50.00	520,388.61	\$15,831.00 \$11,889.45 \$478,036.99	\$15,831.00 \$11,889.45 \$478,036.99 \$3,816.45 \$13,475.45								
	Strathfield Council		:	- :		- :	- :	\$478,036.99 \$3,816.45 \$13,475.45 \$16,830.00									
DA2022.173 DA2022.164 DA2021.170	Strathfield Council Strathfield Council Strathfield Council	28/10/2022 Section 94A Plan 28/10/2022 Section 94 Plan 11/11/2022 Section 94A Plan 9/12/2022 Section 94A Plan	\$858.04	\$3,161.81	\$9,225.59	\$2,027.74	\$174.85	\$14,642.20 - \$17.880.00	\$14,642.20 \$15,448.03 \$17,880.00								
DA2022.170 DA2022.172 DA2022.191	Strathfield Council Strathfield Council Strathfield Council		:	:	:	:	- :	\$17,880.00 \$37,968.14 \$13,191.71	\$17,880.00 \$37,968.14 \$13,191.71								
DA2022.175 DA2022.165 DA2022.210	Strathfield Council Strathfield Council Strathfield Council	23/12/2022 Section 94A Plan 23/12/2022 Section 94A Plan 23/12/2022 Section 94A Plan	- :	:		- :	- :	\$7,733.23 \$2,980.00 \$2,752.72	\$2,980.00 \$2,980.00								
DA2022.158 DA2022.233 DA2022.213	Strathfield Council Strathfield Council	9/01/2023 Section 94A Plan 16/02/2023 Section 94A Plan 2003 7/023 Section 94 Plan	\$877.84	\$3,234.76	59,418.44	\$2,074.52	5178.88	\$10,740.76 \$4,945.00 \$15,804.43	\$10,740.76 \$4,945.00 \$15,804.43 \$2,140.00								
DA2022.150 DA2022.205	Strathfield Council Strathfield Council Strathfield Council	20/01/2023 Section 94 Plan 25/01/2023 Section 94A Plan 8/02/2023 Section 94A Plan	-			-	-	\$2,140.00 \$14,321.89									
DA2023.7 DA2021.233 DA2022.179	Strathfield Council Strathfield Council Strathfield Council	14/02/2023 Section 94A Plan 23/03/2023 Section 94 Plan 23/03/2023 Section 94A Plan	\$0.00	\$393,357.63	586,781.28 -	\$0.00	\$7,745.50	\$653.33 \$487,884.41 \$516,670.00	\$653.33 \$487,884.41 \$516,670.00								
DA2022.193 DA2023.15 DA2023.18	Strathfield Council Strathfield Council Strathfield Council	29/03/2023 Section 94A Plan 27/03/2023 Section 94A Plan 8/03/2023 Section 94A Plan	:	:	- :	- :		\$15,774.00 \$7,218.20 \$6,478.65	\$15,774.00 \$7,218.20 \$6,478.65								
DA2022.198 DA2023.29	Strathfield Council Strathfield Council	12/04/2023 Section 94A Plan 17/04/2023 Section 94A Plan	-				- :	\$5,060.00 \$2,200.00	\$5,060.00 \$2,200.00								
DA2022.212 DA2022.207 DA2022.148	Strathfield Council Strathfield Council Strathfield Council	14/04/2023 Section 94A Plan 27/04/2023 Section 94A Plan 4/05/2023 Section 94A Plan	- :	- :	-	- :	- 1	\$30,026.90 \$19,294.02 \$11,473.66	\$30,026.90 \$19,294.02 \$11,473.66								
DA2022.238 DA2022.203 DA2023.12	Strathfield Council Strathfield Council Strathfield Council	19/06/2023 Section 94A Plan 19/06/2023 Section 94A Plan 21/06/2023 Section 94A Plan	:	- :		-	- :	\$10,798.93 \$25,206.39 \$18.670.00	\$10,798.93 \$25,206.39 \$18,670.00								
DA2022.229 DA2022.220	Strathfield Council Strathfield Council	21/06/2023 Section 94A Plan 29/06/2023 Section 94 Plan 29/06/2023 Section 94 Plan	\$1,060.00	52,860.00	\$13,000.00	\$2,860.00	\$220.00	\$18,192.19 \$20,000.00	\$18,192.19 \$20,000.00								
Financial Year 2	023-2024 Strathfield Council	6/07/2023 Section 94A Plan						\$20,728.68	\$20,728.68								
DA2022.205.2 DA2022.214	Strathfield Council Strathfield Council Strathfield Council	13/07/2023 Section 94A Plan 19/07/2023 Section 94A Plan			: :			\$14,321.89 \$18.082.54	\$14,321.89 \$18,082.54								
DA2023.8 DA2023.44 DA2023.25	Strathfield Council Strathfield Council	19/07/2023 Section 94A Plan 19/07/2023 Section 94A Plan 20/07/2023 Section 94A Plan	-					\$11,221.53 \$11,069.71 \$8,263.10	\$11,221.53 \$11,069.71 \$8,263.10								
DA2022.187 DA2023.13 DA2023.71	Strathfield Council Strathfield Council Strathfield Council	27/06/2023 Section 94A Plan 3/08/2023 Section 94A Plan 3/08/2023 Section 94 Plan	50.00	52.263.33	59,996,38	50.00	\$1,206.86	\$18,153.40 \$24,678.13	\$18,153.40 \$24,678.13 \$13,466.57								
DA2023.42 DA2023.26 DA2022.215	Strathfield Council Strathfield Council Strathfield Council	3/08/2023 Section 94 Plan 3/08/2023 Section 94A Plan 14/08/2023 Section 94A Plan			: :			\$24,347.71 \$11,614.01 \$16,513.00	\$24,347.71 \$11,614.01 \$16,513.00								
DA2022.41 DA2023.45	Strathfield Council Strathfield Council Strathfield Council	24/08/2023 Section 94A Plan						\$15,235.56 \$16,987.34	\$15,235.56 \$16,987.34								
DA2022.227 DA2022.196 DA2023.40 DA2023.57	Strathfield Council Strathfield Council Strathfield Council Strathfield Council	5/09/2023 Section 94A Plan 5/09/2023 Section 94A Plan 5/09/2023 Section 94A Plan 7/09/2023 Section 94 Plan						\$14,470.95 \$30,025.81 \$7,469.92	\$14,470.95 \$30,025.81 \$7,469.92 \$14,920.23								
			\$573.23 \$573.23	\$2,164.22 \$2,164.22	59,834.76 59,834.76	\$2,161.63 \$2,161.63	\$186.39 \$186.39										
DA2023.64 DA2023.43 DA2023.34	Strathfield Council Strathfield Council Strathfield Council Strathfield Council	20/09/2023 Section 94A Plan 21/09/2023 Section 94A Plan 21/09/2023 Section 94A Plan 21/09/2023 Section 94A Plan						\$20,433.09	\$8,598.56 \$20,433.09 \$9,624.25								
DA2023.34 DA2022.237 DA2018.94.3 DA2023.46	Strathfield Council Strathfield Council Strathfield Council	21/09/2023 Section 94A Plan 21/09/2023 Section 94A Plan 21/09/2023 Section 94A Plan			:			\$9,624.25 \$15,406.87 - \$15,000.00	\$9,624.25 \$15,406.87 \$15,000.00								
DA2023.114	Strathfield Council	13/10/2023 Section 94A Plan			:			\$2,774.86 \$10.108.14	\$2,774.86 \$10.108.14								
DA2020.156.3 DA2023.130 DA2023.58	Strathfield Council Strathfield Council Strathfield Council	13/10/2023 Section 94A Plan 16/10/2023 Section 94 Plan 17/10/2023 Section 94 Plan	\$25,901.11	\$121,187.38	\$353,602.82	\$77,720.02	\$6,923.13	\$943.56 \$2,609.75	\$585,334.46 \$943.56 \$2,609.75								
DA2022.232 DA2022.232 DA2023.33	Strathfield Council Strathfield Council Strathfield Council	25/10/2023 Section 94 Plan 25/10/2023 Section 94 Plan			:			\$12,811.32 \$9,921.00 \$8,000.00	\$12,811.32 \$9,921.00 \$8,000.00								
DA2023.78 DA2023.122	Strathfield Council Strathfield Council	12/10/2023 Section 94 Plan 25/10/2023 Section 94 Plan 25/10/2023 Section 94 Plan						\$3,904.00 \$2,200.00	\$3,904.00 \$2,200.00								
DA2023.92 DA2022.177 DA2023.136	Strathfield Council Strathfield Council Strathfield Council		-		: :			\$6,572.75 \$17,535.71 \$609.77	\$6,572.75 \$17,535.71 \$609.77								
DA2023.63	Strathfield Council Strathfield Council	13/11/2023 Section 94 Plan	-		: :			\$19,500.00 \$31,000.00	\$19,500.00 \$31,000.00								
DA2023.79 DA2023.38 DA2023.86	Strathfield Council Strathfield Council Strathfield Council	4/12/2023 Section 94 Plan 30/11/2023 Section 94 Plan 12/12/2023 Section 94 Plan 12/12/2023 Section 94 Plan 12/12/2023 Section 94 Plan						\$34,790.33 \$12,684.09 \$990.00	\$34,790.33 \$12,684.09 \$990.00								
DA2022.127 DA2023.145 DA2023.97	Strathfield Council Strathfield Council Strathfield Council	20/12/2023 Section 94 Plan 20/13/2023 Section 94 Plan			: :			\$26,266.18 \$3,866.50 \$17,938.69	\$26,266.18 \$3,866.50 \$17,938.69								
DA2023.96 DA2023.76 DA2023.75	Strathfield Council Strathfield Council Strathfield Council	20/12/2023 Section 94 Plan 21/12/2023 Section 94 Plan 22/12/2023 Section 94 Plan 22/12/2023 Section 94 Plan			: :			\$16,983.15 \$8,500.00 \$22,750.80	\$16,983.15 \$8,500.00 \$22,750.80								
DA2023.152 DA2022.228	Strathfield Council Strathfield Council	22/12/2023 Section 94 Plan 22/12/2023 Section 94 Plan	\$6,752.59	533,210.41	\$96,901.95	\$21,298.53	\$2,279.56	5561.17	\$561.17 \$160,443.04								
DA2023.55 DA2023.120 DA2023.93	Strathfield Council Strathfield Council Strathfield Council	8/01/2023 Section 94 Plan 17/01/2024 Section 94 Plan 30/01/2024 Section 94 Plan		\$107,985.36	\$476,935.35		\$12,736.72	\$14,382.00 \$9,793.72	\$597,657.42 \$14,382.00 \$9,793.72								
DA2022.230 DA2023.109 DA2023.102	Strathfield Council Strathfield Council Strathfield Council	5/02/2023 Section 94 Plan 5/02/2024 Section 94 Plan 9/02/2024 Section 94 Plan	\$0.00	\$123,508.57	\$189,341.42	\$87,395.53	\$8,065.61	\$20,650.00 \$880.00	\$408,311.14 \$20,650.00 \$880.00								
DA2023.128 DA2022.236	Strathfield Council Strathfield Council	15/02/2024 Section 94 Plan 15/02/2024 Section 94 Plan	\$1,020.02	\$2,863.09	\$13,010.64	\$2,859.67	\$246.58	614 224 12	\$20,000.00								
DA2023.106 DA2023.72 DA2024.15	Strathfield Council Strathfield Council Strathfield Council	19/02/2024 Section 94 Plan 22/02/2024 Section 94A Plan 26/02/2024 Section 94A Plan						\$15,048.42 \$12,684.00 \$2,201.20	\$15,048.42 \$12,684.00 \$2,201.20								
DA2022.220.2 DA2024.11	Strathfield Council Strathfield Council	26/02/2024 Section 944 Plan 26/02/2024 Section 94 Plan 28/02/2024 Section 94A Plan 4/03/2024 Section 94A Plan	\$1,060.00	\$2,860.00	\$13,000.00	\$2,860.00	\$220.00	\$3.087.46	\$20,000.00 \$3,087.46								
DA2024.6 DA2023.81 DA2023.140	Strathfield Council Strathfield Council Strathfield Council	13/03/2024 Section 94 Plan	\$23,084.58	\$151,116.73	\$357,244.84	\$78,520.52	\$7,196.03	\$889.82 \$13,536.97	\$889.82 \$617,162.69 \$13,536.97								
DA2023.140 DA2023.123 DA2023.59 DA2023.36	Strathfield Council Strathfield Council Strathfield Council Strathfield Council	22/03/2024 Section 94A Plan 4/04/2024 Section 94A Plan 5/04/2024 Section 94A Plan 9/04/2024 Section 94A Plan						\$13,536.97 \$18,674.36 \$19,443.56 \$30,889.71	\$13,536.97 \$18,674.36 \$19,443.56 \$30,889.71								
DA2023.141 DA2023.52 DA2023.108	Strathfield Council Strathfield Council Strathfield Council Strathfield Council	9/04/2024 Section 94A Plan 9/04/2024 Section 94A Plan 9/04/2024 Section 94 Plan 8/04/2024 Section 94 Plan	\$43,793.81	\$21,896.91	\$63,469.29	\$0.00	\$2,698.89	\$7,309.50	67 300 50								
DA2024.5	Strathfield Council Strathfield Council	8/04/2024 Section 94A Plan 10/04/2024 Section 94 Plan	-	\$3,106.96		\$3,013.25	\$259.83	18,038.35	131,858.90 18,038.35 \$20,000.00								

\$\tilde{\text{\$P\$3.4 Negation 2021 requirement.}}\$

\*\*C 3.12 of the IFSA Regation 2021 requirement.\*\*

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(i) particulars infortion to benifty on the development connect for which a condition has been imposed, including—

(i) the development application to benifty on the development connect for which a condition has been imposed, including—

(ii) the disconnection to benifty of the development connect for which the development connect to wait and the development connect for which the development connect was against, and the development connection was against, and the development connection was against, and the interval of the contribution or incident of against and development of the contribution or incident or against and development of the contribution or incident or against and development or manufacture of the contribution or law papellis, and (ii) the total of the contribution or law papellis, and (iii) the contribution or law papellis papellis and (iii) the contribution or law papellis papellis and (iii) the contribution or law papellis and (iii) to contribution or law papellis papellis and (iii) the contribution or law papellis and (iii) the contribution of law papellis an Allow for regular updates. Contrib. 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 Portsi
New requirement

Existing practice or requirement

Felation	
Existing requirement un CI 217	nder Optional field
Total contribution amount receive (Indexed Amou	Amount of Contributions contributions unpaid (optional payment (optional field)
Total Contribution I after Indexing - For	1 Paid or CDC he Generally not used as and will by to avoid This would apply to Bank Guarantees: Okay - Date etc. Contributions Paid
will generally be the same figure levied at they are paid at	he Generally not used d as and will try to avoid - This would apply
t use lodgement so no indexing.	to Bank Guarantees Okay - Date etc. Contributions Paid

Note to Annual Financial Statement for Contributions Plans											
Existing practice			New Requirement - CI 218 (1) of EP&A Regulation *			Existing practice					
			Contributions received								
Contributions Plan	Purpose (open space, community facilities, drainage and stormwater management, roads and traffic, others)	Opening Balance at 1 July	Money	Material public benefit, other than money or land (e.g. Works in kind)	Land	Interest & investment income earned during the financial year	Amounts expended during the financial year	Internal borrowings	Held as restricted asset (closing balance at the end of financial year - i.e. 30 June)	Cumulative balance of internal borrowings (to)/from	

Total

#### EP&A Regulation requirment:

\* A council must disclose the following information for each contributions plan in the notes to its annual financial report—

- (a) the opening and closing balances of money held by the council for the accounting period covered by the report,
- (a1) the value of land, and material public benefits other than land or money, contributed,
- (b) the total amounts received by way of monetary section 7.11 contributions or section 7.12 levies during that period, by reference to the various kinds of public amenities or services for which they have been received, (c) the total amounts spent in accordance with the contributions plan during that period, by reference to the various kinds of public amenities or services for which they have been spent,
- (d) the outstanding obligations of the council to provide public amenities or services, by reference to the various kinds of public amenities or services for which monetary section 7.11 contributions or section 7.12 levies have been received during that or any previous accounting period.

New requirement

Existing practice or requirement

## **Annual Report Table for Contributions Plans** New requirements - CI 218(3) of the EP&A Regulation \* Monetary amount % of cost funded by The kind of public amenity Value of material public Project ID (as identified in Contribution expended to **Contributions Plan Project description** expended from Value of land dedication Temporary borrowing Project status benefit provided contributions the CP) or service date development contributions Total contributions expended \$XX (total contributions expended) Total contributions received \$XX (total contributions received) EP&A Regulation requirment: \* Cl 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** 

Council Planning Agreements Register									
Option	al field	New Requirement - CI 206(1)(c) of the EP&A Regulation *		Existing requirements under CI 206(1)					
VPA Reference Number (optional field)	A Reference Number (optional field) (optional field)		Description of planning agreement (including any amendment)	Date the agreement was entered	Names of the parties	Land to which it applies			

### EP&A Regulation requirment:

\* Cl206(1) requires councils to record in the register a short description of any planning agreement (including any amendment) that applies to the area of the council, including the date the agreement was entered into, the names of the parties, a description of the development, if relevant, and the land to which it applies.

New requirement

Existing practice or requirement

Note to Annual Financial Statement for Council Planning Agreements										
Existing practice	New Require	ement - Cl 25F(3)(d)(i)-(iii) of the EP&A	Regulation *	Existing practice						
		Totals received for the financial year								
Opening balance at 1 July	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	Held as restricted asset (closing balance at the end of financial year - i.e. 30 June)			

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 requirment:

- \* Cl 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