Department of Climate Change, Energy, the Environment and Water

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What we heard and final recommendations report

Review of Performance Indicators for Local Water Utilities

May 2024

Acknowledgement of Country

The Department of Climate Change, Energy, the Environment and Water 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

1.1 Improving performance monitoring

Under the Town Water Risk Reduction Program's (TWRRP) Roadmap to an improved regulatory framework for local water utilities (2021), the Department of Climate Change, Energy, the Environment and Water (the "department") committed to developing, in consultation with the local water utility sector, an improved performance-monitoring framework for local water utilities. The approach taken was to:

- Use indicators (as revised for 24/25 onwards) of the Bureau of Meteorology's *National Performance Reporting: Water and Wastewater Service Providers* (NPR) and mandatory indicators of the Australian Bureau of Statistics' *Water Supply and Sewerage Services Collection* (ABS), and
- Add to that set of indicators any NSW specific indicators that are needed for annual performance monitoring and reporting by all local water utilities, following consultation with the local water utilities sector.

The department undertook extensive consultation with the sector on an improved annual performance monitoring framework. As part of the TWRRP, the department designed a proposed set of additional NSW specific indicators, working closely with a focus group of sector stakeholders established under the TWRRP. In August 2023, the department released the proposed set of additional NSW specific indicators for broader consultation with the sector. The focus group was brought back together in December 2023 to consider feedback from consultation, help design the final indicator set of additional NSW specific indicators and make recommendations for future improvements. The final outcome is a revised full set of indicators, including NPR and ABS indicators and additional NSW specific indicators, outlined in Section 3

Section 8 of the Regulatory and Assurance Framework for Local Water Utilities (the "RAF") sets out the department's approach to performance monitoring and reporting on local water utilities. Under section 8.2 of the RAF, the department expects 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.

The department will continue to report performance-monitoring data via a simple dashboard on our website. In future, we 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 TWRRP developed a full list of NSW performance indicators based on NPR indicators, 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. The final NPR set was released in December 2023 and section 3 reflects these indicators.

The revised full set of indicators, including NPR and ABS indicators and additional NSW specific indicators, outlined in Section 3 of this report will replace the annual performance indicator set the department currently collects and reports on.

We developed the full list in collaboration with members of the TWRRP's Performance Monitoring Focus Group, which we consulted at all stages of this project. 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 has also developed a shorter list of key performance indicators, which we can calculate from the full list, and we will also report on them. 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.

1.3 Consultation

We held public consultation on the paper containing the draft performance indicators from 26 August 2023 to 30 October 2023, seeking feedback on additional NSW-specific indicators that we would include in the new indicator set.

The department held three live webinars using a virtual meeting platform. We presented and explained the proposed indicator set, as well as any feedback we sought. Attendees could ask questions verbally or post questions in the live chat. We allocated time at the end of the presentation for clarification, questions, and discussion. We made the presentation available on our website. Attendees at the webinars were primarily councils. Table 1 shows the attendance at the webinars.

Table 1 – Attendance at webinars

Webinar date	Number of attendees
7 September 2023	8
12 September 2023	8
18 October 2023	28

We also encouraged stakeholders to give feedback directly through written submissions. Our website included a “have your say” section where people could provide a submission through a form or by email. The department received feedback from those who attended the webinars and 13 written submissions. We comprehensively analysed the submissions and considered feedback for each indicator.

We conducted several in-depth discussions to consider the feedback received from public consultation and develop recommendations on the final indicators. This included developing definitions and additional guidance based on questions raised from stakeholders and determining the indicators with which we should proceed. Some factors considered in deciding whether to proceed with indicators included the ability for utilities to report them, if they were required to calculate other indicators, and whether further work was required to make them adequate.

We then consulted with the focus group on these recommendations for discussion and endorsement, receiving valuable insight and recommendations that we have considered and incorporated into the final indicators and guidance material.

The focus group endorsed the final recommendations and responses.

What We Heard and Final Recommendations Report – Consultation of Annual Performance Indicators for Local Water Utilities

Section 2 outlines the feedback received and the final recommendations for moving forward with each indicator. Sections 2.3 and 2.4 outline the next steps and the future work in relation to these performance indicators.

1.4 Full set of proposed indicators

Section 3 sets out the final full set of performance indicators, including NPR and ABS indicators and additional NSW specific indicators.

We structure the set of indicators around 7 themes.

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

We then divide these themes into sub-themes that apply to each indicator.

2. Summary of feedback and final recommendations

2.1 General feedback

We received substantial feedback on the performance reporting and the proposed indicator set generally. The table below sets out these responses.

Feedback	Response
Difficulties in meeting reporting deadlines	The Bureau of Meteorology's National Performance Reporting (NPR) timelines drive our reporting deadline at the end of October. We usually provide extensions to local water utilities, particularly for financial data where the auditing of financial statements takes longer. We cannot make any changes to the timelines now but will continue to work with the Bureau of Meteorology on this issue.
Heavy reporting burden	We co-designed the proposed set with the local water utility sector and based it on the NPR plus approach. We have removed indicators where we received feedback saying they were difficult to collect, didn't add value, weren't required to calculate other indicators, or there was a better way to collect the data. This will reduce the reporting burden on utilities, including the following. • Treatment plant indicators – we will incorporate these as a part of system information that local water utilities can verify/update annually if something changes, rather than having to report on them each year. • Complaints indicators – we didn't need the level of granularity in the indicators we proposed and reverted to the NPR set only.

Feedback	Response
	• Trade waste indicators – they weren't necessary to calculate other indicators and we have removed them. • Workforce qualifications indicators – these indicators need further work to develop meaningful definitions and a more appropriate collection method.
Ensuring there is no duplication in reporting between government agencies	To reduce the reporting burden for utilities, we have liaised with NSW Health, EPA, and OLG to source data from them where possible, and will implement the following measures: • All drinking water quality and effluent discharge indicators to be sourced from NSW Health and EPA with no additional direct reporting to the department. • Remove from reporting to OLG any additional financial indicators on income, expenditure and financial position that are not covered under the Local Government Accounting Code's special purpose financial statements for water supply and sewerage. Instead, we will ask utilities to report a smaller set of additional financial indicators directly to the department. The department will work with OLG to implement these changes. • Work with the OLG on integrating additional financial ratio indicators (see table 11) into the OLG reporting system to streamline reporting for utilities in future.
Developing definitions for new indicators	As much as possible we will use NPR definitions for any indicators, including relying on them for definitions for additional NSW specific indicators. Definitions from the NPR handbook will be added to our indicator portal, along with any additional guidance material required in addition to NPR definitions. If they are new NSW specific indicators not linked to an NPR indicator, we have developed definitions and guidance material and will add this to our portal.

Feedback	Response
Indicators should be useful for local water utilities to identify their risks	Our indicators are higher-level performance indicators to enable comparison and monitor sector trends. Local water utilities can use them to supplement their own risk and service level monitoring. Our indicators are not meant to replace the need for individual utilities to understand, set, and monitor their service and performance levels and risks.

2.2 Specific feedback

We received substantial feedback about individual indicators. In this section, we apply the following legend.

Table 2 – Legend for indicators

Indicator text colour	Meaning
Green	An indicator that was coloured green in the consultation paper that we will proceed with. In the consultation paper, green coloured text indicated NSW-specific indicators the focus group recommended for inclusion.
Blue	An indicator that was coloured blue in the consultation paper that we will proceed with. In the consultation paper, blue coloured text indicated NSW-specific indicators the focus group recommended for inclusion but required further consideration.
Red	NSW specific Indicators proposed in the consultation paper that we will either hold for further work or not proceed with.
Purple	Indicators that were required to be added post consultation for completeness of information and/or to calculate another indicator.

Note the indicator numbers listed in section 2.2 are to align with the proposed indicators in the consultation paper. This is available on our website at: https://water.dpie.nsw.gov.au/local-water-utilities/regulatory-and-assurance-framework/current-policy-reviews/performance-indicators

Theme 1 – Contextual information

Population indicators

We proposed the additional indicators set out in table 3 to complement the NPR indicator "C1: Estimated population receiving water supply services".

Feedback indicated that it is difficult to accurately calculate/estimate population. It was suggested we include a method for calculation, particularly in areas with high tourism or transience.

The NPR handbook has guidance on estimating population (see section 4.1), including suggested data sources such as the ABS regional population data or the Estimated Resident Population. There is no prescribed method, however, the method used must be statistically defensible and make use of best-available data. We request utilities include a footnote on the method and data sources they use.

Generally, utilities should limit the calculation to permanent population, however it is acceptable to report an annual measure including peak and permanent population, as long as the method is defendable.

We decided to proceed with the indicator for the population receiving wastewater services, and not proceed with the estimated population receiving recycled water services. Very few councils have a separate dual supply system, and there is already an NPR indicator on connected properties for recycled water.

Table 3 – Feedback from population indicators

Indicators	Response
NSW1 – Estimated population receiving wastewater services	**Proceed** – This indicator aims to complement the existing NPR indicator on estimated population receiving water supply services.
NSW2 – Estimated population receiving recycled water services	**Not proceed –** Very few councils have separate systems supplying recycled water to customers (residents). We already have the NPR indicator on connected properties for recycled water.

Connections indicators

We proposed additional indicators to the NPR and ABS indicators on the number of connected residential and non-residential properties for water supply, wastewater, and recycled water to enable us to calculate service coverage ratios for water supply and wastewater services.

Service coverage ratio indicators help measure progress towards the Sustainable Development Goal (SDG) 6, which seeks to ensure safe drinking water and sanitation for all[1]. SDG 6 target indicators monitor the proportion of population using safely managed drinking water services and sanitation services. Calculating service cover ratios requires us to know the number of properties that are already connected, and benefit from this existing connection, to safely managed reticulated town water services, and the number of properties that are not but would benefit from being connected. Instead of the initially proposed additional indicators of number of properties not connected (NSW3 and NSW5), we decided to use the indicator of total number of residential properties that benefit, or would benefit, from being connected.

While feedback indicated that this data may be difficult to collect, and that more clarity was needed on what constitutes a "not connected property", the focus group endorsed this approach, and noted that relevant information can be source from land zoning, rating, and land valuation information. County councils will need to obtain this data from their constituent councils.

The department's proposed definition for this indicator is that it is essentially the sum of properties that are connected and properties that are not connected but would benefit from a connection. This would include all not connected residential properties that are occupied, regardless of whether connection is practical.

Utilities would be able to exercise discretion in choosing the properties they consider would benefit from a connection, for example, including some vacant land where occupation is easily possible or some rural properties that are also residences.

Table 4 – Feedback on property connection indicators

Indicators	Response
NSW3 – Number of residential properties not connected: water supply NSW5 – Number of residential properties not connected: wastewater	**Not proceed** – We proceed instead with the below indicator as the proper denominator for the service cover ratios.

[1] https://sdgs.un.org/goals/goal6#targets_and_indicators

Indicators	Response
NSWX – Total number of residential properties that benefit, or would benefit, from a connection to reticulated town water services.	We added this indicator to enable the calculation of the service coverage ratios. We will add the following definition for this indicator to the portal: "The sum of residential properties that are connected, and benefit from this connection, to safely managed reticulated town water services, and the number of properties that are not, but would benefit from being, connected.
NSW4 – Service coverage residential properties: water supply NSW6 – Service coverage residential properties: wastewater	**Proceed** – It is important to calculate a service coverage ratio based on connection data including improved reporting on SDG indicators 6.1.1 and 6.2.1 about the proportion of the population using safely managed drinking water and sanitation services.
NSWX – Number of connected properties – non-drinking water (excluding recycled water)	**Proceed** – We propose this to enable the calculation of the typical residential bill for non-drinking water. That is, where local water utilities also provide non-drinking water (not recycled water) to customers in dual-supply schemes. We explain this further in the section on tariff data and typical residential bills.

Theme 2 – Customer and communities

In the consultation paper, we proposed NSW_B1 to NSW_B4 to separate the NPR indicator "IC12 – Number of drinking water and wastewater service billing and account complaints" between water and wastewater. We proposed NSW_B5 and NSW_B6 to enable us to derive the NPR indicator "IC13 – Total number of complaints".

Feedback received indicated the difficulty in separating the different types of complaints, especially separating billing complaints between water supply and wastewater. Some utilities don't have systems that can provide this granularity.

In reviewing this, we decided we did not need a high level of granularity for billing and other complaints. We concluded that a better approach is for utilities to directly report all the NPR complaints indicators to the department, including both the granular complaints indicators (IC9 to IC12) as well as the total number of complaints (IC13).

Utilities will need to separate complaints into different categories for the NPR indicators IC9 to IC12 for drinking water quality complaints, drinking water service complaints, number of wastewater service complaints, and billing and accounts complaints. The NPR has guidance on categorising different complaints in section 5.1.

IC13 is required to be directly reported as it requires the addition of the granular NPR complaints indicators as well as any other complaints not specifically reported in those categories (see NPR handbook definition of IC13 in section 5.1).

Complaints indicators

Table 5 – Feedback on complaints indicators

Indicators	Response
NSW_B1 – Number of billing and account complaints: water supply NSW_B2 – Number of billing and account complaints: sewerage NSW_B3 – Number of billing and account complaints per 1,000 properties complaints: water supply NSW_B4 – Number of billing and account complaints per 1,000 properties complaints: sewerage NSW_B5 – Number of other complaints: water supply NSW_B6 – Number of other complaints: sewerage	**Not proceed –** There is no need to separate billing and accounts or other complaints for water supply and sewerage. We don't require that granularity. Local water utilities will report on indicators as per the NPR complaints indicators directly to the department and use the NPR guidance material to categorise complaints.

Customer satisfaction indicators

We received considerable feedback on these indicators. Stakeholders felt this data would be useful, however there were concerns about having to collect this annually, the data-collection methods, and the difficulty in comparing given the unique services and challenges of each utility. Most utilities were proposing a 2-year or 3-year survey and felt the questions would need to be standardised and that a third party undertaking the surveys may produce better results. Respondents also discussed that response rates are generally low so the results may be statistically insignificant.

While customer satisfaction indicators are considered as part of the future NPR indicator set, the NPR did not include them in the recent indicator set released. We will continue to work on these with the NPR noting the issues raised.

Table 6 – Feedback on customer satisfaction indicators

Indicators	Response
NPR and NSW_B7 – Customer perceptions: value for money NPR and NSW_B8 – Customer perceptions: reputation in the community NPR and NSW_B9 – Customer perceptions: level of trust NPR and NSW_B10 – Customer perceptions: overall satisfaction	**Hold** – The NPR has not included them in the recent indicator set released. As such, we will hold them until the NPR includes them and consider this feedback while developing these indicators.

Theme 3 – Assets and operations

Treatment plants (water supply and sewerage systems) indicators

We proposed these indicators to complement the NPR indicators "A1 – Number of water treatment plants providing full treatment" and "A4 – Number of wastewater treatment plants".

Feedback indicated this information was useful, however clarification was required about what constituted recycled water and partial treatment. It was agreed to incorporate these indicators into the "system information" section of the portal, where utilities can confirm/update information about their water supply and sewerage systems and treatment plants annually. This includes the number of plants, plant name(s), latitude/longitude, owner operator, data provider, active/inactive status, design capacities of plants, production capacities of plants, effluent discharge, type of treatment, standard of treatment, age of plant, year built, and year augmented.

Table 7 – Feedback on treatment plants indicators

Indicators	Response
NSW_B11 – Number of water treatment plants providing partial or other treatment NSW_B12 – Number of water or wastewater treatment plants providing recycled water	**Proceed** differently – Continue with current system where utilities confirm/update information about their plants.

Reliability indicators

The proposed reliability indicators were to complement the NPR indicators on unplanned interruptions (C15, IC17, and C17) with a similar set of indicators on planned interruptions as well as an indicator on the ratio of planned vs unplanned interruptions. Stakeholder feedback indicated general support for better understanding of planned interruptions, but suggested that we provide further clarity of definition of planned interruptions. The focus group noted that information on planned interruptions isn't readily collected and agreed on a longer transition phase for utilities. We will begin collecting this indicator for utilities that are able to report it and ask that utilities advise of challenges encountered. We won't publicly report this indicator until we have addressed these challenges.

To clarify the definition of a planned and unplanned interruption, we consulted the NPR handbook guidance material (see section 6.1). It defines an unplanned interruption as an interruption where customers weren't provided 24 hours' notice. It is also an interruption that extends beyond the notified period, excluding interruptions caused by bursts or leaks in the property service unless the property connection is owned or maintained by the utility or require the mains to be shut down to be repaired. Our definition of a planned interruption will be any interruption for which more than 24 hours' notice is provided and is not considered an unplanned interruption as per the NPR handbook.

We also proposed an indicator on the number of water supply breaks, bursts, and leaks (NSW7) to complement the equivalent NPR indicator for sewerage (A15) and to enable comparison. Some feedback was supportive of this as it shows the infrastructure state and service quality. However, other feedback indicated that grouping breaks and bursts with leaks may not be meaningful, because it only provides information on the number of issues experienced in the system rather than the types and the scale of individual issues. Feedback also suggested we should limit the definition of leaks to those that require repair rather than those discovered proactively. The NPR handbook (section 6.1, page 45) defines a break or leak as a failure that results in an interruption to the sewerage service, not those discovered proactively. NSW will adopt that same definition for this indicator on water supply (NSW7), that is; not include leaks that are found proactively before they result in an interruption.

Table 8 – Feedback on reliability indicators

Indicators	Response
NSW7 – Number of property connection water supply breaks, bursts, and leaks per 1,000 properties	**Proceed –** See section 6.1 of the NPR handbook for guidance on definitions.

Indicators	Response
NSW8 – Average duration of a planned interruption: drinking water supply NSW9 – Number of planned interruptions: drinking water supply NSW10 – Number of planned interruptions per 1,000 properties: drinking water supply NSW11 – Ratio of planned and unplanned interruptions: drinking water supply	**Proceed** with all indicators – there will be a transition period for those utilities not currently collecting information on planned interruptions. We will provide a definition for a planned interruption on our portal as described.

Theme 4 – Finance and Pricing

Tariff indicators

These indicators were proposed to complement the NPR indicators FP_N1 to FP_N3 on tariff data for residential drinking water supply, wastewater services, and recycled water supply. They provide more granularity, enabling us to calculate typical residential customer bills. We proposed to capture the tariff data via a tariff input data tool.

There was support for these tariffs and collecting the data via the data input tool, which some stakeholders noted would be useful where there is differential pricing. There were comments that this data is readily accessible on councils' websites anyway and it is easy for utilities to report.

We asked for specific feedback on the trade waste tariff data. Respondents were supportive of reporting on trade waste tariff data, however following consultation internally and with the focus group, we have decided not to proceed with collecting tariff data on trade waste. The data is not useful for comparison and not needed to calculate any other indicators such as the typical residential bill. The information is readily available on councils' websites if required and the ABS indicator to report on trade waste revenue is sufficient: "ABS(Q5b) – Revenue received from wastewater services – trade waste charges".

We will only publicly report key tariff data. Each indicator will be an input in the tariff data input tool, and we will use this to calculate other indicators. The indicators we propose to report publicly are:

- Usage and fixed charges – drinking water residential
- Usage and fixed charges – drinking water non-residential
- Usage and fixed charges – wastewater residential

- Usage and fixed charges – wastewater non-residential
- Usage and fixed charges – recycled water residential
- Usage and fixed charges – recycled water non-residential
- Usage and fixed charges – non-drinking residential (excluding recycled water)
- Usage and fixed charges – non-drinking non-residential (excluding recycled water)
- Typical developer charges for water supply
- Typical developer charges for wastewater

We will also collect tariff data on non-drinking water in the tariff data input. This enables us to calculate the total typical residential bill inclusive of non-drinking water. In NSW, there are 19 utilities that supply non-drinking water (non-potable) as dual supply. It is important, therefore, to include this category. While this represents an addition of indicators subsequent to public consultation, the focus group was supportive of including it. Given this data is publicly available, it should not be difficult to report this.

Table 9 – Feedback on tariff indicators

Indicators	Response
Residential tariffs Tariff structure, usage charge, and fixed charge – Residential drinking water supply, wastewater services, recycled and non-drinking water	**Proceed** – We will collect this information in the tariff data input tool; however, we will publicly report key indicators only.
Non-residential tariffs Tariff structure, usage charge, and fixed charge – Non-residential drinking water supply, wastewater services, recycled and non-drinking water	**Proceed** – We will collect this information in the tariff data input tool; however, we will publicly report key indicators only.
Developer charges Typical developer charges for water supply Typical developer charges for wastewater	**Proceed** – We will collect this information in the tariff data input tool; however, we will publicly report key indicators only.
Trade waste pricing Trade Waste Annual Fee – Category 1 to Category 3	**Not proceed –** They are insignificant, and we don't need them to calculate typical residential bill indicators. This information is easily obtained from a council's website if required.

Indicators	Response
Trade Waste Excess Mass Charge (EMC) – BOD, oil and grease, SS Trade Waste Usage Charge – Category 2 Trade Waste Non-Compliance Usage Charge – Category 2 Trade Waste Reinspection Fee – Category 1/2/3 Bulk water export tariffs Tariff for export of drinking water, recycled water, and raw water	

Revenue indicators

We added these indicators to complement the existing ABS and NPR indicators on revenue and to separate between water supply and sewerage activities.

Stakeholder feedback indicated that clarification was required over whether these are reported as part of the financial statements and could be obtained from the OLG. However, they cannot be obtained from the OLG as they are either not reported or not broken down into the required categories in the special purpose financial statements under the Local Government Code of Accounting Practice and Financial Reporting (the LG Accounting Code). Examples include the following:

- Developer contributions and charges are reported as cash and non-cash in table G5-1 of the general purpose financial statements, however they are not broken down into water and wastewater.
- Usage charges (NSW12 and NSW13) are reported as a total in the special purpose financial statements, however they aren't broken down into drinking and non-drinking water or residential and non-residential.

Any additional financial information on water utilities that is not covered under the LG Accounting Code will need to be reported directly to the department. Any financial data OLG currently collects through the financial data return (FDR) that is in addition to what is required as part of the special purpose financial statements are intended to be removed from reporting to OLG. The department will work with OLG to implement these changes.

Regarding the indicators reporting on revenue received from developer contributions and charges (non-cash) (NSW15 and NSW17), there was feedback that a developer's in-kind contribution is meaningless for comparison since they are received up front and reported in one year rather than

being staged over the entirety of the development. We recognise this is an issue, however there is an existing indicator under the NPR on developer charges and we have only separated it into developer charges for water supply and sewerage. In addition to the note in the NPR handbook (see section 9.3), we will add another note clarifying that in the case of developer-contributed assets, the value of the developer contributed assets should be reported in the year the assets ownership was transferred to it. The NPR handbook already mentions utilities should report all data as nominal values (unadjusted for inflation), even when provided for historical reporting years.

Clarification was sought on what constitutes a community service obligation (CSO). This is an NPR indicator that NSW has separated into water supply and sewerage. In addition to the NPR definition in section 7.3 of the handbook that defines CSO as a payment provided by government to allow for the provision of good or service at less than total cost, we note that for the local water utility scenario, this encompasses subsidies from either the NSW Government or the Commonwealth Government as well as subsidies from a council's general-purpose fund. This indicator is about subsidies received by the local water utilities, not discounts and rebates the utility provides to customers. Where a government provides funding to the utility to provide customer discounts or rebates (for example, for pensioner rebates), this would constitute a CSO payment from that government to the utility. This could include a CSO payment to the utility from council's general-purpose fund. We will clarify this in our additional definition and work with NPR for improved guidance material.

Table 10 – Feedback on revenue indicators

Indicators	Response
Revenue from usage charges **NSW12 – Revenue received for usage charges – water supply: retail – drinking and non-drinking water supplied to residential customers** **NSW13 – Revenue received for usage charges – water supply: retail – drinking and non-drinking water supplied to non-residential customers**	**Proceed –** These are required to be directly reported to the department. The OLG special purpose statements do not collect this information in the required granularity.

Indicators	Response
Revenue from developer charges and contributions NSW14 – Revenue received from developer charges (cash) – water supply NSW15 – Revenue received from developer contributions (non-cash) – water supply NSW16 – Revenue from developer charges (cash) – wastewater NSW17 – Revenue from developer contributions (non-cash) – wastewater	**Proceed –** As discussed above, we will clarify how to report the non-cash revenue from developers' contributions. These are required to be directly reported to the department. The OLG special purpose statements do not collect this information in the required granularity.
Community service obligations NSW18 – Community service obligation (subsidies provided by government): water supply NSW19 – Community service obligation (subsidies provided by government): wastewater	**Proceed** – We will clarify what constitutes a community service obligation on our portal.

Finance indicators

These were proposed as key finance indicators that could be obtained from the OLG financial statements. For the indicators NSW20 to NSW25 and NSW_B13 to NSW_B19, feedback indicated stakeholders thought it was important to collect this information and supported the indicators because there will be no additional reporting burden given that they are reported in the OLG financial statements and can be obtained from OLG. The focus group suggested aligning terminology with the special schedules in the LG Accounting Code, particularly for the valuation indicators. Differences in terminology are mainly contextual, however, we will note this in the portal.

For the indicators NSW_B20, NSW B21 and NSW_B23 to NSW_B25, stakeholders found they were meaningful, however they noted that definitions could still be improved. It was also noted that resourcing may be onerous to develop the reporting systems and some suggested further consultation with OLG to integrate into the OLG reporting system. Based on that feedback, we will not include them for 24/25 and we will continue to work on them with OLG for inclusion in its system.

The focus group was particularly keen to proceed with "NSW_B22 – Asset renewal ratio (actual/planned)". The group believes this is a valuable indicator because it compares the renewals deemed necessary via the asset management plan against those that are funded in the long-term

financial plan. We also felt that utilities should be able to report on this. This indicator will likely be initially reported directly to the department, but we will work with OLG to include it in its system.

For debt service ratio indicator NSW_B16, it was noticed that it is not in the special schedules G6-2, but we are working with OLG to include or identify the source of required data to derive that. We will look to include it in the next reporting year.

Table 11 – Feedback on finance indicators

Indicators	Response
Financial performance indicators NSW20 – Operating performance ratio – water supply NSW21 – Operating performance ratio – wastewater	**Proceed** with these indicators.
Valuation indicators NSW22 – Water supply infrastructure replacement cost NSW23 – Wastewater infrastructure replacement cost NSW24 – Water supply infrastructure written down value NSW25 – Wastewater infrastructure written down value	**Proceed** with these indicators – clarify definitions to align with the LG Accounting Code.
Additional finance indicators NSW_B13 – Own source operating revenue ratio NSW_B14 – Cash expense cover ratio NSW_B15 – Debt service cover ratio NSW_B16 – Debt service ratio NSW_B17 – Asset/infrastructure renewals ratio NSW_B18 – Asset maintenance ratio (actual maintenance/required maintenance) NSW_B19 – Infrastructure backlog ratio	**Proceed** with these indicators except NSW_B16 as they are no additional reporting burden and can be obtained from the local water utility's financial statements prepared under the LG Accounting Code. **Hold** NSW_B16 – Currently the LG Accounting Code does not collect information to calculate NSW_B16. We will also separate them into water and wastewater in the final indicator list.
NSW_B20 – Agreed service level gap (annual) NSW_B21 – Agreed service level gap (annual) assets NSW_B22 – Asset renewal funding ratio (actual/planned) NSW_B23 – Asset maintenance ratio (planned/unplanned)	**Proceed** with NSW_B22 – We will separate this indicator into water supply and wastewater in the final indicator list. **Hold** all except NSW_B22 – We will not include these indicators for 24/25 and we

Indicators	Response
NSW_B24 – Cost to deliver minimum service level NSW_B25 – LWU ability to fund minimum service levels	will continue to work on them with OLG and councils.

Typical residential bill indicators

The NPR has indicators for the typical residential customer bill for drinking water and wastewater, and total (combined) (P3, P6, and P8). We have introduced additional indicators to this set to calculate the typical residential bill inclusive of non-drinking water. There are 19 councils in NSW that supply non-drinking water that is not recycled water (non-potable) as dual supply. We thought it important to include non-drinking water in the calculation of typical residential bills for those utilities.

The focus group was supportive of this as the information is easily available.

The department proposes the following additional indicators:

- Typical residential bill – non-drinking water (excluding recycled water)
- Total typical residential bill combined (all services) – water supply
- Total typical residential customer bill combined (all services) – water supply and wastewater

To calculate these TRB indicators, we introduced the following additional indicators in the connection indicator theme and the tariff data input tool (see above):

- Number of connected properties – non-drinking water (excluding recycled water) residential
- Tariff indicators on non-drinking water (excluding recycled water) residential

This will enable us to derive a typical residential bill for all types of water supply and wastewater services in addition to the NPR indicators, which are only for drinking water and wastewater.

Table 12 – Feedback on typical residential bill indicators

Indicators	Comments
NSWXX – Typical residential customer bill – non-drinking water (excluding recycled water) NSWXX – Total typical residential customer bill combined (all services) – water supply NSWXX – Total typical residential customer bill combined (all services) – water supply and wastewater	We propose these new indicators to enable the calculation of the typical residential bill for non-drinking water and total typical residential bill inclusive of non-drinking water.

Indicators	Comments
Number of connected properties – non-drinking water (excluding recycled water) residential	See above in connections theme.
Tariff indicators on non-drinking water (excluding recycled water) residential	Added to tariff data input tool (see above section).

Theme 5 – Public health and environment

Water quality risk management indicators

We proposed these indicators in addition to the NPR indicators, which collect information about water quality compliance and risk management. The NSW indicators were all proposed to be reported to the department. The main feedback received was that to reduce duplication in reporting, the department should source data from NSW Health since drinking water quality indicators and/or underlying data is already reported to them. We consulted with NSW Health, and they agreed to provide data for all drinking water quality related indicators, including NPR indicators.

There was agreement that indicator NSW_B26 on compliance with critical control points is meaningful, noting that NSW Health would provide the indicator values based on data reported to it. However, stakeholders noted that further work was required to develop this indicator, including developing data collection methods and creating an indicator that is meaningful for comparison. We will hold this indicator for now and continue to work with NSW Health to develop a definition, determine what types of non-compliances to include, and ensure the indicator is useful for comparison between utilities.

Table 13 – Feedback on water quality risk management indicators

Indicators	Comments
NSW26 – Annual review of drinking water quality systems in accordance with NSW Health requirements	**Proceed** – Data for this indicator will be provided by NSW Health, given utilities are advised to engage NSW Health in their annual review of the DWMS.
NSW_B26 – Performance against critical control points in the drinking water quality systems	**Hold** – This indicator is important and has sector support, however, further work is required to develop a definition and method.

Indicators	Comments
NPR indicators **H1 –** Water quality guidelines **H5** – Risk-based drinking water management plan externally assessed **HE_N3 –** Date of last assessment of drinking water quality management plan **H3 –** Percentage of the population where microbiological compliance was achieved **H4 –** Percentage of the population provided with chemically compliant drinking water **HE_N4 –** Number of boil-water alerts issued **HE_N5 –** Number of do-not-drink notices issued	NSW Health will provide data for these indicators, rather than the utility reporting directly to the department.

Environmental compliance indicators

There is general support for an indicator that reports on the compliance with EPA licence requirements of effluent discharge. Feedback suggested the indicator proposed is not necessarily a meaningful answer due to the variety of reasons for non-compliance and doesn't indicate the scale or severity of the non-compliances. The EPA also indicated that while it does have data on this and can provide the number of non-compliances, it would be difficult to only provide data on certain types of non-compliances and the data would likely need manual sorting to determine a severity. Thus, we will hold this indicator and work with the EPA on developing a data collection method, details of a definition, and the types of non-compliances to include in this indicator.

Table 14 – Feedback on environmental compliance indicators

Indicators	Comments
NSW27 – Compliance with EPA sewerage treatment plant (STP) licence requirements	**Hold** this indicator – The department will work further with the EPA to develop a meaningful indicator.

Theme 6 – Water resources

The indicators in this section are to provide a water balance as per the IWA Best Practice Water Balance. Additional NSW indicators were proposed where more granularity was required for the NSW specific context.

<table>
<tr><td rowspan="8">System input volume</td><td rowspan="4">Authorised consumption</td><td rowspan="2">Billed authorised consumption</td><td>Billed metered consumption (including water exported)</td><td rowspan="2">Revenue water</td></tr>
<tr><td>Billed unmetered consumption</td></tr>
<tr><td rowspan="2">Unbilled authorised consumption</td><td>Unbilled metered consumption</td><td rowspan="6">Non-revenue water</td></tr>
<tr><td>Unbilled unmetered consumption</td></tr>
<tr><td rowspan="4">Water losses</td><td rowspan="2">Apparent losses</td><td>Unauthorised consumption</td></tr>
<tr><td>Metering inaccuracies</td></tr>
<tr><td rowspan="3">Real losses</td><td>Leakage on transmission and/or distribution mains</td></tr>
<tr><td>Leakage and overflows at LWU storage tank</td></tr>
<tr><td>Leakage on service connections up to the measurement point</td></tr>
</table>

Figure 1 – IWA Best Practice Water Balance

Source: The LEAKSSuite Library: https://www.leakssuitelibrary.com/iwa-water-balance/

Revenue water

There are existing NPR and ABS indicators that collect information on the volume of billed authorised consumption that includes billed metered and unmetered consumption (see Figure 1):

- W8.3 and ABS(Q17a) – volume of drinking water and non-drinking water, excluding recycled water, supplied to residential customers
- W9.3 and ABS(Q17b) – volume of drinking water and non-drinking water, excluding recycled water, supplied to non-residential customers.

Our proposed indicators will further separate these into drinking water and non-drinking water supplied (excluding recycled water, which is already separately reported) to calculate the typical residential bill indicators for separate service types (see above in Theme 5). This will also enable us to derive the above NPR and ABS indicators, rather than requiring the utility to report them to the department.

There was little feedback on these other than to clarify if they include water from a standpipe or for water carting. Note these indicators include all billed authorised consumption, metered or unmetered.

Section 9.2 of the NPR handbook provides definitions and guidance material on what to include in these indicators. Utilities are also advised to look at the water balance chart in Figure 1 above.

Discussions raised the issue of different data sources and assumptions being made resulting in data not having high efficacy. It was therefore suggested utilities report on the confidence level of the data. We will consider this for potential improvements in future reporting frameworks, not only for this indicator but also potentially for other indicators.

Table 15 – Feedback on revenue water indicators

Indicators	Comments
NSW28 – Volume of drinking water, excluding recycled water, supplied to residential customers **NSW29 – Volume of non-drinking water, excluding recycled water, supplied to residential customers** **NSW30 – Volume of drinking water, excluding recycled water, supplied to non-residential customers** **NSW31 – Volume of non-drinking water, excluding recycled water, supplied to non-residential customers**	**Proceed** – We require these to be reported directly to the department to calculate the typical residential bill indicators. It is suggested that utilities refer to section 9.2 in the NPR handbook for clarification, or the water balance chart at https://www.leakssuitelibrary.com/iwa-water-balance/.

Non-revenue water

We proposed indicator NSW 32 to complete the set of non-revenue water indicators as follows:

- Apparent losses (ABS(Q22a))
- Real losses (ABS(Q22b))
- Unbilled authorised consumption (NSW32).

This allows us to derive NPR indicator W10.1 “Volume of non-revenue drinking and non-drinking water, excluding recycled water”, rather than utilities having to calculate this themselves and provide as a reported indicator as per NPR, for which they would need to calculate NSW32 values.

Feedback indicated this would be difficult to calculate and clarification was required around whether potable and non-potable water are included. Section 9.2 of the NPR handbook guidance material notes that for W10.1, “Drinking and non-drinking water encompass[es] potable (meets

drinking water standards), partially treated, and raw (untreated) water but excludes recycled water". Currently, we don't collect information about real and apparent losses for non-potable water as it is an insignificant volume in the water balance, especially given it excludes recycled water. We currently collect information for non-potable and potable water on the volume of unbilled authorised consumption, excluding recycled water. We will continue to use this approach and calculate the total non-revenue water reported to NPR for indicator W10.1 using potable water for real and apparent losses and both potable and non-potable water, excluding recycled water, for unbilled authorised consumption. This is slightly different to the NPR definition, and we will add it to our portal for clarification and guidance.

Table 16 – Feedback on non-revenue water indicators

Indicators	Comments
NSW32 – Volume of unbilled authorised consumption (metered and unmetered)	**Proceed** – As described above, we will provide clarification on the calculation on the portal.

Theme 7 – Workforce and work health and safety

Workforce and qualification indicators

For the indicators regarding the total number of people in the workforce (NSW33 to NSW36), stakeholder feedback indicated it is useful information for skills and training programs, however clarification is required about how to count staff who work in both sewerage and water supply. We will proceed with these indicators but propose a slightly different indicator set to account particularly for staff who work in both the water supply and sewerage business:

1. Total workforce – combined – actual numbers
2. Total workforce – water supply FTE
3. Total workforce – sewerage FTE
4. Total workforce – combined – FTE (derived)

For the indicators regarding age profiles and skills, training and qualification information (NSW37 to NSW46), stakeholder feedback suggested this would provide valuable insights for skills and training programs, however definitions would need to improve. For example, developing a definition of what a "trained" operator is, as some operators may be very experienced in operating the plant and fixing issues but not have the formal qualifications.

Feedback noted that indicators around the number of registered or qualified engineers doesn't necessarily provide information on all professions and types of engineers of value for utilities, as some categories of engineers cannot be registered, for example, chemical engineers.

The focus group suggested a periodic survey may be a more appropriate data collection method and using data other organisations collect such as local government associations. We will hold these and work further on them with the skills and training team to develop meaningful indicators and assess whether this data is better collected outside of formal annual reporting.

Table 17 – Feedback on workforce and qualification indicators

Indicators	Response
NSW33, NSW34, and NSW35 – total workforce – water supply, sewerage, and both NSW36 – total LWU workforce fulltime equivalent (FTE) – water supply and sewerage	**Proceed** with these but propose slightly different indicators: 1. Total workforce – combined – actual number 2. Total workforce – water supply FTE 3. Total workforce – sewerage FTE 4. Total workforce – combined – FTE (derived)
Workforce indicators NSW37 – Age profile across roles (FTE) – water supply and sewerage NSW38 – Number of water treatment operators (FTE) NSW39 – Number of trained water treatment operators (FTE) NSW40 – Number of water treatment operators in training NSW41 – Number of sewage treatment operators (FTE) NSW42 – Number of trained sewage treatment operators (FTE) NSW43 – Number of trained sewage treatment operators (FTE) NSW44 – Number of network operators (FTE) – water supply and sewerage NSW45 – Number of trained network operators (FTE) – water supply and sewerage	**Hold** these and work with the skills and training team to develop meaningful indicators, potentially outside of performance reporting.

Indicators	Response
NSW46 – Number of network operators in training – water supply and sewerage	
Qualification indicators NSW47 – Number of Cert II Water Operations NSW48 – Number of Cert III Water Operations NSW49 – Number of Cert IV Water Operations 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 NSW51 – Number of qualified engineers (FTE) – water supply and sewerage NSW52 – Number of engineers registered – water supply and sewerage	**Hold** – Work with the skills and training team to develop meaningful indicators, potentially outside of performance reporting.

Diversity indicators

Feedback suggested these indicators must be more inclusive, that some utilities didn't collect this information, and there are privacy concerns in collecting it. We will hold these indicators for 24/25 and work further on them to ensure they are meaningful and inclusive.

Table 18 – Feedback on diversity indicators

Indicators	Response
NSW53 – Staff who identify as Aboriginal and/or Torres Strait Islander – water supply and sewerage NSW_B27 – Female LWU workforce (FTE) NSW_B28 – Total LWU workforce headcount identifying as Aboriginal and/or Torres Strait Islander NSW_B29 – Total council workforce headcount identifying as Aboriginal and/or Torres Strait Islander	**Hold** – The department will undertake further work on these.

Work health and safety indicators

Stakeholders felt the proposed work health and safety (WHS) indicators would be meaningful, but definitions need to be developed. The focus group believed this information should not be too onerous to report as most of it is likely collected for WHS monitoring purposes as well as for reporting to insurance providers. It was noted that data on near misses and high-potential incidents may not be currently collected, and systems may require updating to collect this information. Under current WHS legislation, dangerous incidents including near misses are "notifiable incidents" and must be reported to the WHS regulator. Hence, we assume this data is collected and it should not be onerous for utilities to report on these. We will proceed with these indicators.

We propose the following definition suggested by our WHS team for high-potential incidents:

"Near misses that only avoided causing death, serious injury, and/or property damage because of luck or factors out of the entity's control, rather than procedures the business had in place."

Some examples of what WHS policy considers a "dangerous incident including near misses", which is the same as a high-potential incident, include:

- an uncontrolled escape, spillage, or leakage of a substance
- an uncontrolled implosion, explosion, or fire
- an uncontrolled escape of gas or steam
- an uncontrolled escape of a pressurised substance
- electric shock*
- the fall or release from a height of any plant, substance, or thing
- the collapse, overturning, failure, or malfunction of, or damage to, any plant that is required to be design or item registered under the Work Health and Safety Regulations, for example a collapsing crane
- the collapse or partial collapse of a structure
- the collapse or failure of an excavation or of any shoring supporting an excavation
- the inrush of water, mud, or gas in workings, in an underground excavation or tunnel
- the interruption of the main system of ventilation in an underground excavation or tunnel.

* Examples of electrical shock that are not notifiable include: shock due to static electricity; "extra low voltage" shock, that is, arising from electrical equipment less than or equal to 50V AC and less than or equal to 120V DC, when defibrillators are used deliberately to shock a person for first aid or medical reasons.

Examples of electrical shocks that are notifiable include minor shock resulting from direct contact with exposed live electrical parts and shock from capacitive discharge.

A dangerous incident includes immediate serious risks to health or safety; and a risk from an immediate exposure to a substance that is likely to create a serious risk to health or safety in the future, for example, asbestos or hazardous chemicals[2].

The SafeWork NSW website includes various definitions and guidance material.

Table 19 – Feedback on work health and safety indicators

Indicators	Response
NSW_B30 – Injuries (fatality, permanent disability, or time loss of one or more days) – water supply NSW_B31 – Days lost due to injuries (FTE) – water supply NSW_B32 – Incidents including injuries – water supply NSW_B33 – High-potential incidents – water supply NSW_B34 – Injuries (fatality, permanent disability, or time loss of one or more days) – wastewater NSW_B35 – Days lost due to injuries (FTE) – wastewater NSW_B36 – Incidents including injuries – wastewater NSW_B37 – High-potential incidents – wastewater	**Proceed** – Utilities should be collecting this information already for WHS reporting. We propose a definition of "high-potential incidents", interchangeable with the term "dangerous incidents including near misses" above, with some examples, used in NSW WHS legislation.

Key performance indicators

There was no feedback received on the key performance indicators. We had based some key performance indicators on indicators with which we are not proceeding, such as the complaints. We will proceed with these as they can still be calculated from other indicators.

[2] Safe Work Australia Incident Notification Fact Sheet https://www.safeworkaustralia.gov.au/sites/default/files/2022-09/Incident-notification-fact-sheet-2015%20UD.PDF

2.3 Next steps

The department's data analytics team will build these indicators into the reporting and analytics systems/portal, as well as provide an indicator list and detailed definitions and guidance. The below table provides a summary of the implementation actions committed to in section 2.2.

The new NSW specific indicators will come into effect in the 2024/25 reporting year, in addition to the revised set of NPR and existing ABS indicators.

Table 20 – Next steps

Indicators	Action to finalise indicator
NSW1 – Estimated population receiving wastewater services	Add to handbook to refer to section 4.1 of the NPR handbook for guidance on estimating population.
NSW3 – Total number of properties that could be connected	Add definition and guidance of what a "property that could be connected" is to the portal.
NSW8 – Average duration of a planned interruption: drinking water supply **NSW9 –** Number of planned interruptions: drinking water supply **NSW10 –** Number of planned interruptions per 1,000 properties: drinking water supply **NSW11 –** Ratio of planned and unplanned interruptions: drinking water supply	• Add the definition of what a "planned interruption" is to the portal. • Implement a longer transition period for utilities that do not collect information on planned interruptions. Suggested approach is for utilities to start collecting, observing, and ascertaining reporting challenges, and hold off on publicly reporting until we address the challenges.
NSW15 – Revenue received from developer contributions (non-cash): water supply **NSW17 –** Revenue from developer contributions (non-cash): wastewater	Clarify how to report non-cash revenue from developers' contributions on the portal.
NSW18 – Community service obligation (subsidies provided by government): water supply **NSW19 —** Community service obligation (subsidies provided by government): wastewater	Clarify on the portal what constitutes a community service obligation.

Indicators	Action to finalise indicator
NSW22 – Water supply infrastructure replacement cost **NSW23** – Sewer infrastructure replacement cost **NSW24** – Water supply infrastructure written down value **NSW25 –** Sewer infrastructure written down value	Clarify definitions to align with Local Government Accounting Code on the portal.
NSW32 – Volume of unbilled authorised consumption	Add guidance to the portal on whether this indicator includes potable and non-potable.
NSW_B33 – High-potential incidents – water supply **NSW_B37 –** High-potential incidents – sewerage	Add the definition of high-potential incidents to the portal.

2.4 Future work

We will continue to work on the indicators that have been put on hold. The below table provides a roadmap for future work and timelines for these indicators.

Table 21 – Future work

Indicators	Future actions	Indicative timeline for introduction in reporting
Customer satisfaction indicators **NPR and NSW_B7** – Customer perceptions: value for money **NPR and NSW_B8** – Customer perceptions: reputation in the community **NPR and NSW_B9** – Customer perceptions: level of trust **NPR and NSW_B10** – Customer perceptions: overall	• Provide feedback to the NPR. • Work with the NPR to develop suitable and meaningful definitions and collection mechanisms.	Aligned with future NPR changes

Indicators	Future actions	Indicative timeline for introduction in reporting
Finance indicators NSW_B16 – Debt service ratio	The department will work with OLG to implement this indicator into G6-2 special schedules.	2025/26 reporting year
Additional finance indicators **NSW_B20** – Agreed service level gap (annual) **NSW_B21** – Agreed service level gap (annual) assets **NSW_B23** – Asset maintenance ratio (planned/unplanned) **NSW_B24** – Cost to deliver minimum service level **NSW_B25 –** LWU ability to fund minimum service levels	The department will continue to work with the OLG and councils on including these indicators, including improving definitions and integrating into the OLG reporting system.	2026/27 reporting year
NSW_B22 – Asset renewal funding ratio (actual/planned)	Work with OLG to integrate into its platform in future.	2025/26 reporting year
NSW_B26 – Performance against critical control points in the drinking water quality systems	Work with NSW Health to better develop this indicator, including establishing a definition, determining non-compliances for inclusion, and detailing a method for reporting to enable comparison between utilities.	To be determined following consultation with NSW Health
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)	Work with the EPA on collection methods for this data, details of a definition, and the types of non-compliances to be counted in this indicator.	To be determined following consultation with EPA

Indicators	Future actions	Indicative timeline for introduction in reporting
Workforce indicators **NSW37** – Age profile across roles (FTE) – water supply and sewerage **NSW38**– Number of water treatment operators (FTE) **NSW39** – Number of trained water treatment operators (FTE) **NSW40** – Number of water treatment operators in training **NSW41** – Number of sewage treatment operators (FTE) **NSW42** – Number of trained sewage treatment operators (FTE) **NSW43** – Number of trained sewage treatment operators (FTE) **NSW44** – Number of network operators (FTE) – water supply and sewerage **NSW45** – Number of trained network operators (FTE) – water supply and sewerage **NSW46 –** Number of network operators in training – water supply and sewerage	Work with the skills and training team within the local water utility branch in the Water Group in NSW DCCEEW to develop the most appropriate way to collect this information, potentially outside of performance reporting.	To be determined
Qualification indicators **NSW47** – Number of Cert II Water Operations **NSW48** – Number of Cert III Water Operations **NSW49** – Number of Cert IV Water Operations	Work with the skills and training team within the local water utility branch in the Water Group in NSW DCCEEW to develop the most appropriate way to collect this information, potentially outside of performance reporting.	To be determined

Indicators	Future actions	Indicative timeline for introduction in reporting
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 **NSW51** – Number of qualified engineers (FTE) – water supply and sewerage **NSW52 –** Number of engineers registered – water supply and sewerage		
Revenue water indicators, and potentially others, particularly where data is derived from different sources and assumptions.	Consider developing a future framework for utilities to report on the confidence level of the data.	To be determined

3. Final full list of NSW, NPR, and ABS performance indicators

Theme 1 – Contextual information

Table 22 - Performance indicators – Theme 1 – Contextual information

Sub-theme	Indicator	Units	Source	Comments
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	**NSW indicator**
Connections	**C2 and ABS(Q19a)** – Number of connected residential properties: water supply	Properties	Reported to the department by utility	**NPR and ABS indicator**
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**

Sub-theme	Indicator	Units	Source	Comments
Connections	**NSW2** – Total number of properties that could be connected	Properties	Reported to the department by utility	**NSW indicator**
Connections	**NSW3** – Service coverage residential properties: water supply	Properties	Derived NSW3 = C2/NSW2	**NSW indicator**
Connections	**C6** – Number of connected residential properties: wastewater	Properties	Reported to the department by utility	**NPR and ABS indicator**
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	**NSW4** – Service coverage residential properties: wastewater	Properties	Derived NSW4 = C6/NSW2	**NSW indicator**
Connections	**NSW5** – Number of connected properties: non-drinking water (excluding recycled water)	Properties	Reported to the department by utility	**NSW indicator**
Connections	**CI_N1** – Number of connected residential properties: recycled water	Properties	Reported to the department by utility	**NPR and ABS indicators**
Connections	**CI_N2** – Number of connected non-residential properties: recycled water	Properties	Reported to the department by utility	**NPR and ABS indicators**
Connections	**CI_N3** –Total number of connected properties: recycled water	Properties	Derived CI_N3 = CI_N1 + CI_N2	**NPR and ABS indicators**

Theme 2 – Customer and communities

Table 23 – Performance indicators – Customer and communities

Sub-theme	Indicator	Units	Source	Comments
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**
Complaints	**C10** – Number of drinking water service complaints per 1,000 properties	Complaints/1,000 properties	Derived C10 = IC10 / C4 x 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 x 1,000	**NPR indicator**
Complaints	**IC12** – Number of drinking water and wastewater billing and account complaints	complaints	Reported to the department by utility	

Sub-theme	Indicator	Units	Source	Comments
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**
Complaints	**IC13** – Total number of complaints	Complaints	Reported to the department by utility	**NPR 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 restrictions for non-payment of water accounts removed within 3 days	Percentage	Reported to the department by utility	**NPR indicator**
Billing	**CC_N2** – Percentage of restrictions for non-payment of water accounts resulting in legal action	Percentage	Reported to the department by utility	**NPR indicator**
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**

Sub-theme	Indicator	Units	Source	Comments
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 a 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**

Theme 3 – Assets and operations

Table 24 – Performance indicators – Theme 3 – Assets and operations

Sub-theme	Indicator	Units	Source	Comments
Treatment plants	**NSW6** – Number of water treatment plants providing partial or other treatment	Plants	Reported to the department by utility	**NSW indicator**
Treatment plants	**NSW7** – Number of water or wastewater treatment plants providing recycled water	Plants	Reported to the department by utility	**NSW indicator**

Sub-theme	Indicator	Units	Source	Comments
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	Kilometres	Reported to the department by utility	**NPR indicator**
Pipe network	**A5** – Length of sewer mains	Kilometres	Reported to the department by utility	**NPR indicator**
Pipe network	**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 the department by utility	**NPR indicator**
Reliability	**A8** – Number of water main breaks per 100km of water mains	Number/100km	Derived A8 = (IA8 / A2) x 100	**NPR indicator**
Reliability	**NSW8** – Number of property connection water supply breaks, bursts, and leaks per 1,000 properties	Number/1,000 properties	Reported to the department by utility	**NSW indicator**
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 100km	Breaks, leaks, and chokes/100km	Derived A14 = (IA14 / A5) x 100	**NPR indicator**

Sub-theme	Indicator	Units	Source	Comments
Reliability	**A15 –** Number of property connection sewerage breaks, leaks, and chokes per 1,000 connected properties	Breaks, leaks, and chokes/1,000 properties	A15 = (IA14/ C8) x 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) x 1,000	**NPR indicator**
Reliability	**NSW9** – Average duration of a planned interruption: drinking water supply	Minutes	Reported to the department by utility	**NSW indicator –** There will be a transition period for utilities that don't already collect information on planned interruptions.
Reliability	**NSW10** – Number of planned interruptions: drinking water supply	Interruptions	Reported to the department by utility	**NSW indicator –** There will be a transition period for utilities that don't already collect information on planned interruptions.
Reliability	**NSW11** – Number of planned interruptions per 1,000 properties: drinking water supply	Interruptions/1,000 properties	Derived NSW11 = NSW10 / C4 x 1,000	**NSW indicator –** There will be a transition period for utilities that don't already collect information on planned interruptions.
Reliability	**NSW12** – Ratio of planned and unplanned interruptions: drinking water supply	Interruptions	Derived NSW12 = NSW10 / IC17	**NSW indicator –** There will be a transition period for utilities that don't already collect information on planned interruptions.
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**

Sub-theme	Indicator	Units	Source	Comments
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 –** Note: The utility will need to calculate this because the department will not collect the number of service connections as an indicator. The NPR recommends service providers include the systems and the number of service connections in the footnotes when reporting this indicator.
Losses	**A11** – Real losses, per kilometre of water main, from the drinking water supply system *Note: Using real losses reported across all water supply system	kL/km water main/day	Derived A11 = ABS(Q22b) / A2 / 365 days	**NPR indicator**

Theme 4 – Finance and pricing

Table 25 – Performance indicators – Theme 4 – Finance and pricing

Sub-theme	Indicator	Units	Source	Comments
Tariffs	**FP_N1** – Residential drinking water supply tariff data	As applicable	Derived	**NPR indicator**
Tariffs	**FP_N2** – Residential wastewater services tariff data	As applicable	Derived	**NPR indicator**
Tariffs	**FP_N3** – Residential recycled water supply tariff data	As applicable	Derived	**NPR indicator**
Tariffs	**Residential tariffs** **NSW8** – Tariff structure: residential drinking water supply **NSW9** – Usage charge (c/kL): residential drinking water supply **NSW10** – Fixed charge (c): residential drinking water supply **NSW11** – Tariff structure: residential wastewater services **NSW12** – Usage charge (c/kL): residential wastewater services **NSW13** – Fixed charge (c): residential wastewater services	As applicable	Reported to department via tariff data input tool	**NSW indicators** We will collect tariff data in the input tool. Utilities must collect this information; however we will only report on key tariff indicators: • Usage and fixed charges – drinking water residential • Usage and fixed charges – drinking water non-residential • Usage and fixed charges – wastewater residential • Usage and fixed charges – wastewater non-residential • Usage and fixed charges – recycled water residential

Sub-theme	Indicator	Units	Source	Comments
	NSW14 – Tariff structure: residential recycled water supply **NSW15** – Usage charge (c/kL): residential recycled water supply **NSW16** – Fixed charge (c): residential recycled water supply **NSW17** – Tariff structure: residential non-drinking water supply **NSW18** – Usage charge (c/kL): residential non-drinking water supply **NSW19** – Fixed charge (c): residential non-drinking water supply			• Usage and fixed charges – recycled water non-residential • Usage and fixed charges – non-drinking excluding recycled water residential • Usage and fixed charges – non-drinking excluding recycled water non-residential • Typical developer charges for water supply • Typical developer charges for wastewater
Tariffs	**Non-residential tariffs** **NSW20** – Tariff structure: non-residential drinking water supply **NSW21** – Usage charge (c/kL): non-residential drinking water supply **NSW22** – Fixed charge (c): non-residential drinking water supply **NSW23** – Tariff structure: non-residential wastewater services **NSW24** – Usage charge (c/kL): non-residential wastewater services	As applicable	Reported to department via tariff data input tool	**NSW indicators** We will collect tariff data in the input tool. Utilities must collect this information; however, we will only report on key tariff indicators: • Usage and fixed charges – drinking water residential • Usage and fixed charges – drinking water non-residential • Usage and fixed charges – wastewater residential • Usage and fixed charges – wastewater non-residential

Sub-theme	Indicator	Units	Source	Comments
	NSW25 – Fixed charge (c): non-residential wastewater services **NSW26** – Tariff structure: non-residential recycled water supply **NSW27** – Usage charge (c/kL): non-residential recycled water supply **NSW28** – Fixed charge (c): non-residential recycled water supply **NSW29** – Tariff structure: non-residential non-drinking water supply **NSW30** – Usage charge (c/kL): non-residential non-drinking water supply **NSW31** – Fixed charge (c): non-residential non-drinking water supply			• Usage and fixed charges – recycled water residential • Usage and fixed charges – recycled water non-residential • Usage and fixed charges – non-drinking excluding recycled water residential • Usage and fixed charges – non-drinking excluding recycled water non-residential • Typical developer charges for water supply • Typical developer charges for wastewater
Tariffs	**Developer charges** **NSW32** – Typical developer charges: water supply ($/ET) **NSW33** – Typical developer charges: wastewater ($/ET)	As applicable	Reported to department via tariff data input tool	**NSW indicator**
Tariffs	**Bulk water export tariffs** **NSW34** – Tariff for export of drinking water (c/kL)	As applicable	Reported to department via tariff data input tool	**NSW indicator**

Sub-theme	Indicator	Units	Source	Comments
	NSW35 – Tariff for export of recycled water (c/kL) **NSW36** – Tariff for export of raw water (c/kL)			
Annual bill	P2 – Annual residential customer bill based on 200kL per annum: drinking water supply	$	Derived from tariff data	**NPR indicator** Reported to department via data input tool
Annual bill	**P3** – Typical residential customer bill: drinking water supply	$	Derived from tariff data	**NPR indicator** Reported to department via data input tool
Annual bill	**P5** – Annual residential customer bill based on 200kL per annum: wastewater	$	Derived from tariff data	**NPR indicator** Reported to department via data input tool
Annual bill	**P6** – Typical residential customer bill: wastewater	$	Derived from tariff data	**NPR indicator** Reported to department via data input tool
Annual bill	**P7** – Total annual residential customer bill based on 200kL per annum	$	Derived	**NPR indicator**
Annual bill	**P8** – Total typical residential customer bill	$	Derived P8 = P3 + P6	**NPR indicator**
Annual bill	**NSW37** – Typical residential customer bill – non-drinking water (excluding recycled water)	$	Reported to the department by utility	**NSW indicator**

Sub-theme	Indicator	Units	Source	Comments
Annual bill	**NSW38** – Total typical residential customer bill – water supply	$	Derived NSW38 = NSW37 + P3	**NSW indicator**
Annual bill	**NSW39** – Total typical residential customer bill combined (all services) – water supply and wastewater	$	Derived NSW39 = P8 + NSW37	**NSW indicator**
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**
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**

Sub-theme	Indicator	Units	Source	Comments
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**
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**

Sub-theme	Indicator	Units	Source	Comments
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	$ 000s	Reported to the department by utility	**ABS indicator** Note: 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.
Revenue	**NSW40** – Revenue received for usage charges – water supply: retail – drinking and non-drinking water supplied to residential customers	$ 000s	Reported to the department by utility	**NSW indicator**
Revenue	**NSW41** – 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	**NSW indicator**
Revenue	**ABS(Q3e)** – Total revenue received from water supply services	$ 000s	Derived ABS(Q3e) = ABS(Q3a(iii)) + ABS(Q3b(iii)) + ABS(Q3c) + ABS(Q3d)	**ABS indicator** Note: This differs from 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

Sub-theme	Indicator	Units	Source	Comments
				example, community service obligations). F25 covers payment of community service obligations separately – "Revenue received from government grants/subsidies for non-capital purposes." This 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 federal government economic relief packages to households and businesses. Also 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).
Revenue	**F1** – Total revenue: water supply	$ 000s	Derived F1 = ABS(Q3a(iii)) + ABS(Q3b(iii)) (see note)	**NPR indicator** Note: This differs from 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

Sub-theme	Indicator	Units	Source	Comments
				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. Examples include 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. Also 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.
Revenue	**F26** – Capital works grants: water supply	$ 000s	Reported to the department by utility	**NPR indicator**
Revenue	**NSW42** - Revenue received from developer charges (cash) – water supply	$ 000s	Reported to the department by utility	**NSW indicator**
Revenue	**NSW43 –** Revenue received from developer contributions (non-cash) – water supply	$ 000s	Reported to the department by utility	**NSW indicator**

Sub-theme	Indicator	Units	Source	Comments
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**
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	$ 000s	Reported to the department by utility	**ABS indicator** Note: 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.
Revenue	**ABS(Q5e)** – Total revenue received from wastewater services	$ 000s	Derived ABS(Q5e) = ABS(Q5a) + ABS(Q5b) + ABS(Q5c) + ABS(Q5d)	**ABS indicator** Note: This differs from F2 below. This total revenue indicator includes "revenue received from government grants/subsidies for non-capital purposes" (ABS(Q5c)), which includes

Sub-theme	Indicator	Units	Source	Comments
				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 requirements. Examples include 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. Also 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).
Revenue	**F2** – Total revenue: wastewater	$ 000s	Derived F2 = ABS(Q5a) + ABS(Q5b)	**NPR indicator** Note: 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

Sub-theme	Indicator	Units	Source	Comments
				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. Different to ABS(Q5e), this total revenue indicator excludes the "other revenue" of developer contributions and grants for acquisition of assets (capital grants). F27, FP_N4 and FP_N5 cover these separately and differently.
Revenue	**F27** – Capital works grants: wastewater	$ 000s	Reported to the department by utility	**NPR indicator**
Revenue	**NSW44** – Revenue from developer charges (cash): wastewater	$ 000s	Reported to the department by utility	**NSW indicator**

Sub-theme	Indicator	Units	Source	Comments
Revenue	**NSW45** – Revenue from developer contributions (non-cash): wastewater	$ 000s	Reported to the department by utility	**NSW indicator**
Revenue	**FP_N4** – Revenue from developer charges (cash): water supply and wastewater	$ 000s	Derived FP_N4 = NSW42 + NSW44	**NPR indicator**
Revenue	**FP_N5** – Revenue from developer contributions (non-cash): water supply and wastewater	$ 000s	Derived FP_N4 = NSW43 + NSW45	**NPR indicator**
Revenue	**F3** – Total income for the utility	$ 000s	Derived F3 = F1 + F2	**NPR indicator**
Revenue	**NSW46** – Community service obligation (subsidies provided by government): water supply	$ 000s	Reported to the department by utility	**NSW indicator** Note: Consider using ABS(Q3c).
Revenue	**NSW47 –** Community service obligation (subsidies provided by government): wastewater	$ 000s	Reported to the department by utility	**NSW indicator** Note: Consider using ABS(Q5c).
Revenue	**F25** – Community service obligation	$ 000s	Derived F25 = NSW46 + NSW47	**NPR indicator**
Revenue	**F8** – Community service obligations ratio	%	Derived F8 = F25 / F3	**NPR and ABS indicators**

Sub-theme	Indicator	Units	Source	Comments
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 indicators**
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 indicators**
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**
Costs	**IF11** – Operating cost: water supply	$ 000s	Derived IF11 = ABS(Q8a(iii)) + ABS(Q8b(i))	**NPR indicator**
Costs	**FP_N8** – Operating cost, excluding bulk water purchases, per property: water supply	$/property	Derived: FP_N8 = ABS(Q8b(i)) / C4	**NPR indicator**
Costs	**ABS(Q8c[1])** – Operating cost: water supply – other expenses (including depreciation and interest)	$ 000s	Reported to the department by utility	**ABS indicator**

Sub-theme	Indicator	Units	Source	Comments
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 indicators**
Costs	**FN_N10** – Operating cost – excluding bulk wastewater charges, per property: wastewater	$/property	Derived FP_N10 = (IF12 – FP_N9) / C8	**NPR indicator**
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**

Sub-theme	Indicator	Units	Source	Comments
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**
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 indicators**
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	Units	Source	Comments
Performance	**FN_N13** – Earnings before interest, taxes, depreciation, and amortisation (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**
Performance	**FN_N18** – Funds from operations (FFO) to interest expense	–	Reported to the department by utility	**NPR indicator**
Performance	**NSW48** – Operating performance ratio – water supply	Ratio	Provided by OLG from council financial reporting to OLG	**NSW indicator** This is an indicator OLG generally applies to councils under the Local Government Accounting Code.

Sub-theme	Indicator	Units	Source	Comments
				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)".
Performance	**NSW49** – Operating performance ratio: wastewater	Ratio	Provided by OLG from council financial reporting to OLG	**NSW indicator** This is an indicator applied generally to councils by OLG under the Local Government Accounting Code. 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)".
Valuation	**NSW50** – Water supply infrastructure replacement cost	$	Provided by OLG from council financial reporting to OLG	**NSW indicator**

Sub-theme	Indicator	Units	Source	Comments
Valuation	**NSW51** – Sewer infrastructure replacement cost	$	Provided by OLG from council financial reporting to OLG	**NSW indicator**
Valuation	**NSW52** – Water supply infrastructure written down value	$	Provided by OLG from council financial reporting to OLG	**NSW indicator**
Valuation	**NSW53** – Sewer infrastructure written down value	$	Provided by OLG from council financial reporting to OLG	**NSW indicator**
Own source operating revenue ratio	**NSW54** – 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	Ratio	Provided by OLG from council financial reporting to OLG	**NSW indicator**
Cash expense cover ratio	**NSW55** – Current year's cash, cash equivalents, and term deposits divided by payments from cash flow of operating and financing activities, multiplied by 12	Ratio	Provided by OLG from council financial reporting to OLG	**NSW indicator**

Sub-theme	Indicator	Units	Source	Comments
Debt service cover ratio	**NSW56** – 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	Ratio	Provided by OLG from council financial reporting to OLG	**NSW indicator**
Asset renewal ratio (actual/depreciation)	**NSW57** – Ratio of asset renewals divided by depreciation, amortisation, and impairment of assets	Ratio	Provided by OLG from council financial reporting to OLG	**NSW indicator**
Asset maintenance ratio (actual/required)	**NSW58** – Actual asset maintenance divided by required asset maintenance	Ratio	Provided by OLG from council financial reporting to OLG	**NSW indicator**
Infrastructure backlog ratio	**NSW59 –** 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	$	Provided by OLG from council financial reporting to OLG	**NSW indicator**

Sub-theme	Indicator	Units	Source	Comments
Asset renewal funding ratio (actual/planned)	**NSW60** – Actual annual renewal spending vs annual renewal spending needs identified/planned/set in asset management planning	Ratio	Reported to the department by utility	**NSW indicator** This indicator is to report on 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.

Theme 5 – Public health and environment

Table 26 – Performance indicators – Theme 5 – Public health and environment

Sub-theme	Indicator	Units	Source	Comment
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**

Sub-theme	Indicator	Units	Source	Comment
Treatment	**E1** – Percentage of wastewater treated to a primary level	%	Derived E1 = (IE1 / W18 – W18.1 + W18.2) x 100	**NPR indicator**
Treatment	**E2** – Percentage of wastewater treated to a secondary level	%	Derived E2 = (IE2 / W18 – W18.1 + W18.2) x 100	**NPR indicator**
Treatment	**E3** – Percentage of wastewater treated to a tertiary level	%	Derived E3 = (IE3 / W18 – W18.1 + W18.2) x 100	**NPR indicator**
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) x 100	**NPR indicator**

Sub-theme	Indicator	Units	Source	Comment
Water quality risk management	**H1** – Water quality guidelines	Text yes/no	Provided by NSW Health, which collects data on the number/proportion of samples compliant, and the population served, in each supply system/water treatment plant	**NPR indicator** Note: This is demonstrated in NSW by having in place a drinking water management system in accordance with the *NSW Public Health Act 2010*.
Water quality risk management	**NSW61** – Annual review of drinking water quality systems in accordance with NSW Health requirements	Yes/no	Provided by NSW Health, which collects data on the number/proportion of samples compliant, and the population served, in each supply system/water treatment plant	**NSW indicator**
Water quality risk management	**H5** – Risk-based drinking water management plan externally assessed	Yes/no	Provided by NSW Health, which collects data on the number/proportion of samples compliant, and the population served, in each supply system/WTP	**NPR indicator**

Sub-theme	Indicator	Units	Source	Comment
Water quality risk management	**HE_N3** – Date of last assessment drinking water quality management plan	DD/MM/YYYY	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**
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**
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 chemicals, and the population served, in each supply system/WTP	**NPR indicator**
Water quality compliance	**HE_N4** – Number of boil-water alerts issued	Number	Reported to the department by utility	**NPR indicator**

Sub-theme	Indicator	Units	Source	Comment
Water quality compliance	**HE_N5** – Number of do-not-drink notices issued	Number	Reported to the department by utility	**NPR indicator**

Theme 6 – Water resources

Table 27 – Performance Indicators – Theme 6 – Water Resources

Sub-theme	Indicator	Units	Source	Comments
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(Q13a)** – Volume of water self-sourced from climate-dependent surface water sources	ML	Reported to the department by utility	**NPR and ABS indicators**
Sources and imports	**W2 and ABS(Q13b)** – Volume of water self-sourced from groundwater sources	ML	Reported to the department by utility	**NPR and ABS indicators**
Sources and imports	**W3.1 and ABS(Q13c)** – Volume of water self-sourced from marine or estuarine water sources	ML	Reported to the department by utility	**NPR and ABS indicators**
Sources and imports	**WR_N1 and ABS(Q13d)** – Volume of stormwater harvested for supply as recycled water	ML	Reported to the department by utility	**NPR and ABS indicators**
Sources and imports	**ABS(Q12d)** – Volume of water self-sourced from other sources	ML	Reported to the department by utility	**ABS indicator**

Sub-theme	Indicator	Units	Source	Comments
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 indicators**
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 indicators**
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(Q12d2)	**ABS indicator**

Sub-theme	Indicator	Units	Source	Comments
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	**NSW62** – Volume of drinking water, excluding recycled water, supplied to residential customers	ML	Reported to the department by utility	**NSW indicator**
Supply and exports	**NSW63** – Volume of non-drinking water, excluding recycled water, supplied to residential customers	ML	Reported to the department by utility	**NSW indicator**
Supply and exports	**W8.3** and **ABS(Q17a)** – Volume of drinking and non-drinking water, excluding recycled water, supplied to residential customers	ML	W8.3 = NSW63 + NSW64	**NPR and ABS indicators**
Supply and exports	**NSW64** – Volume of drinking water, excluding recycled water, supplied to non-residential customers	ML	Reported to the department by utility	**NSW indicator**
Supply and exports	**NSW65** – Volume of non-drinking water, excluding recycled water, supplied to non-residential customers	ML	Reported to the department by utility	**NSW indicator**

Sub-theme	Indicator	Units	Source	Comments
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**
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**

Sub-theme	Indicator	Units	Source	Comments
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**
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 = NSW65 + NSW66 = Sum of ABS(Q18a) to ABS(Q18j)	**NPR and ABS indicators**

Sub-theme	Indicator	Units	Source	Comments
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 indicators**
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 indicators**
Supply and exports	**ABS(Q15)** – Drinking and non-drinking water, excluding recycled water, exported to other service providers.	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	Utility reports to the department	**NPR indicator**

Sub-theme	Indicator	Units	Source	Comments
Supply and exports	**ABS(Q24a)** – Volume of drinking and non-drinking water, excluding recycled water, supplied as environmental flows	ML	Utility reports to the department	**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**
Supply and exports	**NSW66** – Volume of unbilled authorised consumption (metered and unmetered)	ML	Reported to the department by utility	**NSW indicator**
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) + NSW66	**NPR indicator**
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	**ABS indicator**
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 indicators**
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 indicators**

Sub-theme	Indicator	Units	Source	Comments
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 indicators**
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 indicators**
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 indicators**
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**

Sub-theme	Indicator	Units	Source	Comments
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**
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**
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**

Sub-theme	Indicator	Units	Source	Comments
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	**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**
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**

Sub-theme	Indicator	Units	Source	Comments
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**
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	Units	Source	Comments
Wastewater	**ABS(Q35)** – Did this business/organisation discharge wastewater	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 indicators**
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**

Sub-theme	Indicator	Units	Source	Comments
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

Table 28 – Performance indicators – Workforce and work health and safety

Sub-theme	Indicator	Units	Source	Comment/consultation
Workforce	**NSW67 –** Total workforce – Combined – Actual number	Number	Reported to the department by utility	**NSW indicator**
Workforce	**NSW68** – Total workforce – water supply FTE	FTE	Reported to the department by utility	**NSW indicator**
Workforce	**NSW69** – Total workforce – wastewater FTE	FTE	Reported to the department by utility	**NSW indicator**
Workforce	**NSW70 –** Total workforce – combined – FTE (derived)	FTE	Derived NSW70 = NSW68 + NSW69	**NSW indicator**
WHS	**NSW71** – Injuries (fatality, permanent disability, or time loss of one or more days) – water supply	Number	Reported to the department by utility	**NSW indicator**

Sub-theme	Indicator	Units	Source	Comment/consultation
WHS	**NSW72** – Days lost due to injuries (FTE) – water supply	FTE days	Reported to the department by utility	**NSW indicator**
WHS	**NSW73** – Incidents including injuries – water supply	Number	Reported to the department by utility	**NSW indicator**
WHS	**NSW74** – High-potential incidents – water supply	Number	Reported to the department by utility	**NSW indicator**
WHS	**NSW75** – Injuries (fatality, permanent disability, or time loss of one or more days) – wastewater	Number	Reported to the department by utility	**NSW indicator**
WHS	**NSW76** – Days lost due to injuries (FTE) – wastewater	FTE days	Reported to the department by utility	**NSW indicator**
WHS	**NSW77** – Incidents including injuries – wastewater	Number	Reported to the department by utility	**NSW indicator**
WHS	**NSW78** – High Potential Incidents – wastewater	Number	Reported to the department by utility	**NSW indicator**
Workforce	**NSW79** – Total workforce – Combined – Actual number	Number	Reported to the department by utility	**NSW indicator**

Key performance indicators

In addition to the full list of proposed NSW performance indicators set out in section 2, the department has developed 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.

We divided the proposed list into two parts:

Table 29 – Key drivers to help analyse financial and operational performance of utilities

Table 30 – Key performance indicators

Key drivers

Table 29 – 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 based on a combination of the Socio-Economic Indexes for Areas **(SEIFA)** and the Accessibility and Remoteness Index of Australia **(ARIA)**.	Sourced from the relevant indices.
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.

Key performance indicators

Table 30 – 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 the Local Government Accounting Code – 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	NSW48 and NSW49
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
Operational – service reliability	Number of water main breaks, bursts, and leaks, per 100km of water mains	NPR A8

Theme	Performance indicators	Notes
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 100km 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 200kL per annum – water supply	NPR P2
Operational – customer	Annual residential customer bill based on 200kL per annum – wastewater	NPR P5
Operational – customer	Total number of complaints per 1,000 connected properties	(IC13/C4)*1000
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