



**I, Kitea Tipuna, Tumu Whakarae Chief Executive, hereby give notice that
Finance, Audit & Risk Committee Meeting will be held on:**

Date: Tuesday, 1 March 2022

Time: 1.30pm

Location: Online via Zoom -

n: <https://us02web.zoom.us/join/8AtBSLOeYGzeO>

AGENDA

Finance, Audit & Risk Committee Meeting

1 March 2022

MEMBERSHIP: His Worship the Mayor Craig Little, Cr Jeremy Harker, Cr Denise Eaglesome-Karekare, Mr Philip Jones, Cr Danika Goldsack

The agenda and associated papers are also available on our website: www.wairoadc.govt.nz

For further information please contact us 06 838 7309 or by email info@wairoadc.govt.nz

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- 1 KARAKIA**
- 2 APOLOGIES FOR ABSENCE**
- 3 DECLARATIONS OF CONFLICT OF INTEREST**
- 4 CHAIRPERSON'S ANNOUNCEMENTS**
- 5 LATE ITEMS OF URGENT BUSINESS**
- 6 PUBLIC PARTICIPATION**

A maximum of 30 minutes has been set aside for members of the public to speak on any item on the agenda. Up to 5 minutes per person is allowed. As per Standing Order 15.1 requests to speak must be made to the Chief Executive Officer at least one clear day before the meeting; however this requirement may be waived by the Chairperson. Requests should also outline the matters that will be addressed by the speaker(s).

7 MINUTES OF THE PREVIOUS MEETING

Ordinary Meeting - 14 December 2021

**MINUTES OF WAIROA DISTRICT COUNCIL
FINANCE, AUDIT & RISK COMMITTEE MEETING
HELD VIA ZOOM,
ON TUESDAY, 14 DECEMBER 2021 AT 1.30PM**

PRESENT: His Worship the Mayor Craig Little, Cr Jeremy Harker, Cr Denise Eaglesome-Karekare, Cr Danika Goldsack, Mr Philip Jones

IN ATTENDANCE: **Kitea Tipuna** (Tumu Whakarae | Chief Executive), **Kimberley Tuapawa** (Pouwhakarae – Pārongo/Wheako Kiritaki | Group Manager Information and Customer Experience), **Gary Borg** (Pouwhakarae – Pūtea/Tautāwhi Rangapū | Group Manager Finance and Corporate Support), **Stephen Heath** (Pouwhakarae – Hua Pūmau Hapori/Ratonga | Group Manager Community Assets and Services), **Alannah Marshall** (Kaiurungi Mana Ārahi me te Whakawhanake Ōhanga | Governance and Economic Development Officer), **Gay Waikawa** (Kaiurungi Mana Ārahi | Governance Officer), **Lauren Jones** (Kaikaute Putea | Financial Accountant), **Jonny Hardie** (Kaiwhakahaere Kaupapa-Whaipainga Project Manager-Infrastructure)

1 KARAKIA

Karakia was given by Kitea Tipuna, Tumu Whakarae, Chief Executive

2 APOLOGY FOR ABSENCE

None.

3 DECLARATION OF CONFLICT OF INTEREST

None.

4 CHAIRPERSON'S ANNOUNCEMENTS

None.

5 LATE ITEMS OF URGENT BUSINESS

None.

6 PUBLIC PARTICIPATION

None.

7 MINUTES OF THE PREVIOUS MEETING

COMMITTEE RESOLUTION 2021/161

Moved: Cr Denise Eaglesome-Karekare

Seconded: Mr Philip Jones

That the minutes of the Ordinary Meeting held on 9 November 2021 be confirmed.

CARRIED

8 GENERAL ITEMS

8.1 INSURANCE RENEWALS FOR THE YEAR ENDING 31 OCTOBER 2022

COMMITTEE RESOLUTION 2021/163

Moved: Mr Philip Jones

Seconded: Cr Jeremy Harker

That the Committee endorses to Council expenditure of \$306,953.89 for insurance premiums for the year ending 31 October 2022.

CARRIED

The Committee discussed:

- Appropriate replacement costs.
- Increasing construction costs.
- Critical assets and what value Council is getting for cover.

The Chairperson, Philip Jones explained there is significant financial risk but the Council still have a small image and reputation and a small impact on employees because of this. It is very low for operational surely material damage would actually have some impact on operations as Council cannot operate these facilities for a period of time or is the intention that the insurance allows for an additional cost of workings which actually mitigates the risk. The Pouwhakarae – Pūtea/Tautāwhi Rangapū | Group Manager Finance and Corporate Support advised there is an element of that and also as an interim Council has plenty of debt cover so if Council needed to replace assets while the claim is being processed Council could still respond very quickly.

8.2 MONTHLY REPORT TO 31 OCTOBER 2021

COMMITTEE RESOLUTION 2021/164

Moved: Cr Denise Eaglesome-Karekare

Seconded: Cr Jeremy Harker

That the Committee receive the report.

CARRIED

Cr Jeremy Harker queried the capital projects. The Kaikaute Putea | Financial Accountant advised it is the result 30 June 2021 so Council's current to year date shows \$2.8million surplus and the \$10million relates to the subsidy. All capital projects coming through that had not necessarily budgeted for and not spending in the Statement of Comprehensive Revenue and Expense because it goes on to the balance sheet as assets so that is where Council is looking at underlying revenue last year.

Cr Jeremy Harker also queried why is Council not spending The Kaikaute Putea | Financial Accountant also advised the expense goes to an asset when Council get the money Council recognise it as revenue but the expenditure is on a capital asset it is not operational expenditure which it is represented in this report. It looks like Council has got a surplus of cash but that cash is applied to those assets but we are spending it but it will not show in this report.

Cr Goldsack arrived at 1.56pm

8.3 FINANCE REPORT ON TE WAIROA E WHANAKE SPEND AGAINST BUDGET

COMMITTEE RESOLUTION 2021/165

Moved: Cr Jeremy Harker

Seconded: Cr Denise Eaglesome-Karekare

That Committee receive the report.

CARRIED

The Committee discussed:

- Key risks.
- COVID, material shortages and associated delays.
- Financial overruns in construction sector.
- Seek further funding.
- Cost saving within other part in that budget.

At 2:06 pm, Mr Philip Jones left the meeting.

The Meeting closed at 2.07pm with a karakia by Gary Borg.

The minutes of this meeting were confirmed at the Finance, Audit & Risk Committee Meeting held on 1 March 2022.

.....
CHAIRPERSON

8 GENERAL ITEMS

8.1 MONTHLY REPORT TO 31 JANUARY 2022

Author: Lauren Jones, Kaikaute Putea Financial Accountant

Authoriser: Gary Borg, Pouwhakarae - Putea / Tautawhi Rangapu Group Manager
Finance and Corporate Support

Appendices: 1. Monthly Report to 31 January 2022 [↓](#)

1. PURPOSE

- 1.1 This report provides information for Committee on Council's operating financial performance for the 7 months to 31 January 2022. No decisions are required by Committee at this stage.
- 1.2 This is an information report-only report because it provides an update on Council's progress against objectives established and decisions previously made in the Annual Plan 2020-21 and Long-term Plan 2021-31.
- 1.3 The full half-year performance report was presented to Council at its meeting on 08 February 2022.

RECOMMENDATION

The Kaikaute Putea Financial Accountant RECOMMENDS that Committee receive the report.

2. BACKGROUND

- 2.1 Council's minimum statutory obligations regarding reporting, public accountability and financial management are contained in Part 6 of the Local Government Act 2002. Monitoring financial performance on Council's behalf is included in the Committee's Terms of Reference.
- 2.2 Beyond this, regular performance reporting is good practice, keeping Council and the community informed of its financial performance and position.
- 2.3 In addition, reporting during the year provides an indication of full year outcomes and informs the decision-making process for each subsequent Annual Plan and Long-term Plan.
- 2.4 The financial performance report, attached as **Appendix 1**, sets out the financial results.

MONTHLY REPORT

TO 31 JANUARY 2022



WAIROA

ABOUT THIS DOCUMENT

This report covers the period 1 July 2021 through 31 January 2022. As this is the first year of the Long-Term Plan (LTP) 2021-31, the LTP becomes our annual plan, therefore we have only one set of budgeted figures to compare our performance against. The Council is tracking close to budget in most cost centres.

Last financial year we had significant impacts from unbudgeted funding from the DIA and PGF (and associated project expenditure). For the current year to date we have not had these same impacts, with DIA and PGF funded projects part of our budget.

FORECAST TO 30 JUNE 2022

For our half year report to 31 December 2021, we completed a re-forecast through to 30 June 2022 with activity managers contributing their estimates for both operational and capital costs.

This forecast indicated that overall performance (revenue and expenditure) will be very close to, or under, budget. Therefore, the forecast has not been published at this time, as it will not add any meaningful analysis. However, the forecast financial performance will be reviewed again for the third quarter report.

The COVID environment and inflationary pressures being experienced in the New Zealand economy has impacted on prices of some materials and consumables, for example water treatment chemicals, contractors (availability and cost) and maintenance costs. In the most part, activity managers have forecast that they are able to absorb the rising costs in this year's budget by reduced spending in other areas. For example, travel and training costs have decreased due to less face-to-face courses and delays to scheduled training modules.

Although rising costs are forecast to be absorbed this financial year, we are considering the impact on the budgets as we work through our annual planning cycle for the 2022-23 financial year and beyond. We recognise that we cannot absorb all rising costs whilst still retaining our levels of service and maintenance programmes. There will be pressure to maintain service delivery whilst ensuring that general financial dealings are managed prudently and in a manner that promotes the current and future interests of the community.



NGĀ TAUĀKĪ PŪTEA

FINANCIAL STATEMENTS

HE TAUĀKĪ PŪTEA WHIWHI ME TE PŪTEA WHAKAHAERE

STATEMENT OF COMPREHENSIVE REVENUE AND EXPENSE

For the period ended 31 January 2022

	YTD	Annual Plan	Variance		30 June 2021
	31 Jan 2022	31 Jan 2022	\$000	%	\$000
	\$000	\$000			
Revenue					
Rates	9,295	9,018	277	3%	14,069
Subsidies and grants	12,035	12,969	(934)	-7%	26,829
Petrol tax	43	50	(7)	-14%	84
Fees and charges	1,567	1,456	111	8%	2,228
Investment revenue	312	489	(177)	0%	100
Total revenue	23,252	23,982	(730)	-3%	43,325
Expense					
Water supply	1,177	1,232	(55)	-4%	3,021
Stormwater	264	295	(31)	-11%	552
Wastewater	1,563	1,219	344	28% A	2,648
Solid waste	1,111	1,123	(12)	-1%	1,898
Transport	7,695	7,159	536	7%	14,968
Community facilities	1,443	1,380	63	5%	2,557
Planning and regulatory	1,497	1,224	273	22% B	1,762
Leadership and governance	1,493	2,081	(588)	-28% C	4,093
Corporate	893	1,241	(348)	-28% D	1,958
Total expense	17,136	16,954			33,457
Net surplus (deficit) on operations	6,116	7,028			9,868
Subvention income	-	-			287
Net surplus / (deficit) for the period	6,116	7,028			10,155
Other comprehensive revenue and expense					
Fair value movement PP&E	-	-			-
Total comprehensive revenue and expense for the period	6,116	7,028			10,155

Variance explanations (actual YTD compared to YTD annual plan)

- A** Wastewater expenses are \$344k (28%) over budget, mainly due to the operational charges relating to the resource consent application being higher than budgeted. This project is moving into a CAPEX phase now we have a preferred option for compliance.
- B** Planning and regulatory expenses are \$273k (22%) over budget mainly due to a corporate overhead review which has resulted in allocations to this department being higher than budgeted. There are also emergency event costs (\$55k) relating to the COVID lockdown that were not budgeted for.
- C** Leadership and governance expenses are \$588k (28%) under budget, mainly due to a corporate overhead review which has resulted in allocations to this department being lower than budgeted. There have also been savings in salary costs (due to the decision not to appointing a Senior Leadership Team member in this department), capitalisation of budgeted operational project costs relating to the Te Wairoa e Whanake project management and COVID related savings in festivals and events and hui expenses.
- D** Corporate expenses are \$348k (28%) under budget at 31 December. This is related to lower than budgeted interest on loans (\$79k) due to a lower loan balance than forecast YTD, along with multiple small savings that may be impacted by timing of expenditure such as pensioner housing repairs and maintenance, staff appointment costs and vehicle expenses.

HE TAUĀKĪ TŪ PŪTEA

STATEMENT OF FINANCIAL POSITION

As at 31 January 2022

	YTD 31 Jan 2022 \$000	Annual Plan 31 Jan 2022 \$000	30 June 2021 \$000	Variance		
				\$000	%	
Current Assets						
Cash and cash equivalents	1,880	92	4,324	1,788	95%	A
Inventories	69	78	70	(9)	-13%	
Trade and other receivables	7,106	4,194	5,942	2,912	41%	B
Financial assets at fair value	1,025	1,831	1,029	(906)	-27%	C
Total current assets	10,080	6,195	11,365			
Current liabilities						
Trade and other payables	8,515	7,328	10,550	1,187	14%	
Borrowings	1,500	1,500	1,000	-	0%	
Total current liabilities	10,015	8,828	11,550			
Working Capital	65	(2,633)	(185)			
Non-current assets						
Property, plant and equipment	287,303	298,197	290,868	(11,271)	-4%	
Work in progress	12,733	13,110	3,243			
Investment in subsidiary	1,250	1,250	1,250	-	0%	
Investment property	371	(30)	375	401	0%	
Biological asset - forestry	115	115	115	-	0%	
Intangible assets	18	12	21	6	33%	
Financial assets at fair value	2,284	2,384	2,897	(100)	-4%	C
Total non-current assets	304,074	315,038	298,769			
Non-current liabilities						
Trade and other payables	-	-	61	-	0%	
Landfill aftercare	1,306	1,271	1,306	35	3%	
Borrowings	6,500	13,432	7,000	(6,932)	-107%	D
Total non-current liabilities	7,806	14,703	8,367			
Net assets	296,333	297,702	290,217			
Represented by						
Equity	296,333	297,702	290,217			

Variance explanations (actual YTD compared to YTD annual plan)

- A** Cash is \$1.7 million higher than budgeted, due to receipts from subsidies and maturity of investments. These amounts are held in short-term interest-bearing accounts.
- B** Trade and other receivables are \$2.9 million (41%) higher than budgeted. This is due to the timing of invoicing and payments.
- C** Financial assets (current and non-current) are \$1 million (32%) less than budgeted, due to the maturation of some investments during the period. The budget to 30 June 2022 reflects this maturation and so this variance is more related to budget phasing.
- D** Borrowings are \$6.9 million lower than budgeted. Borrowings are used to fund capital projects to ensure intergenerational equity in costs. The DIA and PGF receipts, along with funds from matured investments are used prior to drawing down additional loan funding.

HE TAUĀKĪ MANA TAURITE

STATEMENT OF CHANGES IN EQUITY

For the period ended 31 January 2022

	YTD 31 Jan 2022 \$000	Annual Plan 31 Jan 2022 \$000	30 June 2021 \$000
Total equity - opening balance	290,217	290,674	270,504
Net surplus (deficit) for period	6,116	7,028	3,521
Other comprehensive income	-	-	6,037
Total comprehensive income	6,116	7,028	9,558
Total equity - closing balance	296,333	297,702	280,062
Components of equity			
Ratepayer's equity			
Ratepayer's equity - opening balance	156,124	160,909	143,500
Net surplus/(deficit) for period	6,116	7,028	10,155
Transfers to special reserves	-	-	(2,768)
Transfers from special reserves	-	-	4,682
Transfer from revaluation reserve	-	-	555
Ratepayer's equity - closing balance	162,240	167,937	156,124
Special reserves			
Special reserves - opening balance	18,842	13,959	20,756
Transfer to ratepayer's equity	-	-	(4,682)
Transfer from ratepayer's equity	-	-	2,768
Special reserves - closing balance	18,842	13,959	18,842
Revaluation reserves			
Revaluation reserves - opening balance	115,251	115,806	115,806
Net transfer to ratepayer's equity	-	-	(555)
Revaluation recognised in other comprehensive revenue and expense	-	-	-
Revaluation reserves - closing balance	115,251	115,806	115,251
Total equity - closing balance	296,333	297,702	290,217

HE TAUĀKĪ KAPEWHITI

STATEMENT OF CASHFLOWS


For the period ended 31 January 2022

	YTD 31 Jan 2022 \$000	30 June 2021 \$000
Cash flows from operating activities		
<i>Cash was provided from:</i>		
Rates received	6,612	13,873
Other revenue	15,164	32,138
Investment income	312	387
<i>Cash was applied to:</i>		
Payments to suppliers and employees	(14,922)	(24,504)
Interest paid	(120)	(233)
Net cash flows from operating activities	7,046	21,671
Cash flows from investing activities		
<i>Cash was provided from:</i>		
Sale of property, plant and equipment	-	15
Insurance proceeds	-	-
Sale of financial assets	-	2,108
<i>Cash was applied to:</i>		
Purchase of financial assets	-	-
Purchase of property, plant and equipment	(9,490)	(21,265)
Net cash flows from investing activities	(9,490)	(19,142)
Cash flows from financing activities		
<i>Cash was provided from:</i>		
Loans raised	-	-
<i>Cash was applied to:</i>		
Borrowings repaid	-	(1,000)
Net cash flows from financing activities	-	(1,000)
Net increase/(decrease) in cash and cash equivalents	(2,444)	1,529
Cash and cash equivalents at beginning of year	4,324	2,795
Cash and cash equivalents at end of period	1,880	4,324
Made up of:		
Cash	10	4
Short term deposits	1,870	4,320
Cash and cash equivalents at end of period	1,880	4,324

The Council's operating activities YTD have resulted in a net cash inflow from operating activities of \$7 million, this figure includes grants received for capital projects.

The cash generated by operating activities has been applied to the purchase of property, plant and equipment, leaving an overall net outflow YTD of \$2.4 million.

The finance team reviews forecast cashflows to ensure there are sufficient inflows from operations and grants to meet our operational and capital requirements.



HE TAUĀKĪ WHAKAAWEAWE PŪTEA

FUNDING IMPACT STATEMENTS

Understanding Funding Impact Statements

These statements set out Council's sources of operating and capital funding to be used for the 2021/22 financial year, and how this funding is to be applied. Council's sources of operating funding include items such as fees and charges, and its applications of operating funding include items such as payments to staff and suppliers. Council's sources of capital funding include items such as subsidies and grants for capital expenditure, and its applications of capital funding include capital expenditure to improve levels of service or replace existing assets. The difference between the value of total capital funding and application of this funding is the amount that Council needs to fund from rating for depreciation, both in the current year and from reserves which have built up over several years. These statements do not include depreciation. This is because it is a non-cash item. The Whole of Council Funding Impact Statement provides combined totals of all Council's sources of operating and capital sources of funding and application, and activity-level funding impact statements which separates this information into Council's key activity groups such as water supply and waste management.

FUNDING IMPACT STATEMENT FOR 1 JULY 2021 TO 31 JANUARY 2022 (WHOLE OF COUNCIL)

	2020/21 AP \$000	2020/21 Actual \$000	2021/22 LTP/AP \$000	2021/22 AP YTD \$000	2021/22 YTD \$000
Sources of operating funding					
General rates, uniform annual general charges, rates penalties	3,523	3,528	10,950	6,389	6,584
Targeted rates (other than a targeted rate for water supply)	10,464	10,444	4,507	2,628	2,710
Subsidies and grants for operating purposes	8,041	8,972	6,242	3,641	4,018
Fees and charges	2,273	2,228	2,338	1,461	1,562
Interest and dividends from investments	761	387	758	442	312
Local authorities fuel tax, fines, infringement fees, and other receipts	89	84	85	50	43
Total operating funding (A)	25,151	25,643	24,880	14,611	15,229
Applications of operating funding					
Payments to staff and suppliers	23,213	25,435	23,457	14,085	13,439
Finance costs	202	581	623	363	144
Other operating funding applications	-	-	-	-	-
Total applications of operating funding (B)	23,415	26,016	24,080	14,448	13,583
Surplus (deficit) of operating funding (A - B)	1,736	(373)	800	163	1,646
Sources of capital funding					
Subsidies and grants for capital expenditure	12,168	17,857	14,185	10,076	8,017
Development and financial contributions	-	-	-	-	-
Increase (decrease) in debt	2,702	5,197	(3,905)	(3,708)	(1,040)
Gross proceeds from sale of assets	17	15	-	-	-
Lump sum contributions	-	-	-	-	-
Other dedicated capital funding	-	98	-	-	-
Total sources of capital funding (C)	14,887	23,167	10,280	6,368	6,977
Application of capital funding					
Capital expenditure					
- to meet additional demand	-	-	-	-	-
- to improve the level of service	9,364	15,555	-	-	4,878
- to replace existing assets	11,239	10,963	13,659	8,368	4,328
Increase (decrease) in reserves	(3,980)	(3,724)	(2,579)	(1,837)	(583)
Increase (decrease) of investments	-	-	-	-	-
Total applications of capital funding (D)	16,623	22,794	11,080	6,531	8,623
Surplus (deficit) of capital funding (C-D)	(1,736)	373	(800)	(163)	(1,646)
Funding balance ((A-B) + (C-D))	-	-	-	-	-
Expenses for this activity include the following depreciation/amortisation charge			(5,329)	(3,110)	(3,257)

The Funding Impact statement shows the link between capital subsidies received and capital expenditure. Capital subsidies (above: \$8 million YTD) are applied to capital expenditure, yet form part of our total revenue reported in the Statement of Comprehensive Revenue and Expense and therefore contribute to our YTD surplus of \$6.1 million. In fact, the above FIS shows that our operating activities have generated a surplus of \$1.6 million year to date, of which \$1 million has been used to repaying some internal loans (between activities) and the remainder applied to budgeted capital works. Our capital subsidies, plus this operational surplus and some reserves (\$583K) have been used to fund the capital spend of \$9.2 million. The surplus of operating funding shows that we are managing our operational expenses prudently, and include rates collected for capital renewal and replacement projects.

FUNDING IMPACT STATEMENT FOR 1 JULY 2021 TO 31 JANUARY 2022 FOR WATER SUPPLY

	2020/21 AP \$000	2020/21 Actual \$000	2021/22 LTP/AP \$000	2021/22 AP YTD \$000	2021/22 YTD \$000
Sources of operating funding					
General rates, uniform annual general charges, rates penalties	-	-	155	91	93
Targeted rates (other than a targeted rate for water supply)	1,295	1,293	1,397	815	840
Subsidies and grants for operating purposes	-	-	-	-	-
Fees and charges	307	306	444	259	160
Internal charges and overheads recovered	436	-	-	-	-
Internal interest income	124	-	122	70	-
Interest and dividends from investments	-	-	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-	-	-
Total operating funding (A)	2,162	1,599	2,118	1,235	1,093
Applications of operating funding					
Payments to staff and suppliers	782	1,288	1,204	709	613
Finance costs	-	-	-	-	-
Internal charges and overheads applied	827	315	329	191	149
Internal interest charged	83	44	54	31	26
Other operating funding applications	-	-	-	-	-
Total applications of operating funding (B)	1,692	1,647	1,587	931	788
Surplus (deficit) of operating funding (A - B)	470	(48)	531	304	305
Sources of capital funding					
Subsidies and grants for capital expenditure	-	930	1,425	1,120	1,344
Development and financial contributions	-	-	-	-	-
Increase (decrease) in debt	140	48	(1,941)	(1,415)	(295)
Gross proceeds from sale of assets	-	-	-	-	-
Lump sum contributions	-	-	-	-	-
Other dedicated capital funding	-	-	-	-	-
Total sources of capital funding (C)	140	978	(516)	(295)	1,049
Application of capital funding					
Capital expenditure					
- to meet additional demand	-	-	-	-	-
- to improve the level of service	20	966	-	-	1,369
- to replace existing assets	1,155	587	188	111	18
Increase (decrease) in reserves	(565)	(623)	(173)	(102)	(33)
Increase (decrease) of investments	-	-	-	-	-
Total applications of capital funding (D)	610	930	15	9	1,354
Surplus (deficit) of capital funding (C-D)	(470)	48	(531)	(304)	(305)
Funding balance ((A-B) + (C-D))	-	-	-	-	-
Expenses for this activity include the following depreciation/amortisation charge			(637)	(371)	(389)

FUNDING IMPACT STATEMENT FOR 1 JULY 2021 TO 31 JANUARY 2022 FOR STORMWATER

	2020/21 AP \$000	2020/21 Actual \$000	2021/22 LTP/AP \$000	2021/22 AP YTD \$000	2021/22 YTD \$000
Sources of operating funding					
General rates, uniform annual general charges, rates penalties	-	-	40	24	24
Targeted rates (other than a targeted rate for water supply)	373	379	363	211	218
Subsidies and grants for operating purposes	-	-	-	-	-
Fees and charges	-	40	-	-	-
Internal charges and overheads recovered	-	-	-	-	-
Internal interest income	95	-	93	54	-
Interest and dividends from investments	-	-	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-	-	-
Total operating funding (A)	468	419	496	289	242
Applications of operating funding					
Payments to staff and suppliers	117	150	137	80	60
Finance costs	-	-	-	-	-
Internal charges and overheads applied	153	115	133	77	34
Internal interest charged	106	35	204	119	77
Other operating funding applications	-	-	-	-	-
Total applications of operating funding (B)	376	300	474	276	171
Surplus (deficit) of operating funding (A - B)	92	119	22	13	71
Sources of capital funding					
Subsidies and grants for capital expenditure	-	-	-	-	-
Development and financial contributions	-	-	-	-	-
Increase (decrease) in debt	8	(119)	(22)	(13)	(71)
Gross proceeds from sale of assets	-	-	-	-	-
Lump sum contributions	-	-	-	-	-
Other dedicated capital funding	-	-	-	-	-
Total sources of capital funding (C)	8	(119)	(22)	(13)	(71)
Application of capital funding					
Capital expenditure					
- to meet additional demand	-	-	-	-	-
- to improve the level of service	100	106	-	-	-
- to replace existing assets	-	40	-	-	4
Increase (decrease) in reserves	-	(146)	-	-	(4)
Increase (decrease) of investments	-	-	-	-	-
Total applications of capital funding (D)	100	-	-	-	-
Surplus (deficit) of capital funding (C-D)	(92)	(119)	(22)	(13)	(71)
Funding balance ((A-B) + (C-D))	-	-	-	-	-
Expenses for this activity include the following depreciation/amortisation charge			(253)	(148)	(149)

FUNDING IMPACT STATEMENT FOR 1 JULY 2021 TO 31 JANUARY 2022 FOR WASTEWATER

	2020/21 AP \$000	2020/21 Actual \$000	2021/22 LTP/AP \$000	2021/22 AP YTD \$000	2021/22 YTD \$000
Sources of operating funding					
General rates, uniform annual general charges, rates penalties	-	-	194	113	117
Targeted rates (other than a targeted rate for water supply)	1,513	1,442	1,748	1,019	1,051
Subsidies and grants for operating purposes	-	-	-	-	-
Fees and charges	105	56	-	-	16
Internal charges and overheads recovered	-	-	-	-	-
Internal interest income	68	-	-	-	-
Interest and dividends from investments	-	-	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-	-	-
Total operating funding (A)	1,686	1,498	1,942	1,132	1,184
Applications of operating funding					
Payments to staff and suppliers	999	1,937	1,293	754	1,046
Finance costs	-	-	-	-	-
Internal charges and overheads applied	295	172	243	141	195
Internal interest charged	179	96	-	-	-
Other operating funding applications	-	-	-	-	-
Total applications of operating funding (B)	1,473	2,205	1,536	895	1,241
Surplus (deficit) of operating funding (A - B)	213	(707)	406	237	(57)
Sources of capital funding					
Subsidies and grants for capital expenditure	-	1,707	3,672	3,215	3,139
Development and financial contributions	-	-	-	-	-
Increase (decrease) in debt	1,545	609	(229)	(1,119)	78
Gross proceeds from sale of assets	-	-	-	-	-
Lump sum contributions	-	-	-	-	-
Other dedicated capital funding	-	98	-	-	-
Total sources of capital funding (C)	1,545	2,414	3,443	2,096	3,217
Application of capital funding					
Capital expenditure					
- to meet additional demand	-	-	-	-	-
- to improve the level of service	-	556	-	-	1,675
- to replace existing assets	2,691	1,566	4,698	3,140	1,487
Increase (decrease) in reserves	(933)	(415)	(849)	(807)	(2)
Increase (decrease) of investments	-	-	-	-	-
Total applications of capital funding (D)	1,758	1,707	3,849	2,333	3,160
Surplus (deficit) of capital funding (C-D)	(213)	707	(406)	(237)	57
Funding balance ((A-B) + (C-D))	-	-	-	-	-
Expenses for this activity include the following depreciation/amortisation charge			(426)	(249)	(266)

FUNDING IMPACT STATEMENT FOR 1 JULY 2021 TO 31 JANUARY 2022 FOR WASTE MANAGEMENT

	2020/21 AP \$000	2020/21 Actual \$000	2021/22 LTP/AP \$000	2021/22 AP YTD \$000	2021/22 YTD \$000
Sources of operating funding					
General rates, uniform annual general charges, rates penalties	-	-	111	65	67
Targeted rates (other than a targeted rate for water supply)	1,260	1,288	999	583	601
Subsidies and grants for operating purposes	-	40	-	-	-
Fees and charges	635	681	673	393	333
Internal charges and overheads recovered	-	-	-	-	-
Internal interest income	-	-	16	9	-
Interest and dividends from investments	-	-	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-	-	-
Total operating funding (A)	1,895	2,009	1,799	1,050	1,001
Applications of operating funding					
Payments to staff and suppliers	1,512	1,497	1,579	920	942
Finance costs	-	-	-	-	-
Internal charges and overheads applied	216	205	179	104	90
Internal interest charged	60	58	57	33	15
Other operating funding applications	-	-	-	-	-
Total applications of operating funding (B)	1,788	1,760	1,815	1,057	1,047
Surplus (deficit) of operating funding (A - B)	107	249	(16)	(7)	(46)
Sources of capital funding					
Subsidies and grants for capital expenditure	-	265	-	-	11
Development and financial contributions	-	-	-	-	-
Increase (decrease) in debt	(107)	(70)	16	7	35
Gross proceeds from sale of assets	-	-	-	-	-
Lump sum contributions	-	-	-	-	-
Other dedicated capital funding	-	-	-	-	-
Total sources of capital funding (C)	(107)	195	16	7	46
Application of capital funding					
Capital expenditure					
- to meet additional demand	-	-	-	-	-
- to improve the level of service	-	539	-	-	-
- to replace existing assets	-	89	90	52	-
Increase (decrease) in reserves	-	(184)	(90)	(52)	-
Increase (decrease) of investments	-	-	-	-	-
Total applications of capital funding (D)	-	444	-	-	-
Surplus (deficit) of capital funding (C-D)	(107)	(249)	16	7	46
Funding balance ((A-B) + (C-D))	-	-	-	-	-
Expenses for this activity include the following depreciation/amortisation charge			(128)	(75)	(59)

FUNDING IMPACT STATEMENT FOR 1 JULY 2021 TO 31 JANUARY 2022 FOR TRANSPORT

	2020/21 AP \$000	2020/21 Actual \$000	2021/22 LTP/AP \$000	2021/22 AP YTD \$000	2021/22 YTD \$000
Sources of operating funding					
General rates, uniform annual general charges, rates penalties	101	102	3,774	2,202	2,269
Targeted rates (other than a targeted rate for water supply)	3,594	3,649	-	-	-
Subsidies and grants for operating purposes	7,887	7,069	5,719	3,336	3,209
Fees and charges	53	53	42	25	41
Internal charges and overheads recovered	-	-	-	-	-
Internal interest income	-	-	33	19	-
Interest and dividends from investments	-	-	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-	-	-
Total operating funding (A)	11,635	10,873	9,568	5,582	5,519
Applications of operating funding					
Payments to staff and suppliers	8,526	9,364	7,402	4,317	4,652
Finance costs	-	-	-	-	-
Internal charges and overheads applied	1,562	1,465	1,243	726	809
Internal interest charged	39	1	18	10	1
Other operating funding applications	-	-	-	-	-
Total applications of operating funding (B)	10,127	10,830	8,663	5,053	5,462
Surplus (deficit) of operating funding (A - B)	1,508	43	905	529	57
Sources of capital funding					
Subsidies and grants for capital expenditure	11,568	13,497	8,524	4,972	2,734
Development and financial contributions	-	-	-	-	-
Increase (decrease) in debt	(1,508)	4,812	(2,745)	(1,599)	142
Gross proceeds from sale of assets	-	-	-	-	-
Lump sum contributions	-	-	-	-	-
Other dedicated capital funding	-	-	-	-	-
Total sources of capital funding (C)	10,060	18,309	5,779	3,373	2,876
Application of capital funding					
Capital expenditure					
- to meet additional demand	-	-	-	-	-
- to improve the level of service	6,362	11,986	-	-	611
- to replace existing assets	7,120	8,222	7,461	4,364	2,686
Increase (decrease) in reserves	(1,914)	(1,856)	(777)	(462)	(364)
Increase (decrease) of investments	-	-	-	-	-
Total applications of capital funding (D)	11,568	18,352	6,684	3,902	2,933
Surplus (deficit) of capital funding (C-D)	(1,508)	(43)	(905)	(529)	(57)
Funding balance ((A-B) + (C-D))	-	-	-	-	-
Expenses for this activity include the following depreciation/amortisation charge			(3,643)	(2,125)	(2,220)

FUNDING IMPACT STATEMENT FOR 1 JULY 2021 TO 31 JANUARY 2022 FOR COMMUNITY FACILITIES

	2020/21 AP \$000	2020/21 Actual \$000	2021/22 LTP/AP \$000	2021/22 AP YTD \$000	2021/22 YTD \$000
Sources of operating funding					
General rates, uniform annual general charges, rates penalties	786	804	3,031	1,768	1,822
Targeted rates (other than a targeted rate for water supply)	1,256	1,282	-	-	-
Subsidies and grants for operating purposes	39	221	73	43	105
Fees and charges	70	87	70	40	52
Internal charges and overheads recovered	-	-	-	-	-
Internal interest income	-	-	11	6	-
Interest and dividends from investments	-	-	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-	-	-
Total operating funding (A)	2,151	2,394	3,185	1,857	1,979
Applications of operating funding					
Payments to staff and suppliers	1,908	1,927	1,892	1,103	1,112
Finance costs	-	-	-	-	-
Internal charges and overheads applied	290	275	255	149	178
Internal interest charged	69	57	41	24	33
Other operating funding applications	-	-	-	-	-
Total applications of operating funding (B)	2,267	2,259	2,188	1,276	1,323
Surplus (deficit) of operating funding (A - B)	(116)	135	997	581	656
Sources of capital funding					
Subsidies and grants for capital expenditure	600	379	-	-	36
Development and financial contributions	-	-	-	-	-
Increase (decrease) in debt	627	(135)	(709)	(413)	(676)
Gross proceeds from sale of assets	-	-	-	-	-
Lump sum contributions	-	-	-	-	-
Other dedicated capital funding	-	-	-	-	-
Total sources of capital funding (C)	1,227	244	(709)	(413)	(640)
Application of capital funding					
Capital expenditure					
- to meet additional demand	-	-	-	-	-
- to improve the level of service	1,546	407	-	-	73
- to replace existing assets	78	86	430	251	16
Increase (decrease) in reserves	(513)	(114)	(142)	(83)	(73)
Increase (decrease) of investments	-	-	-	-	-
Total applications of capital funding (D)	1,111	379	288	168	16
Surplus (deficit) of capital funding (C-D)	116	(135)	(997)	(581)	(656)
Funding balance ((A-B) + (C-D))	-	-	-	-	-
Expenses for this activity include the following depreciation/amortisation charge			(188)	(93)	(98)

FUNDING IMPACT STATEMENT FOR 1 JULY 2021 TO 31 JANUARY 2022 FOR PLANNING AND REGULATORY

	2020/21 AP \$000	2020/21 Actual \$000	2021/22 LTP/AP \$000	2021/22 AP YTD \$000	2021/22 YTD \$000
Sources of operating funding					
General rates, uniform annual general charges, rates penalties	193	154	1,015	592	611
Targeted rates (other than a targeted rate for water supply)	1,219	1,287	-	-	-
Subsidies and grants for operating purposes	-	-	-	-	-
Fees and charges	631	691	756	539	525
Internal charges and overheads recovered	-	-	-	-	-
Internal interest income	-	-	-	-	-
Interest and dividends from investments	-	-	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-	-	-
Total operating funding (A)	2,043	2,132	1,771	1,131	1,136
Applications of operating funding					
Payments to staff and suppliers	2,015	1,110	1,431	834	685
Finance costs	-	22	5	3	7
Internal charges and overheads applied	598	563	641	372	774
Internal interest charged	7	6	7	4	4
Other operating funding applications	-	-	-	-	-
Total applications of operating funding (B)	2,620	1,701	2,084	1,213	1,470
Surplus (deficit) of operating funding (A - B)	(577)	431	(313)	(82)	(334)
Sources of capital funding					
Subsidies and grants for capital expenditure	-	-	-	-	-
Development and financial contributions	-	-	-	-	-
Increase (decrease) in debt	650	(431)	359	105	344
Gross proceeds from sale of assets	-	-	-	-	-
Lump sum contributions	-	-	-	-	-
Other dedicated capital funding	-	-	-	-	-
Total sources of capital funding (C)	650	(431)	359	105	344
Application of capital funding					
Capital expenditure					
- to meet additional demand	-	-	-	-	-
- to improve the level of service	-	-	-	-	-
- to replace existing assets	-	37	237	126	33
Increase (decrease) in reserves	73	(37)	(191)	(103)	(23)
Increase (decrease) of investments	-	-	-	-	-
Total applications of capital funding (D)	73	-	46	23	10
Surplus (deficit) of capital funding (C-D)	577	(431)	313	82	334
Funding balance ((A-B) + (C-D))	-	-	-	-	-
Expenses for this activity include the following depreciation/amortisation charge			(19)	(11)	(27)

FUNDING IMPACT STATEMENT FOR 1 JULY 2021 TO 31 JANUARY 2022 FOR LEADERSHIP AND GOVERNANCE

	2020/21 AP \$000	2020/21 Actual \$000	2021/22 LTP/AP \$000	2021/22 AP YTD \$000	2021/22 YTD \$000
Sources of operating funding					
General rates, uniform annual general charges, rates penalties	2,603	2,670	2,613	1,524	1,571
Targeted rates (other than a targeted rate for water supply)	540	639	-	-	-
Subsidies and grants for operating purposes	115	1,164	53	31	305
Fees and charges	302	114	183	106	303
Internal charges and overheads recovered	-	-	-	-	-
Internal interest income	-	-	-	-	-
Interest and dividends from investments	-	-	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-	-	-
Total operating funding (A)	3,560	4,587	2,849	1,661	2,179
Applications of operating funding					
Payments to staff and suppliers	1,971	2,287	2,715	2,038	981
Finance costs	-	1	1	-	-
Internal charges and overheads applied	1,644	1,718	233	135	209
Internal interest charged	31	4	11	6	1
Other operating funding applications	-	-	-	-	-
Total applications of operating funding (B)	3,646	4,010	2,960	2,179	1,191
Surplus (deficit) of operating funding (A - B)	(86)	577	(111)	(518)	988
Sources of capital funding					
Subsidies and grants for capital expenditure	-	1,079	564	769	753
Development and financial contributions	-	-	-	-	-
Increase (decrease) in debt	86	(732)	(453)	(251)	(591)
Gross proceeds from sale of assets	-	-	-	-	-
Lump sum contributions	-	-	-	-	-
Other dedicated capital funding	-	-	-	-	-
Total sources of capital funding (C)	86	347	111	518	162
Application of capital funding					
Capital expenditure					
- to meet additional demand	-	-	-	-	-
- to improve the level of service	-	916	-	-	1,150
- to replace existing assets	-	11	35	20	-
Increase (decrease) in reserves	-	(3)	(35)	(20)	-
Increase (decrease) of investments	-	-	-	-	-
Total applications of capital funding (D)	-	924	-	-	1,150
Surplus (deficit) of capital funding (C-D)	86	(577)	111	518	(988)
Funding balance ((A-B) + (C-D))	-	-	-	-	-
Expenses for this activity include the following depreciation/amortisation charge			(35)	(21)	(33)

FUNDING IMPACT STATEMENT FOR 1 JULY 2021 TO 31 JANUARY 2022 FOR CORPORATE FUNCTIONS

	2020/21 AP \$000	2020/21 Actual \$000	2021/22 LTP/AP \$000	2021/22 AP YTD \$000	2021/22 YTD \$000
Sources of operating funding					
General rates, uniform annual general charges, rates penalties	(160)	(202)	17	10	10
Targeted rates (other than a targeted rate for water supply)	(586)	(815)	-	-	-
Subsidies and grants for operating purposes	-	478	397	231	399
Fees and charges	171	200	170	99	132
Internal charges and overheads recovered	5,314	5,214	4,972	2,901	2,979
Internal interest income	1,295	269	121	84	157
Interest and dividends from investments	761	387	758	442	312
Local authorities fuel tax, fines, infringement fees, and other receipts	88	84	85	50	43
Total operating funding (A)	6,883	5,615	6,520	3,817	4,032
Applications of operating funding					
Payments to staff and suppliers	5,385	5,875	5,804	3,330	3,348
Finance costs	201	558	617	360	137
Internal charges and overheads applied	165	354	1,720	1,002	542
Internal interest charged	1,006	-	33	19	-
Other operating funding applications	-	-	-	-	-
Total applications of operating funding (B)	6,757	6,787	8,174	4,711	4,027
Surplus (deficit) of operating funding (A - B)	126	(1,172)	(1,654)	(894)	5
Sources of capital funding					
Subsidies and grants for capital expenditure	-	-	-	-	-
Development and financial contributions	-	-	-	-	-
Increase (decrease) in debt	1,262	1,215	1,819	990	(5)
Gross proceeds from sale of assets	16	15	-	-	-
Lump sum contributions	-	-	-	-	-
Other dedicated capital funding	-	-	-	-	-
Total sources of capital funding (C)	1,278	1,230	1,819	990	(5)
Application of capital funding					
Capital expenditure					
- to meet additional demand	-	-	-	-	-
- to improve the level of service	1,336	79	-	-	-
- to replace existing assets	195	325	520	304	84
Increase (decrease) in reserves	(127)	(346)	(355)	(208)	(84)
Increase (decrease) of investments	-	-	-	-	-
Total applications of capital funding (D)	1,404	58	165	96	-
Surplus (deficit) of capital funding (C-D)	(126)	1,172	1,654	894	(5)
Funding balance ((A-B) + (C-D))	-	-	-	-	-
Expenses for this activity include the following depreciation/amortisation charge			(523)	(302)	(302)



PROJECT SUMMARY

Each year the Council budgets for a number of projects varying from computer purchases through to infrastructural improvements.

These projects form part of our work in project budget and are funded in one of 3 ways:

Reserve funding: Reserves are built up each year from depreciation (a non-cash charge which forms part of our expense in the statement of comprehensive income) and from retained earnings (when a project was funded in one year but not completed or deferred – the residual budget that was funded is transferred to reserves and then this is utilised in future periods to ensure projects are not rated for twice).

Loan funding: Borrowings are used to fund capital projects which exceed reserve amounts, , or for brand new assets for which no alternative funding is available. This ensures intergenerational equity in costs.

Subsidies / grants: Subsidies and/or grants can cover all or part of a project cost. Council has a number of PGF grants which fully cover current projects. Waka Kotahi subsidies are received on a cost share basis, ranging from a minimum of 75% of the cost of roading infrastructure that meet the Waka Kotahi criteria.

Sale proceeds: For some assets, in particular vehicles, sale proceeds of a fully or partially depreciated asset are utilised in conjunction with the depreciation reserve to fund a replacement purchase. Insurance proceeds are used in the same way when relating to an asset replacement or repair.

We have two major projects funded externally that have been impacted by COVID delays and cost escalations. These are outlined below.

TE WAIROA E WHANAKE (PGF FUNDING)

To date, \$500,000 has been received from the PGF in relation to this project. An application for an additional \$1.7 million is being prepared for submission in January 2022 to cover costs incurred and committed to.

Rising construction costs have impacted this project, causing the forecast total build cost to increase. In October, the Economic Development Committee was presented forecast budget variances which demonstrated that we expect project overspend, ranging from \$654,000 through to \$997,297. Due to the rapidly changing inflationary environment, which is particularly impacting the construction sector through cost increases and supply shortages, these forecasts may change.



This highlights the need monitor and possibly reduce costs across both the remaining Gemmell's fitout and the Winter's build, and also potentially bring forward materials purchases to mitigate cost rises. Currently Vision Projects are working to bring the fitout to a durable and attractive standard, balancing future maintenance and replacement costs with initial fitout costs. However, some components have been identified, such as the glass courtyard roof, that could be replaced with cheaper materials (polycarbonate) or delayed to a future date or funded externally through a specific grant. This review by the project team and balance of fitout quality vs cost is ongoing.

Despite the current construction market conditions resulting in escalating costs, the PGF contribution to this project remains static, therefore the further external funding is necessary to reduce the amount of the increase borne by WDC. This shortfall will need to be met by WDC if additional contribution from external funders cannot be found.

Vision Projects have sought additional funding which, if approved, would offset some of this variance. They have also identified a number of additional funding sources for application in 2022. This further mitigates the risk of overruns and provides redundancies should any of the applications be unsuccessful.

The Finance team will continue to work closely with Vision Projects and the construction manager to monitor budgets and ensure robust data for reporting to both Council and the ED committee, as well as informing the insurance and depreciation of the completed buildings along with future projects. As more detailed Quantity survey and costing becomes available for the Winters Building in early 2022, we will prepare revised forecasts and update the relevant committees and Council.

As we finalise the scope of the Winters Building, and proceed through the construction phase for Gemmells, the forecasts of both costs and additional funding will allow Council to make decisions on future actions necessary.

3 WATERS STIMULUS PROJECT (DIA FUNDING)

50% of the agreed funding was provided up front - \$5.52m. A further instalment of \$840,000 was paid in 1st September 2021. A third instalment of \$1.95m was paid in early December 2021, bringing total funds received to \$8,310,000. Total funds spent to date is approximately \$6.6m. Programme completion date is now forecast to June 2022, however majority of projects will be complete by early 2022. There are likely to be some ongoing project adjustments as some projects are yet to be scoped, and variations are likely. Department of Internal Affairs understand this and are comfortable with unders and overs, i.e., some projects costing more and some projects costing less, resulting in the total funding not being exceeded. As scoping is finalised, there will be more clarity on how final budgets will sit for each project. Some projects are experiencing delays due to resourcing issues. There have been further delays to the start of the Achilles St water main replacement project due to the specialist drilling crew being unavailable. Also, the inlet screen at the Wairoa WWTP has been delayed due to resourcing issues with QRS’ subcontractor, Lattey’s, who were unable to provide personnel at the agreed time. Both of these delays are being mitigated as best as possible. Several work packages are being delivered through our existing three waters contractor Fulton Hogan. Their size and presence allow access to further resource if required, which will help mitigate any project delays. QRS has been involved in several projects, utilising their skilled local workforce.

Overspend: This is a constant juggling act, and an ever-present risk. The project’s finances are constantly monitored to avoid this risk as much as possible. There still remains approximately \$1.0m of uncommitted funds which are planned to be spent on UV/filtration and irrigation. These funds are being used as a buffer until such time that these projects need to commence, or otherwise removed.



98. River Parade watermain replacement



54. Achilles St water main - pipe welding

Quarterly reporting to the Department of Internal Affairs (DIA) has identified several key risks to the project. The following table is taken from the most recent September 2021 quarterly report and identifies the status of the top 6 expected risks as identified at the beginning of the project. The above-mentioned risk regarding overspend is not included in this list as it wasn’t considered significant at project kick-off (compared with underspend). However, this risk is since being monitored separately as it is now considered high risk.

Top 5 Risks and Contractor Claims		
Risk Name	Risk Level	Commentary
Completion of programme by 30 June 2022	Medium	Covid-19 continues to cause supply chain issues. The recent August-September 2021 lockdown resulted in 3-4 weeks of stop work, excluding remobilisation time. With a time extension to June 2022, the risk level of non-completion has been reduced, however this will be reassessed continuously as we go forward.
Under expenditure - \$11.04M programme is significant compared to prior years' expenditure.	Low	\$11.04m of expenditure is well over business as usual LTP spending. Council made appointments of three internal staff specifically to deliver this stimulus funding, which is proving to be successful. Both local and external resources are being utilised to deliver physical works.
Minor variation to existing consent and landowner approval required for the Opoutama/Blue Bay WWTP effluent disposal field.	Low	The amendment has been granted. These upgrades are underway and due for completion in December 2021.
Smart metering (\$2.98M) is new to the Wairoa DC.	Medium	Fulton Hogan are making reasonable progress and have completed 1000/2300 (43%) toby replacements as at the first week of October 2021. This is despite a delayed start and also the recent nationwide lockdown where work stopped for almost a month during Alert Level 3&4. Rollout of the Sensus electronic (smart) meters will start early in the new year. A standalone programme of work is being developed to complete difficult water tobies i.e. the main street in town, and other areas that require more thorough planning. This work is expected to take place next year.
Covid related delays for overseas equipment orders	High	This still remains a significant risk to our delivery programme. We have seen even recently how disruptive Covid-19 remains to be. The Achilles St water pipe transport from Hamilton was held up following Level 3 in that region, causing a two week delay to the start of the project.
Lack of suppliers available to deliver accelerated works programme in such a tight timeframe	Medium	<p>Our suppliers to date have been very accommodating, however, this challenge remains ongoing. As mentioned last month, the consent for Wairoa's wastewater discharge is being finalised at the moment, which has allowed us to begin procurement for the filtration and UV system project.</p> <p>A small number of suppliers and tight timeframes has resulted in a lot of projects being appointed directly to suppliers via negotiation, in lieu of a competitive tender process.</p>

8.2 HEALTH, SAFETY AND WELLBEING UPDATE

Author: Donna Moorcock, Kaiwhakahaere Hunga me te Aheitanga People and Capability Manager

Authoriser: Gary Borg, Pouwhakarae - Putea / Tautawhi Rangapu Group Manager Finance and Corporate Support

Appendices: 1. Incident reporting and My Everyday Wellbeing [↓](#)

1. PURPOSE

- 1.1 This report provides information for Committee on Council's Health, Safety and Wellbeing matters. No decisions are required by Committee at this stage.

RECOMMENDATION

The Kaiwhakahaere Hunga me te Aheitanga People and Capability Manager RECOMMENDS that Committee receive the report.

2. BACKGROUND

- 2.1 Regular reporting of health, safety and wellbeing compliance ensures that Wairoa District Council recognises its moral and legal responsibility to provide a safe and healthy work environment for its workers (employees, contractors and volunteers). This commitment extends to ensuring its operations do not place the local community at risk of injury, illness or property damage.
- 2.2 Consideration of this matter contributes to Council's vision of "Desirable Lifestyle, Thriving Economy, Treasured Environments and Connected Communities", it also contributes to the following community outcomes:
- Cultural Wellbeing – valued and cherished community
 - Social Wellbeing – safe, supported and well-led community
 - Economic Wellbeing – strong and prosperous economy
 - Environmental Wellbeing – protected and healthy environment

3. FUTURE FOCUS**3.1 Risk Assessments and Covid 19 Vaccination Policy**

Risk Assessments for all roles and Covid 19 Vaccination Policy have been completed and consultation has been undertaken with staff. These have now been finalised and are being implemented.

3.2 Vaccine Pass Sites

The Council main office, iSite, Library and Gaiety Theatre are vaccine pass locations. Security guards were used for the first month of this process to assist with non-compliance.

Temperature measuring devices have been set up at the main building so that staff and visitors can take their own temperature to ensure they are not ill. Masks are being worn when in the building with the exception of when a person is in an enclosed space by themselves.

Where possible staff are continuing to work from home, and members are the same teams are keeping separate to reduce the risk of a whole team becoming unwell.

3.3 Health, Safety and Wellbeing Strategy

A survey has been sent to staff to supply feedback on what areas they believe should be the focus in the next ten years for a Health, Safety and Wellbeing Strategy.

3.4 Gremmel Building Contractors

As there will be multiple contractors working at the Gremmel Building site over a long period of time. We are working on a joint Health and Safety Strategy Document for all contractors to use while working at this site.

4. CURRENT SITUATION

4.1 Health and Safety Committee

The Health and Safety Committee met on Wednesday 16 February.

4.2 Hazard Identification / Register / Accidents or Near Miss Reports

Two incidents were reported since the last meeting.

4.3 My Everyday Wellbeing portal

The My Everyday Wellbeing portal has been launched to staff at the end of January. This portal gives staff access to expert advice to help reduce stress, get more energy and boost your memory. There is also advice for managing physical health conditions such as cholesterol, diabetes, food allergies etc. They also have access to thousands of nutritionally analysed recipes catering to all dietary needs.

Staff receive monthly messaging on various topics that they can then delve deeper into if they wish.

4.4 First Aid Training

First aid refresher training for staff has been organised, this is being held at the airport and sessions have smaller numbers than previously. Masks will be required to be worn throughout the training. Only Wairoa District Council employees will be attending.

Further Information

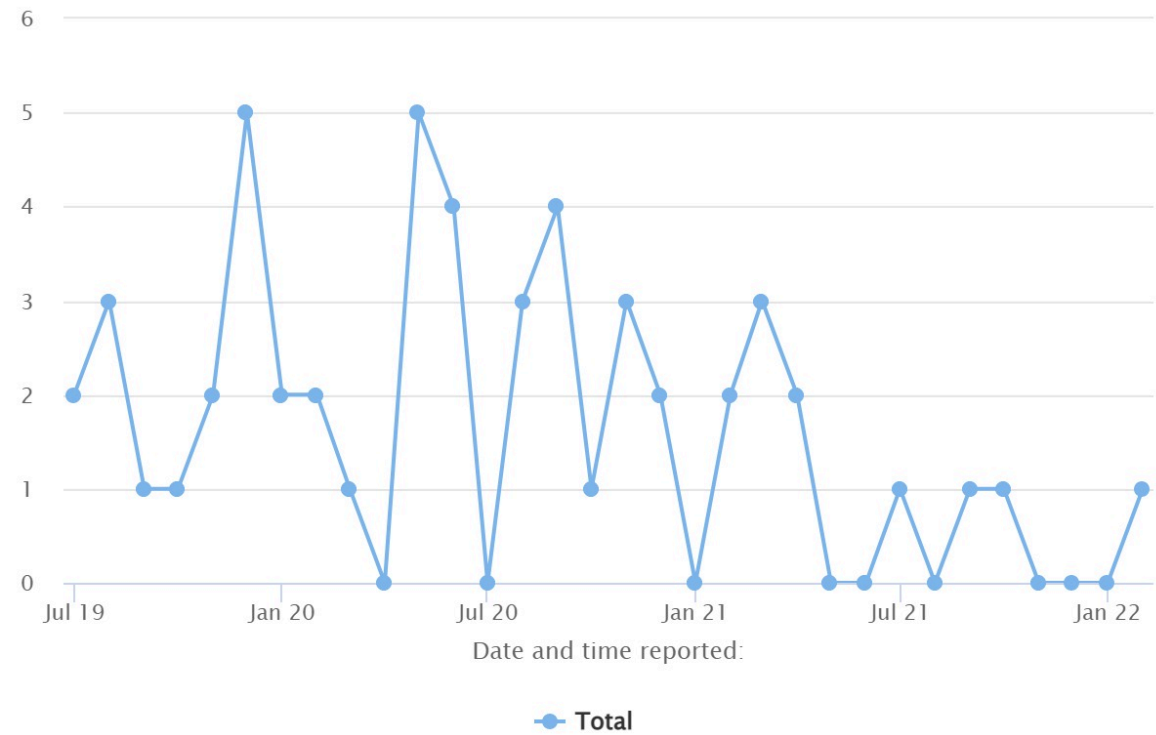
<http://www.worksafe.govt.nz/worksafe/>

<http://sitesafe.org.nz/>

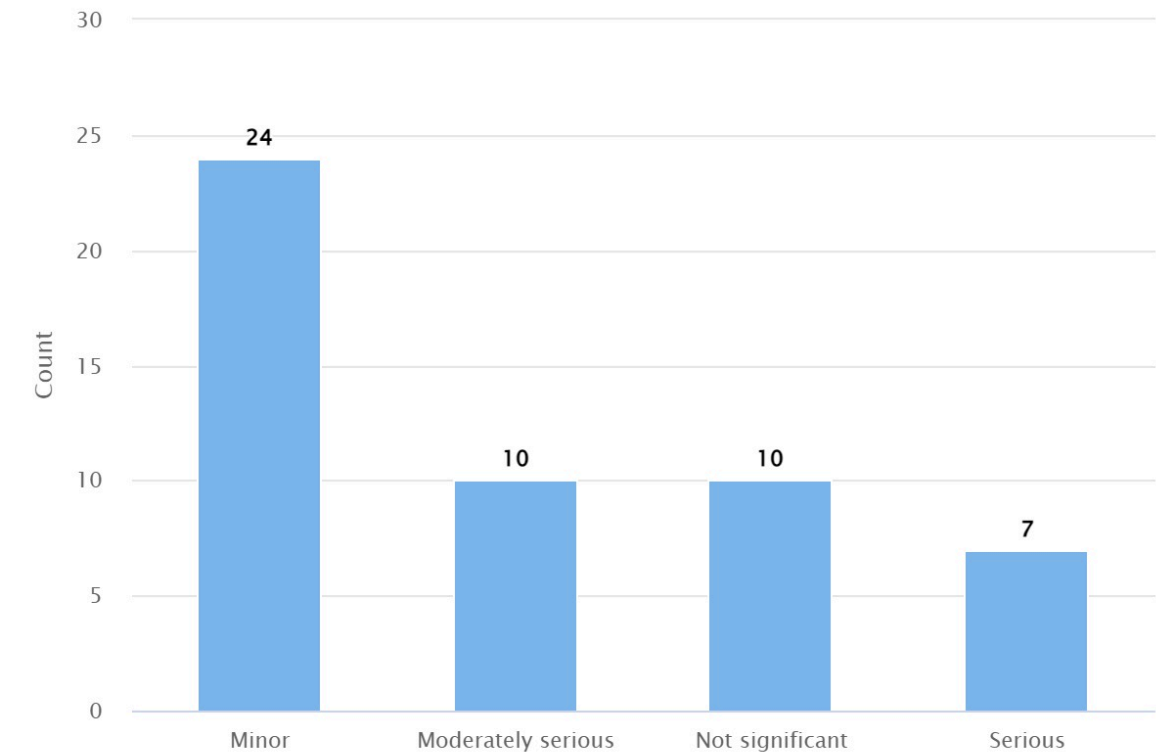
Accidents and Incidents

One event has been reported since the last meeting held on 9 December 2021.

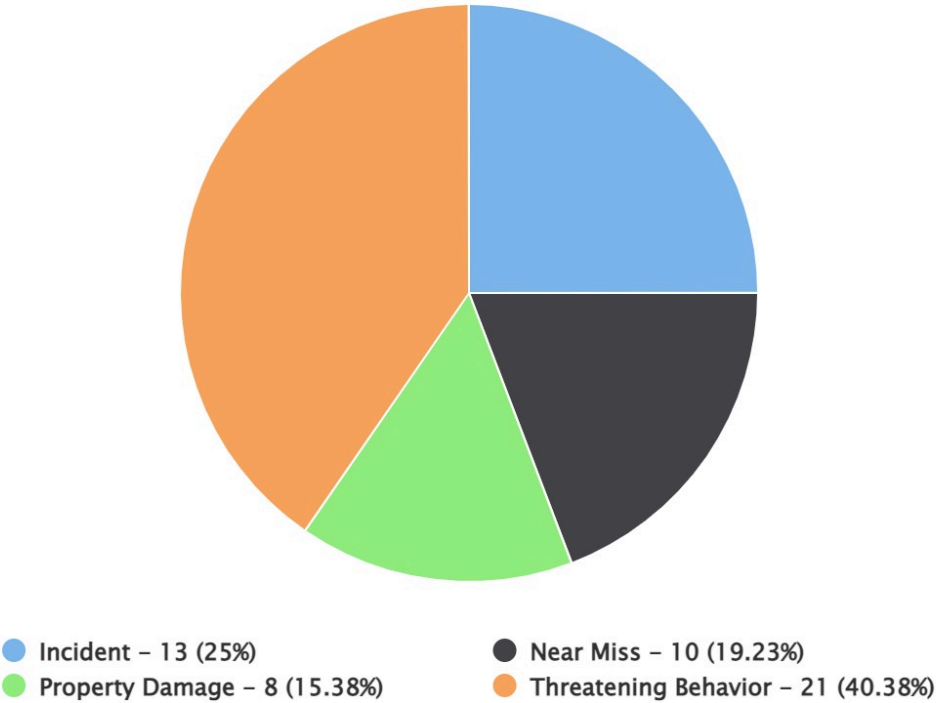
Events reported over time – July 2019 to February 2022



By Severity – July 2019 to February 2022



Type of Event – July 2019 to November 2021





my **everyday**
wellbeing
powered by healthyfood.com

There's nothing more important than *your health and wellbeing!*

So, Wairoa District Council is delighted to offer something special to our people

Soon you and family you live with will have access to delicious recipes and expert health advice from the team at *My Everyday Wellbeing*, powered by healthyfood.com.

Look out for an email from them on **Tuesday 25 January 2022** for access details.

Find expert advice to help you reduce stress, get more energy and boost your memory, there's also advice for managing physical health conditions such as cholesterol, diabetes, food allergies, etc. You will also find thousands of nutritionally-analysed recipes catering to all dietary needs.

Plus, there are:

- downloadable resources
- podcasts
- shopping guides
- videos

The best part is that new content is added every week! So, you'll never be short on inspiration.

We hope you enjoy it, and look forward to your feedback and to helping you on your journey to better health.

