

Queensland



City of Brisbane Act 1924

CITY OF BRISBANE REGULATION 1993

**Reprinted as in force on 21 March 2003
(includes commenced amendments up to 2003 SL No. 45)**

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See SIA s 56A(1)(a)(i) and SIR s 5 sch 3

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The reprint includes a reference to the law by which each amendment was made—see list of legislation and list of annotations in endnotes. Also see list of legislation for any uncommenced amendments.

This page is specific to this reprint. See previous reprints for information about earlier changes made under the Reprints Act 1992. A table of reprints is included in the endnotes.

Also see endnotes for information about—

- **when provisions commenced**
- **editorial changes made in earlier reprints.**

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Revised edition indicates further material has affected existing material. For example—

- a correction
- a retrospective provision
- other relevant information.

Queensland



CITY OF BRISBANE REGULATION 1993

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CITY OF BRISBANE REGULATION 1993

[as amended by all amendments that commenced on or before 21 March 2003]

PART 1—PRELIMINARY

1 Short title

This regulation may be cited as the *City of Brisbane Regulation 1993*.

2 Definitions

In this regulation—

“**commercialisation**”, for part 3A, see section 575¹ of the Local Government Act.

“**Commonwealth tax**” means tax imposed under a Commonwealth Act.

“**community service obligations**” means—

- (a) for an activity carried on by a corporatised corporation under chapter 8, part 7 of the Local Government Act—see section 677² of the Local Government Act; or
- (b) for an activity carried on by a commercial business unit of the council—see section 577³ of the Local Government Act; or
- (c) for another activity carried on by the council—the obligations to do anything the council is satisfied—
 - (i) if the activity were to be carried on by an entity with the primary object of making a profit—would not be in the entity’s commercial interests to perform; and
 - (ii) arise because of a direction by the council.

1 Section 575 (Meaning of “commercialisation”) of the Local Government Act

2 Section 677 (Meaning of “community service obligations”) of the Local Government Act

3 Section 577 (Definitions for pt 6) of the Local Government Act

“**entity**”, for part 5, see section 41.⁴

“**full cost pricing**”, for part 3, see section 568⁵ of the Local Government Act.

“**relevant business activity**”, for part 5, see section 772⁶ of the Local Government Act.

“**roads business activity**”, for part 4, see section 761⁷ of the Local Government Act.

“**State tax**” means tax imposed under an Act, including the Local Government Act.

“**tax**” includes a charge, duty, fee, levy or rate.

PART 2—GENERAL

3 Prescribed interest on unpaid rate—Act, s 67

For section 67(2)(a)⁸ of the Act, the prescribed rate of interest is 11% a year.

4 Certificate about payment of notional GST

The council must, no later than 15 September following a financial year, give the Minister a certificate stating that the council has paid notional GST for the financial year.

4 Section 41 (Matters to be complied with for relevant business activities)

5 Section 568 (Meaning of “full cost pricing”) of the Local Government Act

6 Section 772 (Definitions for ch 10) of the Local Government Act

7 Section 761 (Definitions for ch 9) of the Local Government Act

8 Section 67 (Unpaid rate may bear interest) of the Act

PART 2A—STANDARDS ABOUT REVENUE POLICIES, REVENUE STATEMENTS AND ANNUAL FINANCIAL STATEMENTS

4A Revenue policy

(1) This section prescribes financial management standards for a revenue policy, for a financial year, prepared and adopted by the council under section 106A⁹ of the Act.

(2) The revenue policy must include details of the principles applied by the council for the financial year for the following—

- (a) making and levying rates and charges;
- (b) exercising its powers to grant rebates and concessions;
- (c) recovery of unpaid amounts of rates and charges.

4B Revenue statement

(1) This section prescribes financial management standards for a revenue statement, for a financial year, adopted by the council under section 109A¹⁰ of the Act.

(2) The revenue statement must include the following information for the financial year—

- (a) an outline and explanation of the revenue raising measures adopted, including, for example, an outline and explanation of—
 - (i) the rates and charges to be made and levied in the financial year; and
 - (ii) the rebates and concessions to be granted in the financial year;
- (b) whether the council has made a resolution limiting the increases in rates and charges;

9 Section 106A (Preparation and adoption of revenue policy) of the Act
See also section 106B (Requirements and content of revenue policy).

10 Section 109A (Adoption of revenue statement) of the Act
See also section 109B (Requirements and content of revenue statement).

- (c) the extent to which physical and social infrastructure costs for new development are to be funded by charges for the development;
- (d) whether the operating capability of the council is to be maintained, increased or decreased and, if it is to be increased or decreased, the extent to which it is to be increased or decreased;
- (e) whether depreciation and other non-cash expenses are to be fully funded.

5 Annual financial statements

(1) This section prescribes financial management standards for the council's annual financial statements.

(2) The council's financial statements for a financial year are to be general purpose financial statements and must comply with Australian Accounting Standard 27 (Financial Reporting by Local Governments).

(3) The council's financial statements for a financial year may be prepared for a period that—

- (a) starts on the day after the date to which the council's financial statements for the previous financial year were prepared; and
- (b) ends on a day within 2 weeks before 30 June of the financial year.

(4) Financial statements prepared under subsection (3)—

- (a) are taken to be prepared for the financial year; and
- (b) must show—
 - (i) the date to which the statements are prepared; and
 - (ii) in the title of the statements—the period for which the statements are prepared.

(5) In subsection (2)—

“Australian Accounting Standards” means the Australian accounting standards issued jointly by or for the National Councils of the Australian Society of Certified Practising Accountants and the Institute of Chartered Accountants in Australia.

PART 3—FULL COST PRICING

Division 1—Preliminary

7 Object of pt 3

The object of this part is to make standards about requirements for full cost pricing for chapter 8, part 5 of the Local Government Act.

8 Application of pt 3

This part applies to the council's implementation of full cost pricing for its significant business activities under chapter 8, part 5 of the Local Government Act.

Division 2—Full cost pricing

Subdivision 1—Matters affecting full cost pricing

9 Matters affecting full cost pricing

The matters affecting full cost pricing are—

- (a) full cost pricing; and
- (b) treatment of community service obligations; and
- (c) elimination, or taking account, of advantages and disadvantages of public ownership; and
- (d) financial reporting.

Subdivision 2—Full cost pricing

10 Application of full cost pricing

In deciding charges to clients for goods and services provided in carrying on an activity, the council must ensure the projected total revenue

from carrying on the activity is enough to cover the projected total costs of carrying on the activity for the council's financial year.

11 Different charges for commercial reasons

(1) A charge may be decided for the provision of specific goods or services in carrying on an activity that is, for commercial reasons, an appropriate charge for the goods or services provided.

(2) For subsection (1), a charge is, for commercial reasons, an appropriate charge if it is a charge that could reasonably be charged if the goods or services had been provided by an entity carrying on the activity with the primary object of making a profit from carrying on the activity.

12 Total costs of carrying on activity

(1) For this subdivision, the total costs of carrying on an activity include the following—

- (a) operational costs incurred in carrying on the activity;
- (b) administrative and overhead costs;
- (c) cost of resources used in carrying on the activity;
- (d) depreciation;
- (e) equivalents for Commonwealth or State taxes the council is not liable to pay because it is a local government;
- (f) equivalents for the cost of funds advantage the council obtains over commercial interest rates because of State guarantees on borrowings;¹¹
- (g) return on capital.

(2) The total costs must be adjusted for other advantages and disadvantages of public ownership that are not eliminated.¹²

11 See the *Local Government Act 1993*, section 569 (Guarantees by State).

12 See the *Local Government Act 1993*, section 568(2) (Meaning of "full cost pricing").

13 Administrative and overhead costs

The council must make a reasonable allocation of its administrative and overhead costs to each activity to which full cost pricing is applied.

14 Cost of resources used in carrying on activity

(1) If resources are provided by or to the council for carrying on an activity, the cost of resources used in carrying on the activity includes an equivalent cost.

(2) If the resources have an identifiable cost, the cost of the resources may be taken to be the equivalent cost.

(3) If subsection (2) does not apply and the resources are readily available on the open market, the price at which they can be obtained in the market may be taken to be the equivalent cost.

(4) If subsection (3) is applied, the council must ensure the terms on which the cost is based are similar to the terms on which they are made available in carrying on the activity.

15 Depreciation

(1) Depreciation of an asset used in carrying on an activity must be based on the deprival value of the asset allocated over its useful life.

(2) However, the council may decide not to base depreciation of an asset on its deprival value allocated over its useful life, but to use instead an amount decided by the council to be appropriate in the circumstances.

16 Equivalents for taxes not otherwise liable to be paid

(1) If, in carrying on an activity, the council would be liable for a Commonwealth or State tax if the council were not a local government, the amount equivalent to the tax must be included in the total costs of the activity.

(2) In working out the equivalent amounts, the council must, if appropriate, apply the general principles of the tax equivalents manual

issued under section 582¹³ of the Local Government Act that apply to activities carried on by commercial business units.

(3) Subsection (2) does not, of itself, require compliance with any processes or other requirements under the manual but the council must keep details of calculations done in working out the equivalent amounts for 7 years.

(4) For a tax not dealt with in the manual, estimates of amounts that a private sector entity carrying on the business would calculate to be its liability to the tax must be included.

17 Return on capital

(1) The amount for the return on the capital used in carrying on an activity must be decided using the rate at which, in the opinion of the council, a comparable private sector entity carrying on the activity would be able to obtain the capital in the market, having regard to the split the council considers appropriate, for the type of business, between equity and loan capital and the return appropriate to each.

(2) Despite subsection (1), the amount for the return on the capital used in carrying on an activity for the first year in which full cost pricing applies to the activity may be the amount the council decides.

(3) In this section—

“capital used in carrying on an activity” means the total value (using an accepted accountancy method) of the assets used for the activity less the liabilities attributable to the activity.

Subdivision 3—Treatment of community service obligations

18 Extra cost for community service obligations to be treated as revenue

If community service obligations are carried out as part of an activity, for deciding charges for goods and services provided through the activity, there must be treated as revenue for the activity an amount equivalent to—

13 Section 582 (Commonwealth and State tax equivalents) of the Local Government Act

- (a) the cost of carrying out the obligations; less
- (b) any revenue arising from carrying out the obligations.

Subdivision 4—Reporting

19 Statement in budget

(1) Each budget of the council must include a statement about its activities to which full cost pricing applies.

(2) The statement must, for each activity—

- (a) show the estimated revenues; and
- (b) show the estimated expenses including any items required to be taken into account for full cost pricing other than return on capital; and
- (c) include the estimated surplus or deficit for the financial year; and
- (d) include a description of the nature of community service obligations to be provided.

(3) The statement must disclose, for each activity, as estimated revenues, the following items separately—

- (a) estimated revenue for services to be provided by the activity to clients other than the council;
- (b) estimated revenue for services to be provided by the activity to the council;
- (c) the estimated cost of, less any estimated revenue arising from, carrying out community service obligations provided under the activity.

(4) The statement must disclose, for each activity, as estimated expenses, the following items separately—

- (a) operational costs including—
 - (i) administrative and overhead costs; and
 - (ii) cost of resources to be used in carrying on the activity;
- (b) depreciation;
- (c) competitive neutrality adjustments including—

- (i) equivalents for taxes other than income tax; and
- (ii) equivalents for the cost of funds advantage the council obtains over commercial interest rates because of State guarantees on borrowings; and
- (iii) adjustments for advantages and disadvantages of public ownership of the activity.

20 Statement in annual report

(1) The council must include in the financial statements in its annual report a statement about its activities to which full cost pricing applies.

(2) The statement must, for each activity—

- (a) show the revenues; and
- (b) show the expenses including any items required to be taken into account for full cost pricing other than return on capital; and
- (c) include the surplus or deficit for the financial year; and
- (d) include a description of the nature of community service obligations provided.

(3) The statement must disclose, for each activity, as revenues, the following items separately—

- (a) revenue for goods and services provided to clients other than the council in carrying on the activity;
- (b) revenue for goods and services provided to the council in carrying on the activity;
- (c) the cost of, less any revenue arising from, carrying out community service obligations provided under the activity.

(4) The statement must disclose, for each activity, as expenses, the following items separately—

- (a) operational costs including—
 - (i) administrative and overhead costs; and
 - (ii) cost of resources used in carrying on the activity;
- (b) depreciation;
- (c) competitive neutrality adjustments including—

- (i) equivalents for taxes other than income tax; and
- (ii) equivalents for the cost of funds advantage the council obtains over commercial interest rates because of State guarantees on borrowings; and
- (iii) adjustments for advantages and disadvantages of public ownership of the activity.

PART 3A—COMMERCIALISATION

Division 1—Preliminary

20A Object of pt 3A

The object of this part is to make standards about requirements for commercialisation for chapter 8, part 6 of the Local Government Act.

20B Application of pt 3A

This part applies to the council's implementation of commercialisation for its significant business activities under chapter 8, part 6 of the Local Government Act.

Division 2—Commercialisation

Subdivision 1—Matters affecting commercialisation

20C Matters affecting commercialisation

The matters affecting commercialisation are—

- (a) full cost pricing; and
- (b) treatment of community service obligations; and
- (c) elimination, or taking account, of advantages and disadvantages of public ownership; and

- (d) financial reporting; and
- (e) matters mentioned in the council's annual performance plan.

Subdivision 2—Full cost pricing

20D Application of full cost pricing

In deciding charges to clients for goods and services provided in carrying on an activity, the council must ensure the projected total revenue from carrying on the activity is enough to cover the projected total costs of carrying on the activity for the council's financial year.

20E Different charges for commercial reasons

(1) A charge may be decided for the provision of specific goods or services in carrying on an activity that is, for commercial reasons, an appropriate charge for the goods or services provided.

(2) For subsection (1), a charge is, for commercial reasons, an appropriate charge if it is a charge that could reasonably be charged if the goods or services had been provided by an entity carrying on the activity with the primary object of making a profit from carrying on the activity.

20F Total costs of carrying on activity

For this subdivision, the total costs of carrying on an activity include the following—

- (a) operational costs incurred in carrying on the activity;
- (b) administrative and overhead costs;
- (c) cost of resources used in carrying on the activity;
- (d) depreciation;
- (e) equivalents for Commonwealth or State taxes the council is not liable to pay because it is a local government;¹⁴

¹⁴ See the *Local Government Act 1993*, section 582 (Commonwealth and State tax equivalents).

- (f) equivalents for the cost of funds advantage the council obtains over commercial interest rates because of State guarantees on borrowings;¹⁵
- (g) return on capital.

20G Administrative and overhead costs

The council must make a reasonable allocation of its administrative and overhead costs to each activity to which commercialisation is applied.

20H Cost of resources used in carrying on activity

(1) If resources are provided by or to the council for carrying on an activity, the cost of resources used in carrying on the activity includes an equivalent cost.

(2) If the resources have an identifiable cost, the cost of the resources may be taken to be the equivalent cost.

(3) If subsection (2) does not apply and the resources are readily available on the open market, the price at which they can be obtained in the market may be taken to be the equivalent cost.

(4) If subsection (3) is applied, the council must ensure the terms on which the cost is based are similar to the terms on which they are made available in carrying on the activity.

20I Depreciation

(1) Depreciation of an asset used in carrying on an activity must be based on the deprival value of the asset allocated over its useful life.

(2) However, the council may decide not to base depreciation of an asset on its deprival value allocated over its useful life, but to use instead an amount decided by the council to be appropriate in the circumstances.

20J Return on capital

(1) The amount for the return on the capital used in carrying on an activity must be decided using the rate at which, in the opinion of the

¹⁵ See the *Local Government Act 1993*, section 583 (Guarantees by State).

council, a comparable private sector entity carrying on the activity would be able to obtain the capital in the market, having regard to the split the council considers appropriate, for the type of business, between equity and loan capital and the return appropriate to each.

(2) Despite subsection (1), the amount for the return on the capital used in carrying on an activity for the first year in which commercialisation applies to the activity may be the amount the council decides.

(3) In this section—

“**capital used in carrying on an activity**” means the total value (using an accepted accountancy method) of the assets used for the activity less the liabilities attributable to the activity.

Subdivision 3—Treatment of community service obligations

20K Extra cost for community service obligations to be treated as revenue

If community service obligations are carried out as part of an activity, for deciding charges for goods and services provided through the activity, there must be treated as revenue for the activity an amount equivalent to—

- (a) the cost of carrying out the obligations; less
- (b) any revenue arising from carrying out the obligations.

Subdivision 4—Reporting

20L Statement in budget

(1) Each budget of the council must include a statement about its activities to which commercialisation applies.

(2) The statement must, for each activity—

- (a) show the estimated revenues; and
- (b) show the estimated expenses including any items required to be taken into account for commercialisation other than return on capital; and
- (c) include the estimated surplus or deficit for the financial year; and

- (d) include a description of the nature of community service obligations to be provided.

(3) The statement must disclose, for each activity, as estimated revenues, the following items separately—

- (a) estimated revenue for services to be provided by the activity to clients other than the council;
- (b) estimated revenue for services to be provided by the activity to the council;
- (c) the estimated cost of, less any estimated revenue arising from, carrying out community service obligations provided under the activity.

(4) The statement must disclose, for each activity, as estimated expenses, the following items separately—

- (a) operational costs including—
 - (i) administrative and overhead costs; and
 - (ii) cost of resources to be used in carrying on the activity;
- (b) depreciation;
- (c) competitive neutrality adjustments including—
 - (i) equivalents for taxes other than income tax; and
 - (ii) equivalents for the cost of funds advantage the council obtains over commercial interest rates because of State guarantees on borrowings; and
 - (iii) adjustments for advantages and disadvantages of public ownership of the activity.

20M Statement in annual report

(1) The council must include in the financial statements in its annual report a statement about its activities to which commercialisation applies.

(2) The statement must, for each activity—

- (a) show the revenues; and
- (b) show the expenses including any items required to be taken into account for commercialisation other than return on capital; and
- (c) include the surplus or deficit for the financial year; and

- (d) include a description of the nature of community service obligations provided.

(3) The statement must disclose, for each activity, as revenues, the following items separately—

- (a) revenue for goods and services provided to clients other than the council in carrying on the activity;
- (b) revenue for goods and services provided to the council in carrying on the activity;
- (c) the cost of, less any revenue arising from, carrying out community service obligations provided under the activity.

(4) The statement must disclose, for each activity, as expenses, the following items separately—

- (a) operational costs including—
 - (i) administrative and overhead costs; and
 - (ii) cost of resources used in carrying on the activity;
- (b) depreciation;
- (c) competitive neutrality adjustments including—
 - (i) equivalents for taxes other than income tax; and
 - (ii) equivalents for the cost of funds advantage the council obtains over commercial interest rates because of State guarantees on borrowings; and
 - (iii) adjustments for advantages and disadvantages of public ownership of the activity.

Subdivision 5—Annual performance plan

20N Annual performance plan for each commercial business unit

(1) The annual performance plan for a commercial business unit (a “**CBU**”) must include the following matters—

- (a) the CBU’s financial and non-financial performance targets for its activities;
- (b) the nature and extent of the CBU’s community service obligations;

- (c) the costings of, and funding for, the CBU's community service obligations.

(2) A CBU's annual performance plan must also include the following matters—

- (a) the CBU's objectives and functions;
- (b) the nature and scope of the CBU's main activities and undertakings;
- (c) the CBU's notional capital structure and treatment of surpluses;
- (d) the CBU's proposed major investments;
- (e) the CBU's outstanding and proposed borrowings;
- (f) the CBU's policy on the level and quality of service consumers can expect from the CBU;
- (g) the delegations necessary to allow the CBU to exercise management autonomy and authority in its commercial activities;
- (h) the type of information to be given in reports.

(3) However, a CBU is not required to include in its annual performance plan a matter, or an aspect of a matter, mentioned in subsection (2) if the council is satisfied that the matter or aspect is not materially relevant to the CBU or its activities.

(4) Subsections (1) and (2) do not limit the matters that may be included in an annual performance plan.

(5) A matter in the annual performance plan of a CBU may be omitted from the copies of the plan to be made public if—

- (a) the matter is of a commercially sensitive nature to the CBU; and
- (b) a full statement of the matter is given—
 - (i) if the annual performance plan is adopted by resolution of the council—to each of the council's councillors; or
 - (ii) if the council delegates the adoption of the annual performance plan—to the delegate.¹⁶

16 Under the *Local Government Act 1993*, section 250(2), a person who is or has been a local government councillor must not release information that the person knows, or should reasonably know, is confidential to the local government and the local government wishes to keep confidential.

PART 4—CODE OF COMPETITIVE CONDUCT

Division 1—Preliminary

21 Object of pt 4

The object of this part is to make standards about a code of competitive conduct for chapter 9 of the Local Government Act.

22 Application of code

This code applies to an activity of the council—

- (a) if it is a roads business activity—from when it is to apply under section 763¹⁷ of the Local Government Act; or
- (b) if it is a business activity to which the council has resolved to apply the code—while the resolution is effective under section 766¹⁸ of the Local Government Act; or
- (c) if it is another activity to which the council applies the code¹⁹—in accordance with the council’s decision to apply the code.

Division 2—The code

Subdivision 1—Elements of the code

23 Elements of the code

The elements of the code are—

- (a) full cost pricing; and

17 Section 763 (Code must be applied to roads business activities) of the Local Government Act

18 Section 766 (Local government to resolve whether to apply code of competitive conduct to business activities) of the Local Government Act

19 Under the *Local Government Act 1993*, section 767 (Application of code of competitive conduct to other activities), the council is not prevented from applying the code to other activities.

- (b) treatment of community service obligations; and
- (c) elimination, or taking account, of advantages and disadvantages of public ownership; and
- (d) financial reporting.

Subdivision 2—Full cost pricing

24 Application of full cost pricing

In deciding charges to clients for goods and services provided in carrying on an activity, the council must ensure the projected total revenue from carrying on the activity is enough to cover the projected total costs of carrying on the activity for the council's financial year or a longer period (not more than 5 years) decided by the council.

25 Different charges for commercial reasons

(1) A charge may be decided for the provision of specific goods or services in carrying on an activity that is, for commercial reasons, an appropriate charge for the goods or services provided.

(2) For subsection (1), a charge is, for commercial reasons, an appropriate charge if it is a charge that could reasonably be charged if the goods or services had been provided by an entity carrying on the activity with the primary object of making a profit from carrying on the activity.

26 Total costs of carrying on activity

(1) For this subdivision, the total costs of carrying on an activity include the following—

- (a) operational costs incurred in carrying on the activity;
- (b) administrative and overhead costs;
- (c) cost of resources used in carrying on the activity;
- (d) depreciation;
- (e) equivalents for Commonwealth or State taxes the council is not liable to pay because it is a local government;

- (f) equivalents for the cost of funds advantage the council obtains over commercial interest rates because of State guarantees on borrowings;
- (g) return on capital.

(2) The total costs must be adjusted for other advantages and disadvantages of public ownership that are not eliminated.

27 Administrative and overhead costs

The council must make a reasonable allocation of its administrative and overhead costs to each activity to which the code applies.

28 Cost of resources used in carrying on activity

(1) If resources are provided by or to the council for carrying on an activity, the cost of resources used in carrying on the activity includes an equivalent cost.

(2) If the resources have an identifiable cost, the cost of the resources may be taken to be the equivalent cost.

(3) If subsection (2) does not apply and the resources are readily available on the open market, the price at which they can be obtained in the market may be taken to be the equivalent cost.

(4) If subsection (3) is applied, the council must ensure that the terms on which the cost is based are similar to the terms on which they are made available in carrying on the activity.

29 Depreciation

(1) Depreciation of an asset used in carrying on an activity must be based on the deprival value of the asset allocated over its useful life.

(2) However, the council may decide not to base depreciation of an asset on its deprival value allocated over its useful life, but to use instead an amount decided by the council to be appropriate in the circumstances.

30 Equivalents for taxes not otherwise liable to be paid

(1) If, in carrying on an activity, the council would be liable for a Commonwealth or State tax if the council were not a local government, the

amount equivalent to the tax must be included in the total costs of the activity.

(2) In working out the equivalent amounts, the council must, if appropriate, apply the general principles of the tax equivalents manual issued under section 582²⁰ of the Local Government Act that apply to activities carried on by commercial business units.

(3) Subsection (2) does not, of itself, require compliance with any processes or other requirements under the manual but the council must keep details of calculations done in working out the equivalent amounts for 7 years.

(4) For a tax not dealt with in the manual, estimates of amounts that a private sector entity carrying on the business would calculate to be its liability to the tax must be included.

31 Equivalentents for State guarantees on borrowings

If the State guarantees repayment of a debt of the council attributed to an activity, the council must in carrying on the activity take account of amounts equivalent to the cost of funds advantage the council obtains over commercial interest rates because of the guarantee.

32 Return on capital

(1) The amount for the return on the capital used in carrying on an activity must be decided using the rate at which, in the opinion of the council, a comparable private sector entity carrying on the activity would be able to obtain the capital in the market, having regard to the split the council considers appropriate for the type of business between equity and loan capital and the return appropriate to each.

(2) Despite subsection (1), the amount for the return on the capital used in carrying on an activity for the first year in which the code applies to the activity may be the amount the council decides.

(3) In this section—

20 Section 582 (Commonwealth and State tax equivalents) of the Local Government Act

“**capital used in carrying on an activity**” means the total value (using an accepted accounting method) of the assets used for the activity less the liabilities attributable to the activity.

Subdivision 3—Treatment of community service obligations

33 Extra cost for community service obligations to be treated as revenue

If community service obligations are carried out as part of an activity, for deciding charges for goods and services provided through the activity, there must be treated as revenue for the activity an amount equivalent to—

- (a) the cost of carrying out the obligations; less
- (b) any revenue arising from carrying out the obligations.

34 Community service obligations not to be part of roads business activities

Community service obligations must not be included in offers or competitive tenders submitted for roads business activities carrying out work on State-controlled roads.

Subdivision 4—Elimination of, or taking into account, advantages and disadvantages of public ownership

35 Effect of advantages or disadvantages of public ownership

The council must ensure—

- (a) if possible and appropriate, any advantages or disadvantages arising because an activity is publicly owned are eliminated; and
- (b) if the advantages or disadvantages are not eliminated—they are taken into account in deciding full cost pricing for the activity.

Subdivision 5—Financial reporting**36 Statement in budget**

(1) Each budget of the council must include a statement about its activities to which the code applies.

(2) The statement must, for each activity—

- (a) show the estimated revenues; and
- (b) show the estimated expenses including any items required to be taken into account for full cost pricing other than return on capital; and
- (c) include the estimated surplus or deficit for the financial year; and
- (d) include a description of the nature of community service obligations to be provided.

(3) The statement must disclose, for each activity, as estimated revenues, the following items separately—

- (a) estimated revenue for services to be provided by the activity to clients other than the council;
- (b) estimated revenue for services to be provided by the activity to the council;
- (c) the estimated cost of, less any estimated revenue arising from, carrying out community service obligations provided under the activity.

37 Omission of certain matters from statement in budget

A statement in a budget of the council under section 36 may include a summary of a matter required to be included in the budget, rather than a full statement of the matter, if—

- (a) the summary indicates—
 - (i) it is a summary only; and
 - (ii) a full statement of the matter is available for inspection and purchase at the council's office; and
- (b) a full statement of the matter is available for inspection and purchase at the council's office.

38 Statement in annual report

(1) The council must include in the financial statements in its annual report a statement about its activities to which the code applies.

(2) The statement must, for each activity—

- (a) show the revenues; and
- (b) show the expenses including any items required to be taken into account for full cost pricing other than return on capital; and
- (c) include the surplus or deficit for the financial year; and
- (d) include a description of the nature of community service obligations provided.

(3) The statement must disclose, for each activity, as revenues, the following items separately—

- (a) revenue for goods and services provided to clients other than the council in carrying on the activity;
- (b) revenue for goods and services provided to the council in carrying on the activity;
- (c) the cost of, less any revenue arising from, carrying out community service obligations provided under the activity.

39 Omission of certain matters from statement in annual report

A statement in an annual report of the council under section 38 may include a summary of a matter required to be included in the annual report, rather than a full statement of the matter, if—

- (a) the summary indicates—
 - (i) it is a summary only; and
 - (ii) a full statement of the matter is available for inspection and purchase at the council's office; and
- (b) a full statement of the matter is available for inspection and purchase at the council's office.

PART 5—REFORM OF CERTAIN WATER AND SEWERAGE SERVICES

Division 1—Preliminary

40 Object of pt 5

The object of this part is to make standards about requirements for the reform of certain water and sewerage services under chapter 10 of the Local Government Act for relevant business activities of the council and its corporatised corporations.

Division 2—Matters to be complied with

Subdivision 1—Matters to be complied with for relevant business activities

41 Matters to be complied with for relevant business activities

In complying with section 783²¹ of the Local Government Act in relation to its relevant business activities, the council or its corporatised corporation (in each case, the “**entity**”) must comply with the following matters in this division—

- (a) if the council has resolved that a two-part tariff is to be applied for an activity—a two-part tariff;
- (b) consumption as the basis for utility charges for water services;
- (c) full cost recovery for water and sewerage services;
- (d) identification and disclosure of cross-subsidies between classes of consumers;
- (e) identification and disclosure of community service obligations;
- (f) disclosure of the classes of consumers provided with water and sewerage services at an amount below full cost and the amount.

21 Section 783 (Local governments to implement charging and operational arrangements for relevant business activities) of the Local Government Act

Subdivision 1A—Two-part tariffs**41A Utility charges if two-part tariffs applied**

If the council decides under chapter 10, part 4 of the Local Government Act to apply a two-part tariff for a relevant business activity that provides water services, the utility charges for water services must be based on an amount or amounts for units or part of a unit of the quantity of water supplied, but may include an access amount.²²

Subdivision 2—Consumption as the basis for utility charges for water services**42 Application of sdiv 2**

This subdivision applies to the extent that an entity's relevant business activity provides water services.

43 Consumption as the basis for utility charges

In deciding the utility charges to be made for the supply of water services provided by a relevant business activity, an entity must ensure the charges are based on the quantity of water supplied.

44 When charges are based on quantity of water supplied

(1) A utility charge for water services is based on the quantity of water supplied by the entity if it is worked out on a basis stated in subsection (2), (3) or (4).

(2) If utility charges are worked out based on meter readings of water consumed, the utility charges for consumers or groups of consumers must be based on either—

- (a) a fixed amount and a further amount or further amounts for each unit or part of a unit of the quantity of water supplied greater than a stated unit or units; or

²² The basis of this calculation reflects section 44(2)(b) and (5).

- (b) an amount or amounts for units or part of a unit of the quantity of water supplied.

(3) The utility charge for consumers in a group must be based on the estimated average consumption by all consumers in the group if—

- (a) utility charges are not based on a meter reading of water consumed; and
- (b) the consumers are divided by the entity into groups based on the estimated average quantity of water expected to be supplied to consumers in each group.

Example for subsection (3)—

The council could, by sampling or other ways, work out the average usage of domestic consumers was 300 kL a year and the average of commercial consumers was 2 000 kL a year. The utility charge could then be based on a notional access charge of say, for domestic consumers—\$100 and, for commercial consumers—\$600 and a notional usage charge of \$1 for each kL. The charges would be \$400 for domestic consumers and \$2 600 for commercial consumers. Given the considerable variability of consumption across commercial consumers, it would be preferable to further divide them by type and carry out separate assessments for each. Some of the commercial users may be metered and charged on the basis of actual consumption in which case subsection (3) would not apply to them.

(4) If a utility charge for water services is not made under subsection (2) or (3), the charge must be worked out on a basis the entity considers appropriate to determine the reasonably likely consumption by the consumer.

(5) Subsections (2) to (4) do not prevent a utility charge for supply of water services also including an access amount.

Subdivision 3—Full cost recovery

45 Application of sdiv 3

This subdivision does not apply to an entity deciding the charges for water and sewerage services provided to clients in carrying on a relevant business activity if the entity applies full cost pricing under part 3 or 3A in deciding the charges.

46 Application of full cost recovery

In deciding the charges for water and sewerage services provided to clients in carrying on a relevant business activity, an entity must ensure the projected total revenue from carrying on the activity is enough to cover the projected total costs of carrying on the activity for a financial year.

47 Total costs of carrying on relevant business activity

For this subdivision, the total costs of carrying on a relevant business activity include the following—

- (a) operational costs incurred in carrying on the activity;
- (b) administrative and overhead costs;
- (c) cost of resources used in carrying on the activity;
- (d) depreciation;
- (e) return on capital employed.

48 Administrative and overhead costs

The entity must make a reasonable allocation of its administrative and overhead costs to each relevant business activity to which full cost recovery is applied.

49 Cost of resources used in carrying on relevant business activity

(1) If resources are provided by or to an entity for carrying on a relevant business activity, the cost of resources used in carrying on the activity includes an equivalent cost.

(2) If the resources have an identifiable cost, the cost of the resources may be taken to be the equivalent cost.

(3) If subsection (2) does not apply and the resources are readily available on the open market, the price at which they can be obtained in the market may be taken to be the equivalent cost.

(4) If subsection (3) is applied, the entity must ensure the terms on which the cost is based are similar to the terms on which they are made available in carrying on the activity.

50 Depreciation

(1) Depreciation of an asset used in carrying on an activity must be based on the deprival value of the asset allocated over its useful life.

(2) However, the council may decide not to base depreciation of an asset on its deprival value allocated over its useful life, but to use instead an amount decided by the council to be appropriate in the circumstances.

51 Return on capital

(1) The amount for the return on the capital used in carrying on a relevant business activity must be a positive real rate decided by the entity.

(2) In this section—

“capital used in carrying on a relevant business activity” means the total value (using an accepted accounting method) of the assets used for the activity less the liabilities attributable to the activity.

Subdivision 4—Treatment of community service obligations

52 Extra cost for community service obligations to be treated as revenue

If community service obligations are carried out as part of a relevant business activity, for deciding charges for goods and services provided through the activity, there must be treated as revenue for the activity an amount equivalent to—

- (a) the cost of carrying out the obligations; less
- (b) any revenue arising from carrying out the obligations.

Subdivision 5—Identification and disclosure of cross-subsidies between classes of consumers

53 Disclosure of cross-subsidies in annual report

In its annual report, an entity must state the amount of any cross-subsidies between the following classes of consumers, for water or sewerage services provided for the financial year—

- (a) domestic consumers;
- (b) commercial consumers;
- (c) industrial consumers;
- (d) another class decided by the entity;
- (e) other consumers.

53A Identification and disclosure of cross-subsidies

(1) For deciding the amount to be stated for section 53, the entity must, to the extent it is reasonably practicable, comply with the guidelines.

(2) In this section—

“**guidelines**” means the document called ‘Guidelines for Identification and Measurement of Cross-Subsidies’ issued by the Department of Natural Resources.²³

Subdivision 6—Disclosure of community service obligations

54 Disclosure of community service obligations

An entity must disclose in its annual report—

- (a) community service obligations carried out during the financial year as part of a relevant business activity; and
- (b) the cost of, less any revenue arising from, carrying out the obligations.

²³ A copy of the Guidelines for Identification and Measurement of Cross-Subsidies may be inspected at the office of the Department of Local Government and Planning at 111 George Street, Brisbane.

PART 6—FINANCIAL MANAGEMENT STANDARD FOR CONTRACTS AND TENDERING

55 Definitions for pt 6

In this part—

“LGA arrangement” means an LGA arrangement under the *Local Government Finance Standard 1994*.

“preferred supplier arrangement” means an arrangement by the council with a supplier for the supply of goods or services under agreed pricing conditions for a stated period.

“pre-qualified supplier” means a supplier who has been assessed by the council as having the technical, financial and managerial capability necessary to perform contracts on time and in accordance with agreed requirements.

“purchasing arrangement” means—

- (a) a standing offer arrangement; or
- (b) a preferred supplier arrangement; or
- (c) a register of pre-qualified suppliers.

“standing offer arrangement” means an arrangement to which the council is a party with a supplier for the supply of goods or services at a fixed price for a stated period.

56 Exemptions to requirement to seek tenders or quotations—Act, s 42A

For section 42A(1)(a) of the Act, a contract is made under an exemption to open competition if the contract is entered into—

- (a) under a standing offer or a preferred supplier arrangement; or
- (b) with a supplier from a register of pre-qualified suppliers; or
- (c) under an LGA arrangement.

57 Preconditions for establishing a standing offer or preferred supplier arrangement

The council may establish a standing offer or preferred supplier arrangement only if—

- (a) the supply of goods or services is needed in large volumes or frequently; and
- (b) the council is able to obtain better value for money by aggregating demand for the goods or services needed; and
- (c) the goods or services needed can be stated in terms that would be well understood in the industry concerned.

58 Preconditions for establishing a register of pre-qualified suppliers

The council may establish a register of pre-qualified suppliers only if—

- (a) the preparation and evaluation of invitations each time the goods or services are needed would be costly; or
- (b) the capability or financial capacity of the supplier is critical; or
- (c) the goods or services supplied involve significant security considerations; or
- (d) a precondition of an offer to contract is compliance with defined standards; or
- (e) the ability of local business to supply the goods or services needed by the council needs to be ascertained or encouraged.

59 Procedure for establishing purchasing arrangements

(1) If the council proposes to establish a purchasing arrangement, it must invite persons to tender.

(2) The invitation must—

- (a) be in the way provided for inviting tenders in section 42 of the Act; and
- (b) state the purchasing arrangement for which the person is tendering.

(3) The council must ensure there is provision for the evaluation of a purchasing arrangement including, for example, removal of a person from

an arrangement because of the person's poor performance of a contract entered into under the arrangement.

(4) The council may enter a purchasing arrangement for longer than 2 years only if satisfied better value will be achieved by entering into a longer arrangement.

60 Entering into contracts under LGA arrangements

For entering into a contract under an LGA arrangement, a reference in the arrangement to a local government is a reference to the council.

ENDNOTES

1 Index to endnotes

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2 Date to which amendments incorporated

This is the reprint date mentioned in the Reprints Act 1992, section 5(c). Accordingly, this reprint includes all amendments that commenced operation on or before 21 March 2003. Future amendments of the City of Brisbane Regulation 1993 may be made in accordance with this reprint under the Reprints Act 1992, section 49.

3 Key

Key to abbreviations in list of legislation and annotations

Key	Explanation	Key	Explanation
AIA	= Acts Interpretation Act 1954	(prev)	= previously
amd	= amended	proc	= proclamation
amdt	= amendment	prov	= provision
ch	= chapter	pt	= part
def	= definition	pubd	= published
div	= division	R[X]	= Reprint No.[X]
exp	= expires/expired	RA	= Reprints Act 1992
gaz	= gazette	reloc	= relocated
hdg	= heading	renum	= renumbered
ins	= inserted	rep	= repealed
lap	= lapsed	(retro)	= retrospectively
notfd	= notified	rv	= revised edition
o in c	= order in council	s	= section
om	= omitted	sch	= schedule
orig	= original	sdiv	= subdivision
p	= page	SIA	= Statutory Instruments Act 1992
para	= paragraph	SIR	= Statutory Instruments Regulation 2002
prec	= preceding	SL	= subordinate legislation
pres	= present	sub	= substituted
prev	= previous	unnum	= unnumbered

4 Table of reprints

Reprints are issued for both future and past effective dates. For the most up-to-date table of reprints, see the reprint with the latest effective date.

If a reprint number includes a letter of the alphabet, the reprint was released in unauthorised, electronic form only.

TABLE OF REPRINTS

Reprint No.	Amendments included	Effective	Reprint date
1	to 1993 SL No. 306	13 August 1993	1 September 1993
2	to 1994 SL No. 237	1 July 1994	22 November 1994
2A	to 1997 SL No. 184	27 June 1997	25 August 1997
2B	to 1997 SL No. 405	28 November 1997	8 December 1997
2C	to 1998 SL No. 132	15 May 1998	16 June 1998
3	to 1998 SL No. 132	15 May 1998	1 July 1998
3A	to 1998 SL No. 283	23 October 1998	26 October 1998
3B	to 1999 SL No. 239	29 October 1999	8 November 1999
3C	to 2000 SL No. 212	18 August 2000	1 September 2000
3D	to 2001 SL No. 115	20 July 2001	2 August 2001
4	to 2001 SL No. 159	7 September 2001	28 September 2001
4A	to 2002 SL No. 173	28 June 2002	28 June 2002 (Column discontinued) Notes
4B	to 2002 SL No. 241	13 September 2002	
4C rv	to 2003 SL No. 45	21 March 2003	

5 List of legislation

City of Brisbane Regulation 1993 SL No. 258

made by the Governor in Council on 15 July 1993

notfd gaz 15 July 1993 pp 1339–40

commenced on date of notification

exp 31 August 2004 (see SIA s 54)

Note—The expiry date may have changed since this reprint was published. See the latest reprint of the SIR for any change.

amending legislation—

City of Brisbane Amendment Regulation (No. 1) 1993 SL No. 276

notfd gaz 23 July 1993 pp 1512–15

commenced on date of notification

City of Brisbane Amendment Regulation (No. 2) 1993 SL No. 306

notfd gaz 13 August 1993 pp 1777–9

commenced on date of notification

City of Brisbane Amendment Regulation (No. 1) 1994 SL No. 24

notfd gaz 4 February 1994 pp 334–7

commenced on date of notification

- City of Brisbane Amendment Regulation (No. 2) 1994 SL No. 237**
notfd gaz 1 July 1994 pp 1170–7
ss 1–2 commenced on date of notification
remaining provisions commenced 1 July 1994 (see s 2)
- City of Brisbane Amendment Regulation (No. 1) 1997 SL No. 184**
notfd gaz 27 June 1997 pp 1004–1010
commenced on date of notification
- City of Brisbane Amendment Regulation (No. 2) 1997 SL No. 405**
notfd gaz 28 November 1997 pp 1408–10
commenced on date of notification
- City of Brisbane Amendment Regulation (No. 1) 1998 SL No. 132**
notfd gaz 15 May 1998 pp 311–16
commenced on date of notification
- City of Brisbane Amendment Regulation (No. 2) 1998 SL No. 283**
notfd gaz 23 October 1998 pp 660–61
commenced on date of notification
- City of Brisbane Amendment Regulation (No. 1) 1999 SL No. 239**
notfd gaz 29 October 1999 pp 814–7
commenced on date of notification
- Local Government Legislation Amendment Regulation (No. 2) 2000 SL No. 212
pts 1–2**
notfd gaz 18 August 2000 pp 1394–5
commenced on date of notification
- Local Government and Other Legislation Amendment Regulation (No. 1)
2001 SL No. 115 pts 1–2**
notfd gaz 20 July 2001 pp 1138–40
commenced on date of notification
- City of Brisbane Amendment Regulation (No. 1) 2001 SL No. 159**
notfd gaz 7 September 2001 pp 62–3
commenced on date of notification
- City of Brisbane Amendment Regulation (No. 1) 2002 SL No. 173**
notfd gaz 28 June 2002 pp 876–83
commenced on date of notification
- Local Government Legislation Amendment and Repeal Regulation (No. 1) 2002
SL No. 241 pts 1–2**
notfd gaz 13 September 2002 pp 131–2
commenced on date of notification
- City of Brisbane Amendment Regulation (No. 1) 2003 SL No. 45**
notfd gaz 21 March 2003 pp 1058–59
commenced on date of notification

6 List of annotations

PART 1—PRELIMINARY

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def “**relevant business activity**” amd 2001 SL No. 115 s 3

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pres s 3 (prev s 4) ins 1994 SL No. 237 s 4
sub 2002 SL No. 241 s 3
renum 2003 SL No. 45 s 3

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exp 26 May 1994 (see s 4(2))
pres s 4 (prev s 5A) ins 2001 SL No. 159 s 3
renum and reloc 2003 SL No. 45 s 4

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s 4A ins 2003 SL No. 45 s 5

Revenue statement

s 4B ins 2003 SL No. 45 s 5

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exp 26 May 1994 (see s 5(2))
pres s 5 ins 1997 SL No. 184 s 3
amd 2002 SL No. 173 s 3; 2003 SL No. 45 s 6

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sdiv hdg ins 1997 SL No. 405 s 8

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