

EXPLANATORY NOTES TO THE FINANCIAL STATEMENTS

1. SUMMARY OF ACCOUNTING POLICIES

Reporting Entity

Taranaki Regional Council is a regional local authority governed by the Local Government Act 2002.

The Taranaki Regional Council group (TRC) consists of Taranaki Regional Council and its subsidiary Port Taranaki Ltd (100% owned). Port Taranaki Ltd is a port company governed by the Port Companies Act 1988 and incorporated in New Zealand.

The primary objective of Taranaki Regional Council is to provide goods or services for the community or social benefit rather than making a financial return. Accordingly, Taranaki Regional Council has designated itself and the group as public benefit entities for the purposes of New Zealand equivalents to International Financial Reporting Standards (NZ IFRS).

Basis of preparation

The financial statements of the Taranaki Regional Council group have been prepared in accordance with the requirements of the Local Government Act 2002: Part 6, Section 98 and Part 3 of Schedule 10, which includes the requirement to comply with New Zealand generally accepted accounting practice (NZ GAAP).

These financial statements have been prepared in accordance with NZ GAAP. They comply with NZ IFRS, and other applicable Financial Reporting Standards, as appropriate for public benefit entities.

Accounting policies are selected and applied in a manner which ensures that the resulting financial information satisfies the concepts of relevance and reliability, thereby ensuring that the substance of the underlying transactions or other events is reported.

The financial statements have been prepared on a historical cost basis, modified by the revaluation of land and buildings, certain infrastructural assets, investment property, and financial instruments.

The financial statements are presented in New Zealand dollars. The functional currency of Taranaki Regional Council is New Zealand dollars.

Significant accounting policies

The following significant accounting policies have been adopted in the preparation and presentation of the financial report:

Subsidiaries

Consolidated prospective financial statements have not been prepared for the purposes of this *Plan*. The Council has not presented group prospective financial statements because the Council believes that the parent prospective financial statements are more relevant to users. The main purpose of prospective financial statements in this *Plan* is to provide users with information about the core services that the Council intends to provide ratepayers, the expected cost of those services and as a consequence how much the Council requires by way of rates to fund the intended levels of service. The level of rates funding required is not affected by subsidiaries except to the extent that the Council obtains distributions from, or further invests in, those subsidiaries. Such effects are included in the prospective financial statements of the Council.

Revenue

Revenue is measured at the fair value of consideration received.

Rates revenue. Rates are set annually by a resolution from Council and relate to a financial year. All ratepayers are invoiced within the financial year to which the rates have been set. Rates revenue is recognised when payable.

Other revenue. Government grants are assistance by the government in the form of transfers of resources to the Council in return for past or future compliance with certain conditions relating to operating activities. Government grants include government assistance where there are no conditions specifically relating to the operating activities of the Council other than the requirement to operate in certain regions or industry sectors. Government grants relating to income are recognised as income over the periods necessary to match them with the related costs. Government grants that are receivable as compensation for expenses or losses already incurred or for the purpose of giving immediate financial support to the consolidated entity with no future related costs are recognised as income of the period in which it becomes receivable.

Revenue from the rendering of services is recognised by reference to the stage of completion of the transaction at balance date, based on the actual service provided as a percentage of the total services to be provided.

Sales of goods and services are recognised when the Council has transferred to the buyer the significant risks and rewards of ownership of the goods or services. The recorded revenue is the gross amount of the sale, including fees payable for the transaction. Such fees are included in other expenses.

Where a physical asset is acquired for nil or nominal consideration the fair value of the asset received is recognised as revenue. Assets vested in Taranaki Regional Council are recognised as revenue when control over the asset is obtained.

Interest income is recognised using the effective interest method.

Dividends are recognised when the right to receive payment has been established.

Income Tax

Income tax on the surplus or deficit for the year comprises current and deferred tax. Income tax is recognised in the *Statement of Financial Performance* except to the extent that it relates to items recognised directly in equity, in which case it is recognised in equity.

Current tax is the expected tax payable on the taxable income for the year, using tax rates enacted or substantially enacted at balance sheet date, and any adjustment to tax payable in respect of previous years.

Deferred tax is provided using the comprehensive balance sheet liability method, providing temporary differences between the carrying amount of assets and liabilities for financial reporting purposes and the amounts used for taxation purposes. Deferred taxation assets attributable to tax losses or temporary differences are recognised when realisation is probable and that temporary differences will not reverse in the foreseeable future. Deferred taxation liabilities attributable to temporary differences are amounts of

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income taxes payable in future periods, and recognised when realisation is probable. However, deferred tax assets and liabilities are not recognised if the temporary differences giving rise to them arise from the initial recognition of assets and liabilities (other than as a result of a business combination) which affects neither taxable income nor accounting profit.

The measurement of deferred tax liabilities and assets reflects the tax consequences that would follow from the manner in which the Company expects, at the reporting date, to recover or settle the carrying amount of its assets and liabilities. Deferred taxation assets and liabilities can be offset when they relate to income taxes levied by the same taxation authority and the Company intends to settle its current assets and liabilities on a net basis.

Foreign currency

Foreign currency transactions are translated into the functional currency using the exchange rates prevailing at the dates of the transactions. Foreign exchange gains and losses resulting from the settlement of such transactions are recognised in the *Statement of Financial Performance*. Foreign currency monetary items at reporting date are translated at the exchange rate existing at reporting date.

Cash and cash equivalents

Cash and cash equivalents includes cash in hand, deposits held at call with banks, other short-term highly liquid investments with original maturities of three months or less, and bank overdrafts.

Bank overdrafts are shown within borrowings in current liabilities in the statement of financial position.

Inventories

Stocks of riparian plants are valued at the lower of weighted average cost or net realisable value. Stocks of maintenance materials and supplies are valued at the lower of weighted average cost or net realisable value. Net realisable value represents the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution

The write down from cost to net realisable value is recognised in the *Statement of Financial Performance*.

Financial assets and liabilities

Financial assets and liabilities are recognised in the Council's *Statement of Financial Position* when the Council becomes a party to the contractual provisions of the instrument. Financial assets are initially recognised at fair value plus transaction costs unless they are carried at fair value through profit or loss in which case the transaction costs are recognised in the statement of financial performance.

Purchases and sales of financial assets are recognised on trade-date, the date on which the Council and group commits to purchase or sell the asset. Financial assets are derecognised when the rights to receive cash flows from the financial assets have expired or have been transferred and the Council and group has transferred substantially all the risks and rewards of ownership.

The Council and group classifies its financial assets into the following categories: fair value through profit or loss, held-to maturity investments, loans and receivables and fair value through equity. The classification depends on the purpose for which the investments were acquired. Management determines the classification of its investments at initial recognition.

Fair value through profit or loss

Financial assets at fair value through profit and loss include financial assets held for trading. A financial asset is classified in this category if acquired principally for the purpose of selling in the short-term. Derivatives are also categorised as held for trading unless they are designated as hedges. Assets in this category are classified as current assets. The Council and group's financial assets at fair value through profit and loss include derivatives that are not designated as hedges. After initial recognition they are measured at their fair values with gains or losses on remeasurement recognized in the statement of financial performance.

Held-to maturity investments

Held-to-maturity investments, such as corporate bonds, are non-derivative financial assets with fixed or determinable payments and fixed maturities that management has the positive intention and ability to hold to maturity. They are measured at initial recognition at fair value, and subsequently carried at amortised cost less impairment losses.

Loans and receivables

Loans and receivables, such as general loans and deposits, are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. They are measured at initial recognition, at fair value, and subsequently carried at amortised cost less impairment losses.

Available for sale

Financial assets at fair value through equity are those that are designated as fair value through equity or are not classified in any of the other categories above. They are included in non-current assets unless management intends to dispose of the investment within 12 months of the balance date. The Council and group's financial assets at fair value through equity comprise investments that it intends to hold long-term but which may be realised before maturity and shareholdings that it holds for strategic purposes.

The Council's investment in Port Taranaki Ltd is not included in this category as it is held at cost because it is hard to fair value (as allowed by NZ IAS 27 *Consolidated and Separate Financial Statements*) whereas this category is to be measured at fair value.

After initial recognition these investments are measured at their fair value, with gains and losses recognized directly in equity except for impairment losses, which are recognised in the statement of financial performance.

On derecognition the cumulative gain or loss previously recognised in equity is recognised in the statement of financial performance.

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Financial liabilities and equity

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into and the definitions of a financial liability and equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the Council after deducting all of its liabilities.

Bank borrowings. Interest-bearing bank loans and overdrafts are initially measured at fair value, and are subsequently measured at amortised cost, using the effective interest rate method. Finance charges, premiums payable on settlement or redemption and direct costs are accounted for on an accrual basis to the Statement of Financial Performance using the effective interest method and are added to the carrying amount of the instrument.

Trade payables. Trade payables are initially measured at fair value, and are subsequently measured at amortised cost, using the effective interest rate method.

Derivatives

A derivative is a financial instrument or contract that changes its value in response to a specified interest rate, instrument price, commodity price, foreign exchange rate, credit index or other variable. It requires no or a nominal initial investment and is settled at a later date

Derivative financial instruments are initially recognised at fair value on the date a derivative contract is entered into and are subsequently measured at their fair value at each balance sheet date. The Council and Group do not have any derivative instruments that qualify for hedge accounting and therefore any gain or loss on remeasurement to fair value is recognised immediately in the Statement of Financial Performance.

The Council and Group may enter into foreign currency forward exchange contracts, to hedge foreign currency transactions when purchasing major fixed assets and when payment is denominated in foreign currency. Gains and losses on such contracts are recognised each year at balance date or date of completion by restating the liability at the prevailing spot rate.

Impairment of assets

At each reporting date, the Council and Port Taranaki Ltd reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any). Where the asset does not generate cash flows that are independent from other assets, the Council and Port Taranaki Ltd estimates the recoverable amount of the cash-generating unit to which the asset belongs.

Recoverable amount is the higher of fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

If the recoverable amount of an asset (or cash-generating unit) is estimated to be less than its carrying amount, the carrying amount of the asset (cash-generating unit) is reduced to its recoverable amount. An impairment loss is recognised in the Statement of Financial Performance immediately, unless the relevant asset is carried at fair value, in which case the impairment loss is treated as a revaluation decrease.

Where an impairment loss subsequently reverses, the carrying amount of the asset (cash-generating unit) is increased to the revised estimate of its recoverable amount, but only to the extent that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset (cash-generating unit) in prior years. A reversal of an impairment loss is recognised in the Statement of Financial Performance immediately, unless the relevant asset is carried at fair value, in which case the reversal of the impairment loss is treated as a revaluation increase.

Property, plant and equipment

These assets consist of:

- Operational assets. These include land, buildings, motor vehicles, plant & equipment, office furniture, computer equipment and improvements.
- Infrastructure assets. These are fixed utility systems owned by the Regional Council such as the Waitara and Waiwhakaiho River Flood Protection Scheme assets. Each asset type includes all items that are required for the network to function.

Property, plant and equipment is shown at cost or valuation, less accumulated depreciation and impairment losses. Certain items of property, plant and equipment, namely land and floating plant, have been revalued to fair value on or prior to 1 July 2005, the date of transition to NZ IFRS, and are measured on the basis of deemed cost, being the revalued amount at the date of that revaluation.

Additions

The cost of an item of property, plant and equipment is recognised as an asset if, and only if, it is probable that future economic benefits or service potential associated with the item will flow to Taranaki Regional Council and the cost of the item can be measured reliably.

In most instances, an item of property, plant and equipment is recognised at its cost. Where an asset is acquired at no cost, or for a nominal cost, it is recognised at fair value as at the date of acquisition. Cost includes expenditure that is directly attributable to the acquisition of the item. In the event that settlement of all or part of the purchase consideration is deferred, cost is determined by discounting the amounts payable in the future to their present value as at the date of acquisition.

Valuation

Unless stated valuations are carried out or reviewed by independent qualified valuers and are carried at least on three yearly cycles. Valuations will be undertaken more regularly if necessary to ensure no individual item of property, plant and equipment within a class has a carrying value that is materially different from its fair value. The only class of asset revalued is Council owned infrastructure assets (valued at replacement cost). All other classes of assets are held at cost.

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Revaluation increases and decreases relating to individual assets within a class of assets are offset. Revaluation increases and decreases in respect of assets in different classes are not offset. Where the carrying amount of a class of assets is increased as a result of a revaluation, the net revaluation increase is credited to the revaluation reserve. The net revaluation increase shall be recognised in the *Statement of Financial Performance* to the extent that it reverses a net revaluation decrease of the same class of assets previously recognised in the *Statement of Financial Performance*. A net revaluation decrease for a class of assets is recognised in the *Statement of Financial Performance*, except to the extent that it reverses a revaluation increase previously recognised in the revaluation reserve to the extent of any credit balance existing in the revaluation reserve in respect of the same class of asset.

Depreciation

Depreciation is fully funded on a straight-line basis, which writes off the value of the assets over their expected remaining lives after allowing for residual values where applicable. The depreciation rates are as follows:

Buildings	5 to 50 yrs	2 to 20%
Motor vehicles	5 yrs	20%
Plant and equipment	2.5 to 25 yrs	4 to 40%
Office furniture and fittings	5 to 10 yrs	10 to 20%
Computer equipment	3 to 5 yrs	20 to 33%

The residual value and the useful life of assets are reviewed at least annually.

Flood scheme assets – the nature of these assets is equivalent to land improvements and, as such, they do not incur a loss of service potential over time. Land and flood scheme assets are not depreciated.

Intangible assets

Intangible assets acquired by the Council and Group comprise of computer software and are stated at cost less accumulated amortisation and impairment losses. Amortisation is charged to the *Statement of Financial Performance* on a straight-line basis over the estimated useful life of the intangible assets. The estimated useful lives are as follows:

Computer software	2 to 5 yrs	20 to 50%
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Research and development

Expenditure on research activities, undertaken with the prospect of gaining new scientific or technical knowledge and understanding, is recognised in the *Statement of Financial Performance* when incurred. An intangible asset arising from development is recognised if, and only if, all of the following are demonstrated: the technical feasibility of completing the intangible asset so that it will be available for use or sale, the intention to complete the intangible asset and use or sell it, the ability to use or sell the intangible asset, how the intangible asset will generate probable future economic benefits, the availability of adequate technical, financial and other resources to complete the development and to use or sell the intangible asset and the ability to measure reliably the expenditure attributable to the intangible asset during its development.

Investment property

Investment properties which are held to earn rental income and/or for capital appreciation are stated at fair value. An external, independent valuer revalues investment property portfolio on an annual basis. Any gain or loss arising from a change in the fair value of investment property is recognized in surplus or deficit for the period in which it arises. There is no depreciation on investment properties.

Employee benefits

Short-term benefits

Employee benefits that Taranaki Regional Council expects to be settled within 12 months of balance date are measured at nominal values based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date, annual leave earned to, but not yet taken at balance date, sick leave and retiring and long service leave entitlements expected to be settled within 12 months.

Long-term benefits

The provision for long service leave and retirement gratuities has been calculated on an actuarial basis bringing to account what is likely to be payable in the future in respect of service that employees have accumulated up until the reporting date.

Provisions

A provision is recognised in the balance sheet when the Council has a present legal or constructive obligation as a result of a past event, it is probable that an outflow of economic benefits will be required to settle the obligation and the amount of the provision can be measured reliably.

The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at reporting date, taking into account the risks and uncertainties surrounding the obligation. Where a provision is measured using the cashflows estimated to settle the present obligation, its carrying amount is the present value of those cashflows.

Borrowings

All loans and borrowings are initially recognised at fair value, net of transaction costs. Subsequent to the initial recognition, loans and borrowings are carried at amortised cost with any difference between the initial recognised amount and the redemption value being recognised in the profit and loss over the period of the borrowing using the effective interest rate method.

Equity

Equity is the community's interest in Taranaki Regional Council and is measured as the difference between total assets and total liabilities. Equity is disaggregated and classified into a number of reserves.

The components of equity are:

- Retained earnings—comprise accumulated surpluses over the years.
- Asset revaluation reserves—comprise accumulated revaluation increments/decrements.

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- Reserves—formally imposed designations of public equity that indicate Council’s intention to use a certain level of resources for a special purpose.

Goods and Services Tax (GST)

All items in the financial statements are stated exclusive of GST, except for receivables and payables, which are stated on a GST inclusive basis. Where GST is not recoverable as input tax then it is recognised as part of the related asset or expense.

Budget figures

The budget figures are those approved by the Council at the beginning of the year in the long-term council community plan or annual plan. The budget figures have been prepared in accordance with NZ GAAP, using accounting policies that are consistent with those adopted by Taranaki Regional Council for the preparation of the financial statements.

Overhead allocations

Overheads have been allocated against activity centres on the basis of staff numbers. However, in the case of Councillors (*Representation*), they have been allocated on a 0.5:1 ratio.

Operating lease payments

Payments made under operating leases are recognised in the *Statement of Financial Performance* on a straight-line basis over the term of the lease, except where another systematic basis is more representative of the time pattern in which economic benefits from the leased asset are consumed.

Rental income from operating leases is recognised on a straight-line basis over the term of the relevant lease.

Borrowings are classified as current liabilities (either advances and deposits or current portion of term debt) unless the Group has an unconditional right to defer settlement of the liability for at least 12 months after the *Statement of Financial Position* date.

Statement of Cash Flows

Cash flows from operating activities are presented using the direct method.

Definitions of terms used in the Statement of Cash Flows:

- Cash means cash on deposit with banks, net of outstanding bank overdrafts.
- Investing activities comprise the purchase and sale of property, plant and equipment, investment properties and investments
- Financing activities comprise the change in equity and debt capital structure of the company and the payment of cash dividends.
- Operating activities include all transactions and events that are not investing or financing activities.

Critical accounting estimates and assumptions

In the application of NZ IFRS management is required to make judgements, estimates and assumptions about carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstance, the results of which form the basis of making the judgements. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects both current and future periods.

Judgements that management have made regarding the estimated useful life of plant property and equipment, the fair value of property, plant and equipment, the valuation of employee entitlements and the value of receivables are disclosed in Summary of Accounting Policies and the other Notes to the Financial Statements.

2. CAPITAL EXPENDITURE

The proposed capital expenditure for 2010/2011 is:

	2010/2011 Estimate \$	2010/2014 LTCCP \$
General office	\$10,000	\$10,000
Plant and equipment	\$365,100	\$177,300
Information technology	\$540,000	\$540,000
Land and buildings	\$143,000	\$104,000
Flood and river control assets	\$500,000	\$500,000
Vehicles (net of trade-in)	\$436,500	\$378,500
Total capital expenditure	\$1,994,600	\$1,709,800

The Council funds its capital expenditure consistent with the *Revenue and Financing Policy*. The Council fully finances all of its operating expenditure. This includes depreciation on all of the Council’s assets. The Council’s policy is to fund capital expenditure from accumulated cash surpluses arising from the full financing of depreciation. If for any capital project those accumulated operating cash surpluses are insufficient then the considerations outlined in the *Revenue and Financing Policy* will be applied to the project to determine the sources of financing appropriate for that project.

3. RESERVES

Reserve funds are utilised to provide a fund for expenditure on specific purposes. In some circumstances the reserves are a legal requirement. The Council holds the following reserve funds:

MAKURI RIVER CONTROL SCHEME RESERVE

The Council strikes a targeted rate, as and when required, based on land values in the Makuri Valley River catchment. Any surplus rates are transferred to this reserve. The reserve can only be spent on construction and maintenance of river control works on the Makuri Valley River.

	2010/2011 \$
Opening balance 1 July	0
Transfer from retained earnings	0
Transfer to retained earnings	0
Closing balance 30 June	0

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NORTH TARANAKI/WAITARA RIVER CONTROL SCHEME RESERVE

The Council strikes a targeted rate, as and when required, based on capital values over the New Plymouth district. Any surplus rates are transferred to this reserve. The reserve can only be spent on the construction and maintenance of flood control or river control works required for flood protection in the New Plymouth district.

	2010/2011 \$
Opening balance 1 July	272,860
Transfer from retained earnings	25,244
Transfer to retained earnings	(499,130)
Closing balance 30 June	(201,028)

CONTINGENCY/DISASTER RESERVE

This reserve was created to meet the Council's share of the replacement cost of infrastructure assets affected by natural disasters. It also covers the Council's commitments under the National Civil Defence Plan in the event of emergencies. It is available for any other contingency or emergency response purposes, including oil spill response and flood response.

	2010/2011 \$
Opening balance 1 July	1,086,000
Transfer from retained earnings	0
Transfer to retained earnings	0
Closing balance 30 June	1,086,000

DIVIDEND EQUALISATION RESERVE

The Council transfers dividends received in excess of budget to this reserve. The reserve is to be used to equalise dividend returns over time. Dividends in excess of budget since 1996/97 have been transferred to the reserve. Prior to 1996/97 all dividends were used to repay debt incurred during the incorporation of Port Taranaki Ltd. From 1996/97 onwards dividends have been used to reduce the general rate requirement.

	2010/2011 \$
Opening balance 1 July	7,485,851
Transfer from retained earnings	0
Transfer to retained earnings	800,389
Closing balance 30 June	6,685,462

RESERVE MANAGEMENT POLICIES

The Council, in the management of its reserve funds, will apply the following policies:

- the reserve funds will not be matched by specific investments
- transfers to and from reserve funds will be approved by the Council
- interest revenue will be credited to each reserve fund that represents funding from specific sources rather than from the general ratepayer base or from the disposal of assets or investments. The specific reserves

that will receive interest revenue are the North Taranaki/Waitara River Control Scheme reserve and the Makuri River Control Scheme reserve

- movements in reserve funds will be reported to the Council as part of the *Monthly Financial Reports*.

4. STATEMENT OF COMPREHENSIVE INCOME

The Statement of Financial Performance would equate to the Statement of Comprehensive Income if the following balances were separately disclosed:

Year	Depreciation	Employee Benefits
2010/2011	\$1,309,435	\$7,443,656

COUNCIL-CONTROLLED ORGANISATIONS

As noted in the *2009/2019 Long-Term Council Community Plan*, the Council is establishing a council-controlled organisation with five other regional councils for the purposes of collaboratively developing and maintaining a software application suite for use by regional councils in the delivery of their activities under a long-term council community plan. The application suite being developed is called IRIS – Integrated Regional Information Software.

The main drivers of the IRIS project are:

- continuity of supply
- influence/control of the destiny of regional council sector specific software
- risk reduction
- economies of scale
- standardisation of practice and/or adoption of best practice

It is intended that the council-controlled organisation will be formed and become operative post 1 July 2010.

A council-controlled organisation can be a company, partnership, trust, arrangement for the sharing of profits, union of interest, co-operation, joint venture or other similar arrangement in which one or more local authorities, directly or indirectly, controls the organisation. This council-controlled organisation will be a limited liability company.

The shareholders of the council-controlled organisation will be the six regional councils that are developing the IRIS suite.

The Council will hold shares in the council-controlled organisation. By committing its share of the costs of development, the Council will be financing the council-controlled organisation. The operating costs will be recovered from the participating councils using an agreed recovery formula taking into account each council's size and use of the system. The Council will maintain its ownership of the council-controlled organisation as long as it continues to operate and the Council continues to utilise the products developed by the council-controlled organisation. Once established, the council-controlled organisation will prepare a statement of intent. This statement of intent will form the basis of key performance targets and other measures by which the performance of the council-controlled organisation may be judged.

APPENDIX 1 SCHEDULE OF CHARGES PURSUANT TO SECTION 36 OF THE RESOURCE MANAGEMENT ACT 1991

SCHEDULE 1 SCALE OF CHARGES FOR STAFF TIME

The fixed charges are as follows:

Level 1	Senior Management	\$252 per hour
Level 2	Managers/Supervisors	\$115 per hour
Level 3	Professional Staff	\$84 per hour
Level 4	Technical Staff	\$68 per hour
Level 5	Support Staff	\$68 per hour

EXPLANATION

This scale of charges is used to calculate the Council's actual and reasonable costs when carrying out functions under the Resource Management Act 1991. Where those actual and reasonable costs exceed any specified charges, the Council may recover those costs as additional charges under section 36(3) of the Resource Management Act 1991. Staff time is recovered at the charge appropriate to the task which they are undertaking. The charges are calculated as per the IPENZ method with a multiplier of 2.1. All charges exclude GST. Effective from 1 July 2010.

SCHEDULE 2 FIXED MINIMUM CHARGES FOR THE PREPARATION OR CHANGE OF POLICY STATEMENT OR PLANS AND THE PROCESSING OF RESOURCE CONSENTS

Request for preparation or change to a plan/policy statement	\$5,000.00
For non-notified consents	\$450.00
For notified consents	\$1,100.00
Renewal, change or review of consent:	
Non-notified	\$450.00
Notified and limited notified	\$1,100.00
Extension of a consent lapsed due to non-exercise	\$325.00
Certificate of compliance	\$325.00
Transfer of consent to another party	\$65.00

EXPLANATION

Applicants, in accordance with Council policy, are required, where necessary, to pay all actual and reasonable charges for staff time, consultants, hearing costs, plant and laboratory analyses where these costs exceed the fixed minimum charges set out in Schedule 2. All charges exclude GST. Effective from 1 July 2010.

SCHEDULE 3 SCALE OF CHARGES FOR THE USE OF PLANT

Tandem trailer	\$25 per day
Single axle trailer	\$20 per day
Mac boat and motor	\$200 per day
Aluminium boat (with motor)	\$50 per day
Motorbike	\$20 per day
Quad bike	\$40 per day
Timms kill traps	\$20 refundable bond
Airchek air sampling pump	\$10 per day
Automatic water quality samplers	\$50 per day
Suspended particulate sampler	\$30 per hour
Deposition gauge	\$30 per month
Drager air sampler	\$30 per sample
Electric fishing equipment	\$100 per day
Electrical submersible pump	\$50 per day
Gastec air sampler	\$30 per sample
Hydrological gauging equipment	\$50 gauging

Groundwater probe	\$100 per day
In stream temperature monitor	\$250 per year
Stack air sampling kits	\$160 per day
Digital video survey	\$30 per day
Portable wind logger	\$350 per month
Global positioning system	\$20 per day
Vandorn sampler	\$20 per day
Survey equipment	\$50 per day
Sound system	\$120 per day
Portable (12v) groundwater pump	\$120 per day
Multigas monitor	\$60 per deployment
Passive absorption disks	\$170 per sample
Dast Trak monitor	\$100 per day
Materials supplied where applicable, e.g., chemicals	Cost + 20%

EXPLANATION

This scale of charges is used to calculate the Council's actual and reasonable costs when carrying out functions under the Resource Management Act 1991. Where those actual and reasonable costs exceed any specified amounts, the Council may recover those costs as additional charges under section 36(3) of the Resource Management Act 1991. All charges exclude GST. Effective from 1 July 2010.

SCHEDULE 4 FIXED MINIMUM CHARGES FOR LABORATORY ANALYSES

Test	
pH	\$12
Alkalinity	\$16
Acidity	\$16
Conductivity	\$12
Salinity	\$12
Turbidity	\$12
Absorbance—filtered	\$12
Hardness	\$16
Boron	\$25
Chloride	\$21
Sulphate	\$25
Sulphide	\$21
Fluoride	\$21
Silica	\$21
Chlorine (colorimetry)	\$25
Chlorine (kit)	\$16
Formaldehyde (colorimetry)	\$25
Formaldehyde (kit)	\$16
Total solids	\$30
Nitrogen – Ammonia	\$21
Nitrogen – Nitrite	\$21
Nitrogen – Nitrate	\$28
Nitrogen – Urea	\$28
Nitrogen – Total	\$38
Phosphorus – total	\$28
Phosphorus – reactive dissolved	\$21
Settleable solids	\$12
Suspended solids	\$28
Total grease	\$70
Floatable grease	\$75
Oil and grease, or hydrocarbons	\$80
Hydrocarbons and oil and grease	\$85
Chlorophyll	\$40
Cyanide (total)	\$65

APPENDIX 1 SCHEDULE OF CHARGES PURSUANT TO SECTION 36 OF THE RESOURCE MANAGEMENT ACT 1991

Phenol (total)	\$65
Methanol	\$40
Biochemical oxygen demand – clean water	\$37
Biochemical oxygen demand – wastewater	\$73
Biochemical oxygen demand – filtered BOD—clean water	\$48
Biochemical oxygen demand – filtered BOD—wastewater	\$84
Chemical oxygen demand – filtered	\$50
Chemical oxygen demand – total	\$40
Dissolved oxygen – Winkler	\$19
Metals – direct soluble/acid soluble (includes cations)	\$16
Metals – total	\$40
Mercury – total	\$64
Arsenic – total	\$64
Silver (total recoverable)	\$40
Vanadium (gallic acid)	\$40
BACTERIOLOGICAL ANALYSIS	
Water/Wastewater (Membrane filtration)	
Faecal coliforms or E.coli	\$28
Faecal coliforms and E.coli	\$34
Water/Wastewater – Enterococci	\$31
Water/Wastewater/sediment (most probable number)	
Faecal coliforms	\$75
Enterococci	\$75
Shellfish (most probable number)	\$90
SOIL ANALYSES	
Sample preparation	\$30

EXPLANATION
 This schedule sets out the fixed minimum charges for laboratory analyses, and is also a scale of charges that will be used to calculate the Council's actual and reasonable costs when carrying out functions under the Resource Management Act 1991. Where those actual and reasonable costs exceed the fixed charges in this schedule, the Council may recover those costs as additional charges under section 36(3) of the Resource Management Act 1991. An explanation of the methods used for laboratory analyses is available on request. Charges exclude GST. Effective from 1 July 2010.

SCHEDULE 5 FIXED ANNUAL MONITORING CHARGES FOR ACTIVITIES WITH TAILORED COMPLIANCE MONITORING PROGRAMMES 2010/2011

SEWERAGE DISCHARGES		
Stratford Mountain House Ltd	Mt Taranaki	\$833
Dawson Falls Ltd	Mt Taranaki	\$833
Department of Conservation	Mt Taranaki	\$1,206
New Plymouth District Council	Inglewood	\$3,942
Stratford District Council	Ponds	\$7,790
South Taranaki District Council	Hawera	\$19,466
	Kaponga	\$5,263
	Manaia	\$4,280
	Patea	\$9,060
	Waverley	\$3,174
	Eltham ponds/landfill	\$13,819
	Opunake	\$7,399
	Emergency Discharge	\$3,698
New Plymouth Golf Club		\$691#
Small Scale sewage treatment systems @ \$102 per site (14)		\$1,428

MARINE DISCHARGES		
ANZCO	Waitara	\$2,392
Methanex Motunui and Waitara Valley		\$12,461
New Plymouth District Council	WWTP	\$14,287
Waitara Outfall Management Bd	Waitara Outfall	\$16,279
New Plymouth District Council	Waitara Municipal Effluent	\$7,050
	Urenui/Onaero Beach camps	\$2,404
	Todd Energy Aquatic Centre	\$1,731
Wai-iti Beach Partnership	Wai-iti Beach Camp	\$1,031
South Taranaki District Council	Wai-inu Township	\$1,695

LANDFILLS		
New Plymouth District Council		
	Colson Road	\$24,364
	Inglewood	\$7,853
	Okato	\$1,691
	Marfell/Oakura	\$1,378
Stratford District Council	Stratford	\$2,313
South Taranaki District Council	Opunake	\$2,690
	Hawera	\$6,534
	Otakeho	\$487
	Central Landfill	\$7,880
	Manaia	\$3,785
	Patea Landfill	\$3,217
	Patea Beach	\$1,386
Waverley Sawmills		\$5,432

CLEANFILLS		
Riddick EE	New Plymouth	\$1,005
Bailey J & C	New Plymouth	\$1,185
Harris G	New Plymouth	\$961
Inframax Construction	New Plymouth	\$672
AA Contracting	New Plymouth	\$1,051
Bishop (Ahu Ahu Road)		\$1,050
Ward		\$603
Bishop (Durham Road)		\$1,050
Grant Allen		\$1,006
Taranaki Trucking		\$589
Earthworks		\$816
Gilray		\$1,006
Marsh		\$1,006
Downer EDI		\$1,051
AJ Crowley		\$1,496
Green Waste 2008 composting		\$619
O'Leary		\$890
Purvis		\$703
River Island Shingle		\$803
Waste Management		\$2,199
Value Timber		\$1,310

DAIRY PROCESSING		
Fonterra (Whareroa)	Whareroa	\$55,114
Fonterra (Kapuni)	Kapuni	\$43,579
Organic Dairy Limited		\$4,096

MUNICIPAL ABSTRACTION/WATER TREATMENT PLANTS		
New Plymouth District Council	Various	\$8,813
Stratford District Council	Various	\$3,057
South Taranaki District Council	Various	\$12,661
Oaonui Water Supply Ltd	Various	\$400
Nukumarau Water Supply Scheme		\$353

APPENDIX 1

SCHEDULE OF CHARGES PURSUANT TO SECTION 36 OF THE RESOURCE MANAGEMENT ACT 1991

JOINT MONITORING PROGRAMMES

HONGIHONGI AND HEREKAWA CATCHMENTS (NEW PLYMOUTH)

Bulk Storage Terminals Ltd	\$2,266
Methanex Motunui Ltd	\$1,270
Origin Energy	\$1,875
New Zealand Oil Services	\$2,714
Shell Todd Oil Services Ltd	\$5,905
Liquigas	\$1,357
Fonterra	\$1,189
Chevron NZ	\$1,875
Greymouth Facilities Ltd	\$1,399

KAHOURI CATCHMENT (STRATFORD)

Contact Energy	\$1,169
Egmont Tanneries Ltd	\$1,131
Fletcher Concrete & Infrastructure Ltd	\$1,050
Taranaki Abattoirs Company Ltd	\$7,073
Taranaki Galvanizers Ltd	\$1,141
Transpower NZ Ltd	\$1,383
Ballance Agrinutrients Ltd	\$1,368

LOWER WAIWHAKAIHO CATCHMENT (NEW PLYMOUTH)

Allied Concrete Ltd	\$2,100
Firth Industries Ltd	\$1,776
New Plymouth District Council	\$8,045
Toll NZ Ltd	\$4,377
PCL Industries Ltd	\$2,994
Ravensdown Fertiliser Co-operative Ltd	\$7,552
Taranaki Sawmills Ltd	\$6,367
Technix Group	\$2,102
Works Infrastructure Ltd	\$2,137
Nankervis Family Trust	\$1,667
Freight & Bulk	\$794
NZ Decorative Concrete	\$1,351

LOWER WAIWHAKAIHO AIRSHED (NEW PLYMOUTH)

Fitzroy Engineering	\$5,214
PCL Industries Ltd	\$1,962
Ravensdown	\$2,860
Katere Surface Coatings	\$2,226
Downer EDI Works	\$4,205 (\$3,526#)
Taranaki Drum and Pallet Recycling	\$629

TAWHITI STREAM

Silver Ferns Farms Ltd	\$6,169
Graeme Lowe	\$4,645
Fish and Game Taranaki	\$740

MANGATI CATCHMENT (BELL BLOCK)

ABB Transformers Ltd	\$3,443
Shaycar Trust	\$4,828
Conveyorquip	\$573
Hooker Bros	\$4,457
MCK Metals Pacific Ltd	\$5,054
New Plymouth District Council	\$3,250
Olex Cables Ltd	\$3,139
Tasman Oil Tools Ltd	\$3,915
Tegel Foods Ltd	\$14,090
MI New Zealand Ltd	\$3,577
Natural Gas Corporation	\$1,320
Schlumberger Seaco Ltd	\$3,623

Greymouth Petroleum Ltd	\$3,903
Halliburton	\$3,917

WAITAHA CATCHMENT (BELL BLOCK)

Weatherford Ltd	\$3,079
Onyx Group Ltd	\$2,947
C & O Concrete Products Ltd	\$1,321
Dynea Ltd	\$7,353
New Plymouth District Council	\$1,754
Parker Drilling International of NZ Ltd	\$1,485
Taranaki Sawmills Ltd	\$3,392 (\$4,480#)
Zelam	\$820
TBS	\$2,528 (\$4,099#)

PETROCHEMICAL

Todd Taranaki Ltd	McKee/Mangahewa	\$9,684
Greymouth Petroleum	Kaimiro/Ngatoro	\$18,124
Natural Gas Corporation of NZ Ltd	Kapuni	\$11,492
Ballance Agri-Nutrients Ltd	Kapuni	\$19,465
Solexin Industries Ltd	Waitara	\$830
Geary R & S	Manutahi	\$1,364
Origin	Rimu	\$6,544
Greymouth Petroleum	Deep Well Injection	\$4,555
Shell Todd Oil Services	Deep Well Injection	\$3,164
Origin	Deep Well Injection	\$3,184
Cheal	Deepwell Injection	\$1,759
Todd Taranaki Ltd	Deepwell Injection	\$3,064
Shell Exploration NZ Ltd	Deepwell Injection	\$2,980
Shell Todd Oil Services	Pohokura PS/Offshore	\$8,228
Greymouth Petroleum	Surrey	\$1,574
Austral Pacific	Cheal	\$3,636
Greymouth Petroleum	Hawera Landfarm	\$5,616
Austral Pacific Energy	Kahili Production Well	\$566 (\$2,360)
Vector	Kahili Separation Plant	\$566 (\$2,360)
Remediation NZ	Uruti	\$15,960
Energy Services International		\$858
Greymouth Petroleum	Moturoa-2	\$566 (\$2,686)
Greymouth Petroleum	Turangi	\$6,014
Shell Todd Oil Services	Maui	\$9,228
Shell Todd Oil Services	Kapuni	\$9,184
Austral Pacific Energy (NZ) Ltd	Cardiff	\$398 (\$2,362)
Origin	Schrider	\$3,880
Origin	Waihapa	\$10,648
Origin	Kauri C – Spence Rd	\$5,002
Remediation NZ	Waitara	\$2,101
Bridge Petroleum Ltd	Radnor	\$398 (\$5,448)
Origin Energy Resources (Kupe)	Production/Pipelines	\$37,569
Methanex Waitara Valley		\$4,498#
Miscellaneous Mix-Bury Cover – 5 consent holders		\$2,701#
Shell Todd Land Treatment/MBC		\$2,701#
BTW	Brown Road	\$4,384
Origin Energy	MBC & Land treatment	\$2,701#
Boyd Landfarms & Landspreading	Derby & Surrey Roads	\$61,472

INDUSTRY

DowAgro Sciences (NZ) Ltd	New Plymouth	\$28,364.16
MCK Metals Pacific Ltd	Bell Block	\$13,460
Pacific Natural Gut Ltd	Manaia	\$1,119
Port Taranaki Ltd/Downer EDI		\$3,492
Osflo		\$818
Cheswood Estate NZ Ltd		\$953#

APPENDIX 1 SCHEDULE OF CHARGES PURSUANT TO SECTION 36 OF THE RESOURCE MANAGEMENT ACT 1991

MEAT PROCESSING					
Riverlands Eltham Ltd	Eltham		\$28,274	Powerco	\$368
Taranaki By-Products Ltd	Okaiawa	\$54,902 (\$92,962#)		ANZCO	\$115
Taranaki By-Products Ltd (Air)		\$9,987 (\$32,019#)		M A Brophy	\$1,012
Silver Ferns Farms	Waitotara	\$6,761		Arabac Aerial Abseil Access	\$115
PIGGERIES					
D H Lepper		\$2,909		Ballance Pungarehu	\$368
Meadowvale		\$3,768		Bowick Soda Blast Taranaki	\$115
Aoere Farms		\$686		Transpower NZ Ltd	\$115
ENERGY					
Contact Energy Ltd	New Plymouth	\$168		Ngarongo Trusts Partnership	\$115
NZ Energy	Waiaua	\$5,812		Coastal Services	\$115
Trustpower-Taranaki Generation	Mangorei	\$15,960		P Jones	\$115
Trustpower-Taranaki Generation	Motukawa	\$22,840		Auroa Community Swimming Pool	\$115
Trustpower-Taranaki Generation	Rotorangi	\$19,363		JD Hickman	\$3,646
Contact Energy Ltd	Stratford	\$26,856		QUARRIES	
Trustpower-Taranaki Gen	Patea below dam	\$8,528		AA Contracting Ltd	Lepperton \$655
WATER TAKE					
Alma Trust	Waipuku	\$713#		A & D Sybrandy	\$419
Awatea Hawkes Bay Trust		\$241#		Brian Crawford Contracting	Upper Newall Rd \$503
OTHER					
New Plymouth Crematorium	Mangamahoe	\$4,236		Bourke D M	Normanby \$571
Abraham W Limited Crematorium		\$2,998		C Boyd	Norfolk Road \$713
New Plymouth District Council (Coastal Works)		\$4,050		Burgess & Crowley Ltd	Toko \$838
South Taranaki District Council (Coastal Works)		\$3,400		Egmont Stone Ltd	Urenui \$362
Chilcroft Ltd/Stadden Rise		\$152		Ferndene	Upland Road \$887
Edmonds Industrial Coatings Ltd		\$115		Fulton Hogan	Saunders Road \$1,027
D Hill		\$115		Graham Harris	Hydro Road \$1,269
Independent Services		\$115		Gully Rock Ltd	\$571
Blast It		\$115		Hey Trust	\$378
Energyworks		\$115		Hurlstone Earthmoving Ltd	Egmont Road \$1,311
Hurlstone Earthmoving		\$115		Hurlstone Earthmoving Ltd	Kaipi Road \$1,253
Williams Sandblasting		\$115		Inglewood Metal Ltd	Everett Park \$3,746
Stratford District Council – Swimming Pool		\$84		Jones GR & LJ	Brixton \$770
Stratford High School – Swimming Pool		\$84		Origin Energy Resources	Hawera \$655
South Taranaki District Council – Swimming Pool		\$168		Murray Phillips Bulldozing Ltd	Manaia \$419
Pungarehu Community – Swimming Pool		\$84		South Rd Quarries	Tokaora \$856
New Plymouth Girls' High School – Swimming Pool		\$84		Surf Highway Excavators	\$487
Transpower NZ Ltd		\$368		Taranaki Trucking Co Ltd	Wiremu Road \$731
Sandford Brothers Ltd	Hawera	\$368		Taunt L	Bird Road \$351
Sandford Brothers Ltd	Auroa	\$368		T R Jane	\$838
Berridge Petfood		\$115		Vickers Quarries Ltd	Midhird (2 sites) \$1,140
Summit Quinphos		\$115		Vickers Quarries Ltd	Toko \$838
Pomeroy & Green		\$115		Wallis R A Ltd	Okaiawa \$571
D G & M I Nelley		\$115		Waverley Bulk	Waverley \$838
Fulton Hogan		\$115		Winstone Aggregates Ltd	Opunake \$1,169
L A Chatterton		\$115		Whitaker Civil Engineering	Waiwhakaiho Rd \$1,226
Tranzit Coachlines		\$368		IRRIGATION SCHEMES (NORMAL YEAR ELECTRONIC DATA)	
Kibby's Metal processing		\$115		A & A Fleming/Kinaki Trust	\$823 (1,195#)
Ministry of Education	Spotswood College	\$115		GD & HM McCallum	Inaha \$896 (980#)
Soda Blast Ltd		\$115		A & EN Barkla	Inaha \$850 (1,222#)
Transpacific Industrial Solutions		\$115		Kaihihi Trust	Kaihihi \$850 (1,222#)
Independent Blast Services		\$115		RJ & SB Richards Family Trust	Kaikura \$850 (1,222#)
Blastways Ltd		\$115		KG & CJ Sole	Kapoaiaia \$310 (394#)
Firth		\$480		H & RA & J Sanderson	Kaupokonui \$850 (1,222#)
Port Taranaki Dredging		\$7,872		CT McDonald	Mangaroa \$850 (1,222#)
Hawera Rewinds		\$115		Schrider Family Trust	Mangaroa \$850 (1,222#)
				AI & KJ Williams	Matanehunehu \$850 (1,222#)
				Sanderson H & RA Trust	Otakeho \$850 (1,222#)
				Woollaston Family Trust Partnership	Patea \$394 (478#)
				PG & BM Bourke	Punehu \$394#
				GA & RJ Dorn	Punehu \$738 (998#)
				Julian RM & MC Family Trust	Taungatara \$850 (1,222#)
				Geary RA Trust	Waikaikai \$850 (1,222#)

APPENDIX 1

SCHEDULE OF CHARGES PURSUANT TO SECTION 36 OF THE RESOURCE MANAGEMENT ACT 1991

Walker & McLean Partnership	Waiokura	\$850 (1,222#)
Kohi Beach Farm Ltd	Wairoa	\$850 (1,222#)
Dickie Family Trust	Wairoa	\$815 (1,175#)
NRGE Farms	Waiweranui	\$850 (1,222#)
Kokako Road Limited	Whenuakura	\$850 (1,222#)
New Plymouth Golf Club		\$850 (1,222#)
WM & MP Schrader		\$850 (1,222#)
Cornwall farms		\$394 (478#)
Kohi Investments Ltd	Whenuakura	\$850 (1,222#)
J R & D M Baker - Take	Whenuakura	\$394 (478#)
J R & D M Baker - Bore	Whenuakura	\$636#
Mara Trust	Kaihihi	\$850 (1,222#)
Hamblyn Family Trust	Waitara	\$310 (394#)
Cradles Farm Trust No. 2	Whenuakura	\$624 (\$708#)
G W & V S Gibbs	Waiokura	\$850 (1,222#)
D R & A J Gibson	Otahi	\$850 (1,222#)
Goodin F J & Sons Ltd	Kaihihi	\$850 (1,222#)
K L Gray	Kaihihi	\$850 (1,222#)
Jordan JA & MP Trusts partnership	Hauroto	\$850 (1,222#)
N A & K M McColl	Chapmans	\$850 (1,222#)
Waikaikai Farms Ltd	Waikaikai	\$750 (1,022#)
Ionic Farm	Ouri	\$850 (1,222#)
Pihama Farms Ltd	Oeo	\$850 (1,222#)
Quintus Family Trust	Whenuakura	\$624 (708#)
Ellingworth Margaret Trust		\$850 (1,222#)
Hilldale Trust		\$478#
Jimian Limited		\$850 (1,222#)
Morrison – (Water)		\$850 (1,222#)
Morrison – (Bore)		\$624 (708#)
Pinehill Land Company Limited		\$850 (1,222#)
David Pease Family Trust		\$850 (1,222#)
Leighurst Lands Limited		\$850 (1,222#)
Waimate Fields Limited		\$766 (1,138#)
Waiwira Trust		\$850 (1,222#)
Pukeone Farms		\$850 (1,222#)
Pungarehu Farmers Group		\$252#
Spenceview Farms		\$850 (1,222#)
Taranaki Racing Club		\$1,329#
Irrigation (otherwise not monitored programmes – fixed charge \$115)		\$3,910#

EXPLANATION

The Council's fixed minimum charges for activities with tailored compliance monitoring programmes are presented in various groups based on the nature of the discharge and/or type of industry. Additional charges may be levied under section 36(3) of the Resource Management Act 1991 where the Council's actual and reasonable costs exceed the fixed monitoring charge. See the scales of charges for staff time, consultants, plant and laboratory analyses set out in Schedules 1, 3 and 4. All charges exclude GST. Effective from 1 July 2010.

Note: # Provisional programme as consent may not be exercised, or programme implemented in part, so charge may be reduced.

SCHEDULE 6 FIXED MINIMUM CHARGES FOR MONITORING WHERE NO TAILORED COMPLIANCE MONITORING PROGRAMME EXISTS

The fixed charge for the annual farm dairy discharge compliance monitoring inspection is \$120.00.

The fixed charge for once only compliance monitoring inspection is \$120.00.

The fixed charge for reinspection arising from annual or once only compliance monitoring inspections is \$135.

EXPLANATION:

The fixed minimum charge for both the annual compliance monitoring inspections and the once only compliance monitoring inspections and re-inspections are based on staff time for a Level 4 Technical Staff. Additional charges may be levied under section 36(3) of the Resource Management Act 1991 where the Council's actual and reasonable costs exceed the fixed monitoring charge. See the scales of charges for staff time, consultants, plant and laboratory analyses set out in Schedules 1, 3 and 4. All charges exclude GST. Effective from 1 July 2010.

SCHEDULE 7 CHARGES FOR THOSE REQUESTING HEARING COMMISSIONERS

Applicants or submitters making a request, under section 100A of the Resource Management Act 1991, shall be required to pay the additional costs as reasonably determined by the Council using costs set out in Schedules 1 and 2.

EXPLANATION:

For a notified resource consent application an applicant or a submitter may request that the Council delegate its functions, powers and duties required to hear and decide the application to one or more independent hearing commissioners. Sections 36 (1)(aa) and 36(1)(ab) of the Resource Management Act 1991 allow the Council to estimate the additional costs as if the request had not been made and recover these costs from the requestor(s). Schedule 1 sets out the Council's scale of charges for staff time and schedule 2 sets out the fixed minimum cost of processing resource consent applications and includes hearing costs.

APPENDIX 1 SCHEDULE OF CHARGES PURSUANT TO SECTION 36 OF THE RESOURCE MANAGEMENT ACT 1991

SCHEDULE 8 FEES AND CHARGES FOR DAMS PURSUANT TO THE BUILDING ACT 2004

Function	Deposit	Additional hourly charge
Project information audit memorandum	Large Dam (above \$100,000 value) \$800 Medium Dam (\$20,000 to \$100,000 Value) \$600 Small Dam (\$0 to \$20,000 value) \$400	Actual and reasonable costs based on Schedule 1 – Scale of charges for staff time.
Lodge building warrant of fitness and audit memorandum	\$80	Actual and reasonable costs based on Schedule 1 – Scale of charges for staff time. Actual and reasonable for expert advice.
Amendment to compliance schedule	\$800	Actual and reasonable costs based on Schedule 1 – Scale of charges for staff time. Actual and reasonable for expert advice
Certificate of Acceptance	Large Dam (above \$100,000 value) \$3200 Medium Dam (\$20,000 to \$100,000 value) \$1600 Small Dam (\$0 to \$20,000 value) \$400	Actual and reasonable costs based on Schedule 1 – Scale of charges for staff time. Actual and reasonable for expert advice
Lodge dam potential impact category	\$80	Actual and reasonable costs based on Schedule 1 – Scale of charges for staff time.
Lodge annual dam safety compliance certificate	\$80	Actual and reasonable costs based on Schedule 1 – Scale of charges for staff time.
Lodge dam safety assurance programme	\$80	Actual and reasonable costs based on Schedule 1 – Scale of charges for staff time.

EXPLANATION:

The Building Act does not require the Council to consult on fees and charges. The Council has decided for completeness to include these charges in the Annual Plan. All charges exclude GST. Effective from 1 July 2010.

Taranaki Regional Council members

David N MacLeod (Chairman) – PO Box 9, 404 South Road, Hawera
David L Lean (Deputy Chairman) – 257 Tukapa Street, New Plymouth
MJ (Tom) Cloke – 850 Carrington Road, New Plymouth
Michael G Davey – 56 Kelly Street, Inglewood
Peter D Horton – 83A Belt Road, New Plymouth
Moirra A Irving – PO Box 944, 309 Devon Street West, New Plymouth
Brian R Jeffares – 35 Ariel Street, Stratford
Michael P Joyce – 354 Taikatu Road RD 28, Hawera
Barry J Marsh – 2/302 St Aubyn Street, New Plymouth
Roger FH Maxwell – 70 Okoki Road RD 45, Urenui
Neil W Walker – 48A Rata Street, Hawera

Executive staff

Basil G Chamberlain – (Chief Executive)
Gary K Bedford – (Director – Environment Quality)
AD Fred McLay – (Director – Resource Management)
Michael J Nield – (Director – Corporate Services)
Rob A Phillips – (Director – Operations)

Bankers

Bank of New Zealand Ltd, Stratford

Auditors

Deloitte Touche Tohmatsu, Hamilton
On behalf of the Controller and Auditor-General, PO Box 3982,
Wellington

Solicitors

Till Henderson King, PO Box 192, Stratford

Taranaki Regional Council

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