



Finance and Performance Committee Agenda

Wednesday 25 March 2026, 8.30 am

The meeting will be held at Manawatū District Council, 135 Manchester Street, Feilding, and a video recording made available on www.mdc.govt.nz.

www.mdc.govt.nz

MEMBERSHIP

Chairperson

Mr Stuart Campbell (External)

Deputy Chairperson

John Fowke (External)

Members

Councillor Alison Short

Councillor Colin Dyer

Mayor Michael Ford

Councillor Grant Hadfield

Councillor Shelley Dew-Hopkins

Councillor Rob Duindam

TERMS OF REFERENCE

Purpose

To check and ensure continuity of business, enhance governance framework, risk management practices and the controls used to monitor Council's achievements.

Responsibilities

- 1 Financial reporting
 - a. review and adopt quarterly financial and KPI performance reports, and treasury reports;
 - b. evaluate the appropriateness of accounting policies and practices; and
 - c. review the annual report, approve its release to external auditors and recommend its final adoption to Council;
- 2 Risk management:
 - a. review the effectiveness of Council's risk management framework;
 - b. annually review the Council's risk appetite;
 - c. quarterly review and discuss deep dives on key strategic and operational risks;
 - d. monitor the effectiveness of internal controls; and
 - e. review compliance with key local government legislation.
- 3 External audit:
 - a. receive and consider the audit engagement letter and audit plan;
 - b. understand scope and engagement with Audit NZ;
 - c. review significant audit findings/recommendations; and
 - d. monitor progress on recommendations.
- 4 Internal audit:
 - a. adopt the internal audit programme;
 - b. review completed audit reports; and
 - c. oversee management's response to internal audit recommendations, ensuring timely implementation.
- 5 Grants:
 - a. receive and consider for approval all priority services contracts;
 - b. receive and consider reports on grant allocations exceeding \$20,000 for decision;

- c. note grant approvals made under delegation by the Grant Connector (up to \$1,000 in accordance with the Grants Policy), General Manager – Community (up to \$5,000) and by the Executive Leadership Team (\$5,001–\$20,000);
- d. ensure that all grant decisions align with Council policy, strategic priorities, and approved budgets; and

Note: Six-monthly or annual summary reports outlining grant decisions made under delegation will be presented to Council.

6 Additional responsibilities:

- a. review organisational performance reports, including key projects and service delivery metrics;
- b. receive quarterly reports on staff and contractor safety and wellbeing, and monitor Council’s compliance with health and safety obligations; and
- c. escalate any issues, anomalies, or risks to Council for review.

Delegated Authority

Committee delegated authority to act on all matters within its Terms of Reference (except those excluded by Clause 32(1) Schedule 7, Local Government Act 2002).

Quorum

Four members of the committee.

Meeting Cycle

Meetings held quarterly, with additional meetings convened when necessary.



Shayne Harris
Chief Executive

ORDER OF BUSINESS

	PAGE
1. MEETING OPENING	
2. APOLOGIES	
3. CONFIRMATION OF MINUTES	6
There are no minutes for confirmation.	
4. DECLARATIONS OF INTEREST	
Notification from elected members of:	
4.1	Any interests that may create a conflict with their role as an elected member relating to the items of business for this meeting; and
4.2	Any interests in items in which they have a direct or indirect pecuniary interest as provided for in the Local Authorities (Members' Interests) Act 1968
5. PUBLIC FORUM	
There are no public forum items scheduled for this meeting.	
6. PRESENTATIONS	
6.1 SAFETY AND WELLBEING DEEP DIVE PRESENTATION – NURSERY	
Presentation by General Manager – People and Corporate.	
7. NOTIFICATION OF LATE ITEMS	
Where an item is not on the agenda for a meeting, that item may be dealt with at that meeting if:	
7.1	The Committee by resolution so decides; and
7.2	The Chairperson explains at the meeting at a time when it is open to the public the reason why the item is not on the agenda, and the reason why the discussion of the item cannot be delayed until a subsequent meeting.
8. OFFICER REPORTS	
8.1 COMMITTEE WORKPLAN 2026	7
Report of the General Manager – People and Corporate.	
8.2 QUARTERLY PERFORMANCE REPORT TO DECEMBER 2025	12
Report of the Acting Chief Financial Officer.	

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Report of the General Manager – People and Corporate.	
8.4 GRANT FUNDING DECISIONS – CONTESTABLE	60
Report of the General Manager – Community.	
8.5 GRANT FUNDING DECISIONS – COMMUNITY COMMITTEES, MARAE AND HĀPU	70
Report of the General Manager – Community.	
8.6 LGOIMA REQUESTS 06 SEPTEMBER 2025 – 28 FEBRUARY 2026	102
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8.7 VANDALISM COSTS – PARKS AND PROPERTY	109
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8.8 VESTED ASSETS POLICY	115
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8.9 NZTA PROCEDURAL AUDIT OF MANAWATŪ DISTRICT COUNCIL	138
Report of the General Manager – Infrastructure.	
8.10 INTERNAL AUDIT PROGRAMME	157
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Report of the General Manager – People and Corporate.	
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Report of the General Manager – People and Corporate.	
9. CONSIDERATION OF LATE ITEMS	
10. NOTIFICATION OF ITEMS FOR RISK REGISTER	
11. NOTIFICATION OF ITEMS FOR NEXT MEETING	

12. PUBLIC EXCLUDED BUSINESS

COMMITTEE TO RESOLVE:

That the public be excluded from the following parts of the proceedings of this meeting, namely:

1. Key Projects Report
2. Insurance Renewals

That the general subject of each matter to be considered while the public is excluded, the reason for passing this resolution in relation to each matter, and the specific grounds under Section 48(1) of the Local Government Official Information and Meetings Act 1987 for the passing of this resolution are as follows:

General subject of each matter to be considered	Reason for passing this resolution in relation to each matter	Grounds under Section 48(1) for the passing of this resolution
13.1 Key Projects Report	s7(2)(f)(ii) – effective conduct of public affairs s7(2)(h) – commercial activities <i>This report contains detailed information on the status of key project reports, which include sensitive and/or commercially-related information</i>	s48(1)(a)
13.2 Insurance Renewals	s7(2)(i) – commercial negotiations <i>This report contains discussion on potential insurance-related costs</i>	s48(1)(a)

This resolution is made in reliance on Section 48(1) of the Local Government Official Information and Meetings Act 1987 and the particular interests protected by Section 6 or Section 7 of the Act which would be prejudiced by the holding of the whole or the relevant part of the proceedings of the meeting in public as specified above.

15. MEETING CLOSURE

Finance and Performance Committee

Meeting of 25 March 2026

Business Unit: People and Corporate

Date Created: 16 March 2026

Committee Workplan 2026

Purpose Te Aronga o te Pūrongo

To present the Committee Workplan for 2026 to the Committee for adoption. The Workplan will be updated throughout the year as required, and an update provided to each Committee meeting.

Recommendations Ngā Tūtohunga

That the Committee Workplan for 2026 be adopted without amendment.

OR

That the Committee Workplan for 2026 be adopted with amendments.

Report prepared by:

Ash Garstang

Governance and Assurance Manager

Approved for submission by:

Kate Jarvis

Acting General Manager - People and Corporate

1 Background Ngā Kōrero o Muri

1.1 The Workplan has been drafted in collaboration with the Chair and Deputy Chair of the Committee.

2 Strategic Fit Te Tautika ki te Rautaki

2.1 The adoption of an effective workplan supports the strategic goal of “**Value for money and excellence in local government**”. It gives the Committee the ability to set the structure and pace of reporting by staff in the areas of performance and risk.

3 Discussion and Options Considered Ngā Matapakinga me ngā Kōwhiringa i Wānangahia

3.1 The Workplan is intended to provide a well-rounded schedule of reporting that aligns with the Committee’s purpose, role and outcomes. These are listed in the Committee’s Terms of Reference, which are detailed on pages 2 and 3 of this agenda.

3.2 Major amendments from the 2025 Workplan include:

- a. Review of the risk appetite at the March 2026 Committee meeting.
- b. An update on the Local Water Done Well reforms, and Vandalism.
- c. The addition of routine reporting on Grant Funding Decisions.

4 Risk Assessment Te Arotake Tūraru

4.1 Not applicable.

5 Engagement Te Whakapānga

Significance of Decision

5.1 The Council’s Significance and Engagement Policy is not triggered by matters discussed in this report. No stakeholder engagement is required.

Māori and Cultural Engagement

5.2 There are no known cultural considerations associated with the matters addressed in this report. No specific engagement with Māori or other ethnicity groups is necessary.

Community Engagement

5.3 Community engagement is not required.

6 Operational Implications Ngā Pānga Whakahaere

6.1 Additions or amendments to the Workplan may be subject to the capacity of officers.

7 Financial Implications Ngā Pānga Ahumoni

7.1 There are no financial implications with this report.

8 Statutory Requirements Ngā Here ā-Ture

8.1 Items on the Workplan are subject to various legislative requirements, which will be detailed within their individual reports.

8.2 Council's compliance with legislation will be reported on to the Committee meeting scheduled for June 2026.

9 Next Steps Te Kokenga

9.1 The adopted Workplan will be presented to each Committee meeting throughout 2026, to provide members with updates on items that have been added, removed or deferred.

10 Attachments Ngā ĀpitiHanga

- Finance and Performance Workplan 2026

Finance and Performance Committee

Workplan 2026

Meeting date	March	June	September	December
Governance	Committee Workplan (full)	Committee Workplan (summary)	Committee Workplan (summary)	Committee Workplan (summary)
Audit NZ and Compliance		Draft Audit Plan for 2025/26 Review external audit findings for 2024/25	Review the management representation letter from the CEO/CFO to the external auditors Review draft Annual Report 2025/26 and release for external audit	Review external audit findings for 2025/26
Audits	Internal Audit Programme (summary) Review of audit reports	Internal Audit Programme (summary) Review of audit reports	Internal Audit Programme (summary) Review of audit reports Overview of IT-related reviews and tests	Internal Audit Programme (summary) Review of audit reports
Risk Management	Strategic risk deep dive	Strategic risk deep dive Operational risks	Strategic risk deep dive Conflicts of interest	Strategic risk deep dive Operational risks
Internal Controls	Key Project Reporting Internal Controls Update <ul style="list-style-type: none"> • Cyber Breaches • Policy refresh work programme 	Key Project Reporting Internal Controls Update <ul style="list-style-type: none"> • Cyber Breaches • Policy refresh work programme 	Key Project Reporting Internal Controls Update <ul style="list-style-type: none"> • Cyber Breaches • Policy refresh work programme 	Key Project Reporting - Internal Controls Update <ul style="list-style-type: none"> • Cyber Breaches • Policy refresh work programme

	<ul style="list-style-type: none"> Protected disclosures etc Privacy breaches 	<ul style="list-style-type: none"> Protected disclosures etc Privacy breaches 	<ul style="list-style-type: none"> Protected disclosures etc Privacy breaches 	<ul style="list-style-type: none"> Protected disclosures etc Privacy breaches
Financial and Performance Reporting	Quarterly Performance Report, for December quarter <ul style="list-style-type: none"> Management Accounts Compliance with Treasury Mgmt Policy 	Quarterly Performance Report, for March quarter <ul style="list-style-type: none"> Management Accounts Compliance with Treasury Mgmt Policy 	Quarterly Performance Report, to review year-end financial statements and accounting policies <ul style="list-style-type: none"> Management Accounts Compliance with Treasury Mgmt Policy 	Quarterly Performance Report, for September quarter <ul style="list-style-type: none"> Management Accounts Compliance with Treasury Mgmt Policy
Health and Safety Reporting Including Deep Dives	Safety and Wellbeing Quarterly Report	Safety and Wellbeing Quarterly Report	Safety and Wellbeing Quarterly Report	Safety and Wellbeing Quarterly Report
Insurances	Review Insurance renewals			Review Insurance Renewals
Grants	Grant Funding Decisions	Grant Funding Decisions	Grant Funding Decisions	Grant Funding Decisions
Legislative Compliance		Review the effectiveness of the system for monitoring legislative compliance		
Local Government Official Information and Meetings Act 1987 – Requests for Information	LGOIMA Report	LGOIMA Report	LGOIMA Report	LGOIMA Report
Reforms		Local Water Done Well		
Miscellaneous	Vandalism			



Finance and Performance Committee

Meeting of 25 March 2026

Business Unit: Finance

Date Created: 10 February 2026

Quarterly Report - Finance

Purpose Te Aronga o te Pūrongo

To provide a summary both financial and non-financial performance against the targets outlined within the Long-Term Plan 2024-34.

Recommendations Ngā Tūtohinga

The Finance and Performance Committee receive the Quarterly Performance Report and Treasury Report to 31 December 2025

Report prepared by:

Eden Mills

Finance Business Partner

Approved for submission by:

Joel Richards

Chief Financial Officer

1 Background Ngā Kōrero o Muri

- 1.1 To provide a summary both financial and non-financial performance against the targets outlined within year three of the Long-Term Plan 2024-34 (referred to as the Annual Plan).
- 1.2 During the year, any adjustments to budget approved within the delegation's policy by General Managers, Chief Executive or Council, result in the forming of a revised budget, which is outlined next to the Annual Plan within the reports. A summary of these adjustments is also included within the report.

2 Strategic Fit Te Tautika ki te Rautaki

- 2.1 Not applicable as this is a legislative / operational item.

3 Discussion and Options Considered Ngā Matapakinga me ngā Kōwhiringa i Wānangahia

- 3.1 The financial result for the month ending December 2025 reflects a deficit of \$1.9M against a year-to-date budgeted deficit of \$5.4M. This is the result of higher than budgeted revenue of \$586k combined with lower than budget expenditure of \$2.4M.
- 3.2 Capital expenditure to date is \$18.2 plus commitments of \$12.6M making a total of \$31.6M against a total revised budget of \$63.4M. (The annual plan budget is \$35.8M). The increased budget from Annual Plan to the revised budget of \$27.6M is outlined in the report named 'Approved Variations to Annual Plan' (page 34)
- 3.3 Levels of service reflects 90 measures that have been met or are in progress and 8 not met. The 8 not met are within and Water Supply (page 15-17) where details can be found within.
- 3.4 Debt position at 31 December 2025 reflects a closing position of \$106.3M against a budget position of \$123.8M and debt cap of \$126.4M. Loans raised relate to the drawdown of \$2M to fund our Capital Expenditure Program.
- 3.5 The quarterly treasury report from Bancorp Services highlights the council cost of funds to be 3.63%, and that Council is fully compliant with its Liability Management Policy around the fixed rate hedging bands for all periods outside of a forecast variance in the 2-4 year timeframe forecast where the cover percentage drops to 19.24% compared to the benchmark 20% This was rectified by the end of the quarter.

4 Risk Assessment Te Arotake Tūraru

- 4.1 Not applicable.

5 Engagement Te Whakapānga

Significance of Decision

- 5.1 The Council's Significance and Engagement Policy is not triggered by matters discussed in this report. No stakeholder engagement is required.

6 Operational Implications Ngā Pānga Whakahaere

6.1 There are no operational implications with this report.

7 Financial Implications Ngā Pānga Ahumoni

7.1 There are no financial implications with this report.

8 Statutory Requirements Ngā Here ā-Ture

8.1 Quarterly reports provide an overview of results towards the Annual Report, which will be prepared and audited in accordance with the requirements of the Local Government Act 2002.

9 Next Steps Te Kokenga

9.1 Council to receive Quarterly Performance Report and Treasury Report to 31 December 2025

10 Attachments Ngā Āpitihanga

- Quarterly Performance Report to December 2025
- Quarterly Treasury Report to December 2025



Manawatū District Council

Quarterly Performance Report December 2025



How Did Council Perform?

The financial result for the first quarter ending ending 31st December reflects a deficit of \$1.5M against a year to date revised budgeted deficit of \$5.3M. Revenue was \$421k above the revised budget and operating expenditure was \$2.8M below the revised budget.

Revenue - \$421k favourable to budget

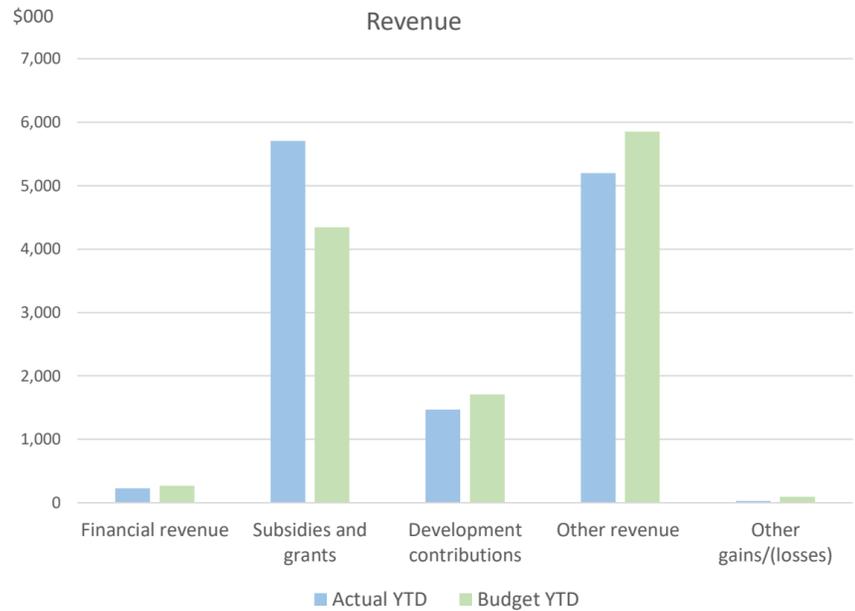
 Financial revenue is \$41k below budget. This is due to having lower cash balances, with draw down of debt yet to take place, and a lower interest rate from Council's banking facilities.

 Subsidies and Grants are \$1.4M above budget predominantly due to higher NZTA subsidies with capital works progressing ahead of budget.

 Development contributions are \$237k below budget with subdivision applications lower than anticipated during the first and second quarters.

 Other revenue is \$652k below budget. This is primarily due to lower revenue from Building Control with consent numbers trending lower than budget, Consent Planning with low subdivision numbers, and Solid Waste a low number of blue bag sales.

 Other Gains/Losses are \$65k below budget due to less gains on disposal of fleet assets, as vehicles were held for longer than the budgeted 4 year period.



Operating Expenditure - \$2.8M favourable to budget

 Staff costs are \$338k under budget. This is due to the budget being phased evenly over 12 months, where the 26 pay periods assumed in the year not being in step with each month end. There are variations within each Department but overall the trend is set to match the budgeted amounts.

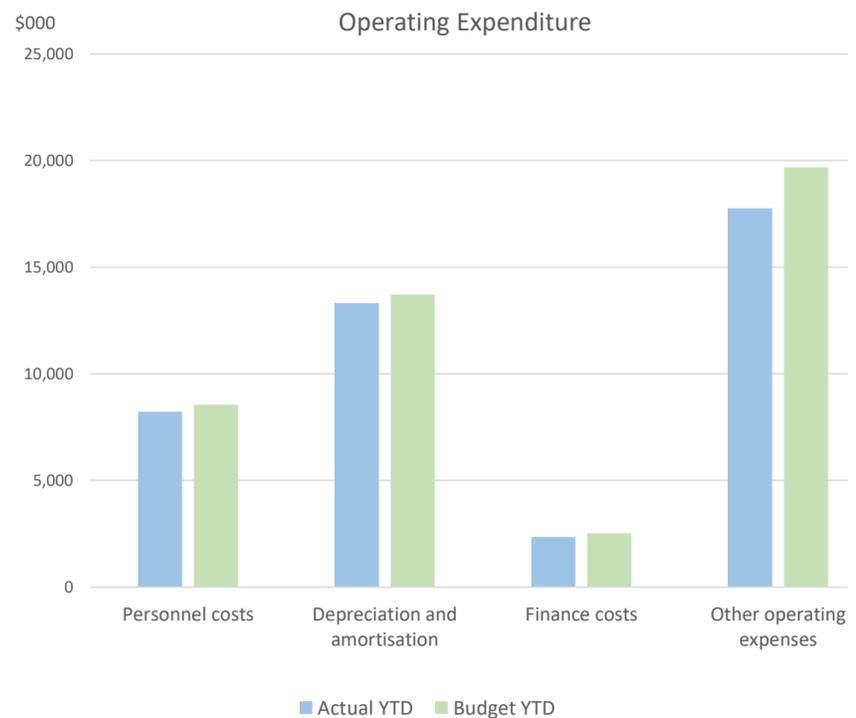
 Depreciation is \$413k below budget. This is due to some capital projects from 2024/25 not being complete, with those incomplete assets therefore not being depreciated.

 Interest costs are \$177k below budget. This is partly due to lower debt requirements in the 2024/25 year and this current year as a result of a capital projects not progressing to budget. Council's credit rating has also resulted in lower interest rates on new and floating loans.

 Other operating expenditure is \$1.9M below budget, mostly due to:

- \$292k in Building Control
- \$198K in Solid Waste
- \$308k in District Development
- \$357k in Parks and Reserves

See activity statements for details.



Capital Expenditure

Spend to date is \$18.2M with commitments of \$12.6M totalling \$30.1M against a YTD budget of \$31.6M.

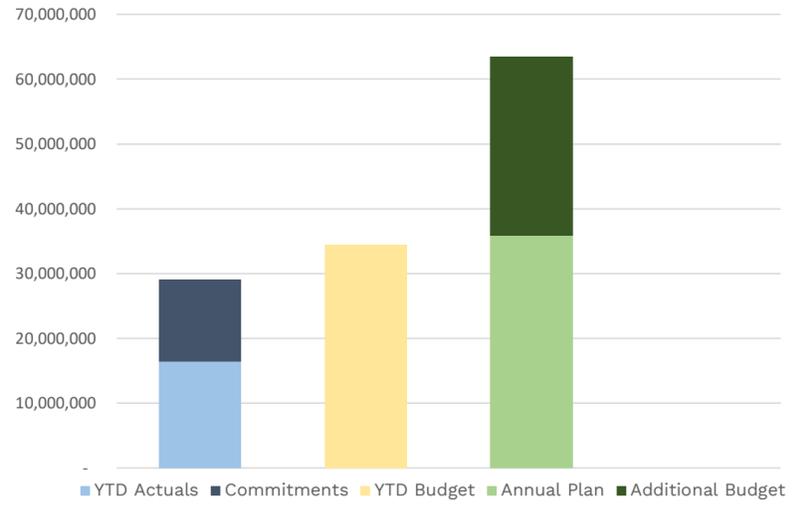
Total revised budget is \$63.4M.

The key variances are:

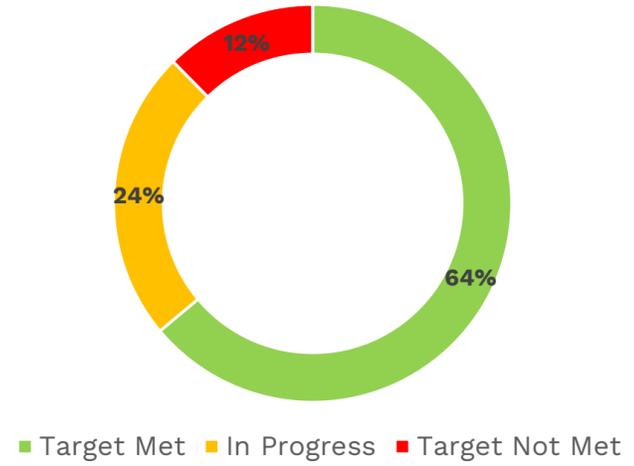
 Community facilities works are \$2.55M below budget with most works being planned to take place in the second half of the financial year.

 Total 3 waters works are \$7.73M below budget with most works scheduled for Summer months.

 Total Roothing is \$2.67M below budget due to timing of capital works programme. Total budget is planned to be spent by year end.



Level of Service Indicators



Debt Management

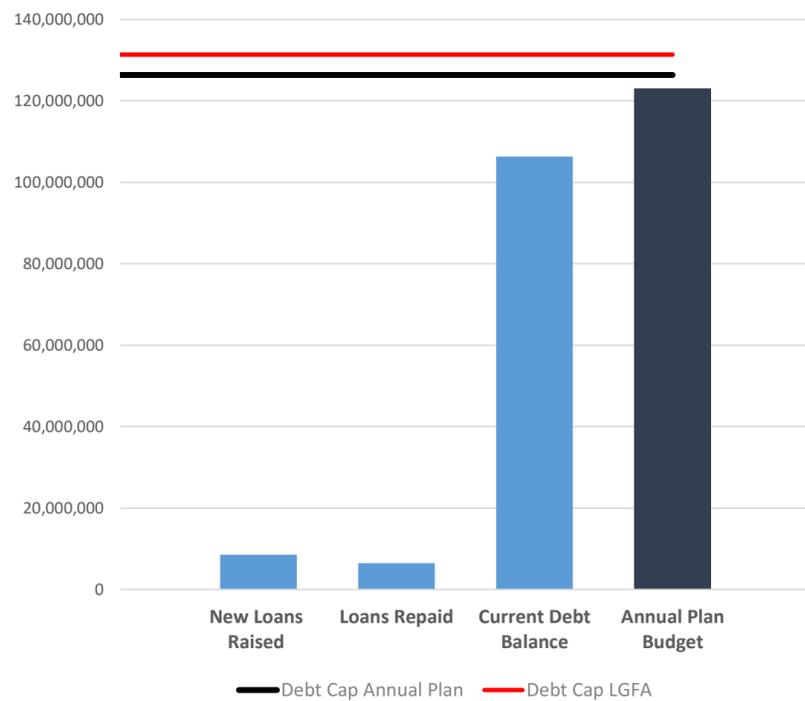
Total Debt
\$106.3M

Annual Plan Budgeted Debt
\$123M

Debt Cap Annual Plan
\$126.4M

New Debt Raised
\$2M

Debt balance is \$106.3M compared to the budgeted \$123M - below the self-imposed debt cap of \$126.4M and LGFA debt cap of \$131.4M. The \$2M of loans raised to date relates to capital expenditure from the 2024/25. The debt was drawn in this financial year to align with LGFA drawdown dates.



Level of Service Indicators



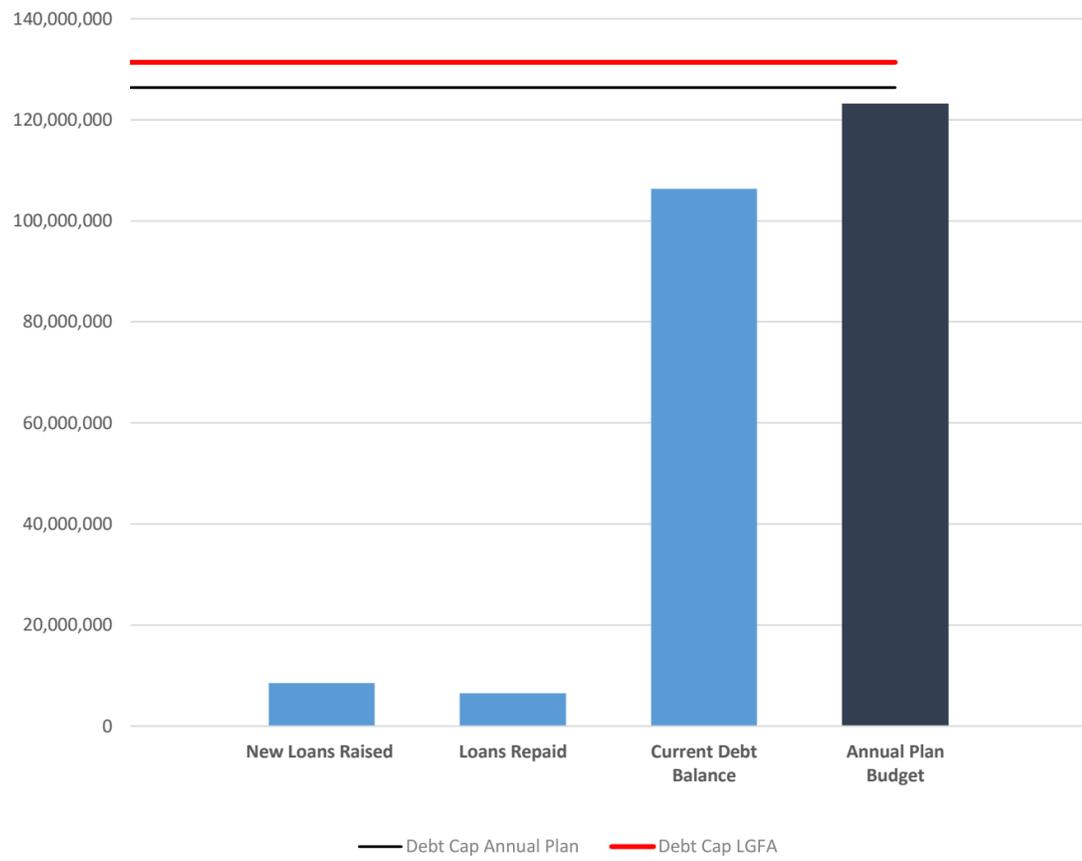
Debt Management

Total Debt
\$96.7M

Annual Plan Budgeted Debt
\$108.8M

Debt Cap Annual Plan
\$116.9M

New Debt Raised
\$1.4M



	Year to Date Actuals	Year to Date Budget	Variance	Annual Plan Budget	Total Budget
Revenue	1,254,662	1,234,822	19,840	2,445,339	2,469,621
Expenditure	1,509,563	1,444,241	(65,322)	2,644,552	2,727,643
Net Surplus/(Deficit)	(254,901)	(209,419)	(45,482)	(199,213)	(258,022)

Variance is \$45k unfavourable to budget. Revenue is \$20k above budget with additional revenue received from makerspace, room hire, and sponsorship for the summer reading programme.

Expenditure is \$65k above budget with \$89k higher depreciation as a result of 2024/25 building revaluations. This is offset by \$15k lower staff costs and other minor variances.

Measure	Target	Prior Year Result	Result	Comment
Monitoring the number of physical and digital collection items borrowed or accessed per capita	5	6.04	In Progress	1.53 issues per capita in the second quarter bringing the YTD results to 3.21. Currently on track for year end targets.
Monitoring the number of online transactions and users of Wi-Fi and internet	49,317	78,809	In Progress	23,399 logins in the second quarter bringing YTD results to 48,312. Currently on track for year end targets.
Number of participants satisfied with quality of their experience attending programmes, classes, exhibitions, events, digital learning programmes or other social interaction groups at the Manawatū Community Hub Libraries	80%	99%	Target Met	100% of participants were satisfied with quality of their experience attending programmes, classes, exhibitions, events, digital learning programmes or other social interaction groups at the Manawatū Community Hub Libraries

Capital Expenditure



Overall capital spend is \$158k with an additional \$101k in commitments

Key projects are Library collection purchases (\$192k) and the Community Connector Vehicle (\$18k)

Total approved budget is \$368k

	Year to Date Actuals	Year to Date Budget	Variance	Annual Plan Budget	Total Budget
Revenue	1,722,789	1,677,596	45,193	3,180,028	3,355,179
Expenditure	1,577,999	1,708,940	130,941	3,437,124	3,642,280
Net Surplus/(Deficit)	144,790	(31,344)	176,134	(257,096)	(287,101)

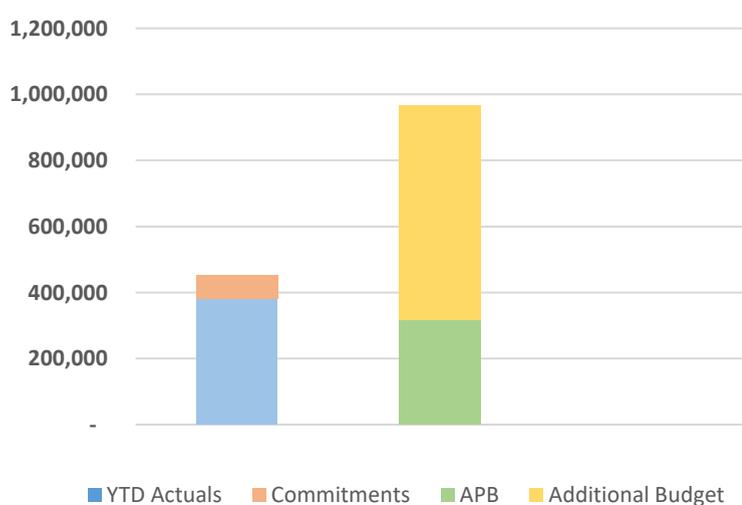
Variance is \$176k favourable to budget.

Revenue is \$45k above budget with admission fees, swimming lessons and lane hire revenue all tracking ahead of budget, even when accounting the late start to the summer season due to painting the outdoor pools.

Expenditure is \$130k below budget. Depreciation is \$46k below budget due to capital works not completed in 2024/25, in part due to the filtration project being deemed not feasible and being repurposed into the expanded carpark project taking place this year. Other lower than budgeted expenditure includes \$21k chemicals, \$79k gas, and \$36k in contracted staff. Gas is anticipated to be underspent by year end due to completion of remedial works.

Measure	Target	Prior Year Result	Result	Comment
Pool safe accreditation	Accredited	Accredited	Target Met	Currently PoolSafe accreditation remains valid until April 2026
Participants in water activities and learning to swim programmes	51,000	53,253	In Progress	There has been a total of 22,807 water activities and learn to swim programmes. Enrolled students in Term 4 has hit 800, the highest on record.
Percentage of customers satisfied overall with their experience at the complex	90%	93%	In Progress	Survey to be undertaken in Q4

Capital Expenditure



Overall capital spend is \$379k with an additional \$71k in commitments.

Key projects include the carpark and boundary fence upgrade and painting outdoor pools.

Total budget is \$966k.



Parks, Reserves and Sportsgrounds

	Year to Date Actuals	Year to Date Budget	Variance	Annual Plan Budget	Total Budget
Revenue	2,427,382	2,351,638	75,744	4,780,637	4,703,264
Expenditure	2,182,932	2,645,171	462,239	5,098,675	5,237,710
Net Surplus/(Deficit)	244,450	(293,533)	537,983	(318,038)	(534,446)

Variance is \$538k favourable to budget.

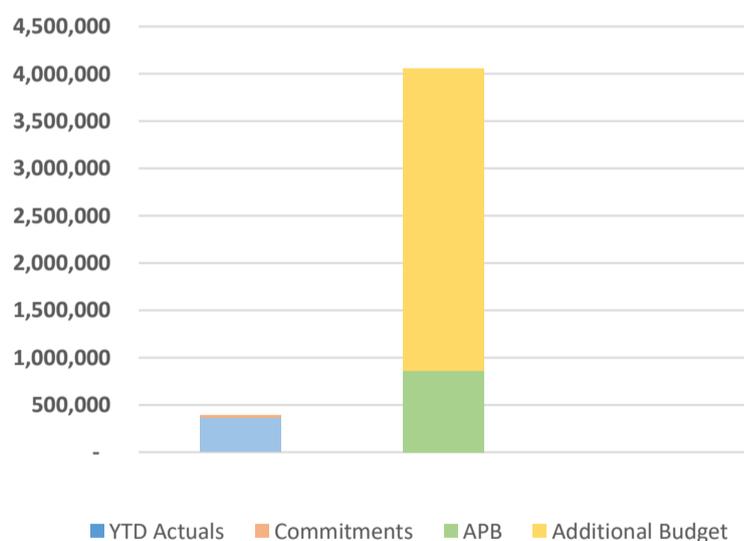
Revenue is \$76k above budget with higher development contributions received.

Expenditure is \$527k below budget. This is the result of \$71k lower depreciation and \$33k of interest on loans not raised due to slower progression of capex works in 2024/25.

Operational projects (for activities such as landscaping, refurbishment, and dedicated maintenance) are \$292k below budget with the majority of work scheduled to take place during quarters 3 & 4. Maintenance is \$94k under budget due to timing on maintenance requirements but is expected to be fully utilised by year end.

Measure	Target	Prior Year Result	Result	Comment
Percentage of survey participants satisfied with Council's parks, reserves and sportsgrounds	90%	89%	In Progress	91% satisfaction
Monitoring the number of health and safety incidents or injuries reported that occurred due to inadequate or poor maintenance in our parks, reserves and sports grounds	0	0	In Progress	No reports received

Capital Expenditure



Overall capital spend is \$357k with an additional \$33k in commitments.

Key projects:

- Detention Ponds development (Parakaraka) will follow completion of infrastructure works (\$732k)
- Waugh's Rd walkway land acquisition (\$257k)
- Development for Sherwill Street footbridge (\$223k) and Pharazyn Street walkway (\$200k)
- Mt Lees Freedom Camping (\$368k) waiting for proposal from NZMCA to determine direction
- All projected work at Johnston Park is on hold until strategic plan is developed (\$593k)
- Kitchener Park Cycleway link (\$184k)
- Sandown (Himatangi) subdivision walkway (\$152k)

Total budget \$4M.

	Year to Date Actuals	Year to Date Budget	Variance	Annual Plan Budget	Total Budget
Revenue	275,422	285,932	(10,510)	573,651	571,830
Expenditure	290,752	305,364	14,612	573,654	610,762
Net Surplus/(Deficit)	(15,330)	(19,432)	4,102	(3)	(38,932)

Variance is \$4k favourable to budget.

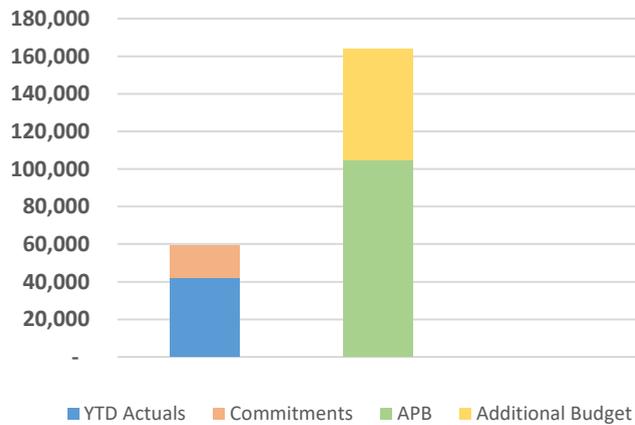
Revenue is \$11k below budget, driven due to low number of interments. Trend is currently for more ashes interments than burials which will see a lower revenue than previously forecast.

Expenditure is \$14k below budget due to lower spend on operational projects:

- Feilding Cemetery gardens and planting planned for quarters 3&4
- Halcombe and Sandon Cemetery beam installation planned for quarter 3

Measure	Target	Prior Year Result	Result	Comment
Percentage of responses to our residents perception survey that are satisfied with the maintenance of cemeteries	85%	85%	In Progress	91% of customers are satisfied with maintenance of cemeteries
Monitoring the number of complaints about late or inadequate interment services	No complaints	2	In Progress	No complaints received

Capital Expenditure



Year to date expenditure is \$42k with an additional \$17k in commitments.

Total budget is \$164k.

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Halls and Recreation Complexes

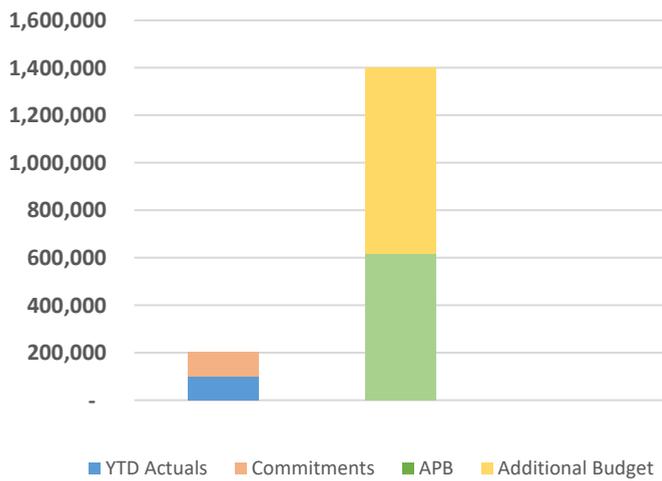
	Year to Date Actuals	Year to Date Budget	Variance	Annual Plan Budget	Total Budget
Revenue	581,616	554,498	27,118	1,035,118	1,108,988
Expenditure	718,883	817,652	98,769	1,499,377	1,544,921
Net Surplus/(Deficit)	(137,267)	(263,154)	125,887	(464,259)	(435,933)

Variance is \$126k favourable to budget.

Revenue is \$27k above budget with a small variance in rates received. Total expenditure is \$105K under budget with lower maintenance costs (\$30k), insurance premiums (\$39k), and operational projects (\$43k).

Measure	Target	Prior Year Result	Result	Comment
Number of in-use Council-owned halls and recreational complexes that are compliant with current building warrant of fitness requirements and FENZ evacuation procedures	100%	60%	In Progress	One Council-owned Community Hall does not have a current BWoF. This is due to the need to replace a fan within a kitchen extraction system. This work is scheduled for early 2026. The building will then be compliant and able to have a BWoF issued for its next expiry date.

Capital Expenditure



Key projects scheduled include:

- Civic Centre upgrades and remedial works (\$980k)
- Sanson Hall renewals (\$150k)
- Te Kawa hall interior recladding (\$158k)

Total budget is \$1.4M

	Year to Date Actuals	Year to Date Budget	Variance	Annual Plan Budget	Total Budget
Revenue	414,341	373,910	40,431	709,678	725,825
Expenditure	651,915	629,251	(22,664)	944,053	1,048,594
Net Surplus/(Deficit)	(237,574)	(255,341)	17,767	(234,375)	(322,769)

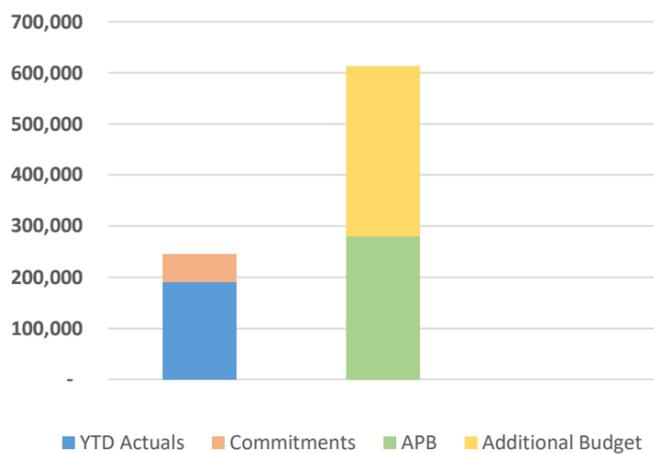
Variance is \$17k favourable to budget.

Revenue is \$40k above budget with higher lease fees received from rental properties.

Total expenditure is \$23k above budget with higher electricity and maintenance costs.

Measure	Target	Prior Year Result	Result	Comment
Council-owned buildings and properties are compliant with the relevant safety regulations	100%	60%	In Progress	Two properties remain without a BWoF after the discovery of non-compliances through the BWoF audit process. These will be remedied prior to the next BWoF expiry date for each property.

Capital Expenditure



Key projects:

- Coachhouse Museum key capital works \$126k
- South Street development \$50k (as required with sale of land)
- Feilding Depot Development \$107k (dependent on Te Arawhiti and LINZ negotiations)
- Clocktower upgrade \$175k

Total budget is \$535k

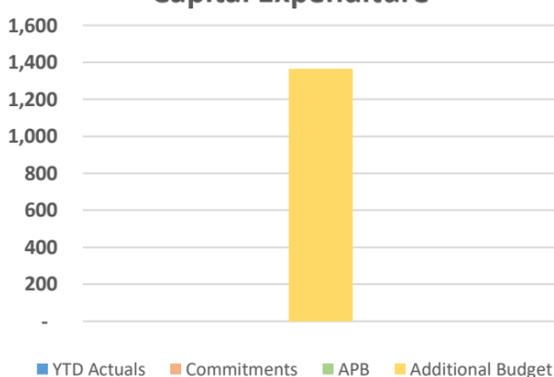
Public Conveniences

	Year to Date Actuals	Year to Date Budget	Variance	Annual Plan Budget	Total Budget
Revenue	261,965	251,360	10,605	536,428	502,715
Expenditure	238,274	251,346	13,072	536,432	502,715
Net Surplus/(Deficit)	23,691	14	23,677	(4)	0

Variance of \$24k favourable to budget due to lower maintenance requirements, partly due to a lower rate of vandalism than prior years.

Measure	Target	Prior Year Result	Result	Comment
Monitoring the number of complaints we receive about inadequate maintenance and poor cleaning of our toilets	< 8	4	In Progress	One complaint received related to inadequate maintenance and poor cleaning services at one of our public conveniences.

Capital Expenditure



Painting of Kimbolton public convenience planned for later in financial year.

Total budget \$1.3k.

	Year to Date Actuals	Year to Date Budget	Variance	Annual Plan Budget	Total Budget
Revenue	2,424,440	2,424,994	(554)	4,503,838	4,847,893
Expenditure	2,782,254	3,113,829	331,575	4,225,960	5,021,217
Net Surplus/(Deficit)	(357,814)	(688,835)	331,021	277,878	(173,324)

Expenditure is \$331k unfavourable to budget. This is primarily due to underspend on district planning due to the central Government plan stop announcement, and restriction on notification of new plan changes. Some funding will be reallocated to support participation in regional spatial planning.

Measure	Target	Prior Year Result	Result	Comment
Percentage of survey participants satisfied with the level of support received from Council	80%	93%	In Progress	Survey undertaken in Q3
Percentage of survey participants satisfied with transparency of the decision-making and application process for Community Funding	80%	92%	Target Met	Quarter one (27 responses) had 90% satisfaction. Quarter two (one response) had 100% satisfaction.
Percentage of Results Based Accountability targets achieved under Priority Services contract	80%	89%	In Progress	12 months RBA reports for 2024/25 have been received from 17 of the 18 funded organisations. Awahuri Forest Kitchener Park did not submit a 12-month report as they only accessed 7 months of funding. Of these 17 one, Age Concern Palmerston North did not achieve its targets due to geographical challenges linked to its funded visiting services. Overall result of 94%.
Percentage of targets CEDA has achieved under the relevant Statement of intent	80%	100%	In Progress	Achievement is reported annually

	Year to Date Actuals	Year to Date Budget	Variance	Annual Plan Budget	Total Budget
Revenue	619,073	552,206	66,867	908,313	851,323
Expenditure	370,694	434,910	64,216	908,314	865,108
Net Surplus/(Deficit)	248,379	117,296	131,083	(1)	(13,785)

Variance is \$131k favourable to budget.

Revenue is \$66k above budget primarily due to higher dog registrations received, with the majority of the dogs in the district now being registered.

Expenditure is \$64k under budget with lower contract payments due to timing of payments for external animal services.

Measure	Target	Prior Year Result	Result	Comment
Urgent requests about dog attacks/wandering stock responded to or caller contacted within 15 minutes of Council receiving the request (Priority 1)	90%	93%	Target Met	Year to date there have been 130 (Priority 1) requests for urgent service received and all were responded to within the required timeframe. A result of 100%.
Notification of roaming dogs responded to or caller contacted the next working business day of Council receiving the request (Priority 2)	90%	99%	Target Met	YTD 119 Priority 2 requests for service were received and all were responded to within the required timeframe. A result of 100%.
Routine animal control issues responded to or caller contacted the next working business day of Council receiving notification (Priority 3)	90%	98%	Target Met	YTD 145 Priority 3 requests for service were received and 144 were responded to within the required timeframe (next working business day). A result of 99.3%.

	Year to Date Actuals	Year to Date Budget	Variance	Annual Plan Budget	Total Budget
Revenue	1,176,698	1,957,232	(780,534)	4,429,258	3,914,479
Expenditure	1,597,611	1,948,878	351,267	4,429,261	3,897,723
Net Surplus/(Deficit)	(420,913)	8,354	(429,267)	(3)	16,756

Variance of \$429k unfavourable to budget.

Revenue is \$781k below budget with the volume of building consents received and inspections carried out being less than anticipated. This shortfall reflects a noticeable contraction in consent activity, consistent with wider industry trends of reduced residential and commercial development.

Total expenditure is \$351k below budget due to lower spend on consultants. This reflects a reduced need for external consultant support during the early part of the financial year, with lower consent volumes enabling the in-house team to manage workloads efficiently.

Measure	Target	Prior Year Result	Result	Comment
Number of the district's commercial and public buildings holding a current compliance schedule that are audited every 3 years	95%	96%	Target Met	396 buildings needed inspections for compliance schedules. 380 inspections have been completed. A result of 96%.
Complaints relating to our building control service are responded to within specified timeframes	90%	73%	In Progress	Since 1 July 2025 there have been 35 complaints where 27 were responded to within the required timeframe. A result of 77%.
Number of residential swimming pools that are inspected every 3 years to ensure compliance with the Building Act	95%	99%	Target Met	There are 360 pools requiring inspection, of which 355 have been inspected within 3 years of their anniversary date. A result of 98.6%.
Number of building consent applications and code compliance certificates processed and approved within 20 working days	95%	98%	In Progress	Year to date there were 298 building consent applications received and 238 Code Compliance Certificate (CCC) applications. Of these, 261 building consents (87.6%) and 201 CCCs (84.5%) were issued within the 20 working day statutory timeframe. Results have been impacted by contractor performance, including sickness, which reduced processing capacity and resulted in increased reliance on subcontractors.
Number of fixed fee (small works) building consent applications are processed and approved within 10 working days	95%	98%	In Progress	A total of 91 fast-track building consents for small building work have been processed. 76 were processed within 10 working days (83.5%). Results have been impacted by contractor performance, including sickness, which reduced processing capacity and resulted in increased reliance on subcontractors.

	Year to Date Actuals	Year to Date Budget	Variance	Annual Plan Budget	Total Budget
Revenue	167,791	168,078	(287)	356,826	336,165
Expenditure	172,362	168,084	(4,278)	356,826	336,166
Net Surplus/(Deficit)	(4,571)	(6)	(4,565)	0	(1)

A small range of minor variances in revenue and expenditure.

Measure	Target	Prior Year Result	Result	Comment
Food premises are verified as per legislative requirements under the Food Regulations 2015	90%	100%	Target Met	There are 122 registered food premises verified by MDC. Of those, 49 verifications are due between 1 July 2025 until 31 December 2025, of which 45 have been completed (91.8%).
Requests for service related to incidents that endanger public health that are responded to within 24 hours of notification	85%	100%	Target Met	4 complaints concerning incidents that endangered public health were received since 1 July 2025. These complaints were all responded to within 24 hours of notification, resulting in a 100% response rate.
Urban noise complaints that are responded to within one hour of notification	85%	96%	Target Met	203 complaints of excessive noise were received for the urban area since 1 July 2025. 197 were responded to within 1 hour. A result of 97%.
Requests for service related to incidents that do not endanger public health that are responded to within 48 hours of notification	85%	98%	Target Met	158 complaints were received since 1 July 2025 and all were responded to within the required timeframe of 48 hours.
Number of licensed premises that are inspected annually to ensure compliance with the conditions of their license and to work with those who do not comply to bring them up to compliance	95%	100%	In Progress	13 of the 53 licensed premises have been inspected during the period from 1 July 2025 to 31 December 2025. This is on track for a 100% inspection rate.



Alcohol Licencing

	Year to Date Actuals	Year to Date Budget	Variance	Annual Plan Budget	Total Budget
Revenue	136,313	139,654	(3,341)	288,816	287,748
Expenditure	82,052	143,874	61,822	288,816	287,750
Net Surplus/(Deficit)	54,261	(4,220)	58,481	0	(2)

Variance is \$58k favourable to budget.

Expenditure is \$261 below budget with less staff time charged to the activity due to efficiencies in managing this process in-



Parking Enforcement

	Year to Date Actuals	Year to Date Budget	Variance	Annual Plan Budget	Total Budget
Revenue	201,091	197,464	3,627	130,061	394,928
Expenditure	14,538	26,316	11,778	130,060	394,929
Net Surplus/(Deficit)	186,553	171,148	15,405	1	(1)

Variance is \$15k favourable to budget. This is largely due to a conservative budget being set to establish an evidence-based baseline. Overall 80 infringements have been issued. No budget was set for infringement revenue in 2025/26, as this is the first year of parking enforcement activity. The balance of revenue received (\$196k) is rates funding for the activity.

A small range of minor variances in expenditure.



Consents Planning Activity

	Year to Date Actuals	Year to Date Budget	Variance	Annual Plan Budget	Total Budget
Revenue	760,259	900,244	(139,985)	2,085,360	1,800,495
Expenditure	713,524	900,276	186,752	2,085,361	1,800,547
Net Surplus/(Deficit)	46,735	(32)	46,767	(1)	(52)

Variance for Consents Planning is \$46k favourable to budget.

Revenue is \$140k under budget, with a low number of subdivision consents received.

Expenditure is \$187k below budget due to low spend on consultants and less staff time charged to activities.

Measure	Target	Prior Year Result	Result	Comment
Number of applications for permitted boundary activities under the Resource Management Act are processed in accordance with the statutory timeframes	90%	99.6%	Target Met	23 permitted boundary applications were received. All consents (100%) were processed within the required timeframe
Number of non-notified resource consents completed within statutory timeframes	90%	99%	Target Met	96 out of 102 consents (94%) processed within the statutory timeframe
Number of notified and limited notified resource consents (not requiring a hearing) completed within statutory timeframes	90%	n/a	Target Met	No notified or limited notified consents (not requiring a hearing) have been received.
Number of limited notified resource consents (with hearing) completed within statutory timeframes	90%	n/a	Target Met	No notified or limited notified consents (requiring a hearing) have been received.
Number of non-notified resource consents completed within statutory timeframes	90%	n/a	Target Met	No notified or limited notified consents (not requiring a hearing) have been received.

	Year to Date Actuals	Year to Date Budget	Variance	Annual Plan Budget	Total Budget
Revenue	3,060,881	2,917,474	143,407	6,349,195	5,834,962
Expenditure	3,010,000	3,458,489	448,489	7,016,957	6,604,718
Net Surplus/(Deficit)	50,881	(541,015)	591,896	(667,762)	(769,756)

Variance is \$592k favourable to budget.

Revenue is \$143k above budget due higher volumetric water billing charges \$29k, Capital Grants \$58k and water new capital connections \$47k, offset by Growth Development Contributions (\$13k).

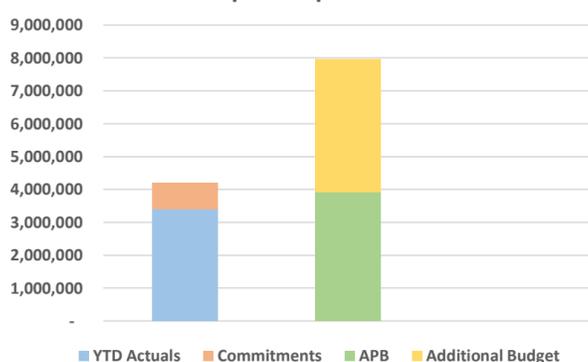
Expenditure is \$448k below budget as a result of lower depreciation with delays in completion of FY2025 capital projects saving \$317k. Lower internal interest rates of \$78k have been offset by increasing Electricity costs making a (\$35k) overspend.

Water Supply - Measure	Target	Prior Year Result	Result	Comment
No Public health risk with substantiated positive E-coli detected in the water supply Continuous monitoring refers to the uninterrupted, real-time measurement and recording of critical water quality parameters (such as chlorine residual, turbidity, or flow) using online analysers and monitoring equipment. This ensures that treatment processes are operating effectively at all times and that any issues can be identified and responded to promptly.				
Feilding - Almadale	100%	Target Met	Target Not Met	On 12 October 2025, an internet fault occurred that could not be reset remotely. As a result, data trending was lost and the water treatment plant shut down automatically and could not be restarted remotely. Upon arrival at site, Council staff restarted both the control computer and the treatment plant, restoring normal operations. On 27 November 2025, the treatment plant was shut down due to a full power isolation while an electrical contractor replaced the standby generator automatic transfer switch. During this period, there was no power supply to the analysers, resulting in a loss of continuous monitoring. These two events resulted in non-compliance with Rule T3.1 (continuous monitoring). The water remained safe to drink at all times.
Feilding - Awa Street	100%	Target Not Met	Target Not Met	The required contact time cannot be achieved under the current configuration of the water treatment plant. Contact time refers to the period during which disinfectant (such as chlorine) remains in contact with the water to effectively inactivate microorganisms and achieve the required level of treatment. This issue will be resolved once the treatment plant is relocated to On 9 December 2025, a Council contractor carried
Himatangi Beach	100%	Target Not Met	Target Not Met	out maintenance on the SCADA system at the Himatangi Beach Water Treatment Plant between 1:40 pm and 2:17 pm. During this time, continuous monitoring data was temporarily unavailable due to the SCADA system being offline for maintenance. This resulted in a non-compliance with T3.1 (continuous monitoring). The water remained safe to drink at all times.
Rongotea	100%	Target Met	Target Not Met	On 23 December 2025, the Council operator identified that chlorine was not being dosed into the artesian water supply. Upon starting the treatment plant, it was found that the solenoid valve on the chlorine dosing system was not operating. The valve was replaced. This resulted in a non-compliance with T3.3 (FACE > 0.2). FACE (Free Available Chlorine equivalent) refers to the concentration of chlorine available in the water to provide effective disinfection and maintain microbiological safety. The water remained safe to
Stanway Halcombe	100%	Target Not Met	Target Not Met	Continuous monitoring was not achieved on 27-28 October 2025, 19 November 2025, and 16 December 2025 due to internet interruptions affecting data transmission from the Water Treatment Plant (WTP). Work is currently underway to improve internet connectivity and communication reliability at the site. This resulted in non-compliance with Rule T3.1 (continuous monitoring). The water remained safe

Water Supply - Measure	Target	Prior Year Result	Result	Comment
Waituna West	100%	Target Not Met	Target Not Met	On 9 November 2025, a sudden increase in turbidity was recorded by the water analyser. This was attributed to high water demand and elevated daytime temperatures. Turbidity is a measure of water clarity and indicates the presence of suspended particles in the water. The event resulted in a non-compliance with Rule T3.5 (turbidity). The water remained safe to drink at all times.
Ohakea (Includes Sanson)	100%	Target Met	Target Not Met	UPS (uninterrupted power supply) malfunction on-site of the water treatment plant causing a loss of continuous monitoring. Once on site the UPS was bypassed to the power supply and plant reinstated. No alarms were generated and sent out due to the computer and SCADA instantly failing, this was only noticed after the last of the rural water plants were completed. The water remained safe to drink at all times.
New Zealand Drinking Water Standard Compliance Criteria for protozoa are met.				
Feilding - Almadale	100%	Target Met	Target Not Met	The Almadale Water Treatment Plant was shut down at 5:12 am on 24 October due to elevated turbidity levels in the Oroua River. The operator waited until river turbidity returned to an acceptable level before restarting the plant. The treatment plant was restarted at 3:50 pm and closely monitored to ensure stable operation.
Feilding - Awa Street	0%	Target Met	Target Met	Compliant for protozoa because the bores meet sanitary bore head requirements and Campbell Road bore and Newbury line bores are both a class one water source.
Himatangi Beach	100%	Target Met	Target Met	Compliant for protozoa because the bore meets sanitary bore head requirements and is a class one water source.
Rongotea	100%	Target Met	Target Met	Compliant for protozoa because the bore meets sanitary bore head requirements and is a class one water source. Plus UV treatment is onsite.
Stanway Halcombe	100%	Target Met	Target Met	Compliant for protozoa.
Waituna West	100%	Target Met	Target Met	Compliant for protozoa because the bores meet sanitary bore head requirements and is a class one source.
Ohakea (Includes Sanson)	100%	Target Met	Target Met	Compliant for protozoa.
New Zealand Drinking Water Standard Compliance Criteria for Microbiological Monitoring are met				
Feilding Zone	100%	Target Not Met	Target Met	
Himatangi Beach	100%	Target Not Met	Target Met	
Rongotea	100%	Target Not Met	Target Met	
Stanway Halcombe	100%	Target Met	Target Met	
Waituna West	100%	Target Met	Target Met	
Ohakea (Includes Sanson)	100%	Target Not Met	Target Met	
Percentage of real water loss from Council's networked reticulation system. This will be calculated for each water supply scheme using Method 1 - Water Balance as per the Department of Internal Affairs guidelines				
Feilding	< 35%	22%	Target Met	Average water loss predicted to be 28%
Himatangi Beach	< 35%	35%	Target Met	Average water loss predicted to be 33%
Rongotea	< 35%	19%	Target Met	Average water loss predicted to be 24%
Sanson	< 35%		Target Met	Sanson is a zone of the Ohakea Scheme - Estimate for Ohakea less than 35%
Stanway Halcombe	< 35%	20%	Target Met	Average water loss predicted to be 14%
Waituna West	< 35%	n/a	Target Met	Average water loss predicted to be 29%

Water Supply - Measure	Target	Prior Year Result	Result	Comment
Attendance time for urgent call-outs: from the time the Council receives notification to the time that service personnel reach the site	< 2 hours	0.505 hours	Target Met	Median response time = 1 hr
Resolution time of urgent call-outs: from the time that Council receives notification to the time that service personnel confirm that the water supply has been reinstated.	< 9 hours	1.59 hours	Target Met	Median Resolution time = 2.5 hrs
Attendance time for non-urgent call-outs: from the time that Council receives notification to the time that service personnel reach the site	<5 working days	1.7 hours	Target Met	The median attendance time is 0.181 days
Resolution time for non-urgent call-outs: from the time that Council receives notification to the time that service personnel confirm resolution of the fault or interruption.	< a further 5 working days	12 hours	Target Met	Median resolution time for non-urgent jobs 1 day
Monitoring the total number of complaints (per 1,000 connections) received by Council about any of the following: <ul style="list-style-type: none"> • Drinking water clarity • Drinking water taste • Drinking water odour • Drinking water pressure or flow • Continuity of supply • The local authority's response to any of these issues 	<20	5.2	Target Met	5.66 complaints per 1000 connections - based on 54 complaints received YTD
The average consumption of drinking water per day, per resident within Council's authority area Measured as litres/person/day for domestic supply only				
Feilding	<300	217	Target Met	260L/person/day assuming a population of 18,250
Himatangi Beach	<1000	730	Target Met	586L/person/day - this does not allow for visitor numbers
Rongotea	<300	123	Target Met	95L/person/day due to a large number of properties having rainwater tanks.
Sanson	<300			Sanson is a zone of the Ohakea Scheme
Stanway Halcombe	<1000	479	Target Met	371/person/day
Waituna West	<1000	1215	Target Met	690 L/person/day - this does not take into account stock water so target most likely met.
Ohakea	<1000	412	Target Met	570/person/day including Sanson - this excludes the Ohakea Airforce Base

Capital Expenditure



Overall capital spend is \$3.41M with an additional \$0.8M in commitments - totalling \$4.2M year to date.

Key projects that are currently underway:

- Roots St West WTP
- Root Street Stage 2 (Churker to Echo) Growth Works
- Kimbolton Road Watermain Renewal
- Precinct 5 - Storage
- Campbell Road - Chlorine

Total budget is \$7.9M



Governance & Strategy

	Year to Date Actuals	Year to Date Budget	Variance	Annual Plan Budget	Total Budget
Revenue	2,339,565	2,320,352	19,213	4,709,406	4,640,706
Expenditure	2,390,470	2,320,546	(69,924)	4,709,407	4,639,689
Net Surplus/(Deficit)	(50,905)	(194)	(50,711)	(1)	1,017

Variance is \$51k unfavourable to budget.

Expenditure is above budget by \$70k. This is due largely to the election costs falling due at the start of the year where the is budget being allocated evenly throughout. Expenditure is expected to slow down from this point in the year and the current total spent is still below the total budgeted. Other variances are minor and insignificant.

Measure	Target	Prior Year Result	Result	Comment
100% of meeting and committee agendas made available to the public within statutory timeframes	100%	100%	Target Met	All meeting requirements met.
Provide and maintain robust processes to ensure all local elections, polls and representation views are held with 100% compliance with statutory requirements and no complaints regarding statutory compliance are upheld by the Ombudsman nor the Courts.	100%	100%	Target Met	All election requirements met
100% of consultations implemented in accordance with the principles of the Local Government Act 2002	100%	100%	Target Met	There have been no consultations carried out under the Local Government Act 2002 during this quarter.



Emergency Management

	Year to Date Actuals	Year to Date Budget	Variance	Annual Plan Budget	Total Budget
Revenue	241,629	242,844	(1,215)	529,005	485,686
Expenditure	255,005	271,845	16,840	529,006	541,921
Net Surplus/(Deficit)	(13,376)	(29,001)	15,625	(1)	(56,235)

Variance of \$16k favourable to budget. Expenditure is largely under budget due to \$10k less depreciation than budgeted and \$5k less in subscriptions. Other smaller variances offset the \$9k unfavourable variance in salaries due to budget phasing.

Measure	Target	Prior Year Result	Result	Comment
% of Incident Management Team personnel trained to at least intermediate level of the Integrated Training Framework for Emergency Management	75%	85%	Target Met	92% of IMT Staff are trained to at least Intermediate level.
% of survey participants involved in the development, delivery or review of Community Response and Recovery Plans that are satisfied with the level of education and information provided by Council.	New	N/A	Target Met	There has not been an event that has met the criteria for a survey this quarter or YTD

	Year to Date Actuals	Year to Date Budget	Variance	Annual Plan Budget	Total Budget
Revenue	11,995,738	10,995,342	1,000,396	22,314,467	21,990,701
Expenditure	12,610,437	12,419,296	(191,141)	24,703,075	24,909,737
Net Surplus/(Deficit)	(614,699)	(1,423,954)	809,255	(2,388,608)	(2,919,036)

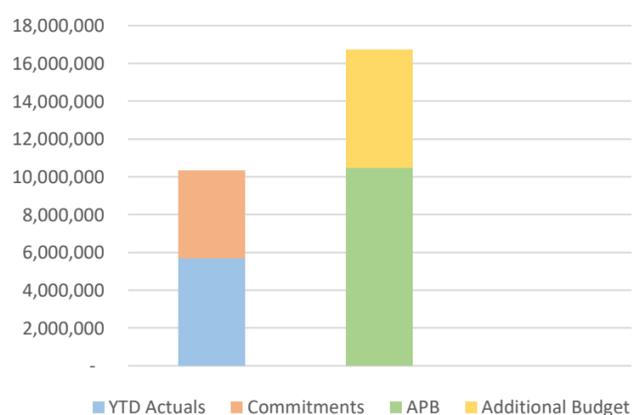
Roading variance is \$809k favourable to budget.

Revenue is \$1m above budget made up of higher NZTA capital subsidies (\$1,319k) and offset by lower NZTA operational subsidies (\$75k) and development contributions (\$163k).

Expenditure is \$191k over budget due to higher depreciation (\$296k) as a result of high vested assets and higher than anticipated roading revaluation. This is offset by underspend in interest costs and electricity.

Measure	Target	Prior Year Result	Result	Comment
The number of fatalities and serious injury crashes on the local road network is lower than the previous financial year, expressed as a number.	<0	+3	In Progress	To the end of the 2nd Quarter there have been 9 crashes reported that have resulted in 2 fatalities and 7 serious injuries.
The average quality of ride on a sealed local road network, measured by Smooth Travel Exposure (STE) index ratings (percentage of assessed network length where roughness is under the relevant threshold)	90%	96%	In Progress	This will be reported in Quarter 4
A percentage of the sealed local road network that is resurfaced	5%	4.1%	In Progress	The 2024-25 resealing programme started on 15 October 2025 To date the reseal programme is 26.6% complete. On completion, 2.9% of the sealed local road network will have been resurfaced.
The percentage of footpaths within the district that fall within the level of service or service standard for the condition of footpaths that is set out in Council's Activity Management Plan	95% of the districts footpaths are within acceptable defect levels (condition rating 1 – 4)	99.29%	Target Met	The 2023 Footpath Rating survey resulted in 99.29% being acceptable.
For urgent requests for service, Council's will respond within three hours of the request being lodged	90%	94%	In Progress	126 Urgent service requests have been received this year of which 113 were responded to within the 3 hour timeframe (89.7%).
For non-urgent requests for service the contractor will include the repairs in the 3 month rolling programme or as instructed by Council's Roading Team	90%	91%	In Progress	584 non-urgent requests have been received this year with 357 being completed. 142 are within the 3 month timeframe at 31 December so overall a result of 85.4% has been achieved to date

Capital Expenditure



Overall capital spend is \$5.7M with an additional \$4.6M in commitments - totalling \$10.3M year to date.

Key projects that are currently underway:

- Root St Stage 2 (Churcher to Echo) Growth Works
- Structures Component Replacements
- Churchill Bridge Replacement

Total budget is \$16.7M



Wastewater - excluding Nursery

	Year to Date Actuals	Year to Date Budget	Variance	Annual Plan Budget	Total Budget
Revenue	5,528,528	5,277,368	251,160	10,355,690	10,554,753
Expenditure	5,229,450	5,221,608	(7,842)	9,782,555	10,150,800
Net Surplus/(Deficit)	299,078	55,760	243,318	573,135	403,953

Wastewater variance is \$243k favourable to budget.

Revenue is \$251k above budget with Trade Waste Charges \$134K, Sewerage Capital Connections \$66k and Sundry Revenue (RNZAF Ohakea) \$58k.

Expenditure is \$8k under budget.

Measure	Target	Prior Year Result	Result	Comment
Number of dry weather sewerage overflows from Council's sewerage system, expressed per 1000 sewerage connections	< 6	0	Target Met	No dry weather overflows
Abatement notices received by Council in relation to resource consents. (measured per scheme)	<2	1	Target Met	No abatement notices received
Compliance with the Council's resource consents for discharge from its stormwater system measured by the number of: <ul style="list-style-type: none"> Infringement notices Enforcement orders, and Convictions received by Council in relation those resource consents (per scheme).	0	0	Target Met	No Infringement notices, enforcement orders or convictions received.
Median response time to sewage overflows resulting from blockage or other faults in the Council's sewerage system (urgent)	< 2 hours	1 hrs	Target Met	Median response time was 0.38 hours.
Median response time to sewage overflows resulting from blockage or other faults in the Council's sewerage system (non-urgent)	< 5 Days	15.91 hrs	Target Met	Median response time was 0.0146 days (0.35hours)
Median response time (combined)	< 5 Days	1.08 hours	Target Met	Median combined response time was 0.0146 days (0.35hours)
Median resolution time to sewage overflows resulting from blockage or other faults in the Council's sewerage system (from the time Council received notification to the time service personnel confirm resolution of the blockage or other fault) (urgent)	< 5 hours	4 hours	Target Met	Median resolution time was 2.38 hours



Wastewater - excluding Nursery

Median resolution time to sewage overflows

resulting from blockage or other fault in the

Council's sewerage system (from the time Council received notification to the time service personnel confirm resolution of the blockage or other fault) (non-urgent).

10 Days

4 hours

Target Met

Median resolution time was 0.07 days.

Median resolution time (combined)

10 Days

35.83 hours

Target Met

Median resolution time was 0.07 days.

The total number of complaints received by Council about the following:

- Sewage odour
- Sewerage system faults
- Sewerage system blockages
- Council's response to issues with its sewerage system

Expressed per 1,000 connections to the council sewerage system.

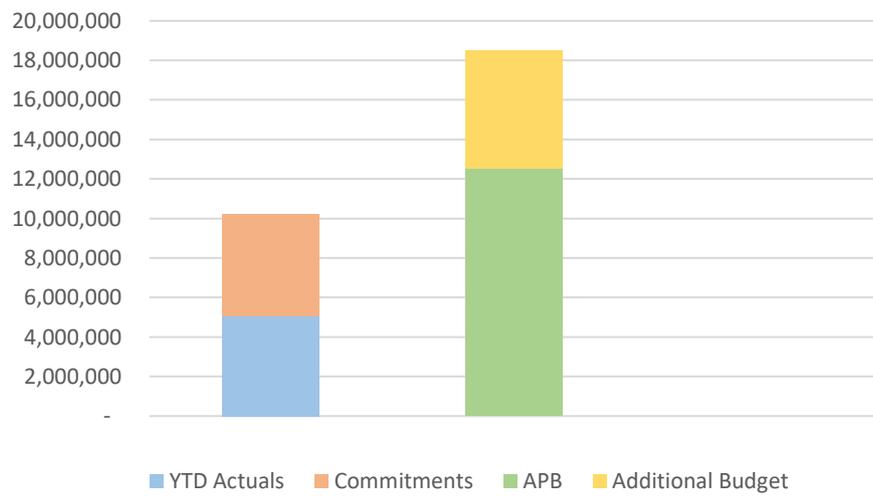
< 20 complaints in total per 1,000 connections per annum

4.45 hours

Target Met

1.11 complaints per 1000 connections

Capital Expenditure



Overall capital spend is \$5.1M with an additional \$5.1M in commitments - totalling \$10.2M year to date.

Key projects that are currently underway:

- Root Street Stage 2 (Churcher to Echo) Growth Works Completed early in year 1 and to be capitalised
- Wastewater Centralisation - Rongotea to Awahuri Road
- Wastewater Centralisation - Halcombe to Mt Stewart

Pipeline

- U.V Replacement for Feilding WWTP
- Rongotea to be completed February 2026



Nursery

*The nursery is located within the wastewater budget however is reported as a separate activity

	Year to Date Actuals	Year to Date Budget	Variance	Annual Plan Budget	Total Budget
Revenue	52,018	156,370	(104,352)	485,236	543,376
Expenditure	130,231	291,067	160,836	485,238	542,435
Net Surplus/(Deficit)	(78,213)	(134,697)	56,484	(2)	941

Variance for the Nursery is \$56k favourable to budget.

Revenue is \$104k unfavourable to budget due to less User Fees and Charges (\$79k) and less external sales (\$25k)

Expenditure was \$160k favourable to budget with less material costs (\$22k), less consumables (\$29k), maintenance (\$10k), Inventory movement (\$56k), and staff costs (\$35k)

Stormwater and Drainage

	Year to Date Actuals	Year to Date Budget	Variance	Annual Plan Budget	Total Budget
Revenue	1,372,316	1,550,198	(177,882)	3,305,897	3,100,388
Expenditure	1,275,975	1,323,332	47,357	2,515,133	2,566,004
Net Surplus/(Deficit)	96,341	226,866	(130,525)	790,764	534,384

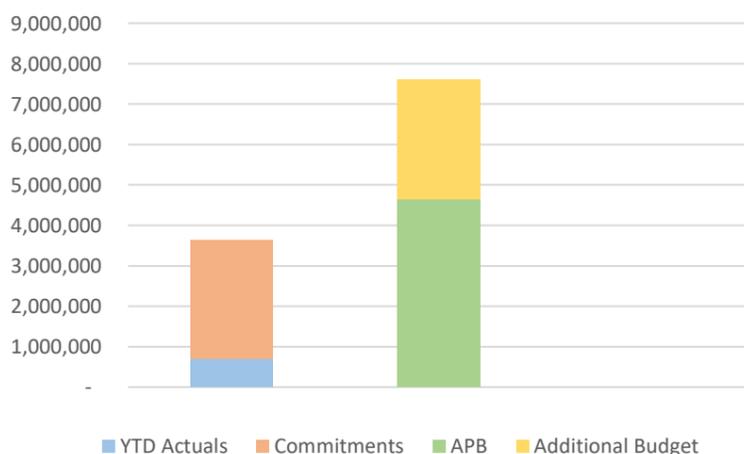
Variance is \$130k favourable to budget.

Revenue is \$178k below budget due lower development contributions (\$206k) offset slightly by higher capital connections (\$35k).

Expenditure is \$47k below budget primarily because of lower internal interest \$62k, depreciation \$69k, and maintenance \$55k. Offset by overspends in annual Insurance costs (\$210k).

Measure	Target	Prior Year Result	Result	Comment
The number of flooding events in the district	<2	0	Target Met	0 habitable floors flooded
The number of habitable floors per 1000 properties affected by flooding per flooding event that occurred in the district	<10	0	Target Met	0 habitable floors flooded
Abatement notices received by Council in relation to resource consents. (measured per scheme)	<2	0	Target Met	No abatement notices were issued
Compliance with the Council's resource consents for discharge from its stormwater system measured by the number of: <ul style="list-style-type: none"> Infringement notices Enforcement orders, and Convictions received by Council in relation those resource consents (per scheme).	0	0	Target Met	No infringement notices have been issued
The median response times to attend a flooding event, measured from the time that Council receives notification to the time that service personnel reach the site	<2 hours	N/A	Target Met	0 flooding events
The number of complaints received by Council about the performance of its stormwater system. (Expressed per 1,000 properties connected to Council's stormwater system).	<20	5.4	Target Met	1.187 complaints per 1000 properties

Capital Expenditure



Overall capital spend is \$699k with an additional \$1.46M in commitments - totalling \$2.2M year to date.

Key projects that are currently underway:

- Root Street Stage 2 (Churcher to Echo) Growth Works
- Precinct 4 - Attenuation
- Turners Road Stage 3

Total budget is \$7.6M

	Year to Date Actuals	Year to Date Budget	Variance	Annual Plan Budget	Total Budget
Revenue	2,504,504	2,601,117	(96,613)	4,720,086	5,168,807
Expenditure	2,339,011	2,509,908	170,897	5,182,834	5,019,797
Net Surplus/(Deficit)	165,493	91,209	74,284	(462,748)	149,010

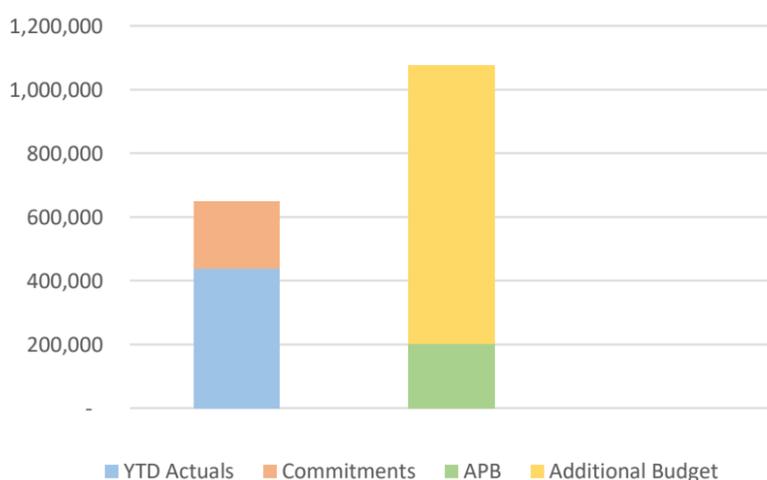
Solid Waste variance is \$74k favourable to budget.

Revenue is \$97k below budget resulting from lower transfer station gate takings (\$30k), blue bag sales (\$107k) and Green Waste Recoveries (\$21k).

Expenditure is \$170k below budget due to low disposal costs as a result of lower tonnage being collected and processed which is consistent with previous years.

Measure	Target	Prior Year Result	Result	Comment
Percentage of actions set within the Waste Management and Minimisation Plan (WMMP) for that year that are achieved	50%	77%	In Progress	Feilding Food Scraps collection project is progressing well - collection began in November. Waste Not Want Not funding has been distributed.
The number of missed collections of kerbside refuse, food waste, and recycling.	<100	91	In Progress	There were 29 collections missed in Q2 with the majority being food scrap collections bringing the YTD to 39. This number is expected to decrease now that the Food Scrap Collections are underway.
Percentage of issues raised with Council about kerbside collection of refuse, food waste or recycling, other than a missed collection, that are responded to within 3 days.	95%	98%	In Progress	95.28% of issues raised were responded to within 3 days.
Rural residents have convenient council refuse bag drop-off points close to their homes	90%	90%	Target Met	The current collection routes ensure that this target is achieved.
Mobile recycling centres are conveniently located within 5km of identified village centres	Yes	Yes	Target Met	All Mobile Recycling Centres (MRCs) are operational. Please note Halcombe MRC cannot accept glass.

Capital Expenditure



Overall capital spend is \$437k with an additional \$212k in commitments - totalling \$649k year to date.

Key projects that are currently underway:

- Purchase of New Bins for Food waste Collection Bins
- Loading ramp for Food waste drop off

Total budget is \$1.1M.

Statement of Comprehensive Revenue and Expense

	2026 Actual YTD \$000	2026 Budget YTD \$000	Variance \$000	2026 Revised Budget \$000	2026 Annual Plan \$000
Revenue					
Rates revenue	27,497	27,443	54	54,555	54,555
Financial revenue	227	267	(41)	535	535
Subsidies and grants	5,704	4,343	1,361	8,653	8,610
Development contributions	1,473	1,709	(237)	3,419	3,419
Other revenue	5,200	5,851	(652)	11,664	11,585
Other gains/(losses)	32	97	(65)	193	193
Total revenue	40,132	39,710	421	79,019	78,897
Expenses					
Personnel costs	8,216	8,554	338	16,043	15,998
Depreciation and amortisation	13,312	13,725	413	27,450	27,454
Finance costs	2,350	2,528	177	5,055	5,055
Other operating expenses	17,769	19,684	1,916	36,202	35,236
Total Expenditure	41,647	44,491	2,844	84,750	83,743
Surplus/(deficit) before tax	(1,516)	(5,263)	3,747	(6,213)	(4,846)
Income tax expense	-	-	-	-	-
Surplus/(deficit) after tax	(1,516)	(5,263)	3,747	(6,213)	(4,846)
Other comprehensive revenue & expense					
Gains/(losses) on the revaluation of property, plant and equipment	(490)	0	(490)	33,485	33,485
Impairment losses on restricted buildings through other comprehensive revenue and expenses	0	0	0	0	0
Total other comprehensive revenue and expense	(490)	0	(490)	33,485	33,485
Total comprehensive revenue and expense	(2,006)	(5,263)	3,257	27,272	28,639

Funding Impact Statement (Whole of Council)

	2026	2026		2026	2026
	Actual YTD	Budget YTD	Variance YTD	Revised Budget	Annual Plan
	\$000	\$000	\$000	\$000	\$000
Sources of operating funding					
General rates, uniform annual general charges, rates penalties	8,713	8,475	238	16,950	16,950
Targeted rates	18,784	18,942	(159)	37,885	37,605
Subsidies and grants for operating purposes	2,092	2,222	(130)	4,411	4,374
Fees and charges	4,633	5,333	(700)	10,419	10,393
Interest and dividends from investments	227	267	(41)	535	535
Local authorities fuel tax, fines, infringement fees and other receipts	601	518	83	1,245	1,178
Total operating funding	35,050	35,759	(709)	71,446	71,035
Applications of operating funding					
Payments to staff and suppliers	26,243	28,156	1,913	52,707	51,234
Finance costs	2,350	2,528	177	5,055	5,055
Other operating funding applications	0	0	0	0	0
Total applications of operating funding	28,593	30,683	2,090	57,763	56,290
Surplus (deficit) of operating funding	6,457	5,075	(631)	14,227	14,745
Sources of capital funding					
Subsidies and grants for capital expenditure	3,405	2,024	1,381	4,048	4,038
Development and financial contributions	1,680	1,806	(126)	3,613	3,613
Increase (decrease) in debt	2,000	2,417	(417)	17,500	9,668
Gross proceeds from sale of assets	537	0	537	0	0
Lump sum contributions	0	0	0	0	0
Other dedicated capital funding	0	0	0	0	0
Total sources of capital funding	7,622	6,247	1,375	25,160	17,319
Applications of capital funding					
Capital expenditure					
- to meet additional demand	1,872	4,189	2,317	8,411	3,814
- to improve the level of service	2,698	9,970	7,272	20,207	11,355
- to replace existing assets	13,674	17,505	3,831	34,829	20,600
Increase (decrease) in reserves	(4,166)	(20,343)	(16,177)	(24,060)	(3,705)
Increase (decrease) of investments	0	0	0	0	0
Total application of capital funding	14,078	11,322	(2,756)	39,387	32,064
Surplus (deficit) of capital funding	(6,457)	(5,075)	(1,381)	(14,227)	(14,745)
Funding balance	0	0	0	0	0

Statement of Financial Position

YTD Actuals 2024/25		YTD Actuals 2025/26
	Assets	
	Current Assets	
7,027,538	Cash and Cash Equivalents	6,060,694
6,016,788	Receivables and Accruals	5,950,384
341,223	Inventory on Hand	356,622
309,392	Other Financial Assets - Current	622,772
3,824,000	Non-current Assets for Sale	3,824,000
17,518,940	Total Current Assets	16,814,472
	Non-current Assets	
1,186,935,341	Property, Plant and Equipment	1,231,863,184
23,635	Intangible Assets	16,718
7,026,544	Other Financial Assets - Term	7,222,351
1,193,985,520	Total Non-current Assets	1,239,102,253
1,211,504,460	Total Assets	1,255,916,725
	Current Liabilities	
4,544,220	Accounts Payable	6,264,791
5,343,807	Accruals	5,434,729
446,001	Provisions - Current Portion	27,724
1,372,741	Employee Entitlements	1,491,179
24,500,000	Borrowing - Current Position	27,900,000
0	Current Liability Derivative Financial Instruments	306,616
36,206,769	Total Current Liabilities	41,425,040
	Non-current Liabilities	
1,110,236	Provisions - Term Portion	593,673
72,131,154	Borrowings - Term Portion	78,400,000
73,241,390	Total Non-current Liabilities	78,993,673
109,448,160	Total Liabilities	120,418,713
	Equity	
494,608,578	Retained Earnings	506,400,110
609,478,893	Other Reserves	630,613,694
(2,031,171)	Current Earnings	(1,515,792)
1,102,056,300	Total Equity	1,135,498,012
1,211,504,460	Total Liabilities and Equity	1,255,916,725

Cash and Cash Equivalents and Other Current Financial Assets comprise:

	Oncall	Short Term
Kiwibank	561	
ASB	1,035	
BNZ On call	6,037,982	
ANZ On call	181	
Westpac On call	18,800	
Float	2,135	
Total Cash and Cash Equivalents	6,060,694	
Community Loans & Receivables		622,772
Total Other Financial Assets - Current		622,772

**Capital Expenditure Report
For Period Ended 31 December 2025**

Sub Job	2025/26 YTD Actuals December	2025/26 YTD Budgets December	2025/26 YTD Variance December	Current Outstanding Commitments	Actuals + Commitments	2025/26 Full Year Budget	Comments
Grand Total	18,243,413	31,665,136	13,421,723	12,663,225	30,906,639	63,384,279	
20. Infrastructure Teams	53,036	51,000	(2,036)	0	53,036	102,000	
MV2001. Motor Vehicles NEW	53,036	51,000	(2,036)	0	53,036	102,000	Vehicle purchahses expected to be completed by year end.
21. Roading Network	5,692,774	8,368,296	2,675,522	4,609,306	10,302,080	16,736,641	
RD1009. Sub Unsealed Road Metalling	326,383	166,950	(159,433)	7,517	333,901	333,901	Programme near completion.
RD1010. Sub Sealed Road Resurfacing	1,250,050	1,491,240	241,190	1,732,439	2,982,488	2,982,488	Programme to be completed by March 2026.
RD1016. Sub Roading Footpath Renewal	6,569	23,988	17,419	17,917	24,486	47,970	On-track for completion by year end. Turners road culvert stage awarded and due to start in March 26. Will require an additional \$300-500k for power.
RD1025. Roading Growth	707,373	1,018,104	310,731	258,418	965,791	2,036,218	Street Lighting for Churcher, Turoa, Echo underway and due for completion in February 2026.
RD1030. Sub Drainage Renewals	182,515	320,190	137,675	424,795	607,310	640,388	Majortiy of work to take place over summer period.
RD1031. Sub Structures Renewals	144,432	480,648	336,216	338,251	482,683	961,305	Under way. Some budget may be required to cover Makiekei.
RD1032. Sub Traffic Services Renewal	119,514	273,654	154,140	74,580	194,093	547,299	On-track for completion by year end.
RD1034. Sub Pavement Rehabilitation	68,944	402,000	333,056	478,089	547,033	803,996	Majortiy of work to take place over summer period.
RD1054. 324 Road Improvements	0	167,268	167,268	0	-	334,536	Majortiy of work to take place over summer period.
RD1057. 357 Resilience Improvements	0	26,796	26,796	0	-	53,592	Majortiy of work to take place over summer period. Response to February 2023 weather event on track for completion.
RD1060. Sub Renewal Emergency Works	2,845,024	2,700,000	(145,024)	1,236,171	4,081,195	5,400,015	Response to May 2023 weather event in design phase and will be requested as a carry forward.
RD1061. Land Purchase 37 Roots St	17,899	28,050	10,151	11,388	29,286	56,103	Set to take place this financial year.
RD1062. Sub New Emergency Works	6,073	15,810	9,737	0	6,073	31,621	Full budget will be spent
RD2050. Growth Associated Works	0	107,310	107,310	18,517	18,517	214,629	Turners road culvert stage awarded and due to start in March 26.
RD4021. Non Sub Road Works	16,262	998,370	982,108	11,226	27,488	1,996,743	
RD4034. Non Subsidised Roading Renewal	0	138,996	138,996	0	-	277,993	
RD4039. Non Sub Mitigation Sealing	1,735	8,922	7,187	0	1,735	17,844	To be used for Mt Taylor Drive during sealing season October-March.
23. Solid Waste	437,276	530,333	93,057	212,136	649,413	1,077,376	
SW1005. Purchase of New Recycling Bins	5,667	11,718	6,051	0	5,667	23,430	Purchased as needed.
SW1007. Recycling Inventory	3,647	(2,556)	(6,203)	0	3,647	(5,112)	Replacements issued as required. Project to replace Portacom with office building is underway. Signage and traffic improvements at RRC being planned for before end
SW2005. Resource Recovery Centre	62,461	168,223	105,762	175,446	237,907	336,448	of FY subject to admin building cost
SW2007. Est Mobile Recycling Centres	0	4,962	4,962	0	-	9,920	Work planned, waiting on fencer availability.
SW2010. Himatangi RTS	0	4,554	4,554	0	-	9,110	
SW3500. New Bin Purchases	346,766	343,432	(3,334)	36,690	383,456	703,580	Foodwaste bin purchases complete. Organic waste ramp is almost completed. May be a few more costs to come due to alterations needed to be able to utilise bin provided that was taller than measurements provided.
SW3550. Foodwaste Inventory	18,736	0	(18,736)	0	18,736	0	
25. Wastewater	5,055,536	9,244,261	4,188,725	5,123,996	10,179,532	18,541,706	
WW2002. Feilding WWTP Asset Renewal	680,302	1,722,566	1,042,264	647,217	1,327,518	3,467,287	Treatment plant consent process underway with projects to be added. Will be tendering the aeration ponds next year. remaining budget will be requested as a carry forward. U.V replacement underway and due for completion in April 2026.
WW2003. Feilding WW Retic Renewals	66,190	687,518	621,328	43,919	110,109	1,491,978	New CCTV project to be presented to Council 17/12 and RFT for relining to be out end of December 25. Trent street renewals to be tendered early 2026.
WW2012. Himatangi WW Asset Replacement	0	7,632	7,632	0	-	15,262	Alternative pricing is being sought for the Solenoids, Brushes and Auger Liner Pipeline to WWTP not forecasted to be fully spent by year end. Will support remediation work on existing TW line to MWWTP as well
WW2013. Feilding WWTP Upgrade	229,147	2,061,397	1,832,250	186,328	415,475	4,122,827	as pump station construction. Will be tendering work early next year
WW2016. Feilding Wastewater Growth	92,418	109,974	17,556	44,112	136,529	219,949	Majority of works to be completed by year end.
WW2023. Wastewater New Connections	3,824	30,198	26,374	0	3,824	60,390	
WW2031. Unplanned Renewals -Villages	3,962	0	(3,962)	0	3,962	0	
WW2035. Kimbolton WWTP Renewals	7,569	35,688	28,119	0	7,569	71,370	Ongoing improvements to meet the resource consent.
WW2038. Feilding WWTP - Irrigation	55,963	183,123	127,160	22,801	78,764	394,560	Waiting on outcome of meeting with Horizons
WW2050. Growth Associated Works	0	137,154	137,154	0	-	274,314	Turners road culvert stage awarded and due to start in March 26.
WW2090. Turners Road Extension Growth	0	145,284	145,284	0	-	290,567	Culvert stage set to start March 2026
WW3004. Wastewater Centralisation	3,911,905	4,123,727	211,822	4,179,620	8,091,525	8,133,202	
WW3005. Feilding Wastewater - New Work	4,257	0	(4,257)	0	4,257	0	

**Capital Expenditure Report
For Period Ended 31 December 2025**

Sub Job	2025/26 YTD Actuals December	2025/26 YTD Budgets December	2025/26 YTD Variance December	Current Outstanding Commitments	Actuals + Commitments	2025/26 Full Year Budget Comments
26. Stormwater and Drainage	699,289	3,764,702	3,065,413	1,465,916	2,165,205	7,619,464
ST1009. Stormwater Growth Feilding	205,501	427,170	221,669	347,835	553,336	854,338 Turners road culvert stage awarded and due to start in March 26. Precinct 4 works due for completion in November 2025.
ST1012. Stormwater New Work Feilding	35,283	247,823	212,540	15,345	50,628	501,002 Modelling for SW pipes and purchase of land or easement for at least one detention pond.
ST1013. Unplanned Renewals Feilding	36,642	107,591	70,949	0	36,642	233,903 Investigation underway
ST1024. SW Unplanned Renewals-Villages	0	22,002	22,002	0	-	44,000 Old Sanson school pump replacement to be completed early 2026.
ST1031. Stormwater Flooding New Works	148,436	721,010	572,574	7,936	156,372	1,507,994 Modelling for SW pipes and purchase of land or easement for at least one detention pond. RFT for modelling underway for Sanson, Rongotea, and Himatangi beach. Halcombe works delayed until agreement can be made with land owner.
ST2001. Stormwater - District Wide New	168,737	956,780	788,043	131,696	300,434	1,913,561
ST2050. Growth Associated Works	0	559,356	559,356	240,776	240,776	1,118,719 Culvert stage set to start March 2026
ST2090. Turners Road Extension Growth	104,690	722,970	618,280	722,327	827,017	1,445,947 Stage 2 set to start June-July 2026.
28. Water Supply	3,405,861	3,885,986	480,125	796,123	4,201,984	7,905,934
WS2001. Feilding WTP Renewals	1,576,135	973,662	(602,473)	84,497	1,660,632	1,947,333 Roots Street Water Treatment Plant fully Commissioned. Other minor renewals still to take place.
WS2002. Feilding WS Reticulation Renew	375,333	439,668	64,335	412,972	788,305	879,335 Kimbolton Road Watermain Renewal contract awarded and due for completion this financial year.
WS2004. Himatangi Water Asset Renewals	0	10,428	10,428	0	-	20,860
WS2007. Stanway/Halcombe RWS Renewals	14,638	102,592	87,954	0	14,638	220,380
WS2008. Waituna West RWS Renewals	323	62,424	62,101	0	323	124,843
WS2023. Himatangi Water Supply New	0	106,258	106,258	0	-	156,260 Investigation on hold
WS2024. Feilding Water Supply Growth	556,606	656,834	100,228	51,199	607,805	1,313,689 Turners reservoir is just awaiting PS4 and then can issue PC. Roots street works completed.
WS2025. Water Supply New Connections	24,735	9,336	(15,399)	4,130	28,865	18,666
WS2029. Feilding Water Pressure Zones	484,706	270,840	(213,866)	4,236	488,941	541,679 Project completed
WS2040. WS Unplanned Renewals-Villages	4,087	0	(4,087)	0	4,087	0
WS2041. Stanway/Halcombe WTP New Works	93,149	599,130	505,981	214,018	307,167	1,198,256 Water treatment plant completed. DWSNZ compliance is currently met. Relocation of booster pump to take place.
WS2055. Growth Associated Works	0	117,114	117,114	3,700	3,700	234,229 Culvert stage set to start March 2026
WS2070. Vinegar Hill RWS New Works	6,000	16,260	10,260	0	6,000	32,515 Progressing through the RIF Application process, any budget use is approved through the Liaison Group.est
WS2071. District Wide Improvements	234,555	186,892	(47,663)	250	234,805	548,786
WS2075. Feilding Reticulation Improvem	0	124,998	124,998	0	-	250,002
WS2090. Turners Road Extension Growth	0	191,304	191,304	20,964	20,964	382,611 Culvert stage set to start March 2026
WS3008. Waituna West New Works	35,595	18,246	(17,349)	158	35,753	36,490 Pump has been ordered. Should arrive in February 2026.
33. District Development	204,672	517,746	313,074	2,920	207,592	1,035,495
CB3000. Town Centre Refresh	204,672	517,746	313,074	2,920	207,592	1,035,495
35. Emergency Management	12,030	35,430	23,400	0	12,030	70,859
EM3000. Civil Defence Emergency Mgmt	8,271	10,998	2,727	0	8,271	21,994 Deployment kit project underway.
EM4000. Emergency Management Renewals	3,758	24,432	20,674	0	3,758	48,865 Radio tower upgrade currently in negotiation with LINZ and Horizons.

**Capital Expenditure Report
For Period Ended 31 December 2025**

Sub Job	2025/26 YTD Actuals December	2025/26 YTD Budgets December	2025/26 YTD Variance December	Current Outstanding Commitments	Actuals + Commitments	2025/26 Full Year Budget	Comments
37. Community Facilities	1,227,193	3,782,076	2,554,883	380,370	1,607,563	7,564,172	
CM1002. Feilding Cemetery Extension	0	3,174	3,174	0	-	6,348	Design of upgraded children's memorial Development of Sub 9 - install parking along roadway with sub 6; beams to be installed but not available for use until Sub 8 nearing capacity.
CM3001. Feilding Cem New Works	33,675	42,402	8,727	0	33,675	84,810	Gate and carpark works complete with planting to take place during planting season
CM3004. Rongotea Cem New Works	0	25,398	25,398	17,242	17,242	50,784	Quote approved for creation of concrete towers for Niche Wall - scheduled for completion and install in Q3
CM4000. Feilding Cemetery Renewals	(0)	0	0	0 -	0	0	
CM4001. Halcombe Cemetery Renewals	0	2,646	2,646	0	-	5,290	Work scheduled for Q3
CM4002. Districtwide Cemetery Renewals	2,500	5,292	2,792	0	2,500	10,580	Used throughout the year as needed
CM4012. Kimbolton Cemetery	5,842	2,922	(2,920)	0	5,842	5,842	Work complete
HL3001. Halls New Projects	37,225	34,062	(3,163)	47,483	84,708	68,132	Himatangi Beach Hall Earthquake Strengthening work scheduled to start October and will be complete by end of January 2026.
HL4000. Himatangi Beach Renewals	0	20,730	20,730	0	-	41,455	To be used for renewing tennis court surface at Himatangi Beach; scheduled for Q3
HL4001. Hall Renewals	3,000	79,350	76,350	0	3,000	158,700	Replacing interior wall cladding in basketball court area; quotes received and work scheduled for Q4
HL4005. High-Profile Hall Renewals	35,501	75,084	39,583	0	35,501	150,172	Quote received from GBN, work scheduled for Q3 (cladding replacement identified during work, will be carried out in Feb 2026); remaining budget to be used for replacement septic tank at Colyton Hall
HL4007. Feilding Civic Centre	23,976	490,224	466,248	55,918	79,894	980,443	Quote accepted to install air con units in Concert Chamber; works to be carried out in Q3; remaining budget on hold pending decision on future of the facility
LB1001. Library Collection Purchases	82,455	133,902	51,447	96,199	178,655	267,802	
LB3000. Library New Works	14,205	8,892	(5,313)	990	15,195	17,788	
LB3200. Community Hub New Works	49,088	35,040	(14,048)	4,000	53,088	70,080	
LB4000. Library Renewals	11,832	6,276	(5,556)	0	11,832	12,552	
MA3200. Outdoor Complex New Works	1,768	882	(886)	0	1,768	1,768	
MA4000. Makino Pool Renewals	207,493	114,564	(92,929)	13,518	221,012	229,131	
MA4009. Outdoor Pool Mechanical	7,158	4,020	(3,138)	0	7,158	8,044	
MA4100. Indoor Complex Renewals	8,425	23,004	14,579	0	8,425	46,013	
MA4200. Outdoor Complex Renewals	25,486	16,344	(9,142)	0	25,486	32,682	
MA4300. Equipment Renewals	13,690	27,366	13,676	550	14,240	54,734	
MA4400. MAC Facility Renewals	115,910	296,970	181,060	57,000	172,910	593,941	
PC4000. Public Conv Renewals	0	684	684	0	-	1,365	Kimbolton - Interior painting
PP2001. South Street Development	19,098	24,990	5,892	13,165	32,263	49,980	Sale of final section now unconditional; settlement prior to Christmas; remaining budget will be used to conclude the sale process (legal fees)
PP2006. Property Feilding Depot	0	53,634	53,634	0	-	107,264	Dependent on outcome of Depot sale to Te Arawhiti; budget will most likely be carried forward
PP3003. Coach House Museum	5,490	62,982	57,492	15,365	20,855	125,962	Work to be carried out during summer months - exterior cladding and roof works
PP4000. Property Renew Projects	30,650	53,934	23,284	0	30,650	107,873	Eyre street n. orthern carpark reseal complete; depot carpark will be sealed after tender process unsuccessful
PP4005. Feilding Clocktower	125,976	87,516	(38,460)	25,776	151,752	175,032	Work scheduled for Nov/Dec - clock mechanism to be removed early Nov and reinstated prior to Christmas; glass and steel work require replacement as well; work completed but clock not holding correct time

**Capital Expenditure Report
For Period Ended 31 December 2025**

Sub Job	2025/26 YTD Actuals December	2025/26 YTD Budgets December	2025/26 YTD Variance December	Current Outstanding Commitments	Actuals +	2025/26 Full Year Budget	Comments
PP4008. County Fayre	4,608	10,314	5,706	0	4,608	20,631	Scheduled for Q2/Q3 - roof cladding, guttering, foundations and insulation as per condition assessment
PP4009. Kimbolton Kindergarten	4,785	13,224	8,439	0	4,785	26,450	Work scheduled for Q2/Q3 - condition assessment provided to GB for quoting; quote received and work scheduled for December/January
PR2003. Himatangi Walk Growth Project	0	15,342	15,342	0	-	30,682	Contact made with owner to see if subdivision is progressing, no response - money may be reprioritised to the Oroua River walkway
PR2010. Kowhai Park Growth Projects	0	11,490	11,490	0	-	22,980	Scheduled for Q3
PR2013. Korotangi Growth	0	159,018	159,018	0	-	318,034	Work scheduled to take place from Q3-Q4; work will continue in 2026/27
PR2015. Parakaraka Growth	164,540	365,874	201,334	0	164,540	731,754	In progress - initial track work completed, boxing and top course started; fencing completed, tree felled; spillway crossing underway; top course for tracks being installed and work on lookout and seating started; planting plan for pond 1 received, planting to take place in Q4
PR2018. Waughs Road Amenity Growth	34,394	128,640	94,246	0	34,394	257,284	3 agreements for land purchase to be signed by landowners and then countersigned by Council; one agreement still be negotiated with landowner; settlement to occur one legalisation complete - budget will be carried forward
PR2019. Feilding Walkway Growth	6,382	237,300	230,918	1,500	7,882	474,594	Works scheduled for Q2-Q4 - design to be finalised and ordered
PR2020. Johnston Park Growth Projects	0	36,246	36,246	0	-	72,494	Not feasible to upgrade current toilets, will replace with new relocatable toilet block; work to commence Q3/Q4
PR2050. Growth Associated Works	0	174,966	174,966	0	-	349,933	Contact made with owner to see if subdivision is progressing, no response - money may be reprioritised to the Oroua River walkway; budget to be carried forward
PR3000. AF-KP New Works	0	163,458	163,458	0	-	326,916	Henson Property Boarwalk
PR3002. Districtwide Reserve New Works	8,449	6,114	(2,335)	5,000	13,449	12,230	Works complete
PR3004. Feilding Reserves New Works	0	12,486	12,486	0	-	24,967	Work to coincide with Town Centre Refresh project - to match
PR3007. Himatangi Beach Res New Works	61,017	35,496	(25,521)	0	61,017	71,002	Works complete for now - further planting to take place in April
PR3008. Johnston Park New Works	44,865	106,290	61,425	0	44,865	212,586	Toilet budget to be used for new relocatable toilet block; drainage work on hold pending master plan
PR3010. Kowhai Park New Work	0	41,322	41,322	0	-	82,643	Scheduled for Q3
PR3012. Mt Lees New Works	3,368	184,056	180,688	0	3,368	368,111	NZMCA lease has indicated no cost to Council, however lease not yet fully executed - budget will be repurposed to track work (including mountain bike)
PR3013. Pohangina Valley New Works	0	810	810	0	-	1,615	Works to be completed by the Community by end of Q3
PR4038. Cheltenham Res New Works	0	13,374	13,374	0	-	26,750	Will be used for planting work during the next planting season - Q4
PR4039. Districtwide Res Renewals	9,400	18,348	8,948	0	9,400	36,692	Used throughout the year as needed
PR4050. Himatangi Beach Reserve Renew	0	10,560	10,560	0	-	21,123	Works scheduled for Q3 - some budget will be used for refurbishment of the tennis courts
PR4051. Johnston Park Renewals	6,028	129,030	123,002	0	6,028	258,061	On hold pending decision on master plan
PR4053. Kimbolton Res Renewals	5,192	0	(5,192)	24,250	29,442	0	Works nearing completion
PR4054. Kowhai Park Renewals	9,022	142,878	133,856	0	9,022	285,754	Scheduled for Q3/Q4
PR4056. Mt Lees Reserve Renewals	0	8,430	8,430	0	-	16,865	Should be Homestead Renewals - scheduled for Q3
PR4057. Pohangina Valley Renewals	0	7,500	7,500	2,413	2,413	15,000	Condition assessment complete and works identified nearing completion; drainage works to be completed; pool furniture to be refurbished
PR4061. Timona Park Renewals	4,700	12,078	7,378	0	4,700	24,154	Scheduled for Q3
PR4064. Feilding Walkways	0	5,148	5,148	0	-	10,300	New trees to be planted during the next planting season - Q4
41. Regulatory	0	2,940	2,940	0	-	5,884	
AC4000. Animal Control Renew Projects	0	2,940	2,940	0	-	5,884	Replacement scheduled for Q3 - All Climate contacted for quote
61. Business Support	170,833	153,090	(17,743)	12,850	183,683	306,188	
FI3000. Finance New Capex	5,940	0	(5,940)	0	5,940	0	
IT1001. Computer Hardware Renewal	145,839	146,436	597	12,850	158,689	292,875	
IT3001. IT - Capital New Jobs	19,053	6,654	(12,399)	0	19,053	13,313	
62. Organisational Management	1,284,913	1,329,276	44,363	59,608	1,344,521	2,418,560	
AB4000. Admin Building Renewals	1,186,637	959,550	(227,087)	45,486	1,232,124	1,919,108	Replacement carpet and lino - carpet install to coincide with roof project and lino to be completed over Christmas break, lino replacement will be worked through once carpet complete
AB4001. Admin Building Roof Logistics	23,326	8,322	(15,004)	12,402	35,727	16,639	
MV2000. Motor Vehicle Renewals	73,786	340,104	266,318	0	73,786	440,213	
OM1001. General Renewals	0	10,650	10,650	0	-	21,300	
OM2001. General New Assets	1,164	10,650	9,486	1,720	2,884	21,300	

Accounts Receivable and Rating

Outstanding Rates

Accounts Receivable (Rates)	YTD Prior Year	YTD Current
	31/12/2024	31/12/2025
	\$000	\$000
Current Year's Rates Outstanding (incl Penalties)	1,183	1,140
Total Rates invoiced to date (incl GST)	28,690	30,716
Outstanding rates as a % of total rates levied	4.10%	3.70%
Prior Year's Rates Outstanding	523	748
Outstanding at Beginning of Year	1,580	1,581
% Prior Years Arrears Outstanding	33%	47%
Rate Received in Advance	(2,315)	(2,414)
Total Rates Outstanding	(609)	(526)

Rates Arrears (\$000)

	Arrears as at 1 July 2025	Current month collection	Total paid to date	% to date collected	Arrears outstanding	% previous year
31-Dec-25	1,581	123	510	32.3%	1071	51.8%

Approved Variation to Annual Plan

These items consolidate to form the variance between Annual Plan and Revised Budget.

Annual Plan Net Surplus/(Deficit) -4,846,000

Revenue Adjustments

Revenue with offset operational expenditure

Young Achiever Awards Sponsorship	2,000
Library Sales and Purchases	10,000
Roading Onchargable Costs	45,000

Revenue with offset capital expenditure

Carpark Lighting - Central Energy Trust Funded	9,000
MFE Grant funding for Foodwaste Services	33,000

Total Revenue Adjustments 99,000

Expenditure with offsetting revenue (above)

Young Achiever Awards	2,000
Library Sales and Purchases	10,000
Roading Onchargable Costs	45,000

Total additional expenditure with additional funding 57,000

Council Approval

Carry Forwards	1,279,904
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Total additional council approved expenditure 1,279,904

Executive Approvals

MCHL Staffing	CE	60,000
Robert Dickson Education Trust Grant	GM	1,000
Demolition and disposal of Noels Building	CE	70,000

Total additional Exec approved expenditure 131,000

Revised Budget Net Surplus/(Deficit) -6,214,904

Annual Plan Capital Budget 35,768,800

Capital expenditure with additional external funding

Carpark Lighting - Central Energy Trust Funded	9,000
MFE Funded Foodwaste Services	33,000

Council Approval

Carry Forwards	27,213,639
Organic Waste Disposal Ramp	250,000
Bring forward Grey Street property demolision	109,000

Total movements to capital budget 27,614,639

Revised Capital Budget 63,383,439



Quarterly Treasury Report

As of 31 December 2025

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Economic Commentary

Global

2

In Q4 2025, major central banks continued their monetary easing, with a clear focus on supporting growth amid cooling inflation, labour market softening in some regions, and persistent uncertainties from geopolitical tensions and trade policies.

The global environment featured a gradual easing in advanced economies, though at varying paces and with increasing signs of divergence entering 2026. Inflation continued to moderate toward targets in most regions, but remained sticky in services and above target in the US, prompting a more cautious approach.

The Fed pursued a measured easing path in Q4 2025, delivering additional 25 basis point cuts (including in December), bringing the Federal Funds target range to 3.50%–3.75% by year-end. This followed earlier reductions, totalling around 75–100 bps for the year.

Key drivers included a cooling labour market, sticky but declining inflation, and risk management priorities. The December decision was split (e.g., 9-3 or similar), reflecting divisions on the balance between employment risks and inflation persistence. Longer-term yields remained elevated, with the 10-year Treasury closing the year at 4.12%.

Overall, Q4 2025 marked the maturing phase of the global easing cycle: supportive financial conditions supported asset prices, but central banks grew more selective, preparing for potential policy divergence in 2026 amid uncertainties such as trade fragmentation and geopolitical risks.

Global growth remained resilient but modest (IMF projections around 3.2% for 2025), with inflation declining further – setting the stage for more range-bound or status quo policies in early 2026.

New Zealand

	OCR	90 day	1 year swap	2 year swap	3 year swap	5 year swap	10 year swap
30-Sept-25	3.00%	2.80%	2.56%	2.62%	2.78%	3.10%	3.68%
30-Dec-25	2.25%	2.49%	2.61%	2.93%	3.19%	3.56%	4.09%
Change	-0.25%	-0.31%	+0.05%	+0.31%	+0.41%	+0.46%	+0.41%

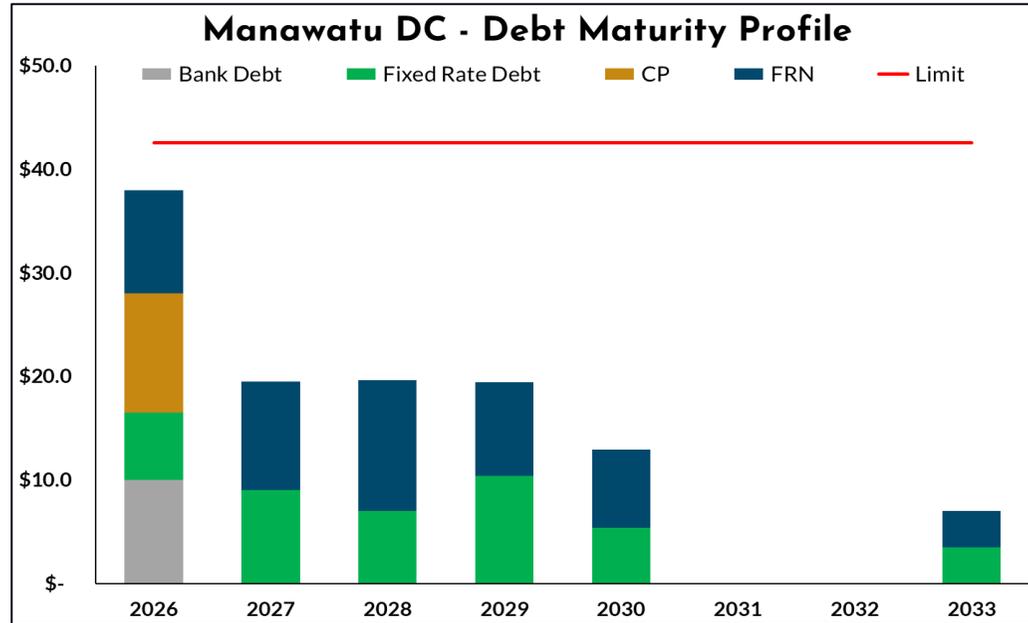
During the December 2025 quarter the Reserve Bank of New Zealand (“RBNZ”) appeared to signal that it had completed its aggressive easing cycle that began in mid-2024, with the Official Cash Rate (“OCR”) reaching a multi-year low. The final move came on 26 November 2025, when the Monetary Policy Committee (“MPC”) voted 5–1 to reduce the OCR by 25 basis points to 2.25% – its lowest level since mid-2022. This followed a larger-than-expected 50 bps cut to 2.50% in October 2025, bringing cumulative reductions since the peak (5.50% in August 2024) to 325 bps. The statement marked the last *Monetary Policy Statement* ahead of the new Governor Anna Breman taking office in December.

The market reaction to the unexpectedly hawkish cut was extreme, with the 5-year swap rate up from 3.14% on the day of the OCR announcement to 3.77% on 15 December. The extent of the movement prompted the new Reserve Bank Governor to issue a statement that essentially said the markets had gone too far, stating that “*Financial market conditions have tightened since the November decision, beyond what is implied by our central projection for the OCR.*” As a consequence of the statement, 5-year swap rates retreated to 3.52%. Overall during the quarter the yield curve steepened considerably with the spread between the 90 day rate and the 5 year swap rate increasing from 0.30% on 1 October to 1.04% on 31 December.

The consensus view is that the new Governor will be cautious around inflation and would need to see a material surge in growth to contemplate any change in the OCR until 2027, which is when we see the first hike.



Liquidity and Funding



External Council Core Debt
\$105.0m
 External Council Drawn Debt (excludes on-lending to Manawatu Community Trust)

Total LGFA Debt
\$106.4m
 Funds Drawn from LGFA (includes on-lending to Manawatu Community Trust)

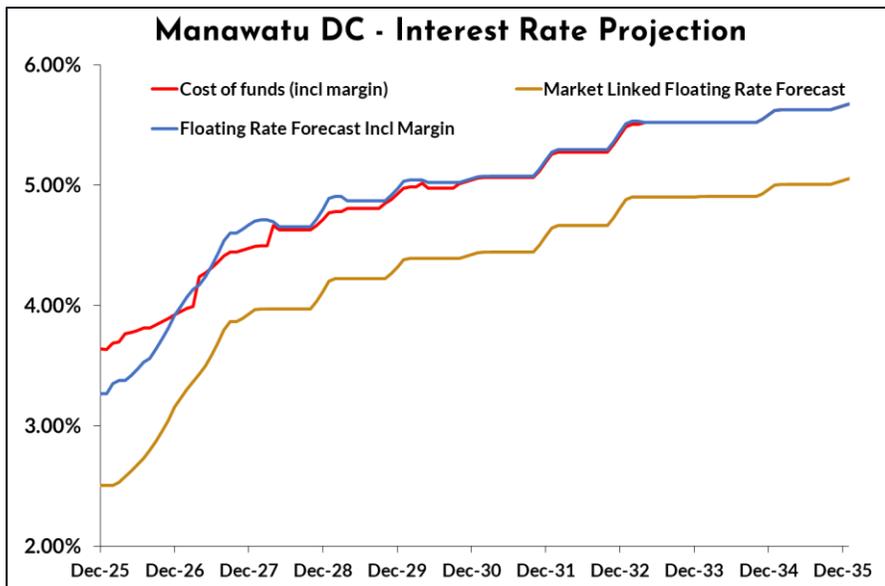
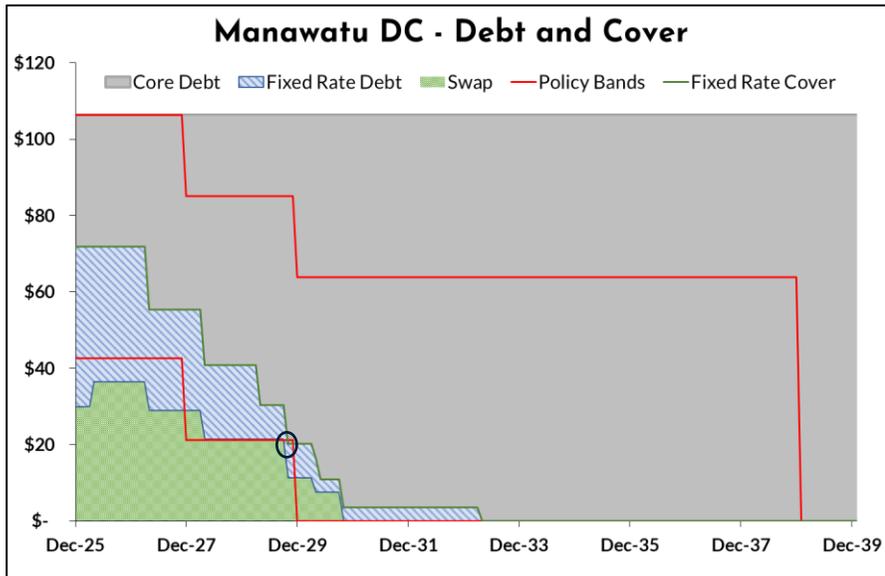
Liquidity = cash in bank, term deposits and undrawn bank facility
\$16.06m

Liquidity Ratio (must be >110%)
115.09%
 Definition: (Cash Reserves + Lines of Credit + Drawn Debt)/Drawn Debt \$106.4m)

Cost of Funds as at 31 December 2025
3.63%

Policy Compliance	Compliant
Have all transactions been transacted in compliance with policy?	Yes
Is fixed interest rate cover within policy control limits?	No
Is the funding maturity profile within policy control limits?	Yes
Is liquidity within policy control limits?	Yes
Are counterparty exposures within policy control limits?	Yes

Interest Rate Risk Management



Current % of Debt Fixed	67.5%
Current % of Debt Floating	32.48%
Value of Fixed Rate (m)	\$71.8
Weighted Average Cost of Fixed Rate Instruments	3.49%
Value of Floating Rate (m)	\$34.5
Current Floating Rate	2.50%
Current Floating Rate (incl margin)	3.27%
All Up Weighted Average Cost of Funds	3.63%
Total Facilities In Place	\$116.3

Fixed Rate Hedging Bands			
	Minimum	Maximum	Policy
0 - 2 years	40%	100%	Compliant
2 - 4 years	20%	80%	Non - Compliant
4 - 13 years	0%	60%	Compliant

The policy breach in the 2-4 year timeframe was miniscule (depicted by the circle in the graph on the top left) with the cover percentage at 19.24% compared to the minimum requirement of 20%. The breach was for two months in October 2029 and December 2029. Subsequent to the end of the quarter the breach was rectified with an additional \$4 million of debt raised using a Fixed Rate Bond which increased the cover percentage to 22.2%.

LGFA Funding Rates as at 31 December

Listed below are the credit spreads and applicable interest rates as at 31 December for Commercial Paper (“CP”), Floating Rate Notes (“FRN”) and Fixed Rate Bonds (“FRB”), at which Manawatu DC could source debt from the Local Government Funding Agency (“LGFA”).

Maturity	Margin	FRN (or CP Rate)	FRB
3 month CP	0.15%	2.64%	N/A
6 month CP	0.15%	2.70%	N/A
April 2027	0.38%	2.87%	3.06%
May 2028	0.48%	2.97%	3.46%
April 2029	0.52%	3.01%	3.74%
May 2030	0.54%	3.03%	3.96%
May 2031	0.68%	3.17%	4.25%
May 2032	0.75%	3.24%	4.46%
April 2033	0.80%	3.29%	4.62%
May 2035	0.91%	3.40%	4.92%
April 2037	0.95%	3.44%	5.10%

Manawatu DC Funding as at 31 December

As at 31 December 2025, MDC had \$106.4 million of total debt (including the on-lending to MCT) , all of which is sourced from the LGFA using Commercial Paper (“CP”), Floating Rate Notes (“FRN’s”) and Fixed Rate Bonds (“FRB’s”), details contained below.

Instrument	Maturity	Yield	Margin	Amount
LGFA CP	27-Feb-26	2.56%	N/A	\$11,574,205
LGFA FRN	15-Apr-26	3.45%	0.91%	\$4,000,000
LGFA FRB	15-Apr-26	3.89%	N/A	\$4,000,000
LGFA FRN	15-Apr-26	3.43%	0.88%	\$2,000,000
LGFA FRN	15-Apr-26	3.34%	0.79%	\$2,500,000
LGFA FRB	15-Apr-26	2.90%	N/A	\$2,500,000
LGFA FRN	15-Apr-26	3.13%	0.58%	\$1,400,000
LGFA FRB	15-Apr-27	1.11%	N/A	\$7,000,000
LGFA FRB	15-Apr-27	1.95%	N/A	\$2,000,000
LGFA FRN	15-Apr-27	3.20%	0.66%	\$3,000,000
LGFA FRN	15-Apr-27	3.20%	0.65%	\$3,500,000
LGFA FRN	15-Apr-27	3.31%	0.76%	\$4,000,000
LGFA FRN	15-Apr-28	3.44%	0.89%	\$2,000,000
LGFA FRB	15-Apr-28	3.12%	N/A	\$2,000,000
LGFA FRB	15-Apr-28	2.20%	N/A	\$3,000,000
LGFA FRB	15-Apr-28	2.12%	N/A	\$2,000,000
LGFA FRN	15-May-28	3.46%	0.96%	\$7,000,000
LGFA FRN	15-May-28	3.39%	0.89%	\$3,600,000
LGFA FRB	20-Apr-29	2.42%	N/A	\$1,000,000
LGFA FRB	20-Apr-29	2.41%	N/A	\$2,500,000
LGFA FRN	20-Apr-29	3.16%	0.63%	\$2,000,000
LGFA FRN	20-Apr-29	3.39%	0.86%	\$2,000,000
LGFA FRB	20-Apr-29	5.45%	N/A	\$5,500,000
LGFA FRB	20-Apr-29	4.77%	N/A	\$1,400,000
LGFA FRN	20-Apr-29	3.58%	1.05%	\$3,000,000
LGFA FRN	20-Apr-29	3.49%	0.96%	\$2,000,000
LGFA FRN	15-Apr-30	3.24%	0.69%	\$4,500,000
LGFA FRB	15-May-30	5.51%	N/A	\$5,400,000
LGFA FRN	15-May-30	3.64%	1.14%	\$3,000,000
LGFA FRN	14-Apr-33	3.49%	0.94%	\$3,500,000
LGFA FRB	14-Apr-33	4.72%	N/A	\$3,500,000

Disclaimer

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Finance and Performance Committee

Meeting of 25 March 2026

Business Unit: People and Corporate
Date Created: 06 March 2026

Safety and Wellbeing Report

Purpose Te Aronga o te Pūrongo

The purpose of this report is to update the Finance and Performance Committee on the latest Safety and Wellbeing information relating to Council operations and H&S strategy.

Recommendations Ngā Tūtohinga

That the Finance and Performance Committee receives the Safety and Wellbeing report for Quarter 2 of the 2025-26 year.

Report prepared by:
Andrew Leighton
Safety and Wellbeing Adviser

Approved for submission by:
Frances Smorti
General Manager - People and Corporate

1 Background Ngā Kōrero o Muri

- 1.1 The Finance and Performance Committee receives this report on a quarterly basis for its information and oversight.

2 Strategic Fit Te Tautika ki te Rautaki

- 2.1 Not applicable as this is an operational item.

3 Discussion and Options Considered Ngā Matapakinga me ngā Kōwhiringa i Wānangahia

- 3.1 Identified trends and any remedial actions or options for consideration.

4 Risk Assessment Te Arotake Tūraru

- 4.1 The primary risk area associated with this report relates to Health, Safety and Wellbeing, where Council has a minimalist risk appetite. Regular monitoring of safety indicators, incidents, training, and audit activity provides assurance that risks are being appropriately managed and that Council continues to meet its duties under the Health and Safety at Work Act 2015.
- 4.2 There is also a reputational risk associated with Council's health and safety performance. Council maintains a cautious risk appetite in this area, recognising that incidents or poor safety practices could negatively affect public confidence in Council operations. Ongoing reporting and oversight help ensure transparency and support continuous improvement.
- 4.3 Lastly, legal compliance risks arise from Council's statutory obligations under health and safety legislation. Council has an averse to minimalist risk appetite in this area, meaning non-compliance is not acceptable except where risks are unavoidable or minimal. Current monitoring, training, and system improvements support Council in meeting these obligations.

5 Engagement Te Whakapānga

Significance of Decision

- 5.1 The Council's Significance and Engagement Policy is not triggered by matters discussed in this report. No stakeholder engagement is required.

Māori and Cultural Engagement

- 5.2 There are no known cultural considerations associated with the matters addressed in this report. No specific engagement with Māori or other ethnicity groups is necessary.

Community Engagement

- 5.3 There are no known community considerations associated with the matters addressed in this report.

6 Operational Implications Ngā Pānga Whakahaere

6.1 There are no operational implications with this report.

7 Financial Implications Ngā Pānga Ahumoni

7.1 There are no financial implications with this report.

8 Statutory Requirements Ngā Here ā-Ture

8.1 Primary duty of care (s36 HSWA)

Council must ensure, so far as is reasonably practicable, the health and safety of workers and others affected by council work.

8.2 Due diligence duties (s44 HSWA)

Elected members, must exercise due diligence to ensure the council complies with its duties.

8.3 Worker engagement, participation and representation (Part 3 HSWA)

Council must engage with workers and support participation practices.

8.4 Health and Safety at Work (Hazardous Substances) Regulations 2017

Council must ensure hazardous substances are safely managed, stored and used to minimise risks to workers, contractors and the public.

8.5 Notifiable events (ss23–24 HSWA)

Council must notify WorkSafe New Zealand when certain serious workplace injuries, illnesses or incidents occur.

9 Next Steps Te Kokenga

9.1 The next steps will be guided by the Committee's discussion and any actions agreed at the meeting.

Safety and Wellbeing Dashboard

For the period ending 31 December 2025

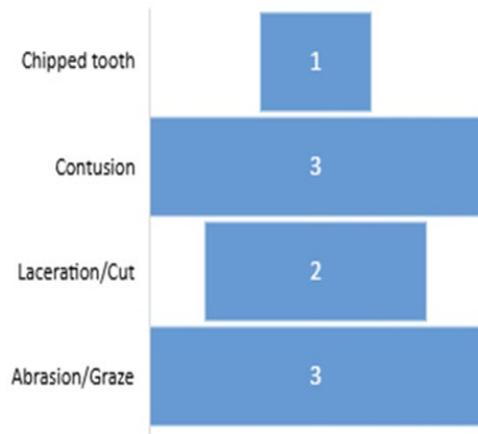
Lead and Lag Indicators

Indicator	Goal	Current
Notifiable incidents (lag)	0	0
Inductions for new staff	100%	99%
Contractors pre-qual	100%	94%
H&S engagement score	80%	77%

Significant Incidents:

There have been no significant incidents this quarter.

Injuries This Quarter



Strategic Activities

Goal 2: Improve contractor management systems.

With the adoption of Donesafe, this has provided us with a mobile tool for inducting and auditing contractors.

Goal 5: Show support and be involved in national health and wellbeing initiatives.

MDC took part in Mental Health Awareness Week with great participation. We had daily quizzes, kindness cards with a twist, shared daily wellbeing resources and some Pilates and spin classes

Goal 6: Update and improve the general functionality of the safety and wellbeing platform.

With the adoption of Donesafe an easy to use customisable mobile device friendly system for reporting incidents and hazards.

Health & Wellness

- Workstation Assessments: 10
- Vitae: 7
- GP Health Checks: 5
- Eye Tests: 7

Training

- First Aid: 13
- My Everyday Wellbeing Webinars: 3
- STMS: 2
- Dangerous Goods – 1
- Breathing Apparatus and Respirator Fitment and Training: 7

Audits & Compliance

Site Audits

- Manawatu Waste Water Treatment Plant

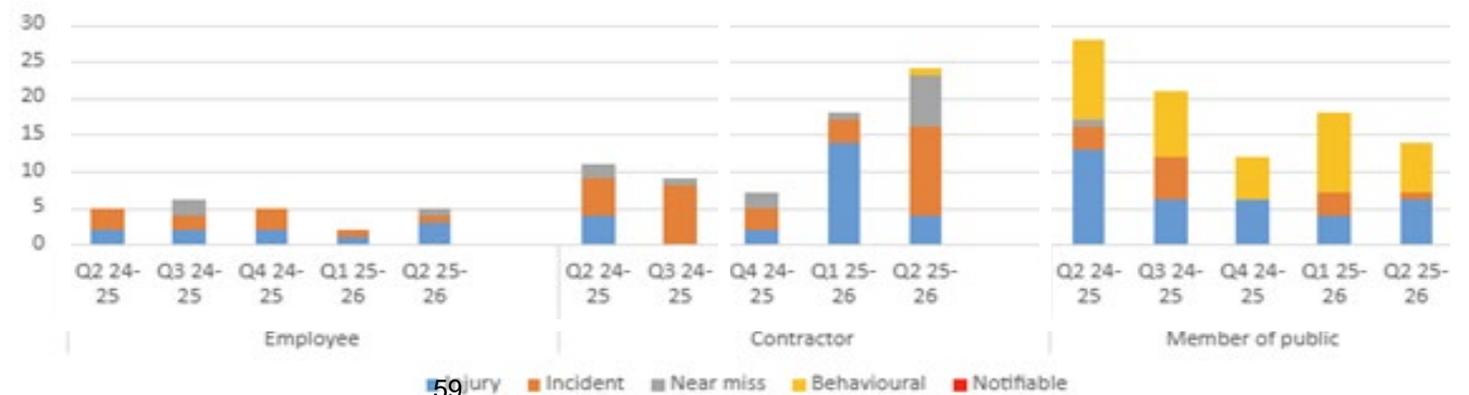
SafePlus Assessment

The MWLASS Health, Safety and Wellbeing Practitioners Forum have agreed to hold SafePlus assessment during Q3/4 2025-26 year.

Deep Dive

The deep dive presented on this quarter was on the Native Plant Nursery.

Events Reported



Finance and Performance Committee

Meeting of 25 March 2026

Business Unit: Community
Date Created: 06 March 2026

Grant Funding Decisions - Contestable

Purpose Te Aronga o te Pūrongo

The purpose of this report is to provide the Finance and Performance Committee with an update on the performance of contestable funds administered under the current Community Development Policy for the period 1 July 2025 to 28 February 2026.

Recommendations Ngā Tūtohunga

That the Committee note the performance of funding administered under the Community Development Policy for the period 1 July 2025 to 28 February 2026.

Report prepared by:
Helen King
Grants Connector

Approved for submission by:
Lyn Daly
General Manager - Community

1 Background Ngā Kōrero o Muri

- 1.1 The Manawatū District Council adopted the Community Development Policy to provide a framework for allocating financial support to community organisations, events, and individuals that contribute to the wellbeing of the Manawatū District.
- 1.2 The policy supports the objectives of the Community Development Strategy, which aims to ensure the Manawatū District offers a high quality of life for residents through connected, inclusive and resilient communities.
- 1.3 Community development is recognised as a key component of Council’s District Development activity and contributes to the social, cultural, economic and environmental wellbeing of the district.
- 1.4 The policy establishes a number of contestable funding streams designed to support grassroots initiatives, events and community participation. These include
 - Priority Services (3-year contracts)
 - Community Development Fund (one-off projects/initiatives)
 - Event Fund
 - Representative Fund
 - Private Cemetery / Urupā Fund
 - Community Committee Project Fund
 - Community Planning Implementation Fund
- 1.5 These funds enable Council to partner with community organisations and individuals to support activities that strengthen community connections, participation and local leadership.
- 1.6 Council is currently progressing work to transition to a new Grants Policy, which will modernise and streamline the way Council administers community funding.
- 1.7 As part of this work, it is proposed that the Community Committee Project Fund and Community Planning Implementation Fund be administered through the Community Committees Policy, as these funds relate directly to the role and activities of Community Committees and the delivery of projects aligned with Community Plans.
- 1.8 The Community Committees Policy establishes Community Committees as advisory bodies that act as a link between Council and their communities, supporting local participation, identifying community priorities and advocating for projects that contribute to social, environmental, cultural and economic wellbeing.
- 1.9 Under this policy, Community Committees receive annual funding to deliver small-scale local projects through the Community Committee Project Fund and can also access contestable funding to support projects identified within Community Plans through the Community Planning Implementation Fund.
- 1.10 As these funds are closely aligned with the governance and operation of Community Committees, they will be reported on separately. Accordingly, the funding streams covered in this report exclude the Community Committee Project Fund and the Community Planning Implementation Fund, which will be addressed through a separate report.

2 Strategic Fit Te Tautika ki te Rautaki

- 2.1 The contestable funds administered under the Community Development Policy support several of Council's Long-term Plan priorities by enabling community-led initiatives that contribute to the social, cultural and environmental wellbeing of the Manawatū District.
- 2.2 These funds contribute to the following strategic priorities outlined in the Long-term Plan:
- 2.3 **A place to belong and grow:** By supporting organisations, services and events that strengthen community connections and encourage participation in social, cultural and recreational activities, helping residents feel connected, safe and engaged in their communities.
- 2.4 **A future planned together:** Through funding programmes that enable community organisations and residents to contribute ideas, leadership and initiatives that strengthen their communities and support a positive future for the district.
- 2.5 **A prosperous, resilient economy:** By supporting events and initiatives that attract visitors to the district, encourage local spending and contribute to the vibrancy of towns and villages. These activities help strengthen the local economy and promote Manawatū as a great place to live, visit and do business.
- 2.6 **Value for money and excellence in local government;** By ensuring public funding is allocated to initiatives that deliver community benefit and improve quality of life for residents while maintaining transparent and accountable funding processes.
- 2.7 **An environment to be proud of:** By supporting organisations, events and initiatives that protect and enhance the Manawatū District's natural and physical environment.

3 Discussion and Options Considered Ngā Matapakinga me ngā Kōwhiringa i Wānangahia

- 3.1 This section provides an overview of the performance and impact of contestable funds administered under the Community Development Policy for the period 1 July 2025 to 28 February 2026.
- 3.2 Council's community funding programmes support initiatives that contribute to the wellbeing and resilience of the Manawatū District. Through several funding streams, Council invests in services, events and activities delivered by community organisations and volunteers.
- 3.3 During the reporting period, 86 applications were received across Council's community funding programmes, with 69 approved for support. These investments enable local organisations, volunteers, and community groups to deliver services and activities that directly benefit Manawatū residents.
- 3.4 In addition to the contestable funding rounds outlined in this report, Council also provides direct funding support for certain established events that deliver significant community benefit. For example, Council provides direct support for events associated with the New Zealand Rural Games, including the Kids 'n' Country event held in Feilding. These allocations sit outside the contestable funding process and are not included in the application numbers reported above.

- 3.5 Applications were assessed through the Council’s contestable funding process, with most funding rounds considered by an assessment committee comprising two Council officers and four elected members. The Private Cemetery/Urupā Fund was assessed by Te Kōtui Reo Taumata, which holds delegated authority to approve funding within the available budget.

Priority Services

- 3.6 Every three years Council invites applications for Priority Services funding to support organisations delivering ongoing community services that align with the Community Development Policy. Successful organisations enter into a three-year funding agreement and report to Council on agreed performance measures at six-monthly and annual intervals.
- 3.7 A total of 21 applications were received for this fund. Fourteen organisations were approved for three-year contracts (2025-2028), one organisation was approved for a one-year contract, four applications were declined and one application was withdrawn.
- 3.8 Priority Services funding supports a diverse range of organisations that collectively contribute to the wellbeing, safety, resilience, and social connection of communities across the Manawatū District. The funded services address a wide spectrum of community needs, including mental health and family wellbeing, youth development, community safety, support for older people, health access, and opportunities for community participation.
- 3.9 A significant portion of this funding supports organisations delivering essential social and wellbeing services. Programmes delivered by organisations such as Manchester House Social Services, Te Manawa Family Services, Youthline Central North Island, and Parentline provide counselling, parenting education, youth mentoring, and family support services. These programmes support families and young people facing challenges such as family violence, mental health pressures, parenting difficulties, and social isolation.
- 3.10 Council funding also supports initiatives that promote youth development and positive life pathways. Programmes such as those delivered by SnapBACK Gym and Plant to Plate Aotearoa provide young people with opportunities to build confidence, resilience, leadership skills, and practical life skills while encouraging positive engagement with their communities.
- 3.11 Investment in community safety and resilience is another key outcome of the programme. Organisations such as Neighbourhood Support Manawatū, community patrol groups, and Surf Life Saving services help create safer communities through neighbourhood support networks, community patrols, and beach lifeguarding services during peak summer periods.
- 3.12 Funding also supports healthy and connected ageing, with services delivered by organisations such as Age Concern and the St John Health Shuttle helping older residents remain active, independent, and socially connected through exercise programmes, companionship services, transport to medical appointments, and health education.
- 3.13 Council’s investment also strengthens community connection, participation, and cultural activity. Organisations such as the Feilding and District Art Society, Volunteer Central, and the Manawatū Historic Vehicle Collection Trust create opportunities for residents to engage in arts, heritage, volunteering, and community events, helping foster community pride and connection.
- 3.14 All Priority Services contracts are currently in the first year of their three-year funding term. Six-month accountability reports have recently been received from funded organisations as part of the agreed reporting framework. Early reporting indicates that services are being

delivered as planned and organisations are progressing towards their agreed annual performance measures. Council staff continue to work closely with contract holders to monitor delivery, support performance, and address any emerging issues early to ensure the services continue to meet community needs.

Community Development One-Offs

- 3.15 The Community Development Fund supports one-off initiatives or projects that align with Council's Community Development Policy and contribute to the wellbeing and development of communities across the district.
- 3.16 Nine applications were received for this funding stream, with three approved for funding.
- 3.17 Projects supported through this fund enable community organisations to deliver initiatives that would otherwise be difficult to achieve due to limited resources. These projects typically focus on strengthening community capability, supporting youth development, enabling cultural participation, or improving community wellbeing.
- 3.18 Successful projects this year included support for youth development activities through GirlGuiding New Zealand, enabling local GirlGuiding units in Feilding to provide outdoor leadership and adventure experiences for girls and young women. These activities promote confidence, independence, teamwork, and leadership skills while encouraging participation in community service and environmental stewardship.
- 3.19 Manawatū, Horowhenua and Tararua Diabetes Trust received funding for a '25 year POP-UP Expo' at the Eat Street Market. The Trust had a stall and provided the public with free access to registered nurses and dieticians and to answer any diabetes related questions. The trust spoke with people about various aspects of diabetes and felt this had had a positive impact on the community.
- 3.20 This fund experienced a relatively high decline rate, with six of the nine applications not approved. In many cases, while the projects aligned with community needs, applications related to ongoing operational costs rather than one-off initiatives and therefore did not meet the eligibility criteria for this funding stream. This reflects a wider trend across the community sector where organisations are increasingly seeking support for ongoing service delivery due to rising operational costs and growing demand for community services.

Event Fund

- 3.21 The Event Fund supports events and festivals that primarily benefit Manawatū District residents and align with the Community Development Strategy's vision that the district offers a high quality of life for all residents.
- 3.22 Eighteen applications were received for the Event Fund, with sixteen approved for funding.
- 3.23 Funded events this year included a wide range of activities that contribute to the social, cultural, and recreational life of the district. Several events celebrate the district's strong rural identity and agricultural heritage. Events such as Rural Day and agricultural competitions provide opportunities for families and young people to engage with rural traditions while strengthening community pride in the district's agricultural roots.
- 3.24 Council funding also supported sporting competitions and tournaments that attract participants and visitors from across the country. These included national cycling

championships, athletics road relays, swimming carnivals, and equestrian competitions. Such events help showcase the district's facilities, attract visitors to the region, and support local businesses while providing opportunities for local athletes to participate and compete.

- 3.25 A number of funded events focused on arts, culture, and community celebration, including concerts, performing arts events, community Christmas celebrations, and cultural festivals such as Pasifika Fusion. These events create opportunities for residents to come together, celebrate cultural identity, and enjoy shared experiences that strengthen community connection.
- 3.26 Many of the events supported through the Event Fund are delivered by volunteer-led organisations and rely heavily on community participation. Council's support helps these groups deliver accessible, family-friendly events that encourage residents to connect with one another and contribute to a vibrant community life across the district.
- 3.27 In addition to the contestable Event Fund, Council has provided direct support for the New Zealand Rural Games and associated Kids 'n' Country activities held in Feilding. These events celebrate rural sports and traditions while providing free, family-friendly activities that attract visitors and create opportunities for residents to engage with rural culture and community life. While this support is funded from the same overall events allocation, it is provided as a direct grant rather than through the contestable Event Fund process and is therefore not included in the application numbers reported above.

Representative Fund

- 3.28 The Representative Fund supports individuals and teams who have been selected to represent the Manawatū District or New Zealand at regional, national, and international events.
- 3.29 Thirty-four applications were received for this fund, with thirty-one approved for support.
- 3.30 The majority of applications supported young athletes representing the district at sporting events, including basketball, hockey, canoe polo, triathlon, taekwon-do, netball, bowls, swimming and rugby league tournaments. Many competitors were selected to compete at national and international levels, including world championships, Asia-Pacific competitions, and international tours. These opportunities allow local athletes to test their skills against high-level competition while proudly representing the Manawatū District.
- 3.31 In addition to sporting representation, funding also supported cultural and academic opportunities, including participation in performing arts competitions such as the National Shakespeare Schools Production and national youth performance awards, as well as school-based competitions such as the AgriKids national competition.
- 3.32 The number of applications reflects the high level of participation and achievement among Manawatū residents, particularly young people, across sport, arts, and academic activities. Council's support helps reduce the financial barriers associated with travel, accommodation, and competition costs, enabling talented individuals and teams to take part in opportunities that may otherwise be out of reach.
- 3.33 As part of the programme's accountability and celebration of local success, many recipients have returned to present to Council following their events, sharing their experiences and achievements representing the Manawatū District. These presentations provide an opportunity for Council to recognise the accomplishments of local residents and highlight the positive outcomes supported through the Representative Fund.

Private Cemetery / Urupā Fund

- 3.34 The Private Cemetery / Urupā Fund assists with the costs associated with the upkeep of private cemeteries and urupā located within the Manawatū District. Only existing urupā or private cemeteries within Manawatū District Council boundaries are eligible for funding assistance.
- 3.35 Four applications were received for this fund and all were approved.
- 3.36 Funding supported the ongoing upkeep and maintenance of private cemetery and urupā sites, including the purchase of small capital items and materials required to assist with maintenance activities. This funding helps ensure these important community and cultural sites are maintained respectfully and remain accessible for whānau and communities.

Overall

- 3.37 Overall, the contestable funding programmes continue to perform well and remain an important mechanism for supporting community-led initiatives across the district. Through these funds, Council supports essential social services, community events, youth participation, cultural activities, and the maintenance of important community spaces. Together, these investments contribute to stronger community connections, increased participation in community life, and improved wellbeing for residents across the Manawatū District.

4 Risk Assessment Te Arotake Tūraru

- 4.1 The Community Development Policy provides a framework for allocating public funds to community organisations, individuals and events that contribute to the wellbeing of the Manawatū District. While the risks associated with these grants are generally low to moderate, there are several risks to Council that are managed through the policy's processes and oversight.

Financial risk

- 4.2 There is a risk that funding recipients may not deliver the services or outcomes outlined in their application or contract, or that funds may not be used for the intended purpose.
- 4.3 This risk is mitigated through established assessment processes, clear funding criteria, funding agreements and accountability reporting requirements. Recipients of priority services funding are required to report on performance during the contract term, while recipients of all one-off funding are required to submit accountability reports on completion of funded activities.

Reputational and governance risk

- 4.4 Council funding decisions may attract public scrutiny if allocations are perceived as inconsistent, inequitable or not aligned with Council policies and priorities.
- 4.5 There is also a risk to the integrity of Council's funding framework if funding is approved outside of established contestable funding processes. Direct funding decisions that sit outside the approved policy framework may create perceptions of inconsistency or undermine the transparency and fairness of Council's grant allocation processes.
- 4.6 This risk is mitigated through maintaining clear funding policies, applying consistent decision-making processes and ensuring funding allocations are reported transparently.

Governance and capability risk

- 4.7 Some community organisations receiving funding may have limited governance or financial management capability, which can affect their ability to deliver projects or services.
- 4.8 Council mitigates this risk through application assessment processes, officer oversight of funding allocations and accountability reporting requirements.

Strategic alignment risk

- 4.9 There is a risk that existing funding programmes may become less aligned with Council's strategic priorities over time if they are not regularly reviewed.
- 4.10 The transition to the new Grants Policy will help mitigate this risk by updating the funding framework and ensuring future funding allocations remain aligned with Council's strategic priorities and community outcomes.
- 4.11 Overall, the risks associated with administering contestable community funding are considered manageable and are mitigated through the policy framework, delegated decision-making and monitoring of funded initiatives.

5 Engagement Te Whakapānga

Significance of Decision

- 5.1 The Council's Significance and Engagement Policy is not triggered by matters discussed in this report. No stakeholder engagement is required.

Māori and Cultural Engagement

- 5.2 The Community Development Policy includes a Private Cemetery / Urupā Fund, which supports the maintenance of urupā and private cemeteries within the Manawatū District.
- 5.3 Applications relating to urupā are considered annually by Te Kōtui Reo Taumata, which has delegated authority to approve funding within the available budget. This process ensures that decisions relating to urupā are informed by appropriate cultural oversight and reflect the significance of these sites to Māori communities.

Community Engagement

- 5.4 Community engagement is not required for this report.

6 Operational Implications Ngā Pānga Whakahaere

- 6.1 There are no operational implications associated with this report. The report provides a performance update on the administration of contestable funds under the existing Community Development Policy.

7 Financial Implications Ngā Pānga Ahumoni

- 7.1 The total budget allocated to the Community Development contestable funds for the 2025/26 financial year, including carry forwards, is **\$472,425**. As at 28 February 2026. Most funds have been allocated or committed through approved grants.

Priority Services

- 7.2 The Priority Services budget for 2025/26 is **\$260,000**, of which **\$250,000** has been allocated through multi-year service agreements. The remaining **\$10,000** is being transferred to the Community Development one-off fund to support the current open funding round.

Community Development Fund (One-off projects)

- 7.3 The Community Development Fund has a total budget of **\$48,491**, with **\$7,387** allocated to date. This leaves **\$41,104** available for the current funding round. Applications for this fund remain open until 30 March 2026.

Event Fund

- 7.4 The Event Fund has a total budget of **\$126,697**, with **\$94,173** allocated to approved events to date. A balance of **\$32,524** remains available for the current funding round, with applications open until 30 March 2026.

Representative Fund

- 7.5 The Representative Fund budget for the year is **\$20,992**, with **\$20,795** allocated through approved applications. A remaining balance of **\$197** remains unallocated. The fund is now closed for the year.

Private Cemetery / Urupā Fund

- 7.6 The Private Cemetery / Urupā Fund has a total budget of **\$16,245**. Of this, **\$6,254** has been paid out and **\$9,861** has been approved but not yet uplifted by applicants. A remaining balance of **\$130** remains unallocated. This fund is now closed for the year.

8 Statutory Requirements Ngā Here ā-Ture

- 8.1 There are no specific statutory requirements associated with this report. The administration of contestable funds is undertaken in accordance with the current Manawatū District Council Community Development Policy and the delegations approved by Council.
- 8.2 Organisations that receive funding are required to meet the accountability requirements set out in the policy and relevant funding agreements, including:
- 8.3 Organisations that have entered into a Priority Services contract with Council are required to provide six-monthly and annual performance reports for the duration of the contract term, which expires on 30 June 2028.
- 8.4 Organisations receiving funding through other contestable funds are required to submit an accountability report within two months of project completion.

8.5 Successful Representative Fund recipients are required to present a summary of their experience representing the Manawatū District at a Council meeting.

9 Next Steps Te Kokenga

9.1 Council officers will continue to administer the remaining open funding rounds and monitor the delivery of funded initiatives in accordance with the Community Development Policy.

9.2 There are no funding applications for the Committee to consider as part of this report. However, current funding rounds remain open, and any resulting applications will be brought forward for consideration in accordance with Council's funding delegations.

Finance and Performance Committee

Meeting of 25 March 2026

Business Unit: Community
Date Created: 06 March 2026

Grant Funding Decisions – Community Committees, Marae and Hāpu

Purpose Te Aronga o te Pūrongo

The purpose of this report is to update the Finance and Performance Committee, for the period 1 July 2025 to 28 February 2026, on the performance of:

- Community committee funding administered in accordance with the Community Development Policy, and
- Marae and hapū committee funding administered in accordance with the Marae and Hapū Committees Policy.

Recommendations Ngā Tūtohunga

That the Committee:

- Note the performance of funding administered for Community Committee projects and Community Planning implementations under the Community Development Policy for the period 1 July 2025 to 28 February 2026.
- Note the performance of funding administered for Marae and Hapū projects and Marae and Hapū Contestable funds under the Marae and Hapū Committees Policy for the period 1 July 2025 to 28 February 2026.

Report prepared by:
Adie Johansen
Community Services Manager

Approved for submission by:
Lyn Daly
General Manager - Community

1 Background Ngā Kōrero o Muri

1.1 Council supports a range of community-led initiatives through funding programmes that enable communities to progress locally identified priorities and initiatives. These funding programmes form part of Council's broader community development framework to support locally driven initiatives that contribute to the wellbeing and resilience of communities across the Manawatū District.

1.2 Council works with local communities to support initiatives identified at a community level, with community committees and marae and hapū committees playing a key role in identifying priorities and directing funding toward local projects and initiatives.

Community Committees

1.3 Community Committees are established under the Community Committees Policy, which outlines their role as advisory bodies that provide a link between Council and their local communities. Through this role, community committees help identify local priorities, raise issues affecting their communities, and support projects and initiatives that enhance community wellbeing.

1.4 Community Committee funding is currently administered in accordance with the Community Development Policy and supports initiatives identified through community committees and local community planning processes.

1.5 Council's funding includes:

1.5.1 Community Committee Project Fund – provides each committee with an annual allocation (historically \$3,000, increased to \$3,149 for the 2025/26 financial year) to deliver small-scale, locally identified projects.

1.5.2 Community Planning Implementation Fund – provides a contestable pool of funding, with the total budget set through the Annual Plan or Long-Term Plan, to support projects that implement priorities identified in adopted Community Plans.

1.6 While these funds are currently referenced within the Community Development Policy, their purpose and delivery are closely aligned with the role of community committees outlined in the Community Committees Policy. As a result, staff are proposing that future references to these funds be incorporated within the Community Committees Policy to better reflect the role of community committees in identifying and supporting these initiatives. This will be drafted alongside the creation of the proposed Grants Policy in April 2026.

1.7 Funding administered through Community Committees is directed through committee processes. Committees determine the use of their allocated project funding through resolutions at committee meetings, supported by annual work programmes. Funding through the Community Planning Implementation Fund is also considered through this process and is required to align with priorities identified in adopted Community Plans. Council staff provide administrative and financial oversight of all funding.

Marae and Hapū Committees

- 1.8 Council provides support for initiatives identified through Marae and Hapū Committees, which operate under the Marae and Hapū Committees Policy. These committees provide a mechanism for engagement between Council and mana whenua communities and help identify priorities and initiatives that benefit marae and hapū within the district.
- 1.9 Council’s funding includes:
- 1.9.1 Marae and Hapū Committee Project Fund – provides each committee with an annual allocation (historically \$3,000, increased to \$3,149 for the 2025/26 financial year) to deliver small-scale projects within their marae or hapū community, which in practice often includes improvements and upgrades to marae facilities.
 - 1.9.2 Marae and Hapū Contestable Fund – provides a contestable pool of funding, with the total budget set through the Annual Plan or Long-Term Plan, to support projects that meet the criteria set out in the policy and respond to identified marae and hapū priorities.
- 1.10 Funding administered through Marae and Hapū Committees is directed through committee processes, with committees identifying and prioritising projects through agreed work programmes. The Marae and Hapū Contestable Fund operates through a separate application and assessment process, with applications considered and approved by Te Kōtui Reo Taumata under delegated authority. Council staff provide administrative and financial oversight of all funding.
- 1.11 Note that a separate report to the Finance and Performance Committee provides an update on the performance of contestable funding programmes administered under the Community Development Policy, whereas this report focuses on funding administered through community committees and marae and hapū committees.

2 Strategic Fit Te Tautika ki te Rautaki

- 2.1 Community committee funding administered under the Community Development Policy and marae and hapū committee funding administered under the Marae and Hapū Committees Policy support several of Council’s Long-term Plan priorities by enabling locally identified initiatives that contribute to the social, cultural, environmental and community wellbeing of the Manawatū District.
- 2.2 These funds contribute to the following strategic priorities outlined in the Long-term Plan:
- 2.2.1 **A place to belong and grow:** By supporting community-led projects and initiatives identified through community committees and marae and hapū committees that strengthen community connections, encourage participation in local activities, and help residents feel connected and engaged in their communities.
 - 2.2.2 **A future planned together:** Through funding that enables community committees and marae and hapū committees to identify local priorities and progress projects and initiatives that reflect the aspirations and needs of their communities.

2.2.3 **A prosperous, resilient economy:** By supporting local initiatives and improvements to community spaces and facilities that contribute to the vibrancy of towns and villages and encourage participation in community life across the district.

2.2.4 **Value for money and excellence in local government:** By allocating funding through established committee structures and ensuring public funds are used in a transparent and accountable manner to deliver initiatives that provide tangible benefits for local communities.

2.2.5 **An environment to be proud of:** By supporting projects and initiatives that enhance community spaces, facilities and environments, contributing to places that residents value and take pride in.

3 Discussion and Options Considered Ngā Matapakinga me ngā Kōwhiringa i Wānangahia

3.1 This section provides an overview of both the funding provided, and the activity and outcomes delivered, as a result of the funding for the period 1 July 2025 to 28 February 2026.

Community Committee Project Fund

3.2 The Community Committee Project Fund supports small-scale projects and initiatives identified by Community Committees within their communities.

3.3 The allocations and expenditure for this fund as at the 28th February this year are:

Community	Budget	Spent / Committed	Remaining
Administration	\$3,149.00	\$1,000.00	\$2,149.00
Apiti	\$3,149.00	\$3,063.00	\$86.00
Bainesse / Rangiotu	\$3,939.00	\$790.06	\$3,148.94
Cheltenham	\$3,149.00	\$2,340.00	\$809.00
Colyton	\$15,149.00	\$4,557.15	\$10,591.85
Glen Oroua / Taikorea	\$9,949.00	\$7,003.25	\$2,945.75
Halcombe	\$5,599.00	\$3,588.75	\$2,010.25
Himatangi Beach	\$10,275.00	\$942.44	\$9,332.56
Hiwinui	\$7,194.00	\$6,130.00	\$1,064.00
Kiwitea	\$9,469.00	\$9,320.00	\$149.00
Kimbolton	\$3,591.00	\$1,275.00	\$2,316.00
Pohangina	\$5,891.00	\$2,185.32	\$3,705.68
Rangiwahia	\$3,149.00	\$2,542.53	\$606.47
Rongotea	\$3,149.00	\$2,721.17	\$427.83
Sanson	\$9,089.00	\$5,920.00	\$3,169.00
Tangimoana	\$4,149.00	\$3,822.15	\$326.85
Waituna West	\$4,159.00	\$2,229.27	\$1,929.73
Total	\$103,198.00	\$58,429.09	\$45,768.91

3.4 The funding uplifted by community committees has been invested into locally determined projects in their communities in the following ways:

3.4.1 funding local community infrastructure improvements, maintenance work and equipment purchases that enable facilities to continue being used by community groups and residents such as:

- Apiti – installation of heat pumps to improve heating in the Apiti Hall.
- Tangimoana – replacement of weatherboards on the community hall.
- Glen Oroua / Taikorea – replacement of weatherboards on front face of the community-owned hall and toilet block, painting the exterior of the front of the hall and some other maintenance.
- Rangiwahia – development of a memorabilia room in the hall to display and preserve local history.

3.4.2 funding local community-led improvements to shared spaces such as:

- Bainesse / Rangiotu – creating a picnic space with a picnic table and plantings on what had been a metal stockpile drop off area.
- Colyton – developing the road reserve on the corner of Taonui and Colyton Road into a park like space including picnic areas, pathways and plantings.
- Halcombe – installation of local history boards highlighting the heritage of the area.
- Himatangi – developing a sunset viewing platform within the dunes at the centre of the town.
- Kimbolton – enhancements to Hauwhiti Reserve and safety improvements to the Kimbolton Road garden area.

3.4.3 funding locally organised community gatherings and commemorative activities such as ANZAC Day, to provide opportunities for residents to connect together.

Community Planning Implementation Fund

3.5 The Community Planning Implementation Fund supports projects identified in adopted community committee plans.

3.6 The allocations and expenditure for this fund as at the 28th February this year are:

Community	Spent to Date	Approved Not Yet Claimed
Apiti	\$3,377.00	–
Bainesse / Rangiotu	\$10,011.29	\$600.00
Colyton	-	\$20,000.00
Glen Oroua / Taikorea	\$7,897.50	\$3,000.00
Halcombe	–	\$1,000.00
Himatangi Beach	–	\$17,800.00
Hiwinui	\$8,737.50	\$1,262.50
Kimbolton	–	\$3,000.00
Pohangina	–	\$9,798.33
Rangiwahia	–	\$5,000.00
Tangimoana	\$3,619.65	\$4,691.00
Total	\$33,642.94	\$66,151.83

3.7 Projects funded or approved during the reporting period include:

- Apiti – installation of heat pumps in the community hall.
- Bainesse / Rangiotu – creating a picnic space with a picnic table and plantings on what had been a metal stockpile drop off area.
- Colyton – developing the road reserve on the corner of Taonui and Colyton Road into a park like space including picnic areas, pathways and plantings.
- Glen Oroua / Taikorea – replacement of weatherboards on front face of the community-owned hall and toilet block, painting the exterior of the front of the hall and some other maintenance.
- Halcombe – installation of local history boards highlighting the heritage of the area.
- Himatangi – developing a sunset viewing platform within the dunes at the centre of the town.
- Hiwinui – an extension onto an existing pathway in the village.
- Kimbolton – enhancements to Hauwhiti Reserve and safety improvements to the Kimbolton Road garden area*
- Pohangina – further development of the Pohangina Domain – a staged project over the past six years which has included erecting a stockyard, picnic tables, pathways, tree planting, history boards to make the domain a space to visit and enjoy.
- Pohangina – a Story Walk at Pohangina Domain delivered in partnership with Manawatū Community Hub Libraries.
- Rangiwahia – development of a memorabilia room in the hall to display and preserve local history.
- Tangimoana – replacement of weatherboards on the community hall.

Marae and Hapū Committee Project Fund

3.8 The Marae and Hapū Committee Project fund supports the delivery of small-scale projects within the marae or hapū community such as improvements and upgrades to marae facilities.

3.9 The allocations and expenditure for this fund as at the 28th February this year are:

Marae / Hapū	Budget	Spent / Committed	Remaining
Aorangi Marae	\$3,149.00	\$3,149.00 (uplifted)	\$0
Kauwhata Marae	\$3,149.00	\$3,149.00 (approved)	\$0
Parewahawaha Marae	\$3,149.00	\$3,140.70 (uplifted)	\$8.30
Poupatatē Marae	\$3,149.00	\$3,149.00 (uplifted)	\$0
Taumata-o-te-rā Marae	\$3,149.00	\$3,149.00 (approved)	\$0
Te Hiiri Marae	\$3,149.00	\$3,149.00 (approved)	\$0
Te Rangimārie Marae	\$3,149.00	\$0.00	\$3,149.00
Te Tikanga Marae	\$3,149.00	\$0.00	\$3,149.00
Ngāti Te Au	\$3,149.00	\$3,010.77 (uplifted)	\$138.23
Total	\$28,341	\$21,896.47	\$6,444.53

3.10 Projects supported or approved during the reporting period include:

- Aorangi Marae – pathway access to the whare kaumātua to improve accessibility for those with mobility issues
- Kauwhata Marae – Kauta renovation, including new kitchen flooring
- Parewahawaha Marae – building maintenance equipment
- Poupatatē Marae – marae development works
- Taumata-o-te-rā Marae – urupā beam installation
- Te Hiiri Marae – installation of lighting in front and rear carpark areas

- Ngāti Te Au – marae rebuild planning, including hui with Himatangi 1D1B5 owners and Ngāti Te Au hapū

Marae and Hapū Contestable Fund

3.11 The Marae and Hapū Contestable Fund is for larger or more specialised improvements to marae infrastructure and facilities used for activities and gatherings held at those marae and is intended to provide support where additional funding is required.

3.12 The allocations and expenditure for this fund as at the 28th February this year are:

Marae / Hapū	Amount Approved
Aorangi Marae	\$7,630.11
Kauwhata Marae	\$1,800.00
Parewahawaha Marae	\$2,111.22
Taumata-o-te-rā Marae	\$2,400.00
Te Hiiri Marae	\$8,000.00
Total	\$21,941.33

3.13 Projects supported or approved during the reporting period include:

- Aorangi Marae – repainting the exterior of the Whare Kaumātua.
- Kauwhata Marae – installation of new flooring in the smaller kitchen.
- Parewahawaha Marae – purchase of a fridge as part of kitchen facility upgrades.
- Taumata-o-te-rā Marae – kitchen security and storage upgrade (later repurposed toward improvements associated with the urupā beam).
- Te Hiiri Marae – site maintenance project addressing car parking, driveways, land drainage and site levels.

4 Risk Assessment Te Arotake Tūraru

4.1 Community Committee funding and Marae/Hapū funding support locally led projects and initiatives that contribute to community wellbeing across the Manawatū District. The risks associated with these funding programmes are generally low to moderate and are managed through the Community Committees Policy, the Marae and Hapū Committees Policy, and Council staff oversight.

4.2 Overall, the risks associated with these funding programmes are considered manageable and are mitigated through the policy framework, committee decision-making processes and Council staff oversight.

Financial Risk

4.3 Unless there are exceptional circumstances, funding cannot automatically be carried forward into the following financial year. Where projects are delayed due to circumstances outside the control of the committee, the GM Community may consider requests to carry funding forward. This has been clearly communicated to committees. Exceptional circumstances include volunteer availability changes or where external factors affect delivery, such as severe weather events, contractor availability or other unforeseen circumstances.

- 4.4 These risks are mitigated through the approval processes outlined in the Community Committees Policy and Marae and Hapū Committees Policy, which require projects to be approved and recorded through Council systems. Council staff also monitor funding allocations and work with committees to ensure projects are planned and delivered within the appropriate timeframes.

Community Planning Alignment Risk

- 4.5 The Community Planning Implementation Fund is intended to support projects that progress priorities identified through each community's agreed community plan.
- 4.6 There is a risk that over time the focus of Community Committees may shift away from the priorities identified in these plans, particularly where plans have not been reviewed recently or where committee membership changes.
- 4.7 Council works to mitigate this risk by working with committees to ensure projects supported through the Implementation Fund align with community plan priorities and through periodic reviews of community plans to ensure they continue to reflect the priorities of residents.

Asset Ownership and Ongoing Maintenance Risk

- 4.8 Some projects progressed through Community Committees may result in assets that are expected to be vested to Council following completion, such as footpath and walkways, landscaping development, or signage for example.
- 4.9 Where this occurs without prior agreement or planning, there is a risk that Council may be expected to inherit unplanned operational or financial commitments associated with maintaining these assets.
- 4.10 Council staff have been working to address this risk through the development of a Vested Assets Policy, which will provide clear guidance on when assets created through community-led projects may be vested in Council and the approval processes that are required at the asset planning stage.
- 4.11 When this policy is ready for release, staff will work with Community Committees and Marae/Hapū Committees to ensure they understand the policy requirements and the need to discuss potential asset vesting with Council prior to progressing projects that may create ongoing Council responsibilities.

5 Engagement Te Whakapānga

Significance of Decision

- 5.1 The Council's Significance and Engagement Policy is not triggered by matters discussed in this report. No stakeholder engagement is required.

Māori and Cultural Engagement

- 5.2 The Marae and Hapū Committees Policy provides a mechanism for Council to engage with marae and hapū within the Manawatū District.

- 5.3 Funding administered through the Marae and Hapū committees supports initiatives, projects and improvements that are important to the marae and hapū communities.

Community Engagement

- 5.4 Community Committees provide an established mechanism for local communities to identify and progress initiatives within their areas. Funding administered through these committees supports projects and activities identified by local residents through the community planning process.
- 5.5 While the programmes described in this report involve ongoing engagement with Community Committees and Marae/Hapū Committees, no additional engagement is required for the purposes of this report.

6 Operational Implications Ngā Pānga Whakahaere

- 6.1 There are no operational implications associated with this report. The report provides a performance update on the administration of funding under the Community Development Policy and the Marae and Hapū Committees Policy.

7 Financial Implications Ngā Pānga Ahumoni

- 7.1 Funding administered through Community Committees and Marae/Hapū Committees is provided through four funding streams. These funds operate within existing budgets approved through Council's Long-term Plan and Annual Plan processes. Following is a summary of the expenditure against budget and the remaining funds available this year across the four funding streams.

7.2 Community Committee Project Fund

The total budget for the 2025/26 financial year, including approved carry forwards, is \$103,198.00 and as at 28 February \$58,429.09 of the budget had been uplifted with a remaining balance of \$45,768.91 yet to be released to the community committees.

7.3 Community Planning Implementation Fund

The total budget for the 2025/26 financial year, including approved carry forwards, is \$104,178.00 and as at 28 February \$66,151.83 had been approved to support identified projects, of which \$33,642.94 had been uplifted. A remaining balance of \$38,026.17 remains available within the contestable fund for the year.

7.4 Marae / Hapū Project Fund

The total budget for the 2025/26 financial year is \$28,341.00 and as at 28 February \$21,896.47 of the budget had been committed. A balance of \$6,444.53 remains, of which \$6,298.00 was allocated for the remaining two marae who have not made a funding application.

7.5 Marae and Hapū Contestable Fund

The total budget for the 2025/26 financial year is \$23,090.00 and as at 28 February \$21,941.33 of the budget had been committed leaving a small balance of \$1,148.67 remaining.

8 Statutory Requirements Ngā Here ā-Ture

8.1 There are no specific statutory requirements associated with this report.

8.2 The administration of Community Committee funding and Marae/Hapū funding is undertaken in accordance with the Community Committees Policy, the Marae and Hapū Committees Policy, and relevant Council delegations.

8.3 These policies establish the framework through which Community Committees and Marae/Hapū Committees identify and approve projects within their allocated funding.

9 Next Steps Te Kokenga

9.1 No further actions are required as a result of this report. Staff will continue to administer Community Committee and Marae/Hapū funding in accordance with the relevant policies.

10 Attachments Ngā Āpitihanga

10.1 Community Development Policy

10.2 Community Committee Policy

10.3 Marae and Hapū Committees Policy

Manawatu District Council

Community Development Policy

Supports Community Development Strategy

Adopted:	17 October 2024
Review Frequency	3 Yearly
Review date:	1 August 2027
Policy type:	Governance
Policy Number	P265

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1 Objective

Council has adopted a Community Development Strategy that sets out its priorities for Community Development within the Manawatū District.

Community Development is part of the District Development Activity within Council's Long Term Plan, which also includes Economic Development. It supports the social, cultural, economic and environmental wellbeing of our people and places.

Community development is a means of working together to:

- Be a cohesive single community or a collection of smaller communities based on our geographical location or on areas of special interest or identity
- Build stronger, resilient, sustainable local communities
- Ensure the environment in which we live is safe, strong and healthy both now and in the future
- Celebrate our diversity
- Welcome new residents to the Manawatū
- Strengthen the interests and values of our District's residents by encouraging active participation
- Learn and share our knowledge with others
- Generate community led opportunities and outcomes
- Encourage recreational, sport and cultural participation.

While there is a lot that Council can do directly to achieve the above, a critical role for Council is to partner with its community and voluntary organisations in supporting grassroots initiatives. One of the ways in which it can do this is through the provision of funding.

The objective of the Community Development Policy is to provide a clear framework for financial support for grassroots initiatives while also ensuring that Council's resources are targeted at meeting its strategic outcomes.

The Community Development Policy will provide guidelines for decision makers that will allow a transparent framework to ensure good stewardship of public funds.

Council should not be seen as being the sole funder for any project, service, event or festival.

The following contestable funds are covered within this policy:

- Community Development Fund
- Event Fund
- Representative Fund
- Private Cemetery/Urupā Fund
- Community Committee Project Fund
- Community Planning Implementation Fund

The Manawatū District Council administers the Creative Communities Scheme on behalf of Creative New Zealand, which is part of the Community Development activity. However, Council is required to follow Creative New Zealand's guidelines for allocating funding. The Creative Communities Scheme is therefore not part of this policy.

Rates Remissions for Charitable Organisations is part of the Community Development activity. However, it is included within the Manawatū District Council's Rates Remission Policy and is therefore not part of this policy.

2 Community Development Fund

2.1 Purpose

The Community Development Fund is designed to encourage community leadership of local solutions. This fund supports community and voluntary organisations whose outcomes directly contribute to the Community Development Strategy’s vision of “Our District offers a high quality of life for all residents” as well as supporting the following outcomes:

- We are connected and inclusive – our strength is in the diversity of our people and our heritage
- We are actively engaged – our people are empowered to strengthen and influence their communities
- We prepare for tomorrow today – our natural, physical and social environment is safe, sustainable and resilient
- We are lifelong learners – our people gain and share knowledge and understanding as they progress through life

The Community Development Fund will support grassroots initiatives that align well with the above outcomes and can deliver on more than one of the following Community Development Strategy goals:

- We are a welcoming community
- Everyone has a sense of belonging and are proud of where they live
- We value who we are and where we have come from
- We have creative, cultural and recreational participation in our communities
- We work together to make our whānau and communities better
- Tangata whenua are visible
- Community success is enabled by quality infrastructure, services and technology
- Our people and communities feel safe
- We are guardians (kaitiakitanga) of the natural environment
- Our people have learning opportunities that enhance their life choices
- We encourage and enable people to shape their future
- Our people share their skills and experience with others

2.2 Criteria

Those applying for this fund will need to be able to demonstrate that they are either:

- A not for profit organisation based in the Manawatū District; or
- A legally incorporated society or charitable trust that is registered with the Charities Commission or
- A partnership of not for profit and or a legally incorporated society or charitable trust for the delivery of services or a project.

and that they have the appropriate organisational structure and demonstrated financial ability to deliver on the service or project.

Priority will be given to:

- Activities that contribute to achieving more than one of the above key outcomes and goals
- Viability of the proposed service or activity including history of organisation’s capability and capacity of project delivery with demonstrable community benefit clearly evident
- The management/governance structure of the organisation and its financial requirements are appropriately met relative to the size and complexity of the organisation

- Legal status of organisation
- Initiatives that strengthen participation across diverse communities
- Collaborative approaches operating across more than one organisation which enhances connections with existing and emerging networks and activities eg community, arts, cultures, environmental
- Initiatives that grow community leadership
- Compliance with previous reporting requirements

Multi-year funding up to three years from the Community Development Fund can be approved.

2.3 What can and can't be funded?

The Community Development Fund will fund a wide range of costs integral to service delivery including salaries, training and development, administration and office expenses, insurance and audit, rent and utilities, promotion and materials and small capital items. However, it will not fund:

- Reducing Debt servicing
- Legal expenses
- Medical expenses
- Maintenance of equipment or facilities
- Public services that are the responsibility of central government
- Retrospective funding of services or projects

2.4 Funding Round

There is one funding round every three years for the delivery of priority services from the Community Development Fund closing 30 October.

The Manawatū District Council will be tendering for the delivery of priority services that link to the Community Development Strategy. This will take place during the first year of Council's Long Term Plan with funding to take effect from the commencement of Year 2 for up to three years.

There will be two funding rounds per year for one off services or projects that link to the above criteria which closes 30 June and 30 November.

2.5 Accountability Requirements

The conditions of receiving funding are:

- Manawatū District Council **must** be acknowledged as a partner and funder and be acknowledged as a separate entry within the organisation's accounts or in the organisation's annual report.
- Recipients of Community Development Funding will be required to submit an accountability report to the Manawatū District Council that reports against key result indicators agreed to as part of a Contract of Service. Accountability reports will be required to be submitted at 6-monthly and 12-monthly intervals during the term of the contract.
- Recipients of Community Development Funding for one off services or projects will be required to submit an accountability report at the completion of the service or project.

2.6 Application Process

See Appendix 1.

3 Event Fund

3.1 Purpose

The Event Fund supports events or festivals that are primary of benefit to Manawatū District residents and directly contribute to the Community Development Strategy's vision of "Our District offers a high quality of life for all residents".

The Event Fund will support events or festivals that align well with at least one of the following Community Development Strategy goals:

- We are a welcoming community
- Everyone has a sense of belonging and are proud of where they live
- We value who we are and where we have come from
- We have creative, cultural and recreational participation in our communities
- We work together to make our whānau and communities better
- Tāngata whenua are visible
- Community success is enabled by quality infrastructure, services and technology
- Our people and communities feel safe
- We are guardians (kaitiakitanga) of the natural environment
- Our people have learning opportunities that enhance their life choices
- We encourage and enable people to shape their future
- Our people share their skills and experience with others

3.2 Criteria

It is preferred that organisations are incorporated societies or trusts, but applications from individuals or commercial organisations will be considered.

The applicant should demonstrate that the event or festival:

- Contributes to a connected and inclusive district
- Builds unity and community pride by celebrating the district's character, diversity and individuality through arts and culture
- Provides opportunities for innovation
- Is accessible to Manawatū District residents
- Is not entirely focused on commercial activity
- Supports Manawatū District Council's vision, the Community Development Strategy and the Economic Development Strategy

Priority will be given to:

- Events and Festivals that demonstrate sustainable practices
- Level of compliance with health and safety
- Events and Festivals that contribute to achieving at least one of the above listed goals
- Viability of the proposed event or festival including history of organisation's capability and capacity for delivery
- Strengthen participation across diverse communities
- A collaborative approach which operates across more than one sector which enhances connections with existing and emerging networks and activities eg community, arts, cultures, environmental
- Events that grow community leadership
- Compliance with previous reporting requirements

3.3 What can and can't be funded?

The Event Fund will fund a wide range of costs integral to holding an event or festival, which includes venue hire or hiring of equipment such as seating, marquee, lighting and sound as well as marketing, and promotion, health and safety, insurance and transport management costs, hospitality costs. However, it will not fund:

- Events or festivals where the primary purpose is to fundraise
- Prizes/Trophies
- Alcohol
- Retrospective (funding being applied for following an event or festival)

3.4 Funding Round

There are three funding rounds per annum for the Event Fund closing 30 June, 30 September and 30 March.

3.5 Accountability Requirements

The conditions of receiving funding are:

- Manawatū District Council **must** be acknowledged as a partner and funder and be acknowledged as a separate entry within the organisation's accounts or in the organisation's annual report.
- An accountability report to be submitted to the Manawatū District Council within two months following the event or festival. The report to include:
 - Operational debrief including venue, signage, safety and the sustainable practices used
 - Media coverage
 - Approximate number of attendees
 - Actual expenditure and income for event or festival
 - Resources that were used including volunteer and staff time
 - The objectives put forward to support your funding application have been realised
 - If the event or festival has the potential to grow
 - The impact on the community if this event or festival was no longer run or scaled back

3.6 Application Process

See Appendix 1.

4 Representative Fund

4.1 Purpose

The Representative Fund supports individuals or teams who have been selected or have qualified to represent Manawatū District or New Zealand at a national or international event and directly contributes to the Community Development Strategy's vision of "Our District offers a high quality of life for all residents".

The Representative Fund will support events that align well with at least one of the following Community Development Strategy goals:

- We have creative, cultural and recreational participation in our communities
- Our people have learning opportunities that enhance their life choices
- Our people share their skills and experience with others

4.2 Criteria

Those applying for this fund will need to demonstrate that:

- They are a resident of the Manawatū District (within the boundary administered by the Manawatū District Council);
- They have been selected or have qualified to represent the Manawatū District or New Zealand at a national or international event. Evidence of selection or qualification **must** be attached to the application.

The applicant should demonstrate how their attendance at the event aligns with at least one of the following goals:

- We have creative, cultural and recreational participation in our communities
- Our people have learning opportunities that enhance their life choices
- Our people share their skills and experience with others

Priority will be given to:

- Individuals or teams that contribute to achieving one or more of the above listed goals
- First time applicants
- Representative activities that grow community leadership
- Compliance with previous reporting requirements

4.3 What can and can't be funded?

The Representative Fund may assist with travel and accommodation costs as well as entrance fees to events that individuals or teams are either competing or representing. However, it will not fund uniforms, food, refreshments, personal expenses or retrospective funding.

4.4 Funding Round

Representative Fund applications are open all year round.

4.5 Accountability Requirements

The conditions of receiving funding are:

- An evaluation report to be submitted to the Manawatū District Council within two months following the event. The report to include:
 - Brief description of the highlights of the event attended
 - How the funding assisted in attending the event

- What the applicant has planned for the future
- Individuals or teams that receive funding agree to provide a brief verbal report to Council, as part of its Public Forum, on the benefits of their participation at the specified event.

4.6 Application Process

See Appendix 1.

5 Private Cemetery/Urupā Fund

5.1 Purpose

The purpose of the Private Cemetery/Urupā Fund is to assist with the costs associated with the upkeep of private cemetery/urupā located within the Manawatū District.

The Private Cemetery/Urupā Fund aligns well with the following Community Development Strategy goals:

- We value who we are and where we have come from
- We work together to make our whānau and communities better
- Tāngata whenua are visible
- We are guardians (kaitiakitanga) of the natural environment

5.2 Criteria

The following criteria will apply to both private cemeteries and urupā.

- Only existing urupā or private cemeteries within Manawatū District Council boundaries are eligible for funding assistance

5.3 What can and can't be funded?

The fund can only be used for the maintenance of private cemeteries/urupā. Maintenance is broadly defined and includes such items as:

- Fencing maintenance
- Restoration of headstones
- Installation of beams
- Mowing, weeding or other similar maintenance
- Graveling of tracks or paths
- Recording or registration of urupā/private cemeteries
- Other similar maintenance items

Maintenance does not include the capital development of new or existing urupā, such as the development of roads, levelling of land or other similar items. Any application for funding associated with these items should be forwarded through the Manawatū District Council Long Term Plan or Annual Plan process.

5.4 Funding Round

Applications to the fund close on the last Friday in July of each year. Applications will only be received once annually.

Applications to the Private Cemetery/Urupā Fund must include the following information:

- Details of proposed work
- Indicative costings, including one quote
- Amount being requested
- Contact Details, including a phone number

A sum of \$1,000.00 annually (out of the total annual budget) would be initially tagged for private cemetery funding applications. If no applications are received from private cemeteries or they are not approved for funding, this amount would be applied against urupā applications. In addition, any leftover funding will be carried over to the following year.

5.5 Accountability Requirements

On completion of the work the applicant is required to forward to Council a certificate of completion detailing the work that had been completed with copies of receipts attached as verification.

5.6 Application Process

District urupā applications:

- These will be considered annually at a meeting of **Te Kōtuiti Reo Taumata** who have delegated authority to sign off on funding within budget. Where the total amount requested exceeds the budgeted amount, **Te Kōtuiti Reo Taumata** will prioritise projects according to need to fit within the budget.

Private cemetery applications:

- The Community Wellbeing Manager will assess the applications against the criteria and will make a recommendation to the General Manager – Community who has delegated authority to sign off on funding within budget.

Approved work **must** be completed within the financial year of the date of approval.

6 Community Committee Project Fund

6.1 Purpose

The purpose of the Community Committee Project Fund is to allow Community Committees and the Manawatū Youth Ambassadors to undertake small-scale and discrete projects that enhance their communities of interest.

The Community Committee Project Fund aligns well with the following Community Development Strategy goals:

- We are a welcoming community
- Everyone has a sense of belonging and are proud of where they live
- We value who we are and where we have come from
- We have creative, cultural and recreational participation in our communities
- We work together to make our whānau and communities better
- Tāngata whenua are visible
- We are guardians (kaitiakitanga) of the natural environment
- We encourage and enable people to shape their future
- Our people share their skills and experience with others

6.2 Criteria

The Community Committees and Manawatū Youth Council will need to demonstrate that the projects that they are seeking funding for:

- Aligns well to their Community Plans, where a Community Plan exists;
- Aligns with one or more of the following goals:
 - We are a welcoming community
 - Everyone has a sense of belonging and are proud of where they live
 - We value who we are and where we have come from
 - We have creative, cultural and recreational participation in our communities
 - We work together to make our whānau and communities better
 - Tāngata whenua are visible
 - We are guardians (kaitiakitanga) of the natural environment
 - We encourage and enable people to shape their future
 - Our people share their skills and experience with others

6.3 What can and can't be funded?

The Community Committee Project Fund will fund any small-scale project that meets the above criteria. However, it will not fund projects that are currently included in Council's contracts or are an increase of levels of service. Any application for funding associated with an increase in levels of service should be forwarded through the Manawatū District Council Long Term Plan or Annual Plan process.

6.4 Funding Round

The Community Committee Project Fund has an annual budget to be distributed evenly amongst each of the Community Committees and the Manawatū Youth Council that are currently active. This funding is not available to any Committee that is in recess.

6.5 Accountability Requirements

The Community Committees and the Manawatū Youth Council will be required to report to Council on how the projects for which they have received Community Committee Project Funding have contributed to one or more of the goals referred to above and the impact that these projects have had on the respective communities of interest.

6.6 Application Process

Each active Community Committee and the Manawatū Youth Council will be asked to submit a draft work programme by the end of June each year for the following financial year. This work programme lists projects in order of priority.

The Community Wellbeing Manager assesses the proposed projects against the criteria and makes a recommendation to the General Manager – Community who has delegated authority to sign off on funding within budget.

Payment is upon receipt of invoices for agreed projects. Funds may be accumulated and carried over from one year to the next as long as they have been tagged for a specific project and approved by the General Manager – Community as part of the annual budget process.. Any carry forward of funding beyond a Long Term Plan will be at the discretion of Council.

7 Community Planning Implementation Fund

7.1 Purpose

The Community Planning Programme aligns with Council's vision of being: Proudly provincial. A great place to land. It directly aligns with Council's village vision statement: Attractive and prosperous communities that offer lifestyle choices and business opportunities within a unique environment. It supports communities to develop a shared vision for their village, through collaboration between communities, Council and other agencies.

The goal for the programme is to create attractive and prosperous communities with lifestyle choices and business opportunities within a unique village environment. The residents will benefit from an improved environment and services, the villages are attractive to new residents and become more resilient and sustainable.

The programme's objectives are to:

- Set clear strategic direction for villages, reflecting each community's unique characteristics
- Provide a pathway for village community's vision and priorities to be reflected in council's and other agencies' strategies and work plans
- Grow village community spirit, attract and retain residents
- Enable residents to create the communities they want
- Develop constructive working relationships between councillors, residents, businesses and council staff

The purpose of the Community Planning Implementation Fund is to provide a funding mechanism which assists with collaboration between communities, Council and other agencies to implement small-scale capital projects that are identified in Community Plans that:

- Attributes to the village community's vision and priorities
- Grows community spirit
- Attracts and retain residents
- Enables village residents to create the community they want

The Community Planning Implementation Fund aligns well with the following Community Development Strategy goals:

- We are a welcoming community
- Everyone has a sense of belonging and are proud of where they live
- We value who we are and where we have come from
- We have creative, cultural and recreational participation in our communities
- We work together to make our whānau and communities better
- Tāngata whenua are visible
- We are guardians (kaitiakitanga) of the natural environment
- We encourage and enable people to shape their future
- Our people share their skills and experience with others

7.2 Criteria

The Community Committees will need to demonstrate that the small-scale capital projects that they are seeking funding for:

- Aligns well with their Community Plans;
- Aligns with one or more of the following goals:

- We are a welcoming community
- Everyone has a sense of belonging and are proud of where they live
- We value who we are and where we have come from
- We have creative, cultural and recreational participation in our communities
- We work together to make our whānau and communities better
- Tangata whenua are visible
- We are guardians (kaitiakitanga) of the natural environment
- We encourage and enable people to shape their future
- Our people share their skills and experience with others

7.3 What can and can't be funded?

The Community Planning Implementation Fund will only fund small-scale capital projects that meets the above criteria. Any application for funding associated with large-scale capital projects or an increase in levels of service should be forwarded through the Manawatū District Council Long Term Plan or Annual Plan process.

However, the Community Planning Implementation Fund can provide seed funding that will allow Community Committees to approach third party funders for funding towards large-scale capital projects arising out of Community Plans.

7.4 Funding Round

The Community Planning Implementation Fund has one funding round per year coinciding with the Community Committee Project funding round.

7.5 Accountability Requirements

The Community Committees will be required to report to Council how the projects for which they have received Community Planning Implementation Funding have contributed to one or more of the goals referred to above and the impact that these projects have had on the respective communities of interest.

7.6 Application Process

The process for receiving applications to the Community Planning Implementation Fund will be done in conjunction with the Community Committees Project Fund process. Draft work programmes need to be submitted by the end of June each year for the following financial year. All community planning projects are to be listed in order of priority.

The Community Wellbeing Manager assesses the proposed projects against the criteria and makes a recommendation to the General Manager – Community who has delegated authority to sign off on funding within budget.

Payment is upon receipt of invoices for agreed projects. Any request to carry forward funding from the Community Planning Implementation Fund will be at the discretion of Council.

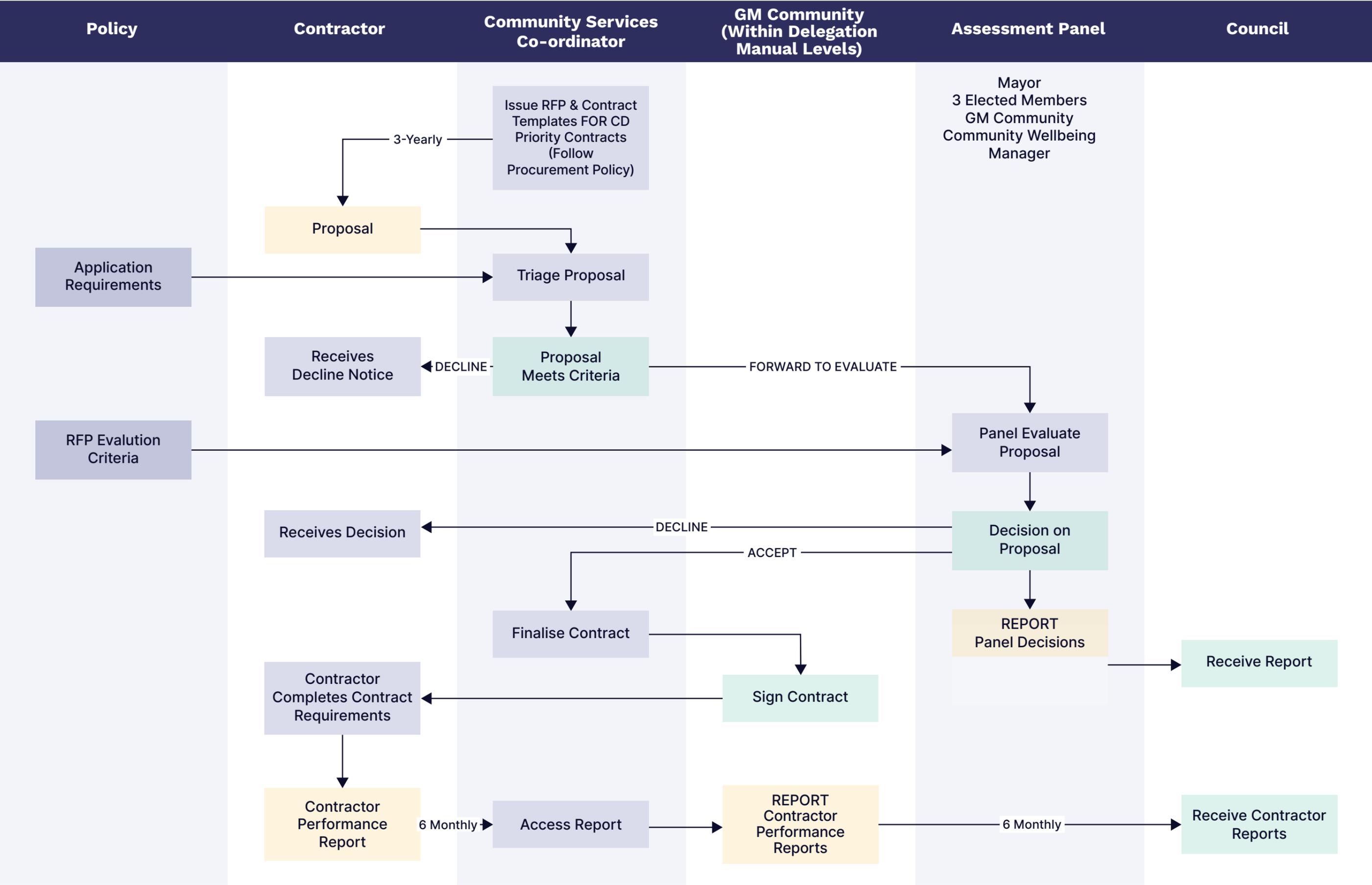
8 Appendix 1

8.1 Application Process

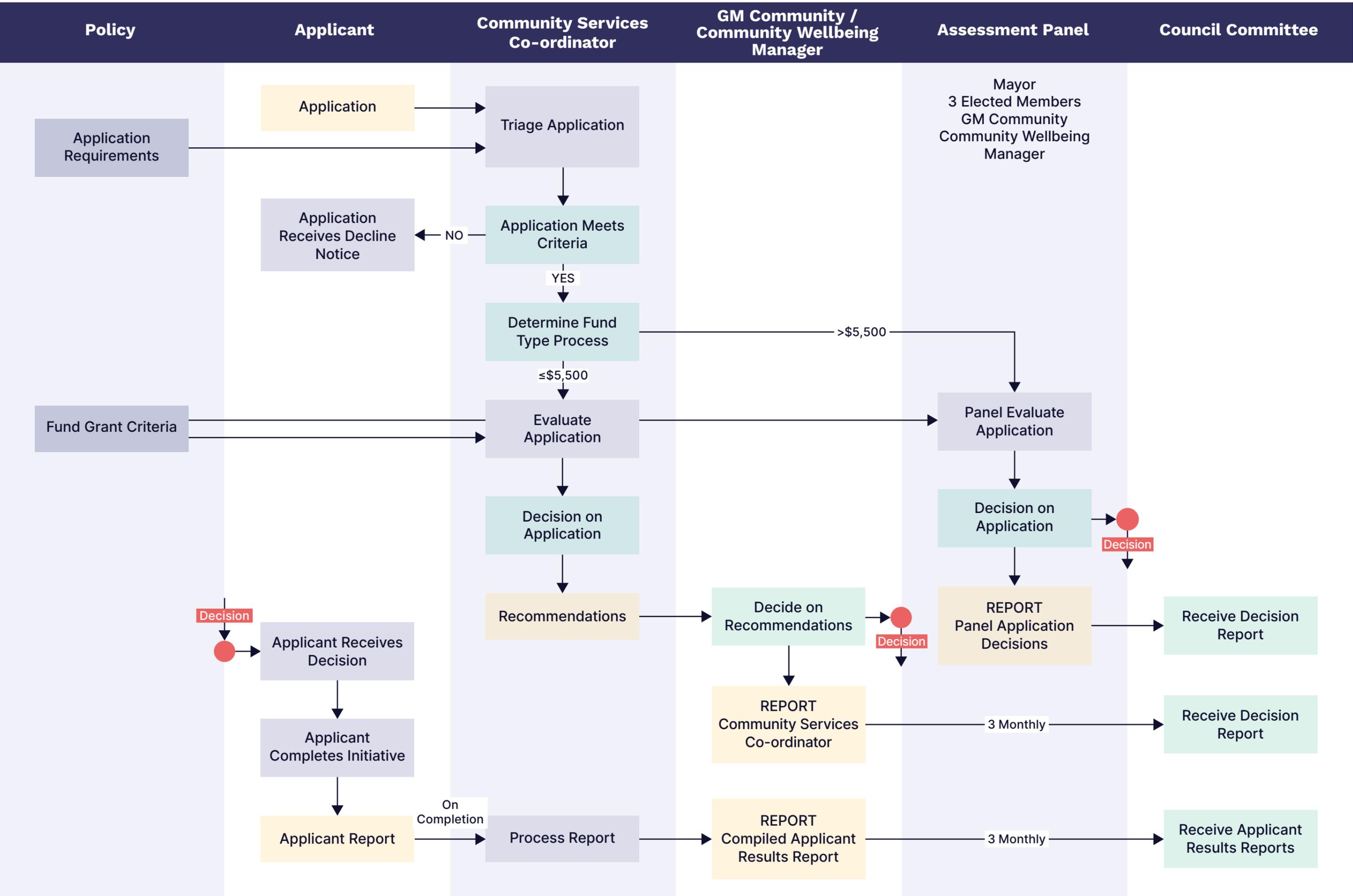
8.1.1 Community Development Priority Contracts Process

8.1.2 Community Development Grant Process: Representative, Event, Community Development Projects/Initiatives

Community Development Priority Contracts



Community Development Grant Process - Representative, Event, Community Development Projects/Initiatives





Community Committees Policy

Adopted:	1990
Date last reviewed / Reconfirmed:	1 March 2024
Next review due:	5 March 2026
Policy type:	Governance
Reviewer	GM Community
Policy version	P200

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1 Purpose

1.1 The purpose of the Community Committees Policy is to allow identified communities of interest within the Manawatu District to establish an advisory body in their community to assist the Council in its responsibilities to that community. They are an informal link between the Council and the community whereby an exchange of information, opinions, proposals, recommendations, and decisions can take place.

1.2 The following are the communities of interest identified by Council. This however does not prevent other communities from being incorporated:

- Āpiti
- Bainesse/Rangiotu
- Cheltenham
- Colyton
- Feilding
- Glen Oroua/Taikorea
- Halcombe
- Himatangi Beach
- Hiwinui

- Kimbolton
- Kiwitea
- Pōhangina
- Rangiwahia
- Rongotea
- Sanson
- Tangimoana
- Waituna West

2 What is the role of a Community Committee?

- 2.1 Community Committees are part of the Community Development activity within Council, which is a key contributor to achieving Council’s vision and outcomes within its Long-term Plan in building stronger, resilient and sustainable local communities while encouraging active participation in generating community led opportunities and outcomes . The Community Committee’s role is to work in partnership with Council in achieving these outcomes
- 2.2 Community Committees are a means for strengthening the interests and values of their residents by encouraging active citizenship in identifying issues the communities want to deal with and to generate local solutions that will deliver, economic, social, environmental, and cultural wellbeing for their respective communities.
- 2.3 Community Committees can submit to Council’s Annual Plans and Long-term Plans, to ensure that their communities’ views are heard by elected members when making decisions and to advocate for projects in Community Plans.

3 How are Community Committees supported?

- 3.1 A Council member is appointed as a Liaison Councillor for each Community Committee. The Liaison Councillor’s key role is to assist the Committee and advise on Council processes and to provide updates on matters of interest at a local, regional, and national level.
- 3.2 Liaison Councillors are there to listen to the community’s concerns and to clarify the process of engagement with Council and to give guidance to where the Committee can seek help on specific issues. They are not the Community’s spokesperson.
- 3.3 Council’s Community Team is the Committee’s main point of contact and support from within Council.

4 How are Community Committees appointed?

- 4.1 Community Committees are appointed at a community public meeting called by Council to be chaired by either the committee’s appointed Liaison Councillor, Mayor, or Council representative.

- 4.2 The number of members to be elected to serve on the Committee shall be a minimum of seven and a maximum of 10. However, discretion will be given to committees where the minimum cannot be practically met, or maximum has been exceeded. This will be on a case by case basis.
- 4.3 The term of the Committee shall coincide with Council's term of office which is three years. Community Committees will therefore hold triennial meetings to re-elect their committees following the Local Government Elections.
- 4.4 Should a Community Committee be unable to reach a practical minimum number of members to be able to continue to operate, this community committee may need to go into recess until such time as there is sufficient interest from within the community. Similarly, if a committee loses several of its members during a triennium that it is no longer practical for it to continue, the committee may need to go into recess. If either of these situations were to occur, the Liaison Councillor and Council Officer would work closely with the community to avoid the need for the committee to go into recess.
- 4.5 Each active Committee is required to establish their own Terms of Reference based on a standardised template which would include when the Committee meets, how often and its administrative procedures. These Terms of Reference are to be reviewed and adopted by the committee following each triennial election with a copy to be forwarded to Council for their records.

5 Community Committee Project Fund

- 5.1 Council will provide annual funding to allow community committees to undertake small-scale, discrete projects within their communities that are not currently included in Council's contracts or levels of service and can be aligned to Community Plans where a Community Plan exists. This annual funding is known as the Community Committee Project Fund.
- 5.2 The Community Committee Project Fund has an annual budget to be distributed evenly amongst each of the Community Committees that are currently active.
- 5.3 Each Community Committee will be asked to submit a draft work programme by the end of April each year for the following financial year. This work programme lists projects in order of priority within the available budget for each committee. Payment is upon receipt of invoices or receipts for agreed projects.
- 5.4 Community Committees can repurpose their allocated funding towards another priority project during the year, but this needs to be approved by the relevant Community Team Manager before committing any funding to this project.
- 5.5 Funds can be accumulated and carried over from one year to the next if they have been tagged for a specific project and must be used within the term of a Long-term Plan, which is three years. Should funding remain at the end of year three of a Long-term Plan, this funding may not be automatically carried forward.

6 Community Planning Implementation Fund

- 6.1 Council will provide contestable funding annually for Community Committees to access. This funding can only be used on projects that align with adopted Community

Plans. This contestable fund is known as the Community Planning Implementation Fund.

- 6.2 The purpose of the Community Planning Implementation Fund is to provide seed funding to enable community committees to seek alternative third party funding. Council should not be the sole funder of community plan projects.
- 6.3 Applications to the Community Planning Implementation Fund can be submitted at the same time that committees submit their annual community committee project funding requests, which are due in April each year.

Finance and Performance Committee

Meeting of 25 March 2026

Business Unit: People and Corporate

Date Created: 10 March 2026

LGOIMA Requests 06 September 2025 – 28 February 2026

Purpose Te Aronga o te Pūrongo

To present requests for information received by Council under the Local Government Official Information and Meetings Act 1987.

Recommendations Ngā Tūtohunga

That the report detailing the requests for information received under the Local Government Official Information and Meetings Act 1987 for the period 06 September 2025 – 28 February 2026 be received.

Report prepared by:

Dianne McKay

Information Officer

Approved for submission by:

Frances Smorti

General Manager - People and Corporate

1 Background Ngā Kōrero o Muri

- 1.1 The Local Government Official Information and Meetings Act 1987 makes provision for public access to Council information.
- 1.2 The Act also provides requirements for how the Council must deal with any requests for access to information that it holds.
- 1.3 Details of all requests received are available on Council's website.
- 1.4 This report covers LGOIMA Requests received and processed for the period 06 September 2025 – 28 February 2026

SUMMARY	26 May 2025 to 05 September 2025	06 September to 28 February 2026
Open from previous period	3	10
Received	25	52
Closed	18	54
Total In Progress	10 includes 2 Ombudsman	8 includes 3 Ombudsman
FINANCIAL YEAR	1 July 2024 to 30 June 2025	01 July 2025 to 28 February 2026
Total	88	70
Closed	88	67
% Sent in time frame	100%	99%

LGOIMA Number	Date Received	Organisation	Request Summary	Due Date	Request Status	Completed Date
LG2351	11/04/2025	Office of the Ombudsman	Preliminary inquiry - Complaint that information withheld	01/05/25	With Ombudsman	
LG2372	12/08/2025	Individual	All details and documents about complaints made about dog	9/09/2025	Complete	8/09/2025
LG2373	12/08/2025	Individual	All records regarding dog attack in Himatangi Beach	9/09/2025	Complete	8/09/2025
LG2379	25/08/2025	Green Party	Details of off licences in MDC district	22/09/2025	Complete	15/09/2025
LG2380	26/08/2025	Green Party	Breakdown of all costs associated with Plan Changes B & E, along with estimates of possible additional housing because of the changes	23/09/2025	Complete	8/09/2025
LG2381	27/08/2025	Individual	Information, including reports, about speed bump installation in Derby Street	24/09/2025	Complete	22/09/2025
LG2382	1/09/2025	Mahea	Information about Sites and Areas of Significance to Māori held by MDC	29/09/2025	Complete	25/09/2025
LG2383	1/09/2025	Manawatu District Residents and Ratepayers	A breakdown of factors contributing to 5.99% rates increase	29/09/2025	Complete	25/09/2025
LG2384	29/08/2025	Individual	Information about staffing, paygrades and pay increases for last 5 years	26/09/2025	Complete	11/09/2025
LG2385	12/09/2025	Individual	Information about the Candidate Election Booklets for the upcoming elections	10/10/2025	Complete	18/09/2025
LG2386	13/09/2025	Individual	Information on any discussions between TKR, MDC CEO, Mayor, and Councillors re: 12 Sept hiko and omission of Māori Ward candidate from 2025 election booklet	10/10/2025	Complete	25/09/2025
LG2387	15/09/2025	Individual	Any complaints about myself, my business or my address in the last 5 years	13/10/2025	Complete	30/09/2025
LG2388	29/08/2025	Individual	Various questions around rates increase, staff wages, rates for roading and rural	26/09/2025	Complete	25/09/2025
LG2389	23/09/2025	Individual	Further questions about unopposed candidates and the candidate booklet	21/10/2025	Complete	30/09/2025
LG2390	30/09/2025	Manawatu District Elections 2025	Information about procurement and contracting of Feilding District Promotions	29/10/2025	Complete	23/10/2025
LG2391	8/10/2025	Individual	Details of 2025-25 budget for Rangitikei Valley Road and costs for October 2024 works	6/11/2025	Complete	20/10/2025
LG2392	9/10/2025	Individual	Makino Aquatic Centre Policies & Procedures	7/11/2025	Complete	17/10/2025
LG2393	13/10/2025	Alcohol Healthwatch	Information about alcohol licensing and hairdressers/barbers	11/11/2025	Complete	16/10/2025
LG2394	13/10/2025	Individual	Request for dog attack incident report	11/11/2025	Complete	7/11/2025
LG2395	15/10/2025	Individual	Information about MDC traffic counting contract	13/11/2025	Complete	28/10/2025
LG2396	20/10/2025	Individual	Information about Brooks Place	18/11/2025	Complete	
LG2397	24/10/2025	Individual	Who is responsible for rural roadside spray and please provide the datasheets for the sprays used	24/11/2025	Complete	3/11/2025

LG2398	28/10/2025	Individual	Updated LBP Activity Report from 09 May 2025 to date	25/11/2025	Complete	30/10/2025
LG2399	29/10/2025	STUFF	Information about parking infringements since introduced in May 2025	26/11/2025	Complete	5/11/2025
LG2400	3/11/2025	Individual	Information about barking dog complaints made	1/12/2025	Complete	24/11/2025
LG2401	5/11/2025	Individual	Information about property, dogs and home-based business 15 Sept – 05 November 2025	3/12/2025	Complete	24/11/2025
LG2402	5/11/2025	Headway Systems	Copy of RID database please and total rates for 2025/26 year	3/12/2025	Complete	10/11/2025
LG2403	10/11/2025	Individual	Public Funding, Oversight, and Information Regarding The Factory NZ Ltd	8/12/2025	Complete	5/12/2025
LG2404	8/11/2025	Individual	Request for payment details for Horizons Regional Council rates	5/12/2025	Transferred	10/11/2025
LG2405	10/11/2025	Individual	Number of MDC ratepayers and how does MDC define a rating unit	8/12/2025	Complete	18/11/2025
LG2406	24/11/2025	Individual	Please advise the total amount invoiced to your Council by Wellington-based “Agite Consulting Limited” in each of the last three financial years ending 30 June 2023, 2024 and 2025.	12/01/2026	Complete	25/11/2025
LG2407	25/11/2025	Individual	Information about policies regarding single-sex changing and shower facilities at the swimming pools under Manawatu District Council management	13/01/2026	Complete	5/12/2025
LG2408	5/12/2025	Individual	Fluoride Supply Chain Information	23/01/2026	Complete	17/12/2025
LG2409	27/11/2025	Marley Flow Control	Information about Cooling Towers Subject to Testing	15/01/2026	Complete	5/12/2025
LG2410	16/12/2025	Office of the Ombudsman	Investigation of complaint and concerns about the decision of the Council not to enforce the local stormwater bylaw	20/01/2026	With Ombudsman	
LG2411	16/12/2025	Ministry for Regulation	Council and District Licensing Committee information request- Hospitality Review	3/02/2026	Complete	13/01/2026
LG2412	10/12/2025	Speak Up For Women	Changing room provisions in Council owned swimming pool facilities	28/01/2026	Complete	13/01/2026
LG2413	17/12/2025	Communities Against Alcohol Harm	Request a copy of Off Licence application by Super Liquor Feilding	4/02/2026	Complete	22/12/2025
LG2414	19/12/2025	Cochrane Law	Information about fee increases for Himatangi Campground for last 5 years	9/02/2026	Complete	14/01/2026
LG2415	22/12/2025	Waterford Security Limited	Certificate of Acceptance application statistics for 2025 year	9/02/2026	Complete	14/01/2026
LG2416	9/01/2026	Communities Against Alcohol Harm	Copy or screenshot of public notice published on website and conformation of closing date and time for public objections regarding Super Liquor Feilding application.	9/02/2026	Cancelled	9/01/2026
LG2417	21/01/2026	NZ Taxpayers Union	Rating information for financial years 2024/25 and 2025/26	19/02/2026	Complete	30/01/2026

LG2418	21/01/2026	NZ Taxpayers Union	Information on staffing, third party payments and the Audit & Risk Committee	19/02/2026	Complete	10/02/2026
LG2419	21/01/2026	NZ Taxpayers Union	Information on Contractors and Consultants, depreciation and Mayor's budget for 2024/25 financial year	19/02/2026	Complete	10/02/2026
LG2420	20/01/2026	Federated Farmers of NZ	Information about rates revenue and usage for 2024/25	18/02/2026	Complete	2/02/2026
LG2421	20/01/2026	Individual	Information about council drain and tree ownership	18/02/2026	Complete	10/02/2026
LG2422	23/01/2026	Individual	Information around dog being picked up CCR 94036	23/02/2026	Complete	12/02/2026
LG2423	26/01/2026	NZ Taxpayers Union	Information about Council Art and Budget for art	24/02/2026	Complete	25/02/2026
LG2424	27/01/2026	Individual	All correspondence 01/25 to 02/26 regarding subdivision at Gilbert Street	25/02/2026	Complete	19/02/2026
LG2425	28/01/2026	John W Key	Parking warden query and council resolution for parking limits	26/02/2026	Complete	3/02/2026
LG2426	24/01/2026	Individual	Information and correspondence about grave sites in Feilding Cemetery	23/02/2026	Complete	12/02/2026
LG2427	29/01/2026	Individual	Information on Council employee and request for document	27/02/2026	Complete	30/01/2026
LG2428	28/01/2026	Stuff	Information about unpaid rates, cost recovery and council interactions with public	26/02/2026	Awaiting approval to release	19/02/2026
LG2429	2/02/2026	Individual	Number of consents issued under District Plan rules (Separation of Residential Units Along Roads) in the past three years and how many were actually waived without the imposition of a fee	3/03/2026	Withdrawn	5/02/2026
LG2430	2/02/2026	Office of the Ombudsman	Enquiry about decision to apply penalties to rates accounts for two Sheddan Road addresses	23/02/2026	With Ombudsman	
LG2431	13/02/2026	NZ Taxpayers Union	A list of payments made by the Council to consultancy/advisory firms (including subsidiaries) on behalf of mana whenua/Māori, and copies of any agreements/contracts and invoices	13/03/2026	Complete	19/02/2026
LG2432	19/02/2026	Te Pati Maori	Climate-Related Hazard Areas & Marae Impact Assessments	19/03/2026	With Subject Matter Expert	
LG2433	19/02/2026	Individual	Complaints received about requesters property on Makino Road over last 12 months	19/03/2026	Complete	2/03/2026
LG2434	19/02/2026	Individual	Information about Stormwater/Road Drains on Ulysses Road	19/03/2026	Awaiting approval to release	
LG2435	19/02/2026	Common Ground Aotearoa	Request for full property and rates database	19/03/2026	Complete	3/03/2026
LG2436	24/02/2026	Stuff	BeforeUDig (BUG) service costs over the last 5 years	24/03/2026	Complete	2/03/2026
LG2438	24/06/2025	Office of the Ombudsman	Investigation regarding no response to complaint	22/07/2025	Complete	30/10/2025
LG2439	27/02/2026		Authorisation permitting the use of moped or motorcycles to deliver Mail or printed material on footpaths in the district.	27/03/2026	With Subject Matter Expert	

2 Strategic Fit Te Tautika ki te Rautaki

2.1 Not applicable as this is an operational item.

3 Risk Assessment Te Arotake Tūraru

3.1 There are three main areas of risk associated with Council's management of the LGOIMA process, being legal compliance, reputational and political.

3.2 Legal Compliance – the requirements for LGOIMA are set out in the *Local Government Official Information and Meetings Act 1987*. This legislation specifies standard response timeframes (20 working days) and outlines circumstances where information may be withheld (e.g., for privacy or commercial reasons). Because the process is tightly prescribed in law, staff error can result in non-compliance. To manage this risk, the Information Management team oversees the process. They support staff in meeting obligations, monitor compliance, and provide appropriate training.

3.3 Reputational – the wide scope of requests and the Council's obligation to comply can sometimes result in the release of information that is sensitive or potentially embarrassing (e.g., unprofessional internal communications). Education is a key control – ensuring officers and elected members understand the LGOIMA process and the public's right to request access to internal information and communications.

3.4 Political – while LGOIMA requests are managed by officers, elected members may at times be the subject of a request. This separation of operational and governance roles can create tension between management and members regarding how requests are handled. Proactive and transparent communication is essential to ensure shared understanding of the process and clarity around how requests involving members will be managed.

4 Engagement Te Whakapānga

Significance of Decision

4.1 The Council's Significance and Engagement Policy is not triggered by matters discussed in this report. No stakeholder engagement is required.

Māori and Cultural Engagement

4.2 There are no known cultural considerations associated with the matters addressed in this report. No specific engagement with Māori or other ethnicity groups is necessary.

Community Engagement

4.3 No community engagement is required.

5 Operational Implications Ngā Pānga Whakahaere

5.1 There are no operational implications with this report.

6 Financial Implications Ngā Pānga Ahumoni

6.1 There are no financial implications with this report.

7 Statutory Requirements Ngā Here ā-Ture

7.1 The statutory requirements for access to local authority information, and procedures for dealing with requests received for information held by local authorities is set out in Parts 1, 2, 3, 4, 5 and 6 of the Local Government Official Information and Meetings Act 1987.

8 Next Steps Te Kokenga

8.1 Nil.

Finance and Performance Committee

Meeting of 25 March 2026

Business Unit: Community
Date Created: 18 March 2026

Vandalism Costs - Parks and Property

Purpose Te Aronga o te Pūrongo

The purpose of this report is to provide the Committee with information on vandalism, graffiti and theft in relation to Community Assets for the 2024/2025 Financial Year, and a 6 month update for 2025/2026 Financial Year.

Recommendations Ngā Tūtohunga

That the Committee note the annual report on vandalism, graffiti and theft trends on a range of community infrastructure assets.

Report prepared by:
Erica Rowe
Community Parks and Property Advisor

Approved for submission by:
Lyn Daly
General Manager - Community

1 Background Ngā Kōrero o Muri

- 1.1 A report on vandalism to community infrastructure assets was presented to Council on 19 September 2024. At that meeting Council asked for a report to be provided on an annual basis that captured the cost and impact on vandalism and theft of community infrastructure assets. This report builds on the initial data that has been collected and reported.

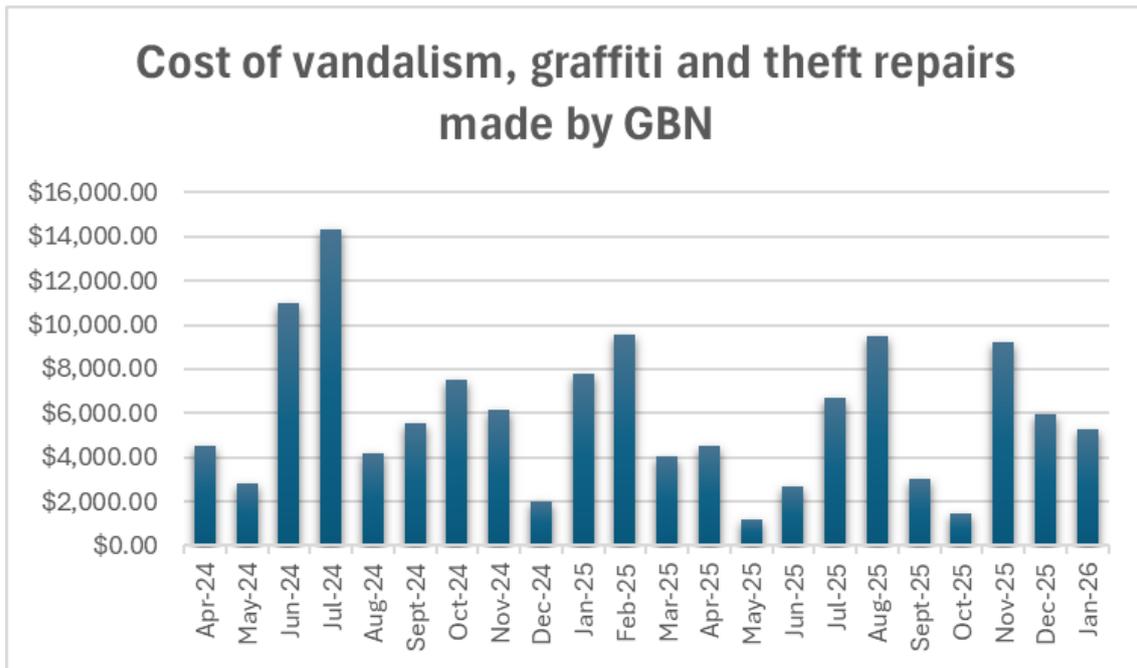
2 Strategic Fit Te Tautika ki te Rautaki

- 2.1 Manawatū District Council strives to create a welcoming environment where community assets are clean, safe and well presented, and to deliver a high level of service to the community at a reasonable cost, now and in the future.
- 2.2 The matters described in this report are generally operational in nature. The strategic link to this report considers value for money and excellence in local government by evaluating trends of vandalism over time, and by considering how vandalism is responded to and planned for.

3 Discussion and Options Considered Ngā Matapakinga me ngā Kōwhiringa i Wānangahia

- 3.1 The below data is derived from Green By Nature (GBN) reporting, from where they have identified vandalism, graffiti and theft. Occasionally MDC officers will disagree with the categorisation and charge to a regular cost centre (i.e. wear and tear verses vandalism).
- 3.2 The data presented should be considered as a snapshot, and is not a comprehensive or necessarily a true reflection of vandalism, graffiti and theft within the district. Not all events are charged under the Open Space Maintenance contract. Low value repairs and maintenance are undertaken through the contract by a full-time resource that carries out general inspection and maintenance work, which will include some vandalism repair that is not uniquely captured as a cost. In addition, occasionally volunteers undertake graffiti removal (Keep Feilding Beautiful and youth restoration workers) and this labour cost is not captured.
- 3.3 Other direct supplier charges are not captured in the presented data. For example, Gimme Fuel charge MDC directly for replacement LPG gas bottles that have been stolen.
- 3.4 The following data is only for parks, property, public conveniences, halls and cemeteries. It does not include the Makino Aquatic Centre, Manawatu District Libraries, or fly tipping, however, overtime this data will provide Council with an understanding of vandalism, graffiti and theft impacts to our assets.

Costs of vandalism, graffiti and theft repairs per month:



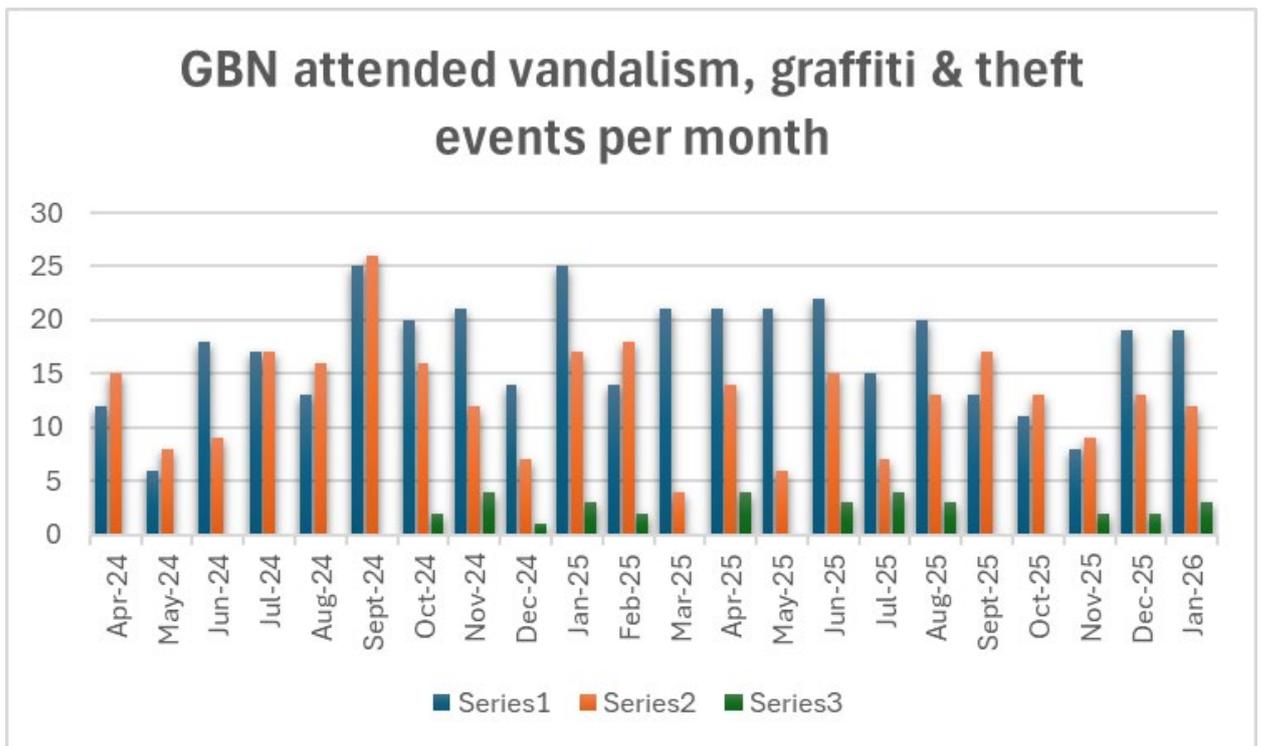
Significant events:

- June 2024: Victoria Park - tidied up & replaced sign at Park after car crash. Feilding Cemetery - replaced stolen pump & resecured inside sextons shed. (\$6K).
- July 2024: Campbell St toilets - emptied blocked sump pump chamber & replaced stolen water heater, replaced stolen hand drier (\$10K).
- February 2025: Johnston Park - replaced power boxes for the lights of Johnston Park (\$5K).
- August 2025: Timona Park - relined the disabled toilet wall, repainted block walls in other 3 toilets after arson. Johnston Park Grandstand (\$7.5K).
- November 2025: Fergusson Street and Stafford Intersection - repaired damage done to roundabout (\$8K).

	2024/2025 total cost	2024/2025 average per month
Vandalism	\$56,421.38	\$4,701.78
Graffiti	\$8,983.09	\$748.59
Theft	\$2,526.03	\$280.67
Total	\$67,930.50	\$5,731.04

	2025/2026 July-Jan cost (6 month total)	2025/2026 average per month
Vandalism	\$31,271.12	\$5,211.85
Graffiti	\$3,910.82	\$651.80
Theft	\$2,855.40	\$475.90
6 Month Total	\$38,037.34	\$6,339.55

Vandalism, graffiti and theft events attended by Green By Nature



[blue = vandalism, orange = graffiti, green = theft]

	2024/2025 total events	2024/2025 average per month
Vandalism	234	19.5
Graffiti	168	14
Theft	19	2
Total	421	35.08

	2025/2026 July-Jan events (6month total)	2025/2026 average per month
Vandalism	86	14.3
Graffiti	72	12
Theft*	11	1.8
Total	169	28.1

*Note: Theft data capture commenced October 2024.

- 3.5 Crime Prevention Through Environmental Design (CPTED) includes core principles that are used in design, maintenance, and future planning of Council open spaces and facilities management for many years. These principles have practical steps of application that are captured in existing asset management plans, and utilised in practice on an ongoing basis.
- 3.6 Planned asset renewals are an opportunity to review the suitability and resilience of assets and structures in public spaces. For example, the renewal of an aged toilet block will typically include replacement with a building structure and hardware that are physically resilient, an orientation and lighting that makes for safer access and, and components that are designed for serviceability etc.
- 3.7 Current data indicates relatively steady occurrences and costs associated with vandalism, graffiti, and theft over time. There are no apparent emerging trends that would

suggest that current management practices should be changed. Utilisation of a range of tools to combat vandalism will continue to be investigated and implemented where appropriate. For example, the first stage of a project led by Feilding and District Promotions in the Central Business District to introduce CCTV cameras as a crime prevention measure may be able to be replicated in other parts of the district, as appropriate.

4 Risk Assessment Te Arotake Tūraru

4.1 Not applicable.

5 Engagement Te Whakapānga

Significance of Decision

5.1 The Council's Significance and Engagement Policy is not triggered by matters discussed in this report. No stakeholder engagement is required.

Māori and Cultural Engagement

5.2 There are no known cultural considerations associated with the matters addressed in this report. No specific engagement with Māori or other ethnicity groups is necessary.

6 Operational Implications Ngā Pānga Whakahaere

6.1 Operational budgets and planned renewal budgets have historically been used to respond to vandalism. Renewal budgets are utilised when damaged assets are nearing the end of their lifecycle and it is considered that asset replacement is a better option than repair.

6.2 Council has the option of using its self-insurance fund for higher valued vandalism costs. Utilisation of this fund is subject to a \$5,000 excess.

7 Financial Implications Ngā Pānga Ahumoni

7.1 There are no financial implications that require decision-making associated with this report.

8 Statutory Requirements Ngā Here ā-Ture

8.1 There are no statutory requirements for this report.

9 Next Steps Te Kokenga

9.1 Data will continue to be collected to enable future reporting on vandalism, graffiti and theft.

Finance and Performance Committee

Business Unit: People and Corporate
Date Created: 16 March 2026

Vested Assets Policy

Purpose Te Aronga o te Pūrongo

The purpose of this report is to inform the Finance and Performance Committee of the approval and adoption of the Vested Assets Policy.

Recommendations Ngā Tūtohinga

That the Finance and Performance Committee receives the “Vested Assets Policy” report and the attached Vested Assets Policy, including the Vested Assets Policy Guidance Sheet.

Report prepared by:
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Policy Adviser

Approved for submission by:
Frances Smorti
General Manager – People and Corporate

1 Background Ngā Kōrero o Muri

- 1.1 The Vested Assets Policy establishes a consistent framework for the assessment, acceptance, and management of assets transferred to Council ownership through subdivision, development, or community initiatives.
- 1.2 The policy has been developed to address risks associated with accepting assets that may create long-term financial, operational, or reputational implications for Council.
- 1.3 It also clarifies roles and responsibilities, strengthens assessment criteria, and supports alignment with Council's Long-Term Plan, Asset Management Plans, and Significance and Engagement Policy.

2 Discussion and Options Considered Ngā Matapakinga me ngā Kōwhiringa i Wānangahia

- 2.1 The policy introduces a clear distinction between infrastructure assets (typically delivered through subdivision) and community assets (typically proposed by external parties), with tailored assessment and decision-making pathways for each.
- 2.2 It also strengthens officer delegation for routine infrastructure assets, while retaining appropriate escalation pathways to ELT or Council for proposals that present financial, strategic, or reputational risk.
- 2.3 The policy has been developed in alignment with Council's Delegations Manual and Significance and Engagement Policy.

3 Financial Implications Ngā Pānga Ahumoni

- 3.1 There are no immediate financial implications arising from the adoption of this policy.
- 3.2 The policy supports improved financial oversight by ensuring that future decisions to accept vested assets appropriately consider lifecycle costs, funding implications, and alignment with Council's financial planning frameworks.

4 Statutory Requirements Ngā Here ā-Ture

- 4.1 While there is no statutory requirement for Council to adopt a vested assets policy, the policy supports Council in meeting its obligations under the Local Government Act 2002, including prudent financial management and decision-making in the best interests of the community.
- 4.2 The policy also aligns with Council's Significance and Engagement Policy.

5 Next Steps Te Kokenga

- 5.1 As a Management Policy, the Vested Assets Policy has been approved under delegated authority.

- 5.2 The policy will be published on Council's website and implemented across relevant business units.
- 5.3 Staff will apply the policy to future proposals to vest assets in Council ownership, with periodic review to ensure ongoing effectiveness.

6 Attachments Ngā Āpitihanga

- Annex A Vested Assets Policy
- Annex B: Vested Assets Policy Guidance Sheet

VESTED ASSETS POLICY



Adopted/Confirmed	
Review Frequency	3 Yearly
Previous Adoption Date	NEW POLICY
Next Review Date	March 2029
Policy Type	Management
Reviewer	Chief Financial Officer
Policy Version	P276

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1 Purpose

- 1.1 The Manawātū District Council (the Council) regularly acquires infrastructure and community assets through subdivision, development, or community initiatives. Once vested, these assets become part of Council’s asset base and require ongoing financial and operational stewardship.
- 1.2 The purpose of this policy is to establish a consistent and transparent framework for the assessment, acceptance, and management of assets proposed for vesting in Council ownership.
- 1.3 This policy aims to ensure that:
 - Vested assets are strategically aligned and financially sustainable;
 - Council and ratepayers are protected from unforeseen costs and obligations;
 - Decisions are fiscally prudent, transparent, and in accordance with statutory requirements; and
 - Asset-related decisions promote long-term community benefit.

2 Policy Context

- 2.1 Council’s asset base is built and maintained through a range of mechanisms, including the vesting of new assets by developers, community organisations, or other external parties. These assets contribute significantly to the district’s infrastructure and community networks but can also introduce long-term financial and operational commitments.
- 2.2 In some cases, proposals to vest assets are presented after key design or funding decisions have already been made by the applicant. This can constrain Council’s ability to influence outcomes and make fully informed decisions about long-term ownership and maintenance.
- 2.3 Council therefore requires early engagement. Proposals to vest assets must be made before design, fundraising, or construction begins. This allows Council to evaluate alignment with its Long-Term Plan (LTP), Asset Management Plans (AMPs), and other strategic priorities.
- 2.4 Council recognises that decisions relating to vested assets may also carry political, reputational, and relational implications. These decisions must balance community goodwill and strategic opportunity against financial prudence, statutory obligations, and operational capacity.
- 2.5 Two distinct asset types give rise to this policy. In the case of infrastructure assets, these are typically acquired through subdivision development via conditions on the consent. Assets must be constructed in accordance with Council’s Engineering Standards for Land Development. The challenge lies in

ensuring that all vested roading assets meet Council's requirements and integrate effectively with the existing network.

- 2.6 For community assets, proposals can vary significantly in type, scale, and function. Requests to vest community assets often originate from community groups before Council has had the opportunity to consider strategic alignment or has sufficient information on ongoing operational costs to make an informed decision on whether or not to accept the asset. Council may feel obligated to accept such proposals, particularly if the proposing party has already secured third party funding.
- 2.7 There can also be uncertainty regarding whether Council must retain and maintain a vested asset indefinitely, or can divest of a vested asset that is surplus to requirements. Related guidance on these matters is provided in both Council's Divestment Policy and Road Stopping Policy.

3 Scope

- 3.1 This policy applies to all assets vested in, and gifted to Council, including but not limited to land, infrastructure, buildings, community amenities, equipment and other resources (see Section 5 for key definitions).
- 3.2 This policy applies to assets developed on both:
- Council-owned land, where the assets are integrated into publicly accessible areas and typically form part of the district's core infrastructure or community amenities; and
 - Privately-owned land, where the assets are constructed as part of a development and later vested to Council, often requiring ongoing access arrangements such as easements to facilitate maintenance and long-term operation.
- 3.3 For clarity, this policy applies to all assets proposed to be transferred into Council ownership, regardless of whether that transfer occurs through statutory processes, development-related obligations, or voluntary transfer. For the purposes of this policy, the term "vesting" is used throughout to collectively describe all such transfers, including assets that may otherwise be described as "gifted".
- 3.4 This policy does not address the disposal or divestment of assets, or the stopping of roads. These matters are managed under both Council's Divestment Policy and Road Stopping Policy.

4 Policy Objectives

- 4.1 The objectives of this policy are to ensure that Council:
- applies a transparent and robust assessment process to accept or decline applications to vest assets in Council;
 - is protected from unexpected liabilities, obligations or costs;
 - ensures vested assets align with Council's strategic and financial priorities;
 - considers economic, political, cultural, social, and environmental factors in decision making;

- meets statutory obligations under the Local Government Act 2002 and other relevant legislation; and
- recognises the potential for political and reputational sensitivity, referring proposals to the Executive Leadership Team (ELT) or Council as appropriate.

5 Definitions

5.1 The following definitions are relevant to this Policy. A full glossary of terms is provided in Appendix A.

Asset

5.2 An asset is a physical resource that is owned or controlled by Council, has a useful life of more than 12 months, and is expected to provide ongoing service potential or economic benefit to the community. For the purposes of this policy, an asset must have a fair value of at least \$2,500 at the time of transfer to be recognised as a vested asset.

Community Assets

5.3 Community assets are resources owned by the Council for public enjoyment, use, wellbeing and benefit. For example: Feilding's clock tower, community barbecue amenities and community walkways.

Infrastructure Assets

5.4 Infrastructure assets are critical resources owned or controlled by the Council, supporting essential public services and infrastructure systems that are vital to the community well-being. For example: roading, footpaths, drinking water, waste water and storm water assets.

Non-Significant Assets

5.5 A non-significant asset has minimal impact on Council's strategic objectives, with lower financial, operational and compliance risks. However, these assets remain subject to principles of the International Infrastructure Management Manual (IIMM) and New Zealand legislation, including the Local Government Act 2002 (LGA 2002).

Significant Assets

5.6 For the purposes of this policy, an asset may be deemed "significant" where it is non-routine in nature and may materially impact Council's strategic direction, financial position, risk profile, or community relationships.

5.7 The significance of any decision relating to an asset will be assessed in accordance with Council's Significance and Engagement Policy.

5.8 Infrastructure assets delivered through subdivision or development consent conditions are assessed primarily as a regulatory and technical function arising from statutory obligations under the Resource Management Act 1991, including subdivision and development processes.

5.9 Infrastructure assets delivered through standard subdivision or development processes will not generally be considered significant in isolation, solely on the basis of financial value, scale, visibility, or network integration, provided they:

- Comply with Council's Engineering Standards for Land Development;

- Align with Council’s Asset Management Plans, Development Contributions Policy or Long-Term Plan; and
- Do not introduce unplanned or exceptional risks, service level changes, or unbudgeted costs.

Such assets are routine network growth and may be accepted under officer delegation.

- 5.10 For consistency with Council’s Significance and Engagement Policy, the designation of an asset as ‘significant’ should also consider the degree of public interest, long-term financial implications, service level impacts, and alignment with existing Council strategies and plans.

Vested Assets

- 5.11 Vested assets are resources transferred to Council by developers, community groups, or private donors, typically as part of community development or infrastructure projects. Assets may also transfer as an abandoned good upon termination or expiry of an existing Lease between Council as Lessor and a tenant, or as part of a ground lease when receiving buildings as a vested asset on Council land.

6 Policy Principles

- 6.1 Council will apply the following principles when assessing proposals to vest assets:

- **Strategic alignment:** Proposals must demonstrate alignment with Council’s Long-Term Plan, Asset Management Plans, and relevant strategic documents.
- **Early engagement:** In-principle support must be sought prior to design, fundraising, or construction commences. Proposals received after development has commenced may not be accepted.
- **Technical and legal compliance:** All assets must meet applicable technical standards and legislative requirements, including the Resource Management Act 1991, Building Act 2004, and Council’s Engineering Standards for Land Development.
- **Financial sustainability:** The full lifecycle costs of the asset, including maintenance, renewal, replacement, insurance, and potential removal, must be clearly identified and sustainable within Council’s financial planning frameworks.
- **Risk and significance assessment:** Each proposal will be assessed for financial, operational, environmental, cultural, reputational, and political risks. Assets deemed significant or high risk must be referred to the Executive Leadership Team or Council for decision.
- **Transparency and accountability:** All decisions will be documented, communicated, and made in an open and equitable manner.

7 Applications for Asset Vesting

- 7.1 General Requirements

All proposals to vest assets must be made through a formal written proposal. Proposals must include sufficient technical, financial, and ownership information to enable a full assessment.

7.2 Infrastructure Assets

a. Overview

Infrastructure assets include roading, three waters (stormwater, wastewater, and water supply systems), and associated utilities.

b. Application Requirements

- i. Proposals to vest infrastructure assets must be submitted before construction commences.
- ii. All works must comply with Council's Engineering Standards for Land Development and other relevant technical requirements.

c. Assessment Information Requirements

- i. Developers must provide a complete Schedule of Assets and all as-built documentation before Section 224(c) sign-off under the Resource Management Act 1991.
- ii. Council officers will inspect and review infrastructure assets during development and prior to final acceptance to ensure compliance.

d. Strategic, Environmental, and Cultural considerations

- i. Infrastructure assets will be assessed for alignment with Council's Long-Term Plan, Asset Management Plans, and relevant strategies.
- ii. Environmental and cultural implications will be considered, and Council will consult mana whenua where relevant, in accordance with the Te Kawai o te Kete Policy.

e. Council Acceptance

- i. Final acceptance is subject to assets meeting all compliance and documentation requirements.
- ii. Once accepted, infrastructure assets will be recorded in Council's Asset Management Information System and maintained in accordance with Council's standard maintenance programmes.

7.3 Community Assets

a. Overview

Community assets may include buildings, artworks, walkways, public amenities, or other facilities developed by individuals or groups for public wellbeing, enjoyment, use and benefit. These assets are often vested in Council through voluntary transfer. As with all vesting scenarios, Council is under no obligation to accept ownership or ongoing responsibility. An asset only becomes vested once Council has formally agreed to accept it.

b. Application Requirements

- i. All proposals must be submitted in writing before detailed design, fundraising, or construction commences.

- ii. Applicants must not assume Council acceptance, regardless of external funding commitments or stakeholder expectations.

c. Assessment Information Requirements

Applicants must provide:

- i. Evidence of legal ownership.
- ii. Confirmation that the proposed asset will comply with relevant design and construction standards.
- iii. Anticipated long-term maintenance, renewal, and operational requirements.
- iv. Any legal instruments necessary to secure access or enable Council maintenance (e.g., easements or licences).

d. Strategic, Environmental, and Cultural Considerations

- i. Proposals must demonstrate alignment with Council's community outcomes, Long-Term Plan priorities, and financial capacity.
- ii. Environmental and cultural impacts must be identified.
- iii. Council will consult with mana whenua where relevant, in accordance with the Te Kīwai o te Kete Policy

e. Council Acceptance

- i. Council retains full discretion to accept or decline any proposal to vest a community asset.
- ii. Council may decline proposals that are financially unsustainable, operationally impractical, inconsistent with priorities, or likely to create long-term liabilities.
- iii. Council is not obligated to accept assets funded or co-funded through Council grant schemes or contestable funding programmes.

All proposals received under Section 7 will be assessed in accordance with the criteria and processes outlined in Section 8.

8 Assessment and Decision-Making

8.1 Assessment Approach

- Proposals to vest assets in Council ownership will be assessed in accordance with the principles set out in this policy.
- Infrastructure assets delivered through subdivision or development consent conditions are assessed primarily on technical compliance and network integration.
- Community assets are assessed primarily on strategic alignment, discretionary long-term community benefit, and financial sustainability.
- The relevant Activity Manager will coordinate the assessment of proposals and may seek input from relevant internal staff, including Finance, Infrastructure, Parks and Property, Strategy, and Planning.

8.2 Assessment Criteria

- Each proposal will be assessed against the following criteria:

- Strategic and financial alignment – whether the asset aligns with Council’s Long-Term Plan, Asset Management Plans, Development Contributions Policy, and other relevant strategies;
- Compliance and technical quality – whether the asset meets applicable legislative requirements, technical standards, and design specifications;
- Risk, significance, and community impact – including financial, operational, reputational, environmental, cultural, and political considerations; and
- Cultural, political, and environmental considerations – including engagement with mana whenua where relevant.

8.3 Referral to ELT or Council

- Where a proposed asset:
 - Is of non-routine character;
 - Introduces unplanned long-term costs or obligations;
 - Is politically or reputationally sensitive; or
 - Requires public engagement under Council’s Significance and Engagement Policy,

the proposal may be referred to the Executive Leadership Team (ELT or Council for consideration.

8.4 Delegated Acceptance: Infrastructure Assets

- Infrastructure Assets may be accepted under officer delegation and do not require referral to ELT or Council solely due to their financial value or scale, provided the asset:
 - Is delivered through subdivision or resource consent conditions;
 - Is within the scope of Council’s Asset Management Plans and Development Contributions Policy; and
 - Does not create additional unbudgeted funding requirements or introduce exceptional risk.

8.5 Escalation Criteria for Infrastructure Assets

- Referral to ELT or Council for infrastructure vesting will occur where:
 - The asset creates an ongoing unbudgeted operational or renewal liability outside planned growth;
 - The asset changes adopted levels of service; or
 - There is material reputational, statutory, or legal risk.

8.6 Decision Notification

- Council’s decision will be documented and communicated in writing to the applicant.
- Acceptance may be conditional upon meeting specified requirements, including but not limited to:

- Confirmation of external funding,
- Completion of remedial work, or
- Provision of additional documentation or legal arrangements.

9 Management of Vested Assets

9.1 Once vested, the asset becomes Council property and is managed in accordance with Council's statutory and policy framework. Council retains discretion over future decisions relating to the asset and is not required to consult with the original donor or applicant unless required by law or formal agreement.

9.2 Asset management

- **Infrastructure Assets** will be maintained in accordance with Council's operational, maintenance, and renewal programmes.
- **Community Assets** Community assets will be managed in line with Council's property and community facilities frameworks.

9.3 Engagement with iwi and hapū will occur where an asset has cultural or heritage significance, in accordance with Te Kīwai o te Kete Policy.

9.4 Any proposal to alter, repurpose, or dispose of a vested asset will be assessed in accordance with Council's Significance and Engagement Policy and Divestment Policy, including an assessment of whether the decision itself is significant.

10 Financial and Legal Management

10.1 As part of the asset acquisition and approval process, Council will assess the potential impact of accepting vested assets on future budgets. Decisions on whether, and to what extent, budgets for maintenance, renewals, or upgrades are included in the Long-Term Plan or Annual Plan remain at the discretion of Council.

10.2 Council will:

- Audit and report on vested assets as part of standard financial practices.
- Review all deeds and legal documentation to confirm ownership and compliance; and
- Ensure asset transfers and related documents are appropriately authorised and retained.

11 Recognition and Acknowledgement

11.1 Requests for donor or public recognition must be included as part of the initial proposal.

11.2 Recognition may include signage, plaques, or naming rights and must comply with Council's design, wording, and placement standards.

11.3 Recognition will generally be approved for a term of up to ten years, after which Council may review, renew, or remove the recognition at its discretion.

11.4 Further details are set out in Appendix B – Recognition Guidelines.

12 Delegations

- 12.1 The Chief Executive and authorised officers have delegated authority to accept vested infrastructure assets that meet the criteria set out in Section 8 (Infrastructure Assets – Delegated Acceptance).
- 12.2 Council approval is not required for infrastructure assets solely on the basis of their fair value, unless there are extraordinary financial, political or reputational implications.
- 12.3 Non-significant vested assets may be approved by the Chief Executive or delegated officers within their financial authority.
- 12.4 Community assets or non-standard proposals with strategic, reputational, or cultural sensitivity may still be referred to Council or ELT as appropriate.
- 12.5 Proposals with reputational or political sensitivity may be reviewed by the Executive Leadership Team prior to referral to Council.

13 Review

- 13.1 This policy will be reviewed at least once every three years, or earlier if required by changes to legislation, Council’s Long-Term Plan, or related strategies.
- 13.2 Asset acceptance procedures may be audited periodically to ensure compliance and continuous improvement.

Appendices

Appendix A – Glossary of Terms

Appendix B – Recognition Guidelines

Appendix C – Guide for Vesting Community Assets

Appendix D – Guide for Vesting Infrastructure Assets

Appendix E – Asset Acceptance Process Community Flow Chart

Appendix A: Glossary of Terms

Term	Definition
Asset Acceptance	The formal process by which MDC agrees to take over ownership and responsibility for new infrastructure following satisfactory completion and compliance checks.
Asset Management Information System	Database for recording Utility assets, Community Assets and Roothing Assets vested through external land development and other means.
Council	Refers to the Manawātū District Council (MDC), including its staff and delegated authorities.
Council-Owned Land	Land that is legally owned by the Manawātū District Council, including roads, reserves, and public open spaces.
Deed	A legal document outlining terms of an asset transfer or agreement.
International Infrastructure Management Manual (IIM)	The IIM provides guidelines to utilities- and infrastructure owners about how to manage infrastructure assets effective over their lifecycle. For example, the IIM highlights the need for a structured approach to managing significant assets to optimise lifecycle performance, mitigate risk, and enhance service delivery.
ISO 55000	An international standard designed to provide a structured framework for effective asset management.
ISO 55000/1	Specifies the requirements for establishing, implementing, maintaining, and improving an asset management system.
Privately Owned Land	Land that remains in private ownership, including land within subdivisions, lifestyle blocks, or commercial developments where assets may be vested in Council but the underlying land is not.
Schedule of Assets	<p>The Schedule of Assets is a critical component in the subdivision development process. It facilitates the formal transfer of infrastructure and land assets from a developer to the Manawātū District Council under Section 224(c) of the Resource Management Act 1991. The Schedule of Assets typically includes:</p> <ul style="list-style-type: none"> • A complete itemised list of assets, such as: <ul style="list-style-type: none"> ○ Roads ○ Stormwater infrastructure ○ Wastewater and water reticulation ○ Pump stations ○ Reserves or land parcels to be vested • Asset valuations, stating the monetary value of each item. • Supporting documentation, such as: <ul style="list-style-type: none"> ○ RAMM (Road Assessment and Maintenance Management) data ○ As-built plans ○ Invoices or cost summaries ○ Survey information including invert levels

	<p>Infrastructure or property transferred into the ownership and ongoing responsibility of Manawatu District Council upon completion and approval of, for example, a development. Vested assets may include community assets (parks, buildings, public art, walkways, community utilities) or infrastructure assets (roads, stormwater networks, wastewater facilities, utilities). These are intended for public use, contributing to the social, cultural and environmental wellbeing of the community.</p>
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Appendix B: Recognition Guidelines

1. Purpose

This appendix sets out the expectations, conditions and standards for public recognition associated with vested assets, including signage and other forms of acknowledgements.

2. Recognition Proposal Requirements

- a. Any request for recognition must be submitted in writing at the time of the initial proposal to vest the asset.
- b. Proposals should outline the preferred wording, design, materials, size and location of signage or commemorative features.
- c. Council reserves the right to modify or decline any recognition proposal that does not align with Council standards, policies or community expectations.

3. Recognition Design Standards

- a. Signs must be durable, weather-resistant and require minimal maintenance.

4. Duration and Maintenance

- a. Recognition signage will be approved for a specific term, generally up to 10 years unless otherwise agreed.
- b. At the end of the recognition term, Council will determine whether to renew, remove, or replace the signage.
- c. The donor may be required to contribute to the cost of fabrication, installation or maintenance of signage.

5. Council Discretion

- a. Council retains the discretion to remove or relocate recognition signage at any time, particularly if the signage becomes damaged, redundant or conflicts with new developments or community interests.
- b. Any changes to agreed recognition will be communicated to the original donor where practicable.

6. Heritage and Cultural Significance

Where an asset has cultural, heritage or iwi significance, Council will engage with mana whenua and apply Te Kīwai o te Kete prior to approving recognition wording or placement.

Appendix C: Application Guide for Vesting Community Assets

Purpose of this Guidance

This guidance explains how community groups, organisations, and individuals can apply to vest a community asset in the Manawātū District Council (the Council).

Vested community assets, such as buildings, public artworks, walkways, and other community amenities become part of the Council’s asset base and are maintained for public benefit.

This process ensures that any asset accepted by Council is financially sustainable, strategically aligned, and meets technical, cultural, and environmental standards.

Overview of the Process

The process for vesting a community asset with Council involves five key stages.

- Pre-Application Engagement
- Formal Application Submission
- Initial Assessment
- Decision-Making and Consultation
- Notification of Decision

1. Pre-Application Engagement

Council encourages all prospective applicants to engage early — ideally before the concept or fundraising stage.

Early engagement provides an opportunity to:

- Discuss whether the project aligns with Council’s strategic priorities and community outcomes;
- Understand technical and financial expectations; and
- Clarify that Council retains discretion to accept or decline a proposal to vest an asset.

Early discussions help identify any potential design, ownership, or operational issues before costs are committed or designs are finalised.

2. Formal Application Submission

All proposals to vest a community asset must be made in writing, using the Vested Asset Proposal Form.

Applications should include:

- A clear description and purpose of the proposed asset;
- Concept plans, site information, and ownership details;
- Estimated construction cost and expected lifecycle costs (maintenance, renewal, replacement);
- Any external or third-party funding sources; and
- Details of any recognition or naming requests (e.g., plaques or signage).

Applications should be submitted before the detailed design or construction stage. Proposals received after construction has commenced may not be accepted.

After receiving the application, Council will acknowledge it in writing and outline the next steps in the process.

3. Initial Assessment

The Activity Manager will coordinate an assessment of the application, seeking input from relevant teams across Council.

The assessment will consider the following key factors:

- **Strategic Alignment:** Does the proposal support Council’s Long-Term Plan (LTP), Asset Management Plans (AMPs), or other strategic documents?
- **Risk and Significance:** Are there financial, operational, reputational, or cultural risks? Council will determine whether the proposal is “significant” under the Significance and Engagement Policy, which may require public consultation.
- **Technical and Legal Compliance:** Does the asset meet all relevant legal, design, and building requirements (e.g., Building Act 2004, Resource Management Act 1991, and Council’s Engineering Standards for Land Development)?
- **Financial Sustainability:** Can the ongoing maintenance, renewal, and operational costs be sustained by Council? Does the proposal include a full whole-of-life cost assessment?
- **Environmental and Cultural Impacts:** Have potential environmental or cultural impacts been identified and addressed? Council will consult with the Principal Advisor – Māori and, where appropriate, with mana whenua.
- **Community Benefit:** What value does the asset provide to the wider community, and how does it align with Council’s community outcomes?

If the asset is on private land, the proposal must include appropriate legal instruments, such as easements or licences to occupy to ensure long-term access and maintenance rights.

The applicant is responsible for all legal and administrative costs associated with establishing these arrangements.

4. Decision-Making and Consultation

Council’s decision on whether to accept a community asset depends on its significance, financial implications, and public interest.

- Significant or high-value proposals will be referred to Council for decision and may require public consultation under the Significance and Engagement Policy.
- Non-significant proposals may be approved by the Chief Executive or delegated officers within their financial authority.

Where risks or uncertainties are identified, proposals are escalated to a higher level of delegation. If a proposal is controversial or high risk, it will be reviewed by the Executive Leadership Team (ELT) before a decision is made.

Note: Council may impose conditions of acceptance, such as time limits, funding confirmation, or specific maintenance requirements.

Council may decline a proposal that is financially unsustainable, inconsistent with Council’s strategic direction, or operationally impractical.

Council is not obligated to accept assets that have been funded or co-funded through Council’s own community grants or contestable funding schemes.

5. Notification of Decision

Council will provide a written response to the applicant, confirming whether the asset has been accepted or declined. Notification may be made by letter or email.

If the proposal is accepted, the notification will outline any conditions, such as:

- Confirmation of external funding by a specified date;
- Design or compliance amendments before construction;
- Terms for public recognition or naming; and
- Any time-bound conditions for project delivery.

If the proposal is declined, Council is not required to provide detailed reasons but will confirm that the decision has been made in accordance with Council’s policy and procedures.

Appendix D: Application Guide for Vesting Infrastructure Assets

Purpose of this Guidance

This guidance explains the process for developers who are seeking to vest infrastructure assets (such as roads, water, wastewater, or stormwater systems) in the Manawātū District Council.

It outlines each stage of the process, from pre-application discussions through to the final Section 224(c) sign-off and transfer of ownership.

The goal is to ensure that all assets vested in Council are designed, constructed, and documented to meet Council’s technical, legal, and quality standards.

Overview of the Process

Vesting infrastructure assets through a subdivision or development involves six key steps:

1. Pre-Application Stage
2. Resource Consent Approval
3. Development Stage
4. Submission of Section 224(c) Application
5. Final Inspections and Sign-Off
6. Completion and Vesting

1. Pre-Application Engagement

A pre-application meeting may be held with Council officers to confirm whether any assets within the proposed development will be vested in Council, for example, roads or three-waters infrastructure.

If a pre-application meeting is not held, Council will clarify vesting requirements during the consent assessment process. This may occur through a Section 92 request for information under the Resource Management Act 1991.

Early discussions help identify design expectations, engineering standards, and documentation requirements before lodging your application.

2. Resource Consent Approval

Council processes the subdivision application under the Resource Management Act 1991. Where relevant, conditions of consent will specify which infrastructure or land is to be vested in Council. Examples include:

- “Lot X to be vested as road.”
- “Lot Y to be vested as local purpose reserve.”

Infrastructure must be designed and constructed in accordance with Manawātū District Council’s Engineering Standards for Land Development.

A Schedule of Assets must also be completed and submitted before Section 224(c) approval. This schedule forms part of the consent requirements.

3. Development Stage

During construction, Council officers will carry out inspections at designated hold points, as outlined in the Engineering Standards.

Developers must ensure as-built drawings are kept up to date and accurately reflect all installed infrastructure (for example, pipe lengths, materials, and locations).

Regular communication with Council’s Land Development team is encouraged throughout construction to help avoid delays or rework.

4. Submission of Section 224(c) Application

When construction is complete, the developer must submit a formal **Section 224(c)** application to Council. This application must include:

- The Final Schedule of Assets, fully itemised and costed;
- The developer or agent's signature confirming accuracy; and
- As-built details that match the approved plans (pipe materials, dimensions, and quantities).

Note: Applications that are incomplete or missing documentation cannot be processed until all required information is provided.

5. Final Inspections and Sign-Off

A final inspection is undertaken by Council's Roading, Reticulation, and Land Development officers to verify that all works meet consent and engineering requirements.

The Land Development team confirms that the Section 224 checklist has been fully satisfied.

Once verified, the Land Development team will:

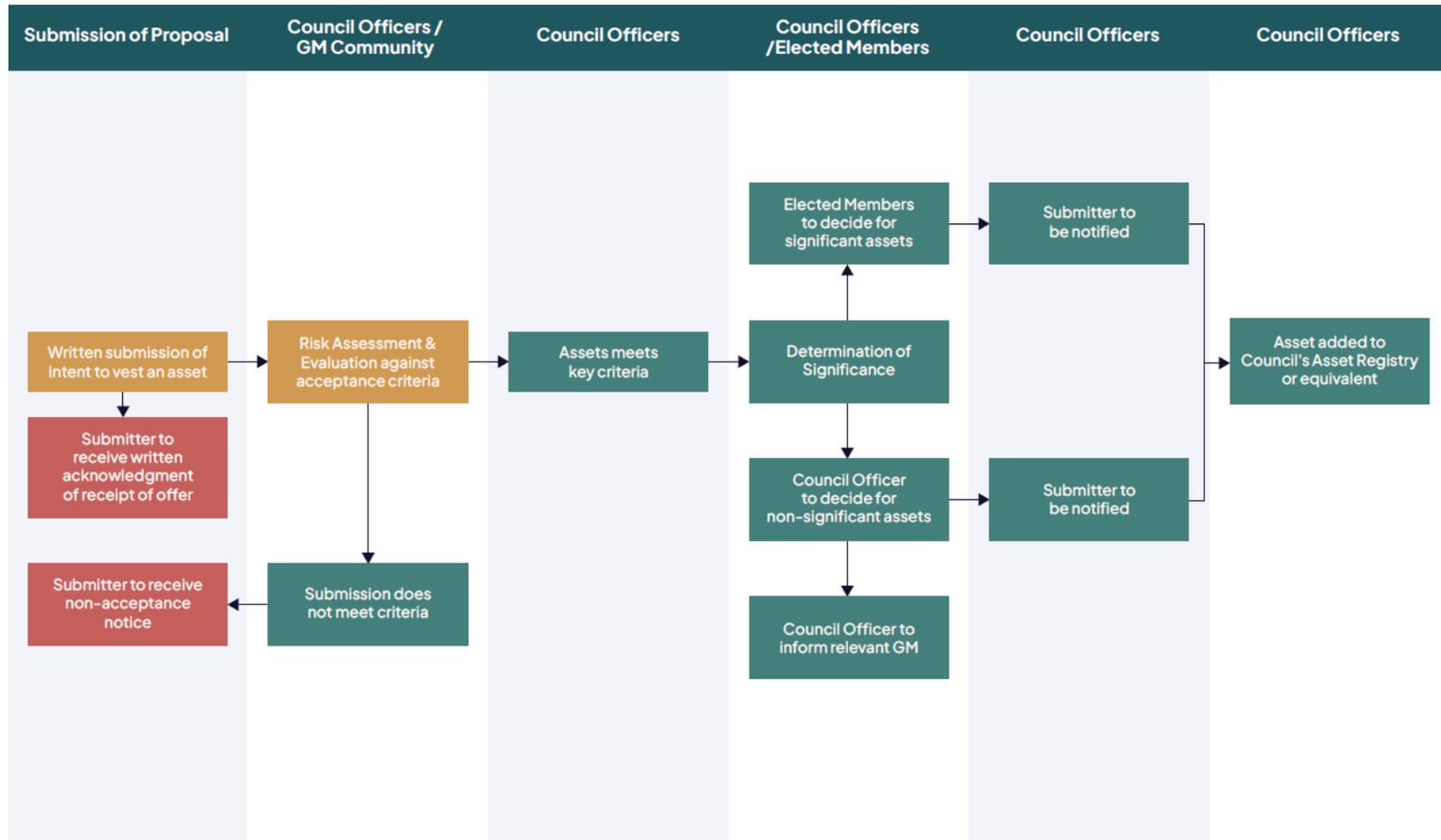
- Forward as-built information to the Infrastructure Support team; and
- Forward the Schedule of Assets to the Infrastructure Accountant for valuation and inclusion in Council's asset register.

6. Completion and Vesting

Once all documentation has been reviewed and approved:

- The Section 224(c) certificate is signed by Council.
- The relevant infrastructure and land are officially vested in Council.
- Council assumes ongoing operation, maintenance, and renewal responsibilities for the asset.

Appendix E: Asset Acceptance Process, Community



Manawatū District Council, Vested Assets Policy Guidance Sheet

What is this policy about?

The **Vested Assets Policy** explains how the Manawatū District Council decides whether to accept new assets such as roads, pipes, parks, walkways, buildings, or artworks into public ownership.

What is a "Vested" Asset?

In this policy, “vesting” means any asset being transferred into Council ownership, whether:

- Required by law (e.g. during subdivision or development), or
- Voluntarily offered (such as gifts from individuals, community groups or businesses).

Once accepted, these assets become part of the Council’s network and must be maintained and funded over the long term.

What the Policy Does

This policy ensures that:

- Assets are useful, needed, and aligned with the Council’s long-term goals;
- Council only accepts assets it can afford to maintain;
- Proposals are considered fairly, transparently, and early—before construction or fundraising starts.

How to Propose an Asset

If you want to vest (gift or transfer) an asset to Council, you must:

1. Engage with Council early—*before* you design or build anything.
2. Submit a formal proposal with design plans, ownership proof, cost estimates, and long-term maintenance information.
3. Be clear about any requests for public recognition (e.g. signs or plaques).

What Council Considers

Council assesses whether the proposed asset:

- Aligns with community needs and strategic plans
- Is affordable over its lifespan
- Meets legal and technical standards
- Has environmental or cultural impacts
- Poses risks (financial, political, or reputational)

Important Notes

- Council **is not required to accept** any asset offered.
- Assets won’t be accepted if they create unsustainable costs or don’t align with Council priorities.
- An asset only becomes vested when Council formally agrees to take it on.

Finance and Performance Committee

Meeting of 25 March 2026

Business Unit: Infrastructure
Date Created: 06 March 2026

NZTA Procedural Audit of Manawatu District Council

Purpose Te Aronga o te Pūrongo

To inform the committee of the outcomes of the recently completed procedural audit undertaken by New Zealand Transport Agency (NZTA) specifically addressing if funding investment in the Manawatu District Roding activity is in accordance with requirements of the National Land transport fund.

Recommendations Ngā Tūtohinga

Manawatu District Council receives the report completed by NZTA and notes the recommendations made in the report.

Report prepared by:
Wayne Keightley
Roding Manager

Approved for submission by:
Hamish Waugh
General Manager - Infrastructure

1 Background Ngā Kōrero o Muri

1.1 The Council's Delegations Manual records the authority delegated by Council to the Chief Executive and Council officers, and the delegations then made by the Chief Executive to the officers to ensure the effective conduct of business. NZTA co-invests in the land transport programme undertaken by MDC and periodically undertakes a procedural audit to monitor the effectiveness of the procedures and process required to satisfy the ongoing investment.

2 Strategic Fit Te Tautika ki te Rautaki

2.1 This matter is administrative in the nature and does not directly relate to strategic priorities. However, the decision supports Council's commitment to efficient internal processes and effective service delivery.

3 Discussion and Options Considered Ngā Matapakinga me ngā Kōwhiringa i Wānangahia

3.1 The reason for the report is to inform the committee of the audit outcome and note the actions proposed from the recommendations.

3.2 The proposed additions are listed in the Table below.

That Manawatū District Council:		Council Comments and Implementation Date
R2.1	Confirms that the following amounts are subject to recovery by NZTA: FY 2022/23: Road to Zero: \$17,447 FY 2023/24: Structures Maintenance: \$20,347 FY 2024/25: Street Cleaning: \$135,564.04 Total to recover \$173,358.04 + GST.	MDC has identified where this discrepancy has originated and addressing the coding for the non-subsidised component of the street cleaning. Road to zero and structures items accepted. MDC does however request that the pay-back is made on the 1st July 2026 to allow for management of current budgets.
R2.2	Ensures that only 30% is claimed for street cleaning in FY2025/26 and future financial years.	As addressed above. Non-sub code setup correctly. Completed 30th Jan 2026

R2.3	Meets the conditions of funding for the LCLR programme, and any associated programmes that utilise the LCLR spreadsheet, for future years.	Noted. 30th Jan 2026
R2.4	Formally documents its process for claiming funding assistance.	Noted and being documented. 1st April 2026 completion
R3.1	Updates and enforces internal procedures for contract award notice publication and documentation.	Noted and refresher of Council project management processes. Ongoing alongside some other procurement works. 30th Jan 2026
R4.1	Ensures Safe System Audits reports for Rongotea Rd Right Turn Bay Project and Awahuri Fielding Safety Improvements are completed and signed by relevant parties.	Working with external safety consultant to complete the signing process. Noted following site inspection that works are completed. 1st April 2026
R4.2	Ensures all future Safe System Audits reports are finalised, signed by relevant parties, and filed appropriately.	Noted as process improvement 30th Jan 2026
R4.3	Files a documented exemption declaration where it elects not to undertake a Safe System Audit.	Noted and implement as determined. 30th Jan 2026
R5.1	Reviews its inhouse professional services costs to ensure that all costs associated with the roading unit are fully reflected.	has been discussed and under review as 27-30 NLTP development. Wider review of procurement and service delivery model in-progress. Will be presented in procurement policy which is subject to review by NZTA by 1st July 2027

4 Risk Assessment Te Arotake Tūraru

- 4.1 There are no risk associated with the proposed recommendations. Failing to address the legal compliance and reduces the risk of the operational delays or decision made without appropriate authority. Recommendations may result in funding assistance.

5 Engagement Te Whakapānga

Significance of Decision

- 5.1 The Council's Significance and Engagement Policy is not triggered by matters discussed in this report. No stakeholder engagement is required.

Māori and Cultural Engagement

- 5.2 There are no known cultural considerations associated with the matters addressed in this report. No specific engagement with Māori or other ethnicity groups is necessary.

Community Engagement

- 5.3 No community engagement is required.

6 Financial Implications Ngā Pānga Ahumoni

- 6.1 There are minor financial implications with this report resulting in reduced operational budget in 26/27 to cover the reimbursement component.

7 Statutory Requirements Ngā Here ā-Ture

- 7.1 There are no statutory requirements for this report.

8 Next Steps Te Kokenga

- 8.1 Monitor the progress of the agreed items to meet the implementation dates and continue further conversations associated with improving the internal processes and review the in-house professional services/procurement options.

9 Attachments Ngā Āpitihanga

- Report attached (Manawatu District Council FINAL Procedural Audit Report 2025)



INVESTMENT AUDIT REPORT

Procedural Audit of Manawatū District Council

Monitoring Investment Performance

Report of the investment audit carried out under Section 95(1)(j)(ii)(iii) of the Land Transport Management Act 2003.

Tony Pinn

30 January 2026

Approved Organisation (AO):	Manawatū District Council
Waka Kotahi NZ Transport Agency Investment (2024 – 2027 NLTP):	\$25,047,820 (budgeted programme value)
Date of Investment Audit:	10 th – 13 th November 2025
Auditor(s):	Tony Pinn - Senior Investment Auditor
Report No:	RATPI-2538

AUTHORITY SIGNATURES

Prepared by: 

 Tony Pinn, Senior Investment Auditor

Approved by: 

 Vanessa Deleat, Manager Audit & Assurance

2/2/26

 Date

DISCLAIMER

WHILE EVERY EFFORT HAS BEEN MADE TO ENSURE THE ACCURACY OF THIS REPORT, THE FINDINGS, OPINIONS, AND RECOMMENDATIONS ARE BASED ON AN EXAMINATION OF A SAMPLE ONLY AND MAY NOT ADDRESS ALL ISSUES EXISTING AT THE TIME OF THE AUDIT. THE REPORT IS MADE AVAILABLE STRICTLY ON THE BASIS THAT ANYONE RELYING ON IT DOES SO AT THEIR OWN RISK, THEREFORE READERS ARE ADVISED TO SEEK ADVICE ON SPECIFIC CONTENT.

EXECUTIVE SUMMARY

New Zealand Transport Agency Waka Kotahi (NZTA) funds Manawatū District Council's land transport activity through its National Land Transport Programme (NLTP). Council is responsible for the management of the land transport activity, excluding the state highways, within the Manawatū District boundaries. This procedural investment audit was completed for the period 1st of July 2021 to 30th of June 2025.

Claims for funding assistance covering the four financial years 1st of July 2021 to 30th of June 2025 were reconciled against Council's General Ledger (GL). While claims were generally accurate and supported by a good audit trail, the absence of a formal documented process for claim preparation remains unresolved from previous audits, creating reliance on key personnel and increasing operational risk.

Funding variances were identified due to NZTA's tight cut-off deadlines and Council's year end procedures and coding errors. Although most discrepancies were minor and could be offset by overspends in other categories, overclaims occurred across three of the four financial years, these overclaims totalled \$173,358 plus GST. These relate to Road to Zero, Structures Maintenance, and Street Cleaning, with the latter incorrectly claimed at 100 percent instead of the NZTA policy allowance of 30 percent. The conditions of funding for the Low-Cost Low Risk programme were not fully met, with template updates overdue.

Procurement practices were generally compliant with the NZTA Procurement Manual and were supported by good documentation.

Contract management processes were effective, with evidence of verification and monitoring in place.

Safe System Audits remain a significant concern. The previous two audits identified that SSA activities were being undertaken but not being fully closed out. The October 2021 audit found the SSA reports for Awahuri Fielding Safety Improvements and Rongotea Road Right Turn Bay projects were incomplete, and these still appear to lack signatures from all parties. This exposes Council to potential liability if safety risks result in serious incidents. Immediate action is required to complete and formally close these audits or document exemptions where applicable.

Professional services were delivered effectively; however, the cost recovery multiplier for in-house services appears low compared to peer councils and should be reviewed to ensure full cost reflection.

AUDIT RATING ASSESSMENT

Subject Areas		Rating Assessment*
1	Previous Audit Issues	N/A
2	Financial Processes	Some Improvement Needed
3	Procurement Procedures	Effective
4	Contract Management	Significant Improvement Needed
5	Professional Services	Effective
Overall Rating		Some Improvement Needed

* Please see Introduction for Rating Assessment Classifications Definitions

RECOMMENDATIONS

The table below captures the audit recommendations. Agreed dates are provided for the implementation of recommendations by the approved organisation.

That Manawatū District Council:		Council Comments and Implementation Date
R2.1	<p>Confirms that the following amounts are subject to recovery by NZTA:</p> <p>FY 2022/23: Road to Zero: \$17,447</p> <p>FY 2023/24: Structures Maintenance: \$20,347</p> <p>FY 2024/25: Street Cleaning: \$135,564.04</p> <p>Total to recover \$173,358.04 + GST.</p>	<p>MDC has identified where this discrepancy has originated, and addressing the coding for the non-subsidised component of the streetcleaning. Road to zero and structures items accepted.</p> <p>MDC does however request that the pay-back is made on the 1st July 2026 to allow for management of current budgets.</p>
R2.2	Ensures that only 30% is claimed for street cleaning in FY2025/26 and future financial years.	As addressed above. Non-sub code setup correctly. Completed 30th Jan 2026
R2.3	Meets the conditions of funding for the LCLR programme, and any associated programmes that utilise the LCLR spreadsheet, for future years.	Noted. 30th Jan 2026
R2.4	Formally documents its process for claiming funding assistance.	Noted and being documented. 1st April 2026 completion
R3.1	Updates and enforces internal procedures for contract award notice publication and documentation.	Noted and refresher of Council project management processes. Ongoing alongside some other procurement works. 30th Jan 2026
R4.1	Ensures Safe System Audits reports for Rongotea Rd Right Turn Bay Project and Awahuri Fielding Safety Improvements are completed and signed by relevant parties.	Working with external safety consultant to complete the signing process. Noted following site inspection that works are completed. 1st April 2026

That Manawatū District Council:		Council Comments and Implementation Date
R4.2	Ensures all future Safe System Audits reports are finalised, signed by relevant parties, and filed appropriately.	Noted as process improvement 30th Jan 2026
R4.3	Files a documented exemption declaration where it elects not to undertake a Safe System Audit.	Noted and implement as determined. 30th Jan 2026
R5.1	Reviews its inhouse professional services costs to ensure that all costs associated with the roading unit are fully reflected.	Is been discussed and under review as 27-30 NLTP development. Wider review of procurement and service delivery model in-progress. Will be presented in procurement policy which is subject to review by NZTA by 1st July 2027

1. INTRODUCTION

1.1. Audit Objective

The objective of this audit is to provide assurance that the NZ Transport Agency Waka Kotahi (hereafter NZTA) investment in Council's land transport programme is being well managed and delivering value for money. We also seek assurance that the Council is appropriately managing risk associated with NZTA investment. We recommend improvements where appropriate.

1.2. Assessment Ratings Definitions

	Effective	Some Improvement Needed	Significant Improvement Needed	Unsatisfactory
Investment management	Effective systems, processes, and management practices used.	Acceptable systems, processes, and management practices but opportunities for improvement.	Systems, processes, and management practices require improvement.	Inadequate systems, processes, and management practices.
Compliance	NZTA and legislative requirements met.	Some omissions with NZTA requirements. No known breaches of legislative requirements.	Significant breaches of NZTA and/or legislative requirements.	Multiple and/or serious breaches of NZTA or legislative requirements.
Findings/ deficiencies	Opportunities for improvement may be identified for consideration.	Error and omission issues identified which need to be addressed.	Issues and/or breaches must be addressed, or on-going NZTA funding may be at risk.	Systemic and/or serious issues must be urgently addressed, or on-going NZTA funding will be at risk.

1.3. Council Comments

Council was provided with the opportunity to comment on any recommendations made as a result of the audit. These are shown in the recommendations table.

2. ASSESSMENT FINDINGS

Our findings relating to each subject area are presented in the tables below. Where necessary, we have included recommendations and/or suggestions.

1. Previous Audit Issues

From the previous October 2021 Procedural Audit, there were eight recommendations.

That Manawatū DC:

R2.1 Documents the claim process to reduce the risk of reliance on key staff.

R2.2 Validates claim to ensure transactions and LC/LR are checked prior to claims being submitted to NZTA.

R2.3 Carries out a full reconciliation of the retentions account.

R3.1 Openly advertises financially assisted tenders on the Government Electronic Tenders service (GETS).

R3.2 Publishes Council's current endorsed Procurement Strategy on the Council's website.

R3.3 Applies a consistent late tenders' policy to its request proposal documents.

R3.4 Ensures that any changes to tender evaluation team members from that stated in the RFT are communicated to potential tenderers through a Notice to Tenderers.

R4.1 Urgently addresses outstanding recommendations resulting from road safety audits conducted on Awahuri Fielding Safety Improvements and Rongotea Rd Right Turn Bay projects

Most of the recommendations have been addressed, however recommendations 2.1 and 4.1 remain partially outstanding and are discussed in the relevant sections below.

* * *

2. Financial Processes

Some Improvement Needed

Claims for funding assistance for the four financial years 1st of July 2021 to 30th of June 2025 were reconciled against Council’s final Transport Investment Online (TIO) claim submissions.

Overall, there are sound controls in place for managing and monitoring Manawatū District Council’s financial accounting systems. Two staff members can prepare claims; however, there is no formal documented claims process. This issue was identified in the previous audit and remains unresolved. Action is required to reduce the risk associated with reliance on key personnel.

Tight financial year end cut off deadlines have resulted in some late transactions (e.g. purchase order receipting) not being included in claims. Consequently, a small number of work categories were overclaimed. While most variances can be offset by overspends in other areas, the following overclaims require recovery by NZTA:

- FY 2022/23: 341 – Road to Zero: \$33,552 * 52% FAR =\$17,447
- FY 2023/24: 114 – Structures Maintenance: \$39,896 * 51% FAR =\$20,347

Total to recover \$37,794 +GST

Transaction testing was performed across multiple Local Road activity classes. Although all expenditure tested was eligible, there were instances of incorrect coding, for example, sealed pavement maintenance included costs for vegetation control and slip clearing. With the introduction of new NZTA activity classes (e.g., pothole prevention, road operations), claiming across combined operations/renewals categories is no longer appropriate. Council should consult with their NZTA investment advisor to ensure accurate allocation, as both Council and NZTA require visibility of true spend by work category.

Council should also perform a follow-up reconciliation after each year-end to confirm that account code balances have not changed.

The 30/70 funding split for street cleaning was tested. NZTA policy provides funding assistance for 30% of the total cost of cleaning channels, sumps, and cesspits in urban areas, reflecting the benefit to the road and its users. However, in FY 2024/25, 100% of costs were claimed (possibly due to a new contractor arrangement). Street cleaning must be separated from drainage maintenance, and the difference refunded at 70%. Future claims should be corrected accordingly.

For Street Cleaning FY 2024 /25 the overclaim calculation is:

Total cost	\$379,731.20
70% non-eligible	\$265,811.84
Overclaimed	\$135,564.04 +GST to recover

Overall, the total of all overclaimed expenditure for recovery is \$173,358.04 +GST

Retentions

The retentions account was reviewed together with Council’s latest reconciliation. No historic or excessive retentions relating to the roading activity are being held.

Low-Cost Low Risk Programme

There are some specific conditions of funding within W/C 341 Low Cost-Low Risk (LCLR), including “*The template list is expected to be maintained and updated regularly by the approved organisation and NZTA (for its own activities) and by the 31st August of the year the LC,LR template must be updated to reflect actual project expenditure in the previous year.* This has not been completed.

Council must ensure that it meets the conditions of funding regarding LCLR, and other subsequent activities that will follow the LCLR funding conditions and spreadsheet.	
Recommendations:	<p>That Manawatū District Council:</p> <p>R 2.1 Confirms that the following amounts are subject to recovery by NZTA.</p> <ul style="list-style-type: none"> • FY 2022/23: Road to Zero: \$17,447 • FY 2023/24: Structures Maintenance: \$20,347 • FY 2024/25: Street Cleaning: \$135,564.04 <p>Total to recover \$173,358.04 +GST.</p> <p>R2.2 Ensures that only 30% is claimed for street cleaning in FY2025/26 onwards and future financial years.</p> <p>R2.3 Meets the conditions of funding for the LCLR programme, and any associated programmes that utilise the LCLR spreadsheet, for future years.</p> <p>R2.4 Formally documents its processes for claiming funding assistance.</p>
Manawatū District Council’s comment	As per recommendation table.
Auditor Response	In consultation with councils Investment Advisor, the request for the pay-back to be made on 1 July 2026 is approved to support the management of current budgets.

* * *

3. Procurement Procedures	Effective
<p>MDC currently has an NZTA endorsed Procurement Strategy, which is scheduled to expire on the 6th of May 2027. The Strategy is published on the Council’s website in compliance with Rule 10.6 of the NZTA Procurement Manual.</p> <p>Endorsement conditions relating to the term structure (3+3+3 years) for the maintenance contract and the requirement for meaningful work allocation to subcontractors were confirmed through governance meeting minutes.</p> <p>We reviewed the procurement processes for four physical works contracts and one professional services contract. No significant departures from the NZTA Procurement Manual were identified. Overall, procurement practices are good. However, we noted that letters of notification did not fully align with the Request for Tender (RFT) specifications, particularly regarding price ranges and supplier quality premiums.</p> <p><u>Positive Observations</u></p> <ul style="list-style-type: none"> • Documentation was readily available and facilitated the audit process. • Tender Evaluation Team (TET) membership was consistent with RFT requirements, addressing an issue highlighted in the previous audit. • All Conflict-of-Interest forms were completed, and perceived conflicts were well managed. 	

<ul style="list-style-type: none"> GETS was consistently used to advertise tenders, meeting the recommendation from the last audit report. <p>All contracts reviewed had a Qualified Tender Evaluator (QTE) appointed.</p>	
Recommendation:	That Manawatū District Council: R3.1 Updates and enforces internal procedures for contract award notice publication and documentation.
Manawatū District Council's comment:	As per recommendation table.

* * *

4. Contract Management	Significant Improvement Needed
<p>Sufficient evidence was found that regular meetings with the maintenance contractor are taking place with agenda items and minutes on file to support this.</p> <p>A sample of Dispatch IDs in RAMM was tested, and all data reviewed was complete. Each record included site photos and descriptions of work performed. We confirmed that Council staff verify a sample of work prior to approving costs for payment, and dispatch holds were applied where necessary. Meeting minutes and monthly reports were reviewed and found to be in good order.</p> <p><u>Safe System Audits (SSA) reports</u></p> <p>The previous two procedural audits (undertaken in FY's 2018/19 and 2021/22) identified that SSA activities were being undertaken but were not being closed out.</p> <p>The October 2021 audit found the SSA's for Awahuri Fielding Safety Improvements and Rongotea Rd Right Turn Bay projects were incomplete. These still appear to be incomplete i.e. no signatures from any of the parties.</p> <p>This exposes Council to potential liability if safety risks result in serious incidents. Immediate action is required to complete and formally close these audits or document exemptions where applicable.</p>	
Recommendations:	That Manawatū District Council: R4.1 Ensures Safe System Audits reports for Rongotea Rd Right Turn Bay Project and Awahuri Fielding Safety Improvements are completed and signed by relevant parties. R4.2 Ensures all future Safe System Audits reports are finalised, signed by relevant parties, and filed appropriately. R4.3 Files a documented exemption declaration where it elects not to undertake a Safe System Audit.
Manawatū District Council's comment:	As per recommendation table.

* * *

5. Professional Services		Effective
<p>Professional services are provided both externally through consultants and in-house through an approved procurement procedure which has been endorsed by NZTA through its Procurement Strategy.</p> <p>The overhead cost allocation methodology and cost recovery multiplier (CRM) for in-house professional services was reviewed. The CRM is within acceptable tolerances but based on calculations provided, it appears significantly lower when compared to peer Councils. We recommend the CRM is reviewed to ensure all costs of the roading unit are being fully reflected.</p>		
<p>Recommendation:</p>	<p>That Manawatū District Council:</p> <p>R5.1 Reviews its in-house professional services costs to ensure that all costs associated with the roading unit are fully reflected.</p>	
<p>Manawatū District Council's comment:</p>	<p>As per recommendation table.</p>	

* * *

APPENDIX A**Audit Programme**

Previous audit outcomes – from last procedural audit undertaken in October 2021	
Land Transport Disbursement Account	
Final claims 2021/22, 2022/23, 2023/24, and 2024/25	
Transactions (accounts payable)	
Retentions Account	
Procurement Procedures	
Contract Variations	
Contract Management	
Road Safety Audits	
Professional Services	
Transport Investment On-line (TIO) Reporting	
Other issues that may be raised during the audit	
Close out meeting	

APPENDIX B

Contracts Audited

Contract Number	Tenders Received	Date let	Description	Contractor	Estimate Let Price Final Cost
1397	5	Oct 22	Rongotea Road RP13.318 – 15.647 Seal Widening	McIntyre Construction	\$618,569 \$500,954 Not supplied
1426	1	Aug 22	Roading Activity Management Plan 2024-2027 Professional Services	Stantec	Quote \$78,500 \$78,500
1518	7	Nov 24	Churchill Road Bridge Replacement	Emmett Civil	\$6,100,000 \$5,899,699 ongoing
1456	1	Oct 23	Otara Bridge Investigation and Design of damaged bridge	Riverside Construction	\$360,000 \$597,336 Ongoing
1414	3	Nov 23	Road Maintenance Contract 2024-2027	Fulton Hogan	\$50,370,862 \$43,516,232 Ongoing

Finance and Performance Committee

Meeting of 25 March 2026

Business Unit: People and Corporate

Date Created: 19 March 2026

Internal Audit Programme Update

Purpose Te Aronga o te Pūrongo

To present a summary of the Internal Audit Programme, and any updates, to the Committee

Recommendations Ngā Tūtohinga

That the Committee:

1. Receives the Internal Audit Programme Update; and
2. Provides feedback on the changes to the Internal Audit Programme.

Report prepared by:

Ash Garstang

Governance and Assurance Manager

Approved for submission by:

Lisa Thomas

Acting General Manager - People and Corporate

1 Background Ngā Kōrero o Muri

- 1.1 The Internal Audit Programme is presented to each Committee meeting and gives an opportunity for elected members to ask questions about our internal audit plan and progress.

2 Strategic Fit Te Tautika ki te Rautaki

- 2.1 The internal audit programme furthers the Council’s strategic priority of “Value for money and excellence in local government” by providing independent assurance over the effectiveness of key systems, processes, and controls.

3 Discussion and Options Considered Ngā Matapakinga me ngā Kōwhiringa i Wānangahia

- 3.1 The Internal Audit Programme is intended to provide a continuation of audits completed in previous years, with individual audits generally (but not always) running on a fixed review schedule.

- 3.2 The programme encompasses recommendations that have been given by Audit NZ via their annual review of the Council’s activities.

- 3.3 The below updates have occurred since the last report in September 2025:

Procurement Audit

- This audit has been completed by Deloitte, and executive leadership received the final report 17 March 2026. Actions have been finalised and are now with General Managers to distribute to key staff. The full audit, alongside management’s comments and actions, will be reported to the Committee in June 2026.

- 3.4 Officers have adopted new internal processes for the ongoing implementation, tracking, and reporting of agreed audit recommendations. These processes are intended to strengthen oversight, clarify responsibilities (including action owners and Tier 2 managers), and support regular reporting of progress to the Committee. The first cycle of regular reporting will come through to the Committee in June 2026.

4 Risk Assessment Te Arotake Tūraru

- 4.1 The Internal Audit Programme supports the management of operational risks by providing assurance over key systems and processes.

- 4.2 There is a reputational risk to Council if identified issues are not addressed in a timely manner. The Internal Audit Programme provides a means of assessing key areas of Council operations that may be particularly prone to risks. It is also a mechanism that allows officers to further explore issues raised by Audit NZ during their auditing of the Council’s annual reports.

- 4.3 Finding the right balance between the assurance gained from regular auditing and the cost of carrying out these audits requires careful judgement.

5 Engagement Te Whakapānga

Significance of Decision

- 5.1 The Council's Significance and Engagement Policy is not triggered by matters discussed in this report. No stakeholder engagement is required.

Māori and Cultural Engagement

- 5.2 There are no known cultural considerations associated with the matters addressed in this report. No specific engagement with Māori or other ethnicity groups is necessary.

Community Engagement

- 5.3 No community engagement is required.

6 Operational Implications Ngā Pānga Whakahaere

- 6.1 There are no operational implications with this report.

7 Financial Implications Ngā Pānga Ahumoni

- 7.1 The internal audit budget is intended to be used for those audits that are organisation-wide, prompted from Audit NZ (via their annual audit of the Council) or are requested by the Audit and Risk Committee.
- 7.2 The budget for 2025/26 is \$52,582. Smaller audits are funded from existing departmental and team budgets.

8 Statutory Requirements Ngā Here ā-Ture

- 8.1 There are no statutory requirements for this report.

9 Next Steps Te Kokenga

- 9.1 Audit actions will be reported to executive leadership and a report prepared for the next Committee meeting in June 2026.

10 Attachments Ngā Āpitihanga

- Internal Audit Programme (Summary)

Manawatū District Council - Audit Programme

Business Unit	Audit Topic	Description	Previous Audit			Next Audit		
			Last completed	Reported to ARC	Review schedule	Initiate Review	Status	Reported to ARC
IS	IT Programme of Work	This is a BAU programme, consisting of: 1. Internal PEN testing - annually 2. External PEN testing - annually 3. IT Maturity - as needed 4. Business Continuity and Disaster Recovery Planning - annually					Ongoing	September 2026
Organisation Wide	Procurement	The process for determining the need for a particular procurement is valid. The award procedure is as per MDC's policy and resources are spent in line with applicable criteria. Description of performance, calculator of contract value, award criteria, award procedure, notification and assessment of tenders. Cover 3 case sample projects: •Community Hub •Stringfellows, procurement process from Turner's Road to the Detention Ponds •Green by Nature (rollover contract)	2019		3/4 yearly	June 2025	Underway	June 2026
Governance & Assurance	Conflicts of Interest	Review the process surrounding Conflict of Interest (COI) in MDC and providing the assurance that COI are managed appropriately. - is the Policy fit for purpose - are the systems and processes adequate - is there sufficient engagement from staff				December 2025		
Safety and Wellbeing	Health and Safety	Review of Health and Safety and to identify and provide the assurance that the updates in the Act is reflected in MDC's practices. Completed as part of the MWLASS initiative. The audit takes place from February - December and includes visits to various council sites/facilities	December 2023		2-3 yearly	2026		
Finance	FBT Audit	Review of FBT with focus on policies, procedures and source information and rigor of return completion. Detailed review of FBT on vehicles and employee benefits. - It is prudent to initiate own compliance to provide that systems are working as intended. Where any errors are identified, this process allows voluntary disclosure to IRD and therefore avoid any shortfall penalties that could otherwise be imposed if discovered by IRD.	August 2022	September 2022		Sep-Dec 2026		
Finance	GST Audit	Review of GST with focus on both policies, procedures and source information and the rigor of the return completion. Detailed review of GST treatment, time of supply, land purchase, GST exempt supplies, second hand goods and documentation. - It is prudent to initiate own compliance to provide that systems are working as intended. Where any errors are identified, this process allows voluntary disclosure to IRD and therefore avoid any shortfall penalties that could otherwise be imposed if discovered by IRD.	April 2022	September 2022		Sep-Dec 2026		
Organisation Wide	Contract Management					March 2027		
Finance	Sensitive Expenditure	This will include compliance with policies, suspicious transaction analysis and compliance testing of a sample of transactions. Identified risk areas are travel and accommodation; entertainment and hospitality.	May 2022	September 2022	3 yearly	July 2027		
Finance	Fraud Awareness Review	Raise awareness of fraud and corruption risks. 1) All staff Fraud and Corruption Awareness Survey; and 2) Fraud and Corruption Gap Analysis benchmarking workshop with senior staff. 3) A third phase may follow if areas of concern are highlighted	September 2025	September 2025	3 yearly	2028		
Community	Shade Audit	In accordance with the Sun Protection Policy. NOTE: When the Council adopted the Policy on 20 March 2025, it was requested that the audit be completed internally by staff (to avoid costs of hiring a consultant)				March 2028		
IS	Privacy	Review of privacy maturity	December 2023		6 yearly (full)	December 2029		

Finance and Performance Committee

Meeting of 25 March 2026

Business Unit: People and Corporate

Date Created: 16 March 2026

Strategic Risks Deep Dive - Local Economy and Government Reform

Purpose Te Aronga o te Pūrongo

To discuss two strategic risks in-depth with the Committee and consider updates, including changes in the external environment and emerging opportunities:

- Local Economy
- Government Reform

Recommendations Ngā Tūtohinga

That the Committee receives the 'Strategic Risks Deep Dive – Local Economy and Government Reform' report.

Report prepared by:

Ash Garstang

Governance and Assurance Manager

Approved for submission by:

Kate Jarvis

Acting General Manager - People and Corporate

1 Background Ngā Kōrero o Muri

- 1.1 The Council currently has seven strategic risks. These were adopted in 2024, and throughout 2025 the Audit and Risk Committee received a series of deep dive reports on these.
- 1.2 These deep dives provide the Committee with a more detailed understanding of the drivers, consequences, and controls associated with each risk, while also identifying emerging trends and opportunities.

2 Strategic Fit Te Tautika ki te Rautaki

- 2.1 This review supports the strategic outcome “Value for money and excellence in local government”, by ensuring that Council understands and actively manages key strategic risks that may influence its long-term sustainability and performance.

3 Local Economy Ōhanga ā-rohe

- 3.1 The Local Economy strategic risk refers to opportunities, downturns, or volatility in economic conditions that may affect the prosperity and resilience of the Manawatū District.
- 3.2 Economic performance influences employment, business confidence, and population trends across the district. Factors such as global economic conditions, national recessions, disruptions to trade and supply chains, and changes to immigration or land-use policy may affect economic activity locally.
- 3.3 The district’s economy has strong links to primary industries and export markets, meaning fluctuations in commodity prices or agricultural production may have local impacts. Economic downturns may reduce business resilience, tourism activity, and the vibrancy of town centres and villages.
- 3.4 Conversely, favourable economic conditions may support employment, export growth, tourism, and population growth within the district.

Controls and Enablers

- 3.5 Council supports economic resilience through several mechanisms, including:
- Monitoring economic indicators such as consenting activity and complaints.
 - Long-term and annual planning processes that consider community affordability.
 - Support of Central Economic Development Agency (CEDA) and engagement with local businesses.
 - Direct relationships with businesses, including the Development Navigator role.
 - Business continuity planning and regular economic reporting to Council.

- Engagement with key stakeholders, such as local developers (e.g., the Grow Manawatū forum).

3.6 Council is also progressing a Growth Strategy, which will help guide long-term economic development planning.

Risk Analysis

3.7 The Local Economy risk primarily affects People & Capability and Financial & Investment, where Council’s appetite is Open and Cautious respectively:

Risk Areas	Averse	Minimalist	Cautious	Open	Ambitious
People & Capability	Open				
Service Delivery	Cautious-Open				
Reputational	Cautious				
Legal Compliance	Averse-Minimalist				
Financial & Investment	Cautious				
Health, Safety & Wellbeing	Minimalist				
Environmental	Open				
Cultural	Cautious				
Political	Open				

3.8 Many drivers of economic performance are outside Council’s control, including national economic cycles and development conditions in neighbouring areas. However, Council’s planning, infrastructure investment, and partnerships can support economic resilience within the district.

3.9 The residual risk (i.e., the risk score after accounting for controls) is assessed as **Medium**. The risk likelihood is **Possible** (25–74% chance of occurring within a 12-month period), and the risk impact levels are:

- People & Capability – Moderate
- Financial & Investment – Moderate
- Service Delivery – Minor
- Reputational – Minor

3.10 These impacts are generally considered to sit within Council’s risk appetite. The lower impact levels reflect that economic conditions are largely influenced by external factors (such as national policy and global economic trends) rather than Council decisions.

3.11 Recent international developments have contributed to increased uncertainty in global markets, with potential implications for fuel prices and broader economic conditions. Rising fuel costs may flow through to increased operating costs for Council, particularly in areas such as transport, construction, and contracted services. There may also be indirect impacts on the local economy, including cost pressures on businesses and households.

3.12 Ongoing global volatility may also influence inflation and interest rate settings, which could affect borrowing costs and overall financial affordability for both Council and the community.

4 Government Reform Whakahou Kāwanatanga

- 4.1 The Government Reform strategic risk refers to the impacts of legislative reform and changes in national policy direction on Council operations and long-term planning.
- 4.2 Local government operates within a national legislative framework, and policy changes may alter Council responsibilities, compliance requirements, and funding arrangements. Reform can be driven by changes of government, shifts in national priorities, or major events that prompt regulatory change.
- 4.3 Rapid or significant reform can make long-term planning more difficult and may introduce unforeseen compliance costs. In some cases, responsibilities may be transferred from central government to local authorities without corresponding funding. These pressures may also influence community perceptions of Council performance.
- 4.4 However, reform can also create opportunities. Greater collaboration between councils, shared services arrangements, or structural changes within the sector may support improved efficiency and strategic planning.

Controls and Enablers

- 4.5 As with other strategic risks, the Council's ability to directly influence the causes of this risk are limited. However, there are mechanisms in place to bring attention to particularly problematic pieces of legislation, and early-warning indicators to allow members and staff as much time as possible to effectively respond
- 4.6 Council monitors and responds to government reform through:
- Regular reporting to elected members.
 - Monitoring emerging legislation and policy changes.
 - Participation in sector organisations such as LGNZ and Taituarā.
 - Engagement in national consultation and submission processes.
 - Internal audit programmes and responsiveness to Audit NZ recommendations.
 - Strong regional relationships developed by elected members and executive leadership.

Risk Analysis

- 4.7 The Government Reform strategic risk is most likely to impact the areas of Financial & Investment, Service Delivery, Legal Compliance, Reputational, and People & Capability. Council's appetite levels in these areas are below:

Risk Areas	Averse	Minimalist	Cautious	Open	Ambitious
People & Capability	Open				
Service Delivery	Cautious-Open				
Reputational	Cautious				
Legal Compliance	Averse-Minimalist				
Financial & Investment	Cautious				
Health, Safety & Wellbeing	Minimalist				
Environmental	Open				
Cultural	Cautious				
Political	Open				

4.8 Legislative reform and changes in national policy direction can introduce new compliance requirements, alter service delivery models, or shift responsibilities between central and local government. These reforms may occur with limited notice and can create uncertainty for long-term planning.

4.9 Government reforms may also influence public perceptions of Council performance, particularly where reforms affect the delivery or cost of services.

4.10 The residual risk is assessed as **High**. The risk likelihood is **Possible** (25–74% chance of occurring within a 12-month period), and the risk impact levels are:

- Financial & Investment – Moderate
- Service Delivery – Moderate
- Reputational – Severe
- People & Capability – Moderate
- Legal Compliance – Minor

4.11 In this instance, the reputational impact exceeds the Council’s cautious appetite for reputational risk. This is unsurprising given the Council’s lack of influence over the pace of government reform, but it serves to highlight a key area of concern.

Interdependencies

4.12 There are several connections between the **Local Economy** and **Government Reform** strategic risks.

4.13 Government reform can have a direct influence on economic conditions within the district. Legislative changes relating to areas such as infrastructure funding, land use planning, immigration settings, or industry regulation may affect business confidence, investment decisions, and employment opportunities. In turn, these changes may influence the performance and resilience of the local economy.

4.14 Similarly, the strength of the local economy can affect the Council’s ability to respond to reform initiatives. A strong local economy can support population growth, development activity, and investment, which may provide greater financial resilience for the Council and the community when adapting to legislative changes.

4.15 Both risks also have connections with other strategic risks. For example, government reform can influence **Financial Affordability** through new compliance requirements or funding changes, while economic conditions may affect **Growth** and development activity across the district.

4.16 These relationships highlight the importance of considering strategic risks collectively, as changes in the national policy environment or economic conditions may have cascading effects across several areas of Council activity.

5 Risk Assessment Te Arotake Tūraru

5.1 The risk assessments of both strategic risks are included in Section 3 (Discussion and Options Considered) of the report.

6 Engagement Te Whakapānga

Significance of Decision

6.1 The Council's Significance and Engagement Policy is not triggered by matters discussed in this report. No stakeholder engagement is required.

Māori and Cultural Engagement

6.2 There are no known cultural considerations associated with the matters addressed in this report. No specific engagement with Māori or other ethnicity groups is necessary.

Community Engagement

6.3 There are no aspects of this report or its contents that warrant community engagement.

7 Operational Implications Ngā Pānga Whakahaere

7.1 There are no operational implications with this report.

8 Financial Implications Ngā Pānga Ahumoni

8.1 There are no financial implications with this report.

9 Statutory Requirements Ngā Here ā-Ture

9.1 While strategic risks are invariably impacted by government legislation, there are no statutory references specific to this report.

10 Next Steps Te Kokenga

10.1 Other strategic risks will be presented to the Committee in subsequent meetings.

10.2 There remain several improvement actions that staff intend to progress as time and capacity allows in 2026. These may include:

- Updating and reformatting of the Strategic Risk Profiles.
- New reporting templates, with a particular focus on trends (e.g., how the Council operates within its risk appetite over time).
- Better integration of Control Improvement Plans.
- Improved articulation of risk interconnectedness (e.g., spider mapping) in reporting (e.g., within the Strategic Risk Deep Dives).
- Greater use of graphical reporting on risks, and placing emphasis on demonstrating existing controls and control improvements

11 Attachments Ngā Āpiti hanga

- Strategic Risk Profile – Local Economy
- Strategic Risk Profile – Government Reform

Local Economy	Opportunities, downturns or volatility in the local economy	12 December 2024
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Risks – Causes and consequences
<p>Causes</p> <ul style="list-style-type: none"> • Global pandemic or financial crises • Downturn in primary industry production and exports • Disruptions to international trade and supply-chain issues • Legislative changes to immigration and trade (See Risk: Government Reform) • Changing requirements around land use (See Risk: Growth) • National recessions <p>Consequences</p> <ul style="list-style-type: none"> • Labour constraints for local businesses • Decreased business resilience and sustainability issues • Less tourism • Less vibrancy in Feilding and villages
Opportunities – Causes and outcomes
<p>Causes</p> <ul style="list-style-type: none"> • Strong economic growth • Global peace • Government support for primary industries • Strong national training and education systems <p>Outcomes</p> <ul style="list-style-type: none"> • Appropriately skilled and available work force • High export prices for primary industries • Increased tourism to the District • Increase in numbers of people moving to the District
Assurance and accountability
<p>Reporting: Deep dive report to the Audit and Risk Committee (annually)</p> <p>Ongoing monitoring: Lyn Daly (General Manager – Community)</p>

Controls/enablers in place
<ul style="list-style-type: none"> • Business continuity planning • Tailoring levels of service and rates levels to match community affordability • Support of CEDA, who assist businesses with networking and identifying alternative opportunities • Monitoring of consenting numbers and complaints (early indicators of economic downturn) • Direct relationships with local businesses (e.g., Development Navigator) • Long-term and annual planning processes (in relation to community affordability) • Regular economic data reporting to Council
Controls/enablers planned
<ul style="list-style-type: none"> • Growth strategy
Factors outside of Council’s control
<ul style="list-style-type: none"> • Toll roads • Affordability of development in neighbouring areas
References
<p>Council Documentation</p> <ul style="list-style-type: none"> • Long-term and Annual planning • Feilding Town Centre Refresh Strategy <p>Previous Reporting:</p> <ul style="list-style-type: none"> • Initial Strategic Risk Update – Audit and Risk Committee 26 September 2024

Risk Appetite
<p>People & Capability – Open</p> <p>Financial & Investment – Cautious</p>

Government Reform	The unanticipated impacts of Government legislative reforms and changes to national directions	12 June 2025
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Risks – Causes and consequences
<p>Causes</p> <ul style="list-style-type: none"> • Change of Government • Tempo increase of policy change at a national level (e.g., regionalisation vs centralisation) • Transfer of activity functions from Government to Council, without compensatory financial help • Shifting priorities at a national level • Unwillingness of regional partners to collaborate with the Council (e.g., in joint activities and services) <p>Consequences</p> <ul style="list-style-type: none"> • Inability to effectively plan for the long-term (See Risk: Growth) • Unforeseen costs with compliance (See Risk: Financial Affordability) • Reputational damage with the Community (See Risk: Iwi Relationships)
Opportunities – Causes and outcomes
<p>Causes</p> <ul style="list-style-type: none"> • Stability of Government (e.g., multi-term Governments) • More shared services and collaboration between local authorities • Amalgamation of local authorities <p>Outcomes</p> <ul style="list-style-type: none"> • Better conditions for strategic and long-term planning • Less compliance costs and more opportunity for efficiency gains • Positive reputational improvements with the community
Assurance and accountability
<p>Reporting: Deep dive report to the Audit and Risk Committee (annually)</p> <p>Ongoing monitoring: Shayne Harris (Chief Executive)</p>

Controls/enablers in place
<ul style="list-style-type: none"> • Regular reporting to elected members • Anticipating impending legislation wherever possible at a political level • Mechanisms that serve as early indicators of impending and potentially disruptive change, such as membership with LGNZ, and high participation with Taituara and other advisory bodies • Internal capability to monitor and influence upcoming Government proposals (e.g., Strategy Team’s work in submissions) • Responding proactively to Audit NZ’s recommendations that arise out of their end-of-year assessments • Internal audit programme, and the ability to add items to this on an “as-needed” basis • Conscious efforts by senior leadership (both elected members and executive leadership) to build regional relationships
Controls/enablers planned
<p>Nil</p>
Factors outside of Council’s control
<ul style="list-style-type: none"> • National sentiment and the political change in response to this • The occurrence of significant events in other areas that subsequently drive Government reform (e.g., 2016 Havelock North water contamination, 2010 Pike River Mine disaster)
References
<p>Legislation</p> <ul style="list-style-type: none"> • Acts of Parliament • National Policy Statements <p>Council Documentation</p> <ul style="list-style-type: none"> • Long-term Plan 2024-34 <p>Previous Reporting:</p> <ul style="list-style-type: none"> • Initial Strategic Risk Update – Audit and Risk Committee 26 September 2024

Risk Appetite
<p>Financial & Investment – Cautious</p> <p>Service Delivery – Cautious-Open</p>

Finance and Performance Committee

Meeting of 25 March 2026

Business Unit: People and Corporate

Date Created: 16 March 2026

Internal Controls Update

Purpose Te Aronga o te Pūrongo

To provide an update to the Committee on several key internal controls, including cybersecurity breaches, policy reviews, protected disclosures and fraudulent activity.

Recommendations Ngā Tūtohinga

That the Committee receives the Internal Controls Update, covering the period 16 September 2025 to 16 March 2026.

Report prepared by:

Ash Garstang

Governance and Assurance Manager

Approved for submission by:

Kate Jarvis

Acting General Manager - People and Corporate

1 Background Ngā Kōrero o Muri

1.1 This report provides a high-level summary of several key internal controls, and any notable breaches of these. The period of reporting for this update is **16 September 2025 to 16 March 2026**.

2 Cybersecurity Breaches

2.1 There have not been any cybersecurity breaches in this reporting period.

3 Governance Policy Work Programme

3.1 The Council has 31 Governance Policies, which are subject to review at set intervals. As of 16 March 2026:

- 25 policies are current
- 6 are overdue
- 5 new policies are in development

3.2 Refer to Attachment 1 for a breakdown of under review or in development policies.

4 Protected Disclosures

4.1 There have not been any protected disclosures in this reporting period.

Fraudulent Activity

5.1 There has not been any reported fraudulent activity identified in this reporting period.

6 Privacy Breaches

6.1 There has been one known privacy breach within the reporting period. A project update email intended for an internal project team was inadvertently sent to an external contact due to email auto-complete. The recipient notified Council upon receipt. The Privacy Officer contacted the individual, acknowledged the error, and requested deletion of the email, which was confirmed. No sensitive information was included. As a preventative measure, the relevant staff member has disabled email auto-complete.

6.2 A review of submission publishing practices has been undertaken to better balance individual privacy against public transparency. Submitter contact details will now be automatically withheld from submission forms (with some exceptions on an “as needed” basis). However, this information will still be collected for internal use. Only submitter names will be published, with the option for individuals to request that their name is also withheld

7 Attachments Ngā Āpitihanga

- Governance Policies

Policy	Review Date	Comments
Sun Protection Policy	20-Mar-30	Current
Significance and Engagement Policy	1-Jun-29	Current
Dog Control Policy 2019	1-Oct-29	Current
Community Honours Policy	1-Dec-28	Current
Elected Members Allowances and Expense Reimbursement Policy 2022-25	19-Nov-28	Current
Appointment of Directors to Council Organisations and Council-Controlled Organisations 2009	1-Oct-28	Current
Smokefree Policy	24-Jul-28	Current
Development and Financial Contributions Policy 2024	1-Apr-28	Current - to be reviewed again with LTP 2027-37
Gambling Venues Policy 2024	1-Nov-27	Current
Waste Levy Grants Allocation Policy	1-Nov-27	Current
CEDA Director Appointment Policy 2025	4-Sept-27	Current
Revenue and Financing Policy	20-Jun-27	Current
Investment Policy	20-Jun-27	Current
Liability Management Policy	20-Jun-27	Current
Statement of Accounting Policies	20-Jun-27	Current
Rates Remission and Postponement Policy	20-Jun-27	Current
Community Development Policy	1-Apr-27	Current
Road Sealing Policy	1-Mar-27	Current
Dangerous, Affected and Insanitary Buildings Policy 2022	1-Oct-26	Current
Marae and Hapu Committees Policy	1-Sept-26	Currently being reviewed
Procurement Policy 2022	1-Sept-26	Currently being reviewed
Pitbull Classification 2020	1-Sept-26	Current
Capital Contributions Policy	1-Jun-26	Current
Remuneration and Reimbursement for External Committee Members Policy	15-May-26	Current
Risk Management Policy	1-Apr-26	Current
Community Committees Policy	1-Mar-26	Under review, although may be retired in near future
Code of Conduct (elected members)	22-Oct-25	The Local Government Commission will be issuing a uniform Policy for all councils - this will supercede our current policy
Manawatu District Council - Standing Orders 2022	1-Aug-25	The Secretary for Local Government will be issuing a uniform Policy for all councils - this will supercede our current policy - no adoption required
Hall Management Policy	31-Jan-24	Under review - to be completed by June 2026
Road Planting Policy and Guidelines	31-May-23	This will be obsoleted in due course, as the Community Assets Team is developing a new Policy (Tree Planting and Management Policy) with a broader scope; looking at planting across the entire District (e.g., roads, reserves, parks)
Te Kīwai (o te kete)	1-Dec-21	Not under review at this stage
Trusts, Bequests and Special Funds Policy		New policy in development
Asset Management Policy		New policy in development
Road Stopping Policy		New policy in development
Grants Policy		New policy in development
Divestment (Disposal) Policy		New policy in conjunction with the Halls Policy to be completed by June 2026