



Australian Government
Bureau of Meteorology



National Performance Report Framework: Water and wastewater service providers

Release notes for the handbook 2023





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1. Introduction

This document is to be read alongside the *National Performance Report Framework: water and wastewater service providers, performance indicators and definitions handbook 2023*.

It is a guide for existing reporting entities regarding the review process. It compares the performance indicators in the 2023 handbook with the 2018 handbook and provides guidance for adapting collection systems to effectively capture relevant data for the updated performance indicator set.

The 2023 handbook comes into effect from the 2024-25 reporting year. For reporting years before 2024-25, the 2018 handbook applies. However, during the 2023-24 reporting year, some indicators have been retired in anticipation of the changes outlined in the 2023 handbook.

2. Background

From the inception of the *National urban performance reporting framework* (NPR framework) in 2006 until the 2013 the urban indicators and definitions handbook was released annually by the National Water Commission. In addition to the indicator definitions, the handbook was used to document information pertinent to each reporting year.

Following the NPR Frameworks transition to the Bureau of Meteorology (Bureau) in 2013 the requirements of the reporting framework were documented in a reporting memo, issued to water and wastewater service providers in preparation for their annual reporting.

The memo has continued to reference the 2013-14 handbook until January 2018 when an updated version of handbook was released by the Bureau.

The 2018 release of the handbook focused on providing clear definitions and supporting notes to assist service providers in reporting. It also synchronises the water resource indicators (W indicators) with the reporting requirements of the Commonwealth's Water Regulations 2008, Category 7 – Information about urban water management.

2.1 Review of the NPR Framework

In October 2020, the Bureau, in conjunction with the Department of Climate Change, Energy, the Environment and Water (DCCEEW) and the National Performance Reporting (NPR) Technical Reference Group (TRG) initiated a review of the indicators as part of the NPR framework review.

The review mainly aimed to identify the nationally relevant and valued set of indicators required to support transparency and public confidence in urban water service providers as well as to provide insight and comparison opportunities for key aspects of water service provider performance. More details, including the outcomes of the review can be found in the [National Performance Reporting Framework Indicator Review](#)¹.

Feedback from the review demonstrated unambiguous support for the NPR framework, and that the performance data it collects is important and valued by a broad range of stakeholders. Key review findings were:

1. The requirements to review the format of the report and test the potential alternative approaches.



2. The scope of the framework indicator set should focus on core areas of service provider performance and not be expanded to capture data of broader water sector performance.
3. A requirement to align indicators with outcomes delivered by service providers through the adoption of updated outcome areas, reporting themes and subthemes.
4. The adoption of a proposed new NPR indicator suite with the change from category and subcategory to new reporting themes and subthemes.
5. The expansion of the NPR framework to all service providers, regardless of their number of connections to fill the gap in a national understanding of urban water service delivery, created by the connections threshold, infrastructure planning¹ and the tracking of progress on urban water reforms agreed to under the National Water Initiative².
6. An assessment of the current NPR data quality and audit framework.

3. Changes in 2023 handbook

3.1 Indicator themes and sub-themes

Following the review recommendations and suggestions, the NPR framework adopted six main themes and 23 sub-themes in total. These replace the historical categories and sub-categories to better reflect and capture the drivers of service provider performance.

Table 1 ([page 4](#)) presents the list of adopted themes and sub-themes.

3.2 Changes in performance indicators

The set of NPR indicators was thoroughly assessed during the review process, resulting in several changes to the indicator set.

Some indicators were retired due to their diminished relevance, while new indicators were defined and included to address emerging needs. Additionally, some indicators were revised to address issues and fill the gaps identified through the review process. The level of change varies, and might include the code, name, definition, unit, formula and/or status (being a reported or derived performance indicator).

In total, the number of indicators has decreased from 166 indicators in the 2018 handbook to 143 indicators in 2023 handbook.

Table 2 ([page 5](#)) summarises the changes applied to the indicator set in the 2023 handbook compared with the 2018 handbook.

Table 3 ([page 5](#)) summarises the updated suite of indicators by reporting theme, aligned to the 2023 handbook.

¹ Infrastructure Australia, 2019. Australian Infrastructure Audit 2019. p.615–618. Infrastructure Australia, Canberra, Australia.

² Productivity Commission, 2020. National Water Reform 2020 – Productivity Commission Inquiry Report No. 96, 28 May 2021. p170–171 Productivity Commission, Canberra, Australia.



3.3 Retired performance indicators

Table 4 ([page 6](#)) outlines the retired or deleted indicators. These indicators are presented under categories defined in the 2018 handbook.

3.4 New performance indicators

Table 5 ([page 19](#)) outlines the new indicators added to the NPR set. These indicators are presented under the new themes and sub-themes defined in the 2023 handbook and outlined in Table 1 (page 4). The new indicators will apply from the 2024-25 reporting year.

3.5 Other amendments to performance indicators

Further to the explanation above, additional supporting notes were amended to each indicator definition to provide further clarity on its context, relevant data collection and reporting approach. Some editorial changes were also applied to further clarify the definitions or adopt specific guidelines and formats. The key changes are:

- The unit of indicators under the Customers category (Connected properties and population sub-category) was changed to address the rounding errors on reported data that affected data quality. As a result, the formula and units of some derived indicators has also changed.
- W27 – Recycled water as a percentage of total wastewater collected, was historically under the Water resources category (Use sub-category) but moved to the Public Health and Environment theme (Efficiency and reuse sub-theme). The name, definition and formula (calculation) of this indicator has significantly changed to provide further clarity and better represent its purpose and context. With this major change, the Public Health and Environment theme is a better match to this indicator.

Table 6 ([page 25](#)) summarises the material changes to performance indicators in the 2023 handbook compared to the 2018 handbook.

The implementation of these changes might not be comparable across reporting entities due to variations in reporting systems across different service providers. Therefore, it is the responsibility of each service provider and State/Territory coordinator to analyse these changes and apply them, accordingly, based on their own data collection and reporting systems and requirements.

3.6 Unchanged performance indicators

Of the 166 indicators in the 2018 handbook, 19 were not materially changed (e.g., code, name, definition, formula, unit and status) and have been retained in the 2023 handbook with minor editorial changes for additional clarity and to assign relevant themes and sub-themes.

Table 7 ([page 60](#)) summarises the list of indicators retained with editorial changes in the 2023 handbook.

4. Future releases

The handbook is reviewed regularly to ensure the definitions, calculations, and examples are interpreted and applied consistently.



5. Reference tables

Table 1 Theme and sub-theme categorisation		
Theme	Intent	Sub-theme
Contextual information	Support the interpretation and understanding of the service provider performance and sector outcomes	Population Connections Pipe network Treatment plants
Customers and communities	Inform an understanding of customer service and customer and community outcomes and impacts	Complaints Hardship Billing
Finance and pricing	Inform an understanding of service pricing, cost and financial performance	Tariffs Annual bill Revenue Costs Performance
Water resources	Support the understanding of the availability and use of water and the delivery of urban water services	Sources and imports Supply and exports Production Wastewater Restrictions
Assets and operations	Inform an understanding of infrastructure planning, management and operation and resource planning and risk management	Reliability Losses
Public health and environment	Inform an understanding of public health outcomes, environmental impact and public health and environmental risk management	Water quality compliance Water quality risk management Discharges and emissions Efficiency and reuse



Table 2 Summary of changes to indicators 2018 – 2023 handbooks		
Reporting year	Item	Number
2022-23 reporting year (2018 handbook)	Total number of indicators	166
2023-24 reporting year (2018 handbook with minor changes)	Number of retired indicators	11
	Total number of indicators	155
2024-25 reporting year (2023 handbook)	Number of retired indicators	53
	Number of new indicators	41
	Number of changed indicators from different aspects (name, definition, unit, formula, and/or supporting notes)	78
	Number of unchanged indicators (only editorial changes)	24
	Total number of indicators	143

Table 3 Summary of updated indicators following the review			
Theme	Reported	Derived	Total
Contextual information	11 (2 new)	5 (1 new)	16
Customers and communities	13 (7 new)	5	18
Assets and operations	8 (1 new)	3	11
Finance and pricing	34 (16 new)	8 (2 new)	42
Public health and environment	13 (5 new)	4	17
Water resources	32 (7 new)	7	39
Total	111 (38 new)	32 (3 new)	143



Table 4
Retired performance indicators following the review (from the 2018 handbook)

Category	Sub-category	Indicator	Definition	Status	Applicable reporting year	Review comment
Customers and communities	Total water and wastewater complaints	C13— Number of water and sewerage complaints per 1000 properties	The average number of complaints received by the utility, per 1000 connected properties, during the reporting year (complaints/1000 properties)	C13 = IC13/C4	2023-24	The data was mostly unavailable for utilities to provide during the previous reporting years.
	Connect time to a telephone operator	C14— Percentage of calls answered by an operator within 30 seconds	The percentage of calls answered by an operator within 30 seconds after the customer has selected a relevant operator menu option during the reporting year (%).	Reported		It is no longer relevant as an indicator of customer service.
	Restrictions or legal action for non-payment of water bill	IC19— Number of legal actions taken for non-payment of water bills	The number of legal actions taken by the utility for non-payment of water bills during the reporting year (legal actions).	Reported	2024-25	A new indicator (CC_N2—Percentage of restriction for non-payment of water accounts resulting in legal action) will be included. Reporting the percentage of restrictions for non-payment of water accounts resulting in legal actions provides a stronger basis for assessing and comparing performance.
		C19— Number of legal actions taken for non-payment of water bills per 1000 properties	The average number of legal actions taken by the utility for non-payment of water bills per 1000 connected properties during the reporting year (legal actions/1000 properties).	C19 = IC19/C4	2023-24	With changes in the ways that service providers approach hardship, this indicator provides little insight into service provider performance.



Table 4
Retired performance indicators following the review (from the 2018 handbook)

Category	Sub-category	Indicator	Definition	Status	Applicable reporting year	Review comment
Pricing	Residential tariff structure	P1— Tariff structure: water supply	A description of the of the utilities water supply tariff structures for residential customers during the reporting year.	Reported	2024-25	New tariff structure indicators (FP_N1— Residential drinking water supply tariff data; and FP_N3—Residential recycled water supply tariff data) will be included with clearer and more concise definitions. P1 and P1.2 do not provide the flexibility to capture non-standard structures. E.g., drought pricing. Reported historical data for P1.3 – P1.7 and P1.3a – P1.7a were inconsistent with poor quality. Also, the use of P1.12 as a separate indicator was limited. The new indicators encapsulate tariff structure information into single representative indicators of tariffs for water and recycled water supply.
		P1.2— Fixed charge: water supply	The fixed charge levied on a residential property by the utility for water supply services during the reporting year (\$).	Reported		
		P1.3 – P1.7— Usage charge: step 1-5	The usage charge associated with each step of the utility's residential tariff structure, during the reporting year (\$/kL).	Reported		
		P1.3a–P1.7a— Upper bound of usage: step 1-5	The volume of water above which the next pricing step of the utility's residential tariff structure applies (kL).	Reported		
		P1.12— Special levies: water supply	The special levy amount charged directly to customers by the utility that are neither a fixed nor pay-for-use charge for water services during the reporting year (\$).	Reported		
		P1.13— Income from special levies retained by the utility: water supply	Income from special levies retained by the utility and not passed on to a third party (yes/no).	Reported	2024-25	New tariff structure indicators (FP_N1— Residential drinking water supply tariff data; and FP_N3—Residential recycled water supply tariff data) will be included with clearer and more concise definitions. The use of P1.13 as a separate indicator was limited. The new indicators encapsulate tariff structure information into single representative indicators of tariffs for water and recycled water supply.



Table 4
Retired performance indicators following the review (from the 2018 handbook)

Category	Sub-category	Indicator	Definition	Status	Applicable reporting year	Review comment
Pricing	Residential tariff structure	P4— Tariff structure: wastewater	A description of the utility's sewerage tariff structures for residential wastewater customers during the reporting year.	Reported	2024-25	A new tariff structure indicator (FP_N2— Residential wastewater services tariff data) will be included with clearer and more concise definitions. P4 do not provide the flexibility to capture non-standard structures. Reported historical data for P4.1 and P4.2 were inconsistent with poor quality. Also, the use of P4.3 and P4.4 as separate indicators were limited. The new indicator encapsulates tariff structure information into a single representative indicator of tariffs for wastewater services.
		P4.1— Fixed charge: wastewater	The fixed charge levied on a residential property by the utility for sewerage services during the reporting year (\$).	Reported		
		P4.2— Usage charge: wastewater	The volumetric usage charge levied on residential customers by the utility for wastewater collection, during the reporting year (\$/kL).	Reported		
		P4.3— Special levies: wastewater	The special levy amount charged directly to customers by the utility that are neither a fixed nor pay-for-use charge for water services during the reporting year (\$).	Reported		
		P4.4— Income from special levies retained by the utility: wastewater	Income from special levies retained by the utility and not passed on to a third party.	Reported		
Finance	Costs	F11.1— Operating cost per ML: water supply—bulk utility	The operation, maintenance and administration (OAM) costs of the utility for the provision of bulk water services per megalitre of bulk water supplied by the utility during the reporting year (\$/ML).	F11.1 = IF11/W11 *1000	2023-24	The absence of contextualisation and the need for caution when selecting comparison groups and normalisers were risky for the interpretation of these indicators.



Table 4
Retired performance indicators following the review (from the 2018 handbook)

Category	Sub-category	Indicator	Definition	Status	Applicable reporting year	Review comment
Finance	Costs	F12.1— Operating cost per ML: wastewater—bulk utility	The operation, maintenance and administration (OAM) costs of the utility for the provision of bulk wastewater services per megalitre of bulk wastewater treated by the utility during the reporting year (\$/ML).	F12.1 = IF12/W18 *1000	2023-24	The absence of contextualisation and the need for caution when selecting comparison groups and normalisers were risky for the interpretation of these indicators.
		F13— Combined operating cost per property: water supply and wastewater	The combined operation, maintenance and administration (OAM) costs of the utility for the provision of water supply and wastewater services per property connected to the water supply system during the reporting year (\$/property).	Reported		
		F13.1— Combined operating cost per ML: water supply and wastewater—bulk utility	The operation, maintenance and administration (OAM) costs of the utility for the provision of bulk water supply and wastewater services per megalitre of bulk water supplied by the utility during the reporting year (\$/ML).	Reported		



Table 4
Retired performance indicators following the review (from the 2018 handbook)

Category	Sub-category	Indicator	Definition	Status	Applicable reporting year	Review comment
Finance	Costs	F11— Operating cost per property: water supply	The operation, maintenance and administration (OAM) costs of the utility for the provision of water supply services per property connected to the water supply system during the reporting year (\$/property).	F11 = IF11/C4	2024-25	New indicators (FP_N8— Operating cost, excluding bulk water purchases, per property: water supply; and FP_N10—Operating cost, excluding bulk wastewater charges, per property: wastewater) will be included. There is a need to separate the bulk water purchases from operating costs since jurisdictional operating models are different across different regions (i.e., vertically integrated vs separation of bulk and retail services). These differences affect the transparent accounting of operating and capital expenditure and skews the comparisons.
		F12— Operating cost per property: wastewater	The operation, maintenance and administration (OAM) costs of the utility for the provision of wastewater services per property connected to the wastewater system during the reporting year (\$/property).	F12 = IF12/C8		
		F9— Written-down replacement cost of fixed water supply assets	The value of the replacement cost of the utility's fixed assets which are required for delivery of water services and derivation of income for the reporting year (\$ 000s).	Reported	2024-25	
		F10— Written-down replacement cost of fixed wastewater assets	The value of the replacement cost of the utility's fixed assets which are required for delivery of wastewater services and derivation of income for the reporting year (\$ 000s).	Reported		
	Capital expenditure	F28.1— Capital expenditure per ML: water supply—bulk utility	The capital expenditure of the utility on the provision of bulk water services per megalitre of bulk water supplied by the utility during the reporting year (\$/ML).	F28.1 = F14/W11 *1000	2023-24	Differences in jurisdictional operating models (i.e., vertically integrated vs separation of bulk and retail services) affect the transparent accounting of operating and capital expenditure and skews the comparisons.



Table 4
Retired performance indicators following the review (from the 2018 handbook)

Category	Sub-category	Indicator	Definition	Status	Applicable reporting year	Review comment
Finance	Capital expenditure	F29.1— Capital expenditure per ML: wastewater—bulk utility	The capital expenditure of the utility on the provision of bulk wastewater services per megalitre of bulk wastewater treated by the utility during the reporting year (\$/ML).	F29.1 = F15/W18 *1000	2023-24	Differences in jurisdictional operating models (i.e., vertically integrated vs separation of bulk and retail services) affect the transparent accounting of operating and capital expenditure and skews the comparisons.
	Economic real rate of return	F17— Economic real rate of return: water supply	The ratio of the utilities water supply business revenue, less operating expenses, to the value of its operational assets for the business during the reporting year.	Reported	2024-25	Two new indicators (FP_N15—Return on assets (ROA); and FP_N16—Return on equity (ROE)) will be included to address economic return. The economic real rate of return (ERRR) is not used by regulators or service providers for the assessment of financial return. Also, the national comparability of ERRR is questioned due to differences in jurisdictional accounting methods, and ERRR is not consistent with the National Water Initiative Pricing Principles.
		F18— Economic real rate of return: wastewater	The ratio of the utility's wastewater business revenue, less operating expenses, to the value of its operational assets for the business during the reporting year.	Reported		
		F19— Economic real rate of return: water supply and wastewater	The ratio of the utilities water supply and wastewater business revenue, less operating expenses, to the value of its operational assets for the business during the reporting year.	Reported		
Dividends	F21— Dividend payout ratio	The ratio of the dividends paid, payable or proposed to be paid by the utility in relation to profits from its water supply and wastewater business to the utility's net profit after tax for the reporting year.	F21 = F20/F24	2024-25	It was agreed in the NPR review process.	



Table 4
Retired performance indicators following the review (from the 2018 handbook)

Category	Sub-category	Indicator	Definition	Status	Applicable reporting year	Review comment
Finance	Interest cover	F23— Interest cover ratio	The ratio of the utility's earnings before interest and tax (EBIT) to its net interest expense for the whole utility for the reporting year.	Reported	2024-25	A new indicator (FP_N18—Funds from operations (FFO) to net interest expenses) will be included. This indicator did not measure the extent of the financial buffer that a service provider has to meet its debt obligations. The new indicator is seen as preferable and key credit rating metric used by credit agencies.
	Revenue	F5— Revenue per property: water supply	Revenue from water supply services per property connected to the water supply system during the reporting year (\$/property).	F5 = F1/C4	2024-25	There has been no specific use of these indicators. They are not aligned with jurisdictional performance measures or reflective of modern financial return metrics. The absence of contextualisation of these indicators and the need for caution when selecting comparison groups and normalisers were risky for the interpretation of these indicators.
		F6— Revenue per property: wastewater	Revenue from wastewater services per property connected to the wastewater system during the reporting year (\$/property).	F6 = F2/C8	2024-25	There has been no specific use of these indicators. They are not aligned with jurisdictional performance measures or reflective of modern financial return metrics. The absence of contextualisation of these indicators and the need for caution when selecting comparison groups and normalisers were risky for the interpretation of these indicators.
		F7— Total income per property	The total Income from water and wastewater businesses and related activities per property connected to the utility's water supply system during the reporting year (\$/property).	F7 = F3/C4		
		F5.1— Revenue per ML: water supply—bulk utility	Revenue from bulk water supply services per megalitre of bulk water supplied by the utility during the reporting year (\$/ML).	F5.1 = F1/W11 *1000		



Table 4
Retired performance indicators following the review (from the 2018 handbook)

Category	Sub-category	Indicator	Definition	Status	Applicable reporting year	Review comment
Finance	Revenue	F6.1— Revenue per ML: wastewater—bulk utility	Revenue from bulk water supply services per megalitre of bulk wastewater treated by the utility during the reporting year (\$/ML).	F6.1 = F2/W18 *1000	2024-25	There has been no specific use of these indicators. They are not aligned with jurisdictional performance measures or reflective of modern financial return metrics. The absence of contextualisation of these indicators and the need for caution when selecting comparison groups and normalisers were risky for the interpretation of these indicators.
		F7.1— Total income per ML: bulk utility	The total Income from water and wastewater businesses and related activities during per ML of bulk water supplied by the utility during the reporting year (\$/ML).	F7.1 = F3/W11 *1000		
		F4— Percentage of residential revenue from usage charges: water supply	The percentage of residential revenue from water usage charges, compared to the total residential revenue from water usage, access, and environmental charges and levies for water supplied during the reporting year (%).	Reported	2024-25	
Public health	Water quality compliance	H4a— Total number of zones	The total number of the water supply system zones used in the assessment of chemical compliance for the reporting year (zones).	Reported	2023-24	There is a need for a clearer definition of a water supply zone and its role in calculating the percentage of the population for which compliance was achieved.
Environment	Net greenhouse gas emissions	IE9— Net greenhouse gas emissions: water supply	The net greenhouse gas emissions generated by the utility, through all its operations relating to water supply during the reporting year (t CO2 equivalents).	Reported	2024-25	The greenhouse gas emissions reporting, including the reporting threshold, will be aligned with the National Greenhouse and Energy Reporting (NGER) Scheme under the new indicators (HE_N1 and HE_N2). The reporting will be mandatory only for service providers that meet the NGER scheme reporting thresholds, only seeking total corporate emissions (Scope 1 and 2).



Table 4
Retired performance indicators following the review (from the 2018 handbook)

Category	Sub-category	Indicator	Definition	Status	Applicable reporting year	Review comment
Environment	Net greenhouse gas emissions	IE10— Net greenhouse gas emissions: wastewater	The net greenhouse gas emissions generated by the utility, through all its operations relating to wastewater during the reporting year (t CO2 equivalents).	Reported	2024-25	The greenhouse gas emissions reporting, including the reporting threshold, will be aligned with the National Greenhouse and Energy Reporting (NGER) Scheme under the new indicators (HE_N1 and HE_N2). The reporting will be mandatory only for service providers that meet the NGER scheme reporting thresholds, only seeking total corporate emissions (Scope 1 and 2).
		IE11— Net greenhouse gas emissions: other	The net greenhouse gas emissions generated by the utility, through all its operations relating to other business activities during the reporting year (t CO2 equivalents).	Reported		
		IE12— Total net greenhouse gas emissions	The total net greenhouse gas emissions generated by the utility, through all its operations during the reporting year (t CO2 equivalents).	IE12 = IE9+IE10 +IE11		
		E9— Net greenhouse gas emissions per 1000 properties: water supply	The net greenhouse gas emissions generated by the utility per 1000 properties, through all its operations relating to water supply during the reporting year. (t CO2 equivalents/1000 properties).	E9 = IE9/C4		
		E10— Net greenhouse gas emissions per 1000 properties: wastewater	The net greenhouse gas emissions generated by the utility, per 1000 properties, through all its operations relating to wastewater during the reporting year (t CO2 equivalents).	E10 = IE10/C8		



Table 4
Retired performance indicators following the review (from the 2018 handbook)

Category	Sub-category	Indicator	Definition	Status	Applicable reporting year	Review comment
Environment	Net greenhouse gas emissions	E11— Net greenhouse gas emissions per 1000 properties: other	The net greenhouse gas emissions generated by the utility per 1000 properties, through all its operations relating to other business activities during the reporting year (t CO2 equivalents/1000 properties).	E11 = IE11/C4	2024-25	The greenhouse gas emissions reporting, including the reporting threshold, will be aligned with the National Greenhouse and Energy Reporting (NGER) Scheme under the new indicators (HE_N1 and HE_N2). The reporting will be mandatory only for service providers that meet the NGER scheme reporting thresholds, only seeking total corporate emissions (Scope 1 and 2).
		E12— Total net greenhouse gas emissions per 1000 properties	The total net greenhouse gas emissions generated by the utility per 1000 properties, through all its operations during the reporting year. (t CO2 equivalents/1000 properties).	E12 = IE12/C4		
		E9.1— Net greenhouse gas emissions per ML: water supply—bulk utility	The net greenhouse gas emissions generated by the bulk water utility per megalitre of water supplied, through all its operations relating to water supply during the reporting year. (t CO2 equivalents/ML).	E9.1 = IE9/W11		
		E10.1— Net greenhouse gas emissions per ML: wastewater—bulk utility	The net greenhouse gas emissions generated by the bulk water utility per megalitre of wastewater treated, through all its operations relating to wastewater during the reporting year (t CO2 equivalents/ML).	E10.1 = IE10/W18		



Table 4
Retired performance indicators following the review (from the 2018 handbook)

Category	Sub-category	Indicator	Definition	Status	Applicable reporting year	Review comment
Environment	Net greenhouse gas emissions	E11.1— Net greenhouse gas emissions per ML: other—bulk utility	The net greenhouse gas emissions generated by the bulk water utility per megalitre of water supplied, through all its operations relating to other business activities during the reporting year (t CO ₂ equivalents/ML).	E11.1 = IE11/W11	2024-25	The greenhouse gas emissions reporting, including the reporting threshold, will be aligned with the National Greenhouse and Energy Reporting (NGER) Scheme under the new indicators (HE_N1 and HE_N2). The reporting will be mandatory only for service providers that meet the NGER scheme reporting thresholds, only seeking total corporate emissions (Scope 1 and 2).
		E12.1— Total net greenhouse gas emissions per ML: bulk utility	The total net greenhouse gas emissions generated by the bulk water utility per megalitre of water supplied, through all its operations during the reporting year. (t CO ₂ equivalents/ML).	E12.1 = (IE9+IE10 +IE11) /W11		
Water resources	Transfers	W14— Total volume of water exported to other service providers or operational areas within the urban water supply system	The total volume of water, potable and non-potable, excluding urban stormwater, transferred by the utility to other service providers or operational areas within the urban water system, in megalitres (ML).	W14 = W14.3+W15	2023-24	This indicator provides little insight into service provider performance and is not central to the development of water balances.
	Use	W8— Total volume of water supplied to residential customers	The total volume of water, potable and non-potable, supplied by the utility to residential properties during the reporting year in megalitres (ML).	W8 = W8.3+W20 +W28.4	2024-25	Reporting on recycled water as a percentage of total volume of water supplied to residential and/or non-residential customers would be more inciteful than the total volume supplied.
		W9— Total volume of water supplied to non-residential customers	The total volume of water, potable and non-potable, supplied by the utility to non-residential properties during the reporting year, in megalitres (ML).	W9 = W9.3+W21 +W28.5		



Table 4
Retired performance indicators following the review (from the 2018 handbook)

Category	Sub-category	Indicator	Definition	Status	Applicable reporting year	Review comment
Water resources	Use	W13— Volume of water returned as environmental flows from outside of the urban water supply system	The volume of non-potable water returned by the utility to the environment during the reporting year, in megalitres (ML).	Reported	2024-25	The NPR review process did not identify any use cases for this indicator anymore. Also, the Bureau did not identify any value of continuing to collect data against this indicator.
	Stormwater	W28.4— Volume of urban stormwater supplied to residential customers	The total volume of urban stormwater supplied by the utility to residential customers during the reporting year, in megalitres (ML).	Reported	2024-25	A new indicator (WR_N1— Volume of stormwater harvested for supply as recycled water) will be included. The NPR review process has adopted the 'recycled water' definition used by the National Guidelines for Water Recycling. This definition includes harvested stormwater. On the other hand, W20 and W21 include harvested stormwater supplied for drinking and non-drinking water purposes, with no need to separately report these volumes under W28.4 and W28.5, respectively. However, these retirements would result in a loss of visibility of the volume of water sourced from stormwater. This issue is addressed by including WR_N1 as a new indicator that will not include stormwater harvested for potable supply which has been recommended for inclusion under indicator W1.
		W28.5— Volume of urban stormwater supplied to non-residential customers	The total volume of urban stormwater supplied by the utility to non-residential customers during the reporting year, in megalitres (ML).	Reported		



Table 5
New indicators following the review process (added to 2023 handbook)

Theme	Sub-theme	Indicator	Definition	Status	Review comment
Contextual information	Connections	CI_N1— Number of connected residential properties: recycled water	The number of connected residential properties receiving recycled water services from the service provider during the reporting year (properties).	Reported	The number of recycled water connections was not captured by the historical indicators. The definition of CI_N1 and CI_N2 are set such that the connections data is reported to its full precision and rounding is only applied when appropriate in the presentation of data.
		CI_N2— Number of connected non-residential properties: recycled water	The number of connected non-residential properties receiving recycled water services from the service provider during the reporting year (properties).	Reported	
		CI_N3— Total number of connected properties: recycled water	The total number of connected residential and non-residential properties receiving recycled water from the service provider during the reporting year (properties).	CI_N3 = CI_N1 +CI_N2	This is a derived indicator defined in response to a comment by South Australia regarding the absence of an equivalent indicator to C4—Total number of connected properties: water supply.
Customers and communities	Billing	CC_N1— Percentage of restriction for non-payment of water accounts removed within 3 business days	The number of restrictions applied to residential and non-residential customer's water supply services, for non-payment of water accounts during the reporting year, which were removed within 3 business days (%).	Reported	Reporting on restrictions and legal actions is important for transparency and informs an understanding of customer and community outcomes. CC_N1 addresses concerns that restrictions are no longer used in some jurisdictions and where they are used, they are typically an option of last resort for those who will not engage on payment issues.
		CC_N2— Percentage of restriction for non-payment of water accounts resulting in legal action	The percentage of restrictions applied to residential and non-residential customer's water supply services during the reporting year that resulted in legal action (%).	Reported	This is defined due to re-coding and updating the definition of IC9— Number of water quality complaints: water supply among the historical indicators. Reporting on restrictions and legal actions is important for transparency and informs an understanding of customer and community outcomes. Historically service providers have reported the total number of legal actions. Reporting the percentage of restrictions for non-payment of water accounts resulting in legal actions provides a stronger basis for assessing and comparing performance.



**Table 5
New indicators following the review process (added to 2023 handbook)**

Theme	Sub-theme	Indicator	Definition	Status	Review comment
Customers and communities	Hardship	CC_N3— Number of residential customers on a hardship program as of 1 July of the reporting year	The number of residential customers on a hardship program, offered by the service provider, as of 1 July of the reporting year (customers).	Reported	Reporting on restrictions and legal actions is important for transparency and informs an understanding of customer and community outcomes. CC_N3, CC_N4 and CC_N5 include hardship program participation metrics. CC_N6 and CC_N7 include hardship program participation metrics.
		CC_N4— Number of residential customers entering a hardship program during the reporting year	The total number of residential customers entering a hardship program offered by the service provider, during the reporting year (customers).	Reported	
		CC_N5— Number of residential customers exiting a hardship program during the reporting year	The total number of residential customers exiting a hardship program, offered by the service provider, during the reporting year (customers).	Reported	
		CC_N6— Percentage of residential customers in hardship program who met their instalment plan	The percentage of residential customers in a hardship program, offered by the service provider, who met their instalment plan during the reporting year (%).	Reported	
		CC_N7— Percentage of residential customers successfully exiting a hardship program during the reporting year	The percentage of residential customers in a hardship program, offered by the service provider, who successfully exited the program during the reporting year (%).	Reported	
Assets and operations	Reliability	IA14— Number of sewerage main breaks, leaks and chokes	The number of sewerage main breaks (i.e., leaks and chokes) in the service providers sewerage network during the reporting year (breaks).	Reported	This is a reported indicator defined in response to a comment by South Australia regarding the absence of an equivalent indicator to IA8— Number of water main breaks.
Finance and pricing	Tariffs	FP_N1— Residential drinking water supply tariff data	Pricing and contextual data defining the service provider's residential drinking water supply tariffs.	Reported	Historical indicators for capturing tariff data do not provide the flexibility to capture non-standard structures. E.g., drought pricing. FP_N1 and FP_N2 are defined as a response to the retirement of the historical tariff indicators. The new scheme is flexible and extensible and enables the automatic calculation of the billing indicators.
		FP_N2— Residential wastewater services tariff data	Pricing and contextual data defining the service provider's residential wastewater tariffs.	Reported	



Table 5
New indicators following the review process (added to 2023 handbook)

Theme	Sub-theme	Indicator	Definition	Status	Review comment
Finance and pricing	Tariffs	FP_N3— Residential recycled water supply tariff data	Pricing and contextual data defining the service provider's residential recycled water supply tariffs.	Reported	This is defined as a response to the retirement of the historical tariff indicators, to address the identified gap in recycled water pricing.
	Revenue	FP_N4— Revenue: developer services charges levied as cash payments	The revenue from the developer services charges, levied as cash payments, by the service provider on developers during the reporting year (\$ 000s).	Reported	Developer charges are reported as part of the total revenue indicators F1—Revenue: drinking and non-drinking water, and F2—Revenue: wastewater, whose definition include developer contributions. However, transparent reporting and explicit consideration of developer service charges is fundamental to understanding progress on the implementation of the Council of Australian Governments (COAG) agreed National Water Initiative Pricing Principles (NWI) Pricing Principles. FP_N4 and FP_N5 address this issue.
		FP_N5— Revenue: developer services charges levied as non-cash contributions	The revenue from the developer services charges, levied as non-cash contributions, by the service provider on developers during the reporting year (\$ 000s).	Reported	
	Costs	FP_N6— Operating cost: purchase bulk drinking and non-drinking water	The costs of bulk drinking and non-drinking water purchased by the service provider during the reporting year (\$ 000s).	Reported	These indicators are defined to support the transparent accounting of operating and capital expenditure. Separation of bulk water purchases from operating costs addresses differences in jurisdictional operating models (i.e., vertically integrated vs separation of bulk and retail services). Such differences affect the transparent accounting of operating and capital expenditure and skews the comparisons. FP_N8 is defined due to re-coding and updating the definition of F11—Operating cost per property: water supply among the historical indicators. FP_N9 is defined to capture bulk wastewater costs. FP_N10 is defined due to re-coding and updating the definition of F12—Operating cost per property: wastewater among the historical indicators.
		FP_N7— Operating cost: purchase bulk recycled water	The costs of bulk recycled water purchased by the service provider during the reporting year (\$ 000s).	Reported	
		FP_N8— Operating cost, excluding bulk water purchases, per property: water supply	The operation, maintenance and administration (OAM) costs of the service provider for the provision of drinking, non-drinking water, less recycled water services and bulk water purchases, per property connected to the water supply system during the reporting year (\$ 000/property).	Reported	
		FP_N9— Operating cost: bulk wastewater payment	The costs of bulk wastewater services purchased by the service provider during the reporting year (\$ 000s).	Reported	
	FP_N10— Operating cost, excluding bulk wastewater charges, per property: wastewater	The operation, maintenance and administration (OAM) costs of the service provider for the provision of wastewater services, less bulk wastewater charges, per property connected to the wastewater system during the reporting year (\$ 000/property).	Reported		



Table 5
New indicators following the review process (added to 2023 handbook)

Theme	Sub-theme	Indicator	Definition	Status	Review comment
Finance and pricing	Costs	FP_N11— Capital renewal expenditure: water supply	The capital expenditure of the service provider on existing drinking, non-drinking and recycled water assets, where the expenditure returns the service capability of the assets to their original capacity (\$ 000s).	Reported	There has been an identified gap in the NPR Framework with respect to a measure of investment in existing assets. FP_N11 and FP_N12 are leading indicators of service provider resilience to address the need for further disaggregation of capital expenditure—e.g., reporting a breakdown based on operations (storage, treatment and transmission) or expenditure type (new, renewal and upgrade).
		FP_N12— Capital renewal expenditure: wastewater	The capital expenditure of the service provider on wastewater assets, where the expenditure returns the service capability of the assets to their original capacity (\$ 000s).	Reported	
	Performance	FP_N13— Earnings before interest, taxes, depreciation, and amortization (EBITDA)	The earnings before interest, taxes, depreciation and amortisation (EBITDA) disclosed in, or calculated from, the service provider's annual financial statements, for the reporting year (\$ 000s).	Reported	This indicator provides a stronger profitability (earnings) metric for comparison across service providers than the net profit after tax (NPAT) because it excludes the influence of accounting and financial deductions.
		FP_N14— Debt to assets ratio	The ratio of the service provider's total debt for its drinking and non-drinking water, recycled water and wastewater services to its regulated asset base value (RAB), or total assets, for the reporting year.	Reported	This indicator measures a service provider's ability to repay its debt—this is a key private sector indicator and is included in and aligned with ESC and NSW the New South Wales Independent Pricing and Regulatory Tribunal (IPART) reporting.
		FP_N15— Return on assets (ROA)	The ratio of the service provider's earnings before interest, taxes, depreciation and amortisation (EBITDA) for its drinking and non-drinking water, recycled water and wastewater services to its regulated asset base value (RAB), or total assets, for the reporting year.	Reported	This indicator is defined as a modern financial metrics consistent with industry practice, to show how efficient or profitable a company is relative to its assets or the resources it owns or controls—measures how much money a service provider earns by putting its assets to use.
		FP_N16— Return on equity (ROE)	The ratio of the service provider's earnings before interest, taxes, depreciation and amortisation (EBITDA) for its drinking and non-drinking water, recycled water and wastewater services to its total equity for the reporting year.	Reported	This indicator is defined as a modern financial metrics consistent with industry practice, to show a service provider's profitability in the context of its equity (assets less debt). It provides a measure of efficiency by providing insight into how well a utility can use its assets to generate profits.



Table 5
New indicators following the review process (added to 2023 handbook)

Theme	Sub-theme	Indicator	Definition	Status	Review comment
Finance and pricing	Performance	FP_N17— Funds from operations (FFO) to net debt	The ratio of the service provider's funds from operations (FFO) for its drinking and non-drinking water, recycled water and wastewater services to its net debt, for the reporting year.	Reported	This indicator is defined as a modern financial metrics consistent with industry practice, to measure a service provider's ability to generate cash flows— i.e., it is a measure of a service provider's ability to pay off its debt using net operating income alone and, therefore, provides insight into financial risk.
		FP_N18— Funds from operations (FFO) to net interest expenses	The ratio of the service provider's funds from operations (FFO) for its drinking and non-drinking water, recycled water and wastewater services to its net interest expense, for the reporting year.	Reported	This indicator is defined as a modern financial metrics consistent with industry practice, to address the retirement of F23—Interest cover ratio among the historical indicators.
Public health and environment	Discharges and emissions	HE_N1— Total greenhouse gas emissions reported under the NGER scheme	The total Scope 1 and 2 greenhouse gas emissions reported by the service provider for the reporting year under the National Greenhouse and Energy Reporting (NGER) scheme (t CO2 equivalents).	Reported	This indicator is defined to align greenhouse gas emissions reporting, including the reporting threshold, with the National Greenhouse and Energy Reporting (NGER) Scheme.
		HE_N2— Greenhouse gas emissions reduction target/s	The adopted GHG emissions target for the service provider.	Reported	This indicator identifies service providers who have set emissions reduction targets and if practical track progress towards these. It provides greater insight into the performance of service providers by identifying those proactively taking action.
	Water quality risk management	HE_N3— Date of last drinking water quality systems audit	The date of the last independent/external/statutory audit of the service provider's water quality systems (dd/mm/yyyy).	Reported	This indicator provides insight into drinking water risk management. It focuses on a service provider's management of drinking water risks to public health through their development and maintenance of risk-based management plans.
	Water quality compliance	HE_N4— Number of boil water alerts issued	The total number of boil water alerts issued by the service provider during the reporting year (alerts).	Reported	This indicator addresses reporting on 'boil water' alerts as a valuable extension of the Framework's indicators set.
		HE_N5— Number of do not drink notices issued	The number of do not drink notices issued by the service provider during the reporting year (notices).	Reported	This indicator addresses reporting on 'do not drink' notices as a valuable extension of the Framework's indicators set.



Table 5
New indicators following the review process (added to 2023 handbook)

Theme	Sub-theme	Indicator	Definition	Status	Review comment
Water resources	Sources and imports	WR_N1— Volume of stormwater harvested for supply as recycled water	The volume of stormwater harvested by the service provider for supply as recycled water during the reporting year, in megalitres (ML).	Reported	This indicator explicitly quantifies stormwater harvested for recycling and separate this volume from stormwater harvested for indirect potable reuse.
	Supply and exports	WR_N2— Volume of drinking and non-drinking water, excluding recycled water, supplied for own use	The volume of drinking and non-drinking water, excluding recycled water, supplied by the service provider during the reporting year for its own use, where the water was supplied without a billing arrangement, in megalitres (ML).	Reported	The current inclusion of own use in W9.3— Volume of drinking and non-drinking water, excluding recycled water, supplied to non-residential customers causes a miss-alignment between the NPR and the Australian Bureau of Statistics' (ABS) Water and Sewerage Services Survey (WSSS). WR_N2 and WR_N3 are defined to support alignment with ABS's WSSS. The Australian Drinking Water Guidelines (ADWG) terminology is also adopted.
		WR_N3— Volume of recycled water supplied for own use	The volume of recycled water used by the service provider during the reporting year, in megalitres (ML).	Reported	
		WR_N4— Volume of non-revenue recycled water supplied for beneficial reuse	The volume of non-revenue recycled water supplied by the service provider for beneficial reuse during the reporting year, in megalitres (ML).	Reported	This indicator is defined based on the agreements made in the NPR review process. The Australian Drinking Water Guidelines (ADWG) terminology is also adopted.
	Restrictions	WR_N5— Number of days spent at level 1 restriction	Total number of days spent at level 1 restriction during the reporting year (days).	Reported	Water restrictions in response to a service provider's water resource position will provide insight into a service provider's water security position and the level of service being delivered. WR_N5, WR_N6 and WR_N7 provide restriction information overtime to highlight systemic issues and potential water security risks as well as to provide insights into customer outcomes.
		WR_N6— Number of days spent at level 2 restriction	Total number of days spent at level 2 restriction during the reporting year (days).	Reported	
		WR_N7— Number of days spent at or greater than level 3 restriction	Total number of days spent at or greater than level 3 restriction during the reporting year (days).	Reported	

Table 6
Summary of changes to performance indicators (2023 handbook compared to 2018 handbook)

Historical		Type of change										Review comment	Updated					
Category	Sub-category	Indicator	Definition	Status	Code	Name	Definition	Unit	Formula	Status	Notes		Indicator	Definition	Status	Sub-theme	Theme	
Customers	Connected properties and population	C1— Population receiving services: water supply	The population receiving water supply services from the utility during the reporting year (people 000s).	Reported		x	x	x				x	To address the rounding and data quality issue, the name, definition and unit are set such that connections data is reported to its full precision and rounding is only applied when appropriate in the presentation of data. The updated definition for C1 excludes recycled water supply. Supporting note is updated with additional guidance on the included and excluded items (refer to the 2023 handbook). The definition of residential and non-residential properties is also clarified.	C1— Estimated population receiving water supply services	The estimated population receiving water supply services, excluding recycled water, from the service provider during the reporting year (people).	Reported	Population	Contextual information
		C2— Number of connected residential properties: water supply	The number of connected residential properties receiving water supply services from the utility during the reporting year (properties 000s).	Reported				x				x		C2— Number of connected residential properties: water supply	The number of connected residential properties receiving water supply services from the service provider during the reporting year (properties).	Reported	Connections	
		C3— Number of connected non-residential properties: water supply	The number of connected non-residential properties receiving water supply services from the utility during the reporting year (properties 000s).	Reported				x				x		C3— Number of connected non-residential properties: water supply	The number of connected non-residential properties receiving water supply services from the service provider during the reporting year (properties).	Reported		
		C4— Total number of connected properties: water supply	The total number of connected residential and non-residential properties receiving water supply services from the utility during the reporting year (properties 000s).	C4 = C2+C3				x						The unit is changed due to the unit change for C2 and C3. Also, other changes in C2 and C3 might affect the indicator value.	C4— Total number of connected properties: water supply	The total number of connected residential and non-residential properties receiving water supply services from the service provider during the reporting year (properties).		

Table 6
Summary of changes to performance indicators (2023 handbook compared to 2018 handbook)

Historical		Type of change										Review comment	Updated					
Category	Sub-category	Indicator	Definition	Status	Code	Name	Definition	Unit	Formula	Status	Notes		Indicator	Definition	Status	Sub-theme	Theme	
Customers	Connected properties and population	C6— Number of connected residential properties: wastewater	The number of connected residential properties receiving wastewater services from the utility during the reporting year (properties 000s).	Reported				x				x	To address the rounding and data quality issue, the name, definition and unit are set such that connections data is reported to its full precision and rounding is only applied when appropriate in the presentation of data. Supporting note is updated with additional guidance on the included and excluded items (refer to the 2023 handbook). The definition of residential and non-residential properties is also clarified.	C6— Number of connected residential properties: wastewater	The number of connected residential properties receiving wastewater services from the service provider during the reporting year (properties).	Reported	Connections	Contextual information
		C7— Number of connected non-residential properties: wastewater	The number of connected non-residential properties receiving wastewater services from the utility during the reporting year (properties 000s).	Reported				x				x		C7— Number of connected non-residential properties: wastewater	The number of connected non-residential properties receiving wastewater services from the service provider during the reporting year (properties).	Reported		
		C8— Total number of connected properties: wastewater	The total number of connected residential and non-residential properties receiving wastewater services from the utility during the reporting year (properties 000s).	C8 = C6+C7					x					The unit is changed due to the unit change for C6 and C7. Also, other changes in C6 and C7 may affect the indicator value.	C8— Total number of connected properties: wastewater	The total number of connected residential and non-residential properties receiving wastewater services from the service provider during the reporting year (properties).		

Table 6
Summary of changes to performance indicators (2023 handbook compared to 2018 handbook)

Historical													Review comment	Updated				
Category	Sub-category	Indicator	Definition	Status	Code	Name	Definition	Unit	Formula	Status	Notes	Indicator		Definition	Status	Sub-theme	Theme	
Customers	Water quality complaints	IC9— Number of water quality complaints: water supply	The total number of complaints received by the utility that relate to the quality of the water supplied, including water quality complaints resulting from operational practices during the reporting year (complaints).	Reported							x	The basis for including complaints via social media channels is provided. The basis for counting multiple complaints on the same issue is clarified. The definition of a complaint is adopted from the Australian and New Zealand Standard, AS/NZS ISO 10002:2018 Guidelines for Complaint Management in Organizations. Supporting note is updated with additional guidance on the included and excluded items (refer to the 2023 handbook). Raw, partially treated and recycled water service complaints are excluded to increase the comparability of the indicator due to the significant variation in the scale and nature of these services.	IC9— Number of drinking water quality complaints	The total number of complaints received by the service provider that relate to the quality of the drinking water supplied, including water quality complaints resulting from operational practices, during the reporting year (complaints).	Reported	Complaints	Customers and communities	

Table 6
Summary of changes to performance indicators (2023 handbook compared to 2018 handbook)

Historical													Review comment	Updated				
Category	Sub-category	Indicator	Definition	Status	Code	Name	Definition	Unit	Formula	Status	Notes	Indicator		Definition	Status	Sub-theme	Theme	
Customers	Water quality complaints	C9— Number of water quality complaints per 1000 properties: water supply	The average number of complaints received by the utility, per 1000 connected properties, which relate to water quality, including water quality complaints resulting from operational practices during the reporting year (complaints/1000 properties).	C9 = IC9/C4					x			The formula is adjusted to address the unit change for C4. Also, other changes in IC9 and C4 may affect the C9 value. Other changes in IC10 and C4 may affect the C10 value.	C9—Number of drinking water quality complaints per 1000 properties	The average number of complaints received by the service provider, per 1000 connected properties, which relate to drinking water quality, including water quality complaints resulting from operational practices, during the reporting year (complaints/1000 properties).	C9 = (IC9/C4)*1000	Complaints	Customers and communities	
	Water service complaints	C10— Number of water service complaints per 1000 properties	The average number of water service complaints, per 1000 connected properties, received by the utility during the reporting year (complaints/1000 properties).	C10 = IC10/C4					x				C10— Number of drinking water service complaints per 1000 properties	The average number of drinking water service complaints, per 1000 connected properties, received by the service provider during the reporting year (complaints/1000 properties).	C10 = (IC10/C4)*1000			

Table 6
Summary of changes to performance indicators (2023 handbook compared to 2018 handbook)

Table 6 Summary of changes to performance indicators (2023 handbook compared to 2018 handbook)																	
Historical					Type of change							Review comment	Updated				
Category	Sub-category	Indicator	Definition	Status	Code	Name	Definition	Unit	Formula	Status	Notes		Indicator	Definition	Status	Sub-theme	Theme
Customers	Wastewater service complaints	IC11— Number of sewerage service complaints	The total number of complaints received by the utility that relate to wastewater service quality and reliability during the reporting year (complaints).	Reported							x	The basis for including complaints via social media channels is provided. The basis for counting multiple complaints on the same issue is clarified. The definition of a complaint is adopted from the Australian and New Zealand Standard, AS/NZS ISO 10002:2018 Guidelines for Complaint Management in Organizations. Supporting note for IC11 is updated with additional guidance on the included and excluded items (refer to the 2023 handbook). Complaints on wastewater odour, which were historically included, are excluded from IC11. Complaints on septic tanks are excluded from IC11. The formula for C11 is adjusted to address the unit change for C8. Also, other changes in IC11 and C8 may affect the C11 value.	IC11— Number of wastewater service complaints	The total number of complaints received by the service provider that relate to wastewater service quality and reliability during the reporting year (complaints).	Reported	Complaints	Customers and communities
		C11— Number of sewerage service complaints per 1000 properties	The average number of complaints received by the utility, per 1000 connected properties, which relate to wastewater service quality and reliability during the reporting year (complaints/1000 properties).	C11 = IC11/C8					x					C11— Number of wastewater service complaints per 1000 properties	The average number of complaints received by the service provider, per 1000 connected properties, which relate to wastewater service quality and reliability during the reporting year (complaints/1000 properties).		

Table 6
Summary of changes to performance indicators (2023 handbook compared to 2018 handbook)

Table 6 Summary of changes to performance indicators (2023 handbook compared to 2018 handbook)																	
Historical					Type of change							Review comment	Updated				
Category	Sub-category	Indicator	Definition	Status	Code	Name	Definition	Unit	Formula	Status	Notes		Indicator	Definition	Status	Sub-theme	Theme
Customers	Billing & account complaints	IC12— Number of billing and account complaints: water supply and sewerage	The total number of complaints received by the utility that relate to billing and accounts during the reporting year (complaints).	Reported							x	The basis for including complaints via social media channels is provided. The basis for counting multiple complaints on the same issue is clarified. The definition of a complaint is adopted from the Australian and New Zealand Standard, AS/NZS ISO 10002:2018 Guidelines for Complaint Management in Organizations. Supporting note for IC12 is updated with additional guidance on the included items (refer to the 2023 handbook). The formula for C12 is adjusted to address the unit change for C4 and C8. Also, other changes in IC12, C4 and C8 may affect the C12 value.	IC12— Number of drinking water and wastewater service billing and account complaints	The total number of complaints received by the service provider that relate to drinking water and wastewater billing and accounts during the reporting year (complaints).	Reported	Complaints	Customers and communities
		C12—Number of billing and account complaints per 1000 properties: water supply and sewerage	The average number of complaints received by the utility, per 1000 connected properties, which relate to billing and accounts during the reporting year (complaints/1000 properties).	C12 = IC12/ C4					x					C12—Number of drinking water and wastewater service billing and account complaints per 1,000 properties	The average number of complaints received by the service provider, per 1000 connected properties, which relate to drinking water and wastewater billing and accounts during the reporting year (complaints/1000 properties).		
													Wastewater service only: $C12=(IC12/C8)*1000$				
													Drinking water and wastewater services or only drinking water service: $C12=(IC12/C4)*1000$				

Table 6
Summary of changes to performance indicators (2023 handbook compared to 2018 handbook)

Historical													Review comment	Updated				
Category	Sub-category	Indicator	Definition	Status	Code	Name	Definition	Unit	Formula	Status	Notes	Indicator		Definition	Status	Sub-theme	Theme	
Customers	Total water and wastewater complaints	IC13— Number of water and sewerage complaints	The total number of complaints received by the utility during the reporting year (complaints).	Reported		x					x	The basis for including complaints via social media channels is provided. The basis for counting multiple complaints on the same issue is clarified. The definition of a complaint is adopted from the Australian and New Zealand Standard, AS/NZS ISO 10002:2018 Guidelines for Complaint Management in Organizations. Supporting note is updated with additional guidance on the included and excluded items (refer to the 2023 handbook). Raw, partially treated and recycled water service complaints are excluded to increase the comparability of the indicator due to the significant variation in the scale and nature of these services.	IC13— Total number of complaints	The total number of complaints received by the service provider during the reporting year (complaints).	Reported	Complaints	Customers and communities	

Table 6
Summary of changes to performance indicators (2023 handbook compared to 2018 handbook)

Table 6 Summary of changes to performance indicators (2023 handbook compared to 2018 handbook)																	
Historical					Type of change							Review comment	Updated				
Category	Sub-category	Indicator	Definition	Status	Code	Name	Definition	Unit	Formula	Status	Notes		Indicator	Definition	Status	Sub-theme	Theme
Customers	Unplanned water supply interruptions	C15—Average duration of an unplanned interruption: water supply	The average duration for which a customer is without potable water, due to an unplanned supply interruption during the reporting year minutes (minutes).	Reported							x	The indicators are moved to a new theme and sub theme other than customers. Supporting notes for C15 and IC17 are updated with additional guidance on the included and excluded items (refer to the 2023 handbook). The definition of residential and non-residential properties is also clarified.	C15—Average duration of an unplanned interruption: drinking water supply	The average duration that customers, residential and non-residential, are without drinking water due to an unplanned supply interruption during the reporting year (minutes).	Reported	Reliability	Assets and operations
	Water interruption frequency	IC17—Number of unplanned interruptions: water supply	The total number of unplanned interruptions where customers are without potable water supply, during the reporting year (interruptions).	Reported							x		IC17—Number of unplanned interruptions: drinking water supply	The number of residential and non-residential customers affected by unplanned drinking water supply interruptions, during the reporting year (interruptions).	Reported		
		C17—Number of unplanned interruptions per 1000 properties	The average number of unplanned interruptions where customers are without potable water supply, per 1000 connected properties, during the reporting year (interruptions/1000 properties).	C17 = IC17/C4					x			The formula for C17 is adjusted to address the unit change for C4. Also, other changes in IC17 and C4 may affect the C17 value.	C17— Number of unplanned interruptions per 1000 properties: drinking water supply	The number of residential and non-residential customers affected by unplanned drinking water supply interruptions per 1000 properties, during the reporting year (interruptions/1000 properties).	C17 = (IC17/C4) *1000		

Table 6
Summary of changes to performance indicators (2023 handbook compared to 2018 handbook)

Table 6 Summary of changes to performance indicators (2023 handbook compared to 2018 handbook)																	
Historical					Type of change							Review comment	Updated				
Category	Sub-category	Indicator	Definition	Status	Code	Name	Definition	Unit	Formula	Status	Notes		Indicator	Definition	Status	Sub-theme	Theme
Customers	Restrictions or legal action for non-payment of water bill	C18—Number of restrictions for non-payment of water bills per 1000 properties	The average number of restrictions, or disconnections, per 1000 connected properties, applied for non-payment of water bills, by the utility, during the reporting year (restrictions/1000 properties).	C18 = IC18/C4					x			The formula for C18 is adjusted to address the unit change for C4. Also, other changes in IC18 and C4 may affect the C18 value.	C18—Number of restrictions applied for non-payment of water accounts per 1000 properties	The number of restrictions applied to residential and non-residential customer's water supply services, per 1000 connected properties, for non-payment of water accounts during the reporting year (restrictions/1000 properties)	C18 = (IC18/C4) *1000	Billing	Customers and communities
		C19—Number of legal actions taken for non-payment of water bills	The number of legal actions taken by the utility for non-payment of water bills during the reporting year (legal actions).	Reported	x	x	x	x			x	The code, name, definition and unit are updated. Reporting the percentage of restrictions for non-payment of water accounts resulting in legal actions provides a stronger basis for assessing and comparing performance.	CC_N2—Percentage of restriction for non-payment of water accounts resulting in legal action	The percentage of restrictions applied to residential and non-residential customer's water supply services during the reporting year that resulted in legal action (%)	Reported		

Table 6
Summary of changes to performance indicators (2023 handbook compared to 2018 handbook)

Historical													Type of change					Review comment	Updated				
Category	Sub-category	Indicator	Definition	Status	Code	Name	Definition	Unit	Formula	Status	Notes	Indicator	Definition	Status	Sub-theme	Theme							
Assets	Other water assets	A2— Length of water mains	The total length of water supply mains as at the end of the reporting year, in kilometres (km).	Reported							x	Supporting note is updated with additional guidance on the included and excluded items (refer to the 2023 handbook). Recycled water mains are excluded since their inclusion reduces the comparability of the indicator due to the significant variation in the scale of reticulated recycled water services. The indicator is used to normalise indicators that do not include recycled water volumes (e.g., A11— Real losses, per kilometre of water main, from the drinking water supply system).	A2— Length of water supply mains	The total length of water supply mains at the end of the reporting year, in kilometres (km).	Reported	Pipe networks	Contextual information						
	Other water assets	A3— Number of properties served per km of water main	The average number of properties connected to the water supply network per kilometre of water main (properties/km).	$A3 = (C4/A2) * 1000$					x		The formula is adjusted to address the unit change for C4 and C8. Also, other changes in C4 and A2 may affect the A3 value. Other changes in C8 and A5 may affect the A6 value.	A3— Number of properties served per km of water main	The average number of properties connected to the water supply network per kilometre of water main (properties/km).	$A3 = C4/A2$									
	Wastewater assets	A6— Number of properties served per km of sewer main	The average number of properties connected to the sewer network per kilometre of sewer main (properties/km).	$A6 = (C8/A5) * 1000$					x				A6— Number of properties served per km of sewer main	The average number of properties connected to the sewer network per kilometre of sewer main (properties/km).	$A6 = C8/A5$								

Table 6
Summary of changes to performance indicators (2023 handbook compared to 2018 handbook)

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Category	Sub-category	Indicator	Definition	Status	Code	Name	Definition	Unit	Formula	Status	Notes		Indicator	Definition	Status	Sub-theme	Theme
Assets	Wastewater assets	A5— Length of sewer mains and channels	The total length of sewer mains and channels at the end of the reporting year, in kilometres (km).	Reported		x	x				x	The term 'Channels' is removed from the name and definition based on a comment provided by SA. Supporting note is updated with additional guidance on the included items (refer to the 2023 handbook). Reporting on stormwater channels is excluded from this indicator.	A5— Length of sewer mains	The total length of sewer mains at the end of the reporting year, in kilometres (km).	Reported	Pipe networks	Contextual information
	Water main breaks	IA8—Number of water main breaks, bursts and leaks	The number of water main breaks, bursts, and leaks in the water distribution and reticulation mains during the reporting year (mains breaks).	Reported			x				x	Supporting note is updated with additional guidance on the included and excluded items (refer to the 2023 handbook). Bursts in recycled water mains are explicitly excluded for alignment with the explicit exclusion of recycled water mains from the definition of indicator A2—Length of water supply mains. Breaks due to third-party damage are excluded from the definition.	IA8—Number of water main breaks	The number of water main breaks (i.e., bursts and leaks) in the service providers drinking and non-drinking water, excluding recycled water, distribution and reticulation mains during the reporting year (breaks)	Reported	Reliability	Assets and operations
		A8— Number of water main breaks, bursts and leaks, per 100 km of water mains	The total number of water main breaks, bursts, and leaks per 100km of water distribution and reticulation mains during the reporting year (mains breaks/100 km).	A8 = (IA8/A2)*100			x					The definition is updated for further clarity. Changes in IA8 and A2 may affect the A8 value.	A8— Number of water main breaks per 100 km of water mains	The number of water main breaks (i.e., bursts and leaks) per 100km of the service providers drinking and non-drinking water, excluding recycled water, distribution and reticulation mains during the reporting year (breaks/100 km of water main)	A8 = (IA8/A2)*100		

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Category	Sub-category	Indicator	Definition	Status	Code	Name	Definition	Unit	Formula	Status	Notes		Indicator	Definition	Status	Sub-theme	Theme
Assets	Water losses	A10— Real losses: service connections	The average volume of leakage and overflow from the utility's potable water supply mains and service reservoirs per service connection during the reporting year (L/service connection/ day).	Reported			x				x	Supporting note is updated with additional guidance on the excluded items (refer to the 2023 handbook). Based on the TRG discussion on 25 July 2023, it was decided that service providers with multiple schemes to report on all their schemes. To simplify the calculation in future, it is recommended that the systems, as well as the network length and the number of service connections, be included in the footnotes by service providers.	A10— Real losses, per service connection, from the drinking water supply system	The volume of real losses from the service provider's drinking water supply system during the reporting year, in litres per service connection per day (L/service connection/d).	Reported	Losses	Assets and operations
		A11— Real losses: water mains	The average volume of leakage and overflow from the utility's potable water supply mains and service reservoirs per kilometre of water mains during the reporting year (kL/km water supply main/day).	Reported			x				x	Supporting note is updated with additional guidance on the excluded items (refer to the 2023 handbook). Based on the TRG discussion on 25 July 2023, it was decided that service providers with multiple schemes to report on all their schemes. To simplify the calculation in future, it is recommended that the systems, as well as the network length and the number of service connections, be included in the footnotes by service providers.	A11— Real losses, per kilometre of water main, from the drinking water supply system	The volume of real losses from the service provider's drinking water supply system during the reporting year, in kilolitres per kilometre of water main per day (kL/km water main/d).	Reported		

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Summary of changes to performance indicators (2023 handbook compared to 2018 handbook)**

Historical													Type of change					Review comment	Updated				
Category	Sub-category	Indicator	Definition	Status	Code	Name	Definition	Unit	Formula	Status	Notes	Indicator	Definition	Status	Sub-theme	Theme							
Assets	Wastewater breaks and chokes	A14— Number of sewer mains breaks and chokes per 100km	The number of breaks and chokes per 100km of sewer mains during the reporting year (breaks and chokes/100km).	Reported					x	x	x	Supporting note is updated with additional guidance on the included and excluded items (refer to the 2023 handbook). Breaks due to third-party damage and pump blockages and chokes are excluded. The status is changed from reported to a derived indicator to address a comment provided by SA to make the calculation of this indicator consistent with its equivalent for water mains. Other changes in IA14 and A5 may affect the A14 Value.	A14— Number of sewerage main breaks, leaks and chokes per 100km of sewerage mains	The number of sewer main breaks, leaks and chokes in the service provider's sewerage network during the reporting year (breaks, leaks and chokes/100km main).	A14 = (IA14/A5) * 100	Reliability	Assets and operations						
		A15— Number of property connection sewer breaks and chokes per 1000 properties	The number of breaks and chokes in property connections per 1000 properties during the reporting year (breaks and chokes/1000 properties).	Reported							x	Supporting note is updated with additional guidance on the included and excluded items (refer to the 2023 handbook). Breaks due to third-party damage are excluded. The partial derivation presented for the indicator is updated in response to the unit change for C8, also addressing an error in the partial derivation presented in the 2018 handbook.	A15— Number of property connection sewerage breaks, leaks and chokes per 1000 properties	The number of residential and non-residential property connection sewer breaks, leaks and chokes in the service provider's sewer network during the reporting year (breaks, leaks and chokes/1000 properties).	Reported								

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Category	Sub-category	Indicator	Definition	Status	Code	Name	Definition	Unit	Formula	Status	Notes		Indicator	Definition	Status	Sub-theme	Theme
Finance	Revenue	F3— Total income for the utility	The total income from water and wastewater businesses and related activities received the utility during the reporting year (\$ 000s).	Reported			x				x	Supporting note is updated with additional guidance on the included and excluded items (refer to the 2023 handbook). Recycled water as well as stormwater harvesting for supply as drinking, non-drinking and recycled water is included in F3. Also, other changes in F25 and F3 may affect the F8 value.	F3— Total income for the service provider	The total revenue from drinking and non-drinking water, including recycled water and wastewater services and related activities received by the service provider during the reporting year (\$ 000s).	Reported	Revenue	Finance and pricing
	Revenue from community service obligations	F8— Community service obligations ratio	The ratio of the dollar amount of any community service obligation subsidies provided by the government, to the utility, to allow for the provision of goods or services at less than total cost to its total income for the reporting year.	F8= F25/F3							x		F8— Community service obligations ratio	The ratio of the dollar amount of any community service obligation subsidies provided by the government, to the service provider, to the service provider's total income for the reporting year.	F8= F25/F3		
	Community service obligations	F25— Community service obligation (\$)	The dollar amount of any community service obligation subsidies provided by the government, to the utility, to allow for the provision of goods or services at less than total cost during the reporting year (\$ 000s).	Reported									x	Supporting note is updated with additional guidance on council run utilities based on the TRG discussion on 25 July 2023 (refer to the 2023 handbook).	F25— Community service obligation		

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Category	Sub-category	Indicator	Definition	Status	Code	Name	Definition	Unit	Formula	Status	Notes		Indicator	Definition	Status	Sub-theme	Theme
Finance	Capital work grants	F26— Capital works grants: water supply	The dollar amount of funds received within the reported financial year from government for capital works related to water supply services (\$ 000s).	Reported			x					Key terms are defined, and the scope is clarified. The definition is expanded to include capital grants for recycled water.	F26— Capital works grants: water supply	The dollar amount of funds received by the service provider, during the reporting year from governments for capital works related to drinking and non-drinking water, including recycled water services (\$ 000s).	Reported	Revenue	Finance and pricing
	Costs	IF11— Operating cost: water supply	The operation, maintenance and administration (OMA) costs of the utility for the provision of water supply services during the reporting year (\$ 000s).	Reported							x	Supporting note is updated with additional guidance on the inclusion of the bulk water (refer to the 2023 handbook). Accounting standards references are also updated.	IF11— Operating cost: water supply	The operation, maintenance and administration (OMA) costs for the service provider's drinking and non-drinking water, including recycled water, services during the reporting year (\$ 000s).	Reported	Costs	

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Category	Sub-category	Indicator	Definition	Status	Code	Name	Definition	Unit	Formula	Status	Notes		Indicator	Definition	Status	Sub-theme	Theme
Finance	Costs	F11— Operating cost per property: water supply	The operation, maintenance and administration (OAM) costs of the utility for the provision of water supply services per property connected to the water supply system during the reporting year (\$/property).	F11 = IF11/C4	x	x	x	x	x		x	The code, name, definition and formula are updated. Supporting note is updated with additional guidance on excluding bulk water purchases (refer to the 2023 handbook). Separation of bulk water purchases from operating costs addresses differences in jurisdictional operating models that affect the transparent accounting of operating and capital expenditure—i.e., bulk water costs implicitly include capital costs of bulk providers, skewing comparisons. The units are adjusted to address the unit change for C4 and C8. Also, other changes in IF11 and C4 may affect the FP_N8 value. Other changes in IF12 and C8 may affect the FP_N10 value.	FP_N8— Operating cost, excluding bulk water purchases, per property: water supply	The operation, maintenance and administration (OAM) costs of the service provider for the provision of drinking, non-drinking water, less recycled water services and bulk water purchases, per property connected to the water supply system during the reporting year (\$ 000/property).	FP_N8 = (IF11-FP_N6-FP_N7)/C4	Costs	Finance and pricing
		F12— Operating cost per property: wastewater	The operation, maintenance and administration (OAM) costs of the utility for the provision of wastewater services per property connected to the wastewater system during the reporting year (\$/property).	F12 = IF12/C8	x	x	x	x	x		x		FP_N10— Operating cost, excluding bulk wastewater charges, per property: wastewater	The operation, maintenance and administration (OAM) costs of the service provider for the provision of wastewater services, less bulk wastewater charges, per property connected to the wastewater system during the reporting year (\$ 000/property).	FP_N10 = (IF12-FP_N9)/C8		

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Historical		Type of change										Review comment	Updated				
Category	Sub-category	Indicator	Definition	Status	Code	Name	Definition	Unit	Formula	Status	Notes		Indicator	Definition	Status	Sub-theme	Theme
Finance	Capital expenditure	F14— Capital expenditure: water supply	The capital expenditure of the utility on the provision of water supply services during the reporting year (\$ 000s).	Reported			x				x	The definition and supporting notes are revised to address the explicit exclusion of corporate capital expenditure (refer to the 2023 handbook).	F14— Capital expenditure: water supply	The capital expenditure of the service provider on the provision of drinking and non-drinking water, including recycled water, services during the reporting year (\$ 000s).	Reported	Costs	Finance and pricing
		F15— Capital expenditure: wastewater	The capital expenditure of the utility on the provision of wastewater services during the reporting year (\$ 000s).	Reported							x	Supporting note is updated to address the explicit exclusion of corporate capital expenditure (refer to the 2023 handbook).	F15— Capital expenditure: wastewater	The capital expenditure of the service provider on the provision of wastewater services during the reporting year (\$ 000s).	Reported		
		F16— Total capital expenditure: water supply and wastewater	The total capital expenditure of the utility on the provision of water supply and wastewater services during the reporting year (\$ 000s).	F16 = F14+F15				x		x	x	The status is changed from derived to a reported indicator to reflect the total capex as reported in service provider's annual report by including non-network (corporate) capex. The definition is also revised accordingly. It should be noted that F14— Capital expenditure: water supply and F15— Capital expenditure: wastewater exclude corporate capex, so cannot be used for the calculation of F16.	F16— Total capital expenditure: water supply and wastewater	The total capital expenditure of the service provider on the provision of drinking, non-drinking and recycled water supply and wastewater services during the reporting year (\$ 000s).	Reported		

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Category	Sub-category	Indicator	Definition	Status	Code	Name	Definition	Unit	Formula	Status	Notes		Indicator	Definition	Status	Sub-theme	Theme
Finance	Capital expenditure	F28— Capital expenditure per property: water supply	The capital expenditure of the utility on the provision of water supply services per property connected to the water supply system during the reporting year (\$/property).	F28 = F14/C4			x	x			x	The definition and supporting notes are revised to address the explicit exclusion of corporate capital expenditure. The unit is also adjusted to address the unit change for C4. Also, other changes in F14 and C4 may affect the F28 value.	F28— Capital expenditure per property: water supply	The capital expenditure, per connected property, of the service provider on the provision of drinking and non-drinking water, including recycled water, services during the reporting year (\$ 000/property)	F28 = F14/C4	Costs	Finance and pricing
		F29— Capital expenditure per property: wastewater	The capital expenditure of the utility on the provision of wastewater services per property connected to the wastewater system during the reporting year (\$/property).	F29 = F15/C8			x	x			x	The definition and supporting notes are revised to address the explicit exclusion of corporate capital expenditure. The unit is also adjusted to address the unit change for C8. Also, other changes in F15 and C8 may affect the F29 value.	F29— Capital expenditure per property: wastewater	The capital expenditure, per connected property, of the service provider on the provision of wastewater services during the reporting year (\$ 000/property).	F29 = F15/C8		
	Net debt to equity	F22— Net debt to equity ratio	The net debt for the water supply and wastewater businesses of the whole utility to its equity for the reporting year.	Reported			x				x	Supporting note is updated with additional guidance on the included and excluded items (refer to the 2023 handbook). The definition of net debt to equity ratio is also clarified.	F22— Net debt to equity ratio	The ratio of the service provider's net debt for its drinking and non-drinking water, recycled water and wastewater services to its equity for the reporting year.	Reported	Performance	

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Category	Sub-category	Indicator	Definition	Status	Code	Name	Definition	Unit	Formula	Status	Notes	Indicator		Definition	Status	Sub-theme	Theme	
Finance	Net debt to equity	F30— Net profit after tax ratio	The ratio of the net profit after tax, disclosed in the utility's annual financial statements, to its total income for the reporting year.	F30 = F24/F3							x	Changes in F24 and F3 may affect the F30 value.	F30— Net profit after tax (NPAT) ratio	The ratio of the net profit after tax (NPAT), disclosed in the service provider's annual financial statements, to its total income for the reporting year.	F30 = F24/F3	Performance	Finance and pricing	
Public health	Water quality compliance	H1— Water quality guidelines	The water quality guidelines (standard) specified in the utility's licence (or franchise agreement) or required by the health regulatory agency or government against which the water utility measures verification of water quality.	Reported		x					x	The water quality guidelines listed in the supporting notes have been updated. The name is revised accordingly.	H1— Water quality risk management guidelines used	The water quality guidelines (standard) specified in the service provider's licence (or franchise agreement) or required by the health regulatory agency or government against which the service provider measures verification of water quality.	Reported	Water quality risk management	Public health and environment	
		H4— Number of zones where chemical compliance was achieved	The total number of zones within the utility's water supply system that achieved compliance with the health-related chemical requirements of the water quality guidelines or standard during the reporting year (zones).	Reported		x	x	x					Expressing compliance as a percentage of the total population where compliance is achieved provides the strongest alignment with the public health focus of the indicators.	H4— Percentage of the population where chemical compliance was achieved	The percentage of the total population served within the zones of the drinking water supply system where compliance with the health-related chemical requirements of the water quality guidelines or standard is met during the reporting year (%).			Reported

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Public health	Water quality compliance	H5— Risk—based drinking water management plan externally assessed	The risk-based drinking water management plan was externally assessed.	Reported		x					x	The definition of risk-based management plan is clarified in the supporting notes.	H5— External assessment of risk-based drinking water management plan	The risk-based drinking water management plan was externally assessed.	Reported	Water quality risk management	Public health & environment
Environment	Comparative wastewater treatment levels	IE1— Volume of wastewater only treated to a primary level	The volume of wastewater only treated to a primary level, during the reporting year in megalitres (ML).	Reported							x	The definition of treated wastewater is aligned with those used by SDG Indicator 6.3.1, as the basis for reporting effluent disposals. Not only does this approach provide a nationally consistent basis for reporting treated wastewater, but it also supports efforts to report on SDG targets by the Commonwealth. Supporting note is updated with additional guidance on the excluded items. Also, other changes in IE1 and IE2 may affect the E1 and E2 values, respectively. Other changes in W18, W18.1 and W18.2 may affect the E1 and E2 values. The formula for E1 and E2 is updated to address a comment provided by DCCEEW.	IE1— Volume of wastewater only treated to a primary level	The volume of wastewater only treated to a primary level by the service provider, during the reporting year in megalitres (ML).	Reported	Discharges and emissions	
		IE2— Volume of wastewater treated to a secondary level	The volume of wastewater only treated to a secondary level, during the reporting year in megalitres (ML).	Reported							x		IE2— Volume of wastewater only treated to a secondary level	The volume of wastewater only treated to a secondary level by the service provider, during the reporting year in megalitres (ML).	Reported		
		IE3— Volume of wastewater treated to a tertiary level	The volume of wastewater only treated to a tertiary level, during the reporting year in megalitres (ML).	Reported									x	IE3— Volume of wastewater treated to a tertiary level	The volume of wastewater treated to a tertiary level by the service provider, during the reporting year in megalitres (ML).		Reported

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Category	Sub-category	Indicator	Definition	Status	Code	Name	Definition	Unit	Formula	Status	Notes	Indicator	Definition	Status	Sub-theme	Theme							
Environment	Comparative wastewater treatment levels	E1— Percentage of wastewater only treated to a primary level	The percentage of total wastewater collected by the utility that receives only treated to a primary level, during the reporting year (%)	E1 = (IE1/W18)*100					x		x	<p>The definition of treated wastewater is aligned with those used by SDG Indicator 6.3.1, as the basis for reporting effluent disposals. Not only does this approach provide a nationally consistent basis for reporting treated wastewater, but it also supports efforts to report on SDG targets by the Commonwealth.</p> <p>Supporting note is updated with additional guidance on the excluded items. Also, other changes in IE1 and IE2 may affect the E1 and E2 values, respectively. Other changes in W18, W18.1 and W18.2 may affect the E1 and E2 values. The formula for E1 and E2 is updated to address a comment provided by DCCEEW.</p>	E1— Percentage of wastewater only treated to a primary level	The percentage of the total wastewater collected and only treated to a primary level by the service provider during the reporting year (%)	E1 = (IE1/(W18-W18.1+W18.2))*100	Discharges and emissions	Public health & environment						
		E2— Percentage of wastewater treated to a secondary level	The percentage of the total wastewater collected that is only treated to a secondary level, during the reporting year (%)	E2 = (IE2/W18)*100					x	x	E2— Percentage of wastewater only treated to a secondary level		The percentage of the total wastewater collected and only treated to a secondary level by the service provider during the reporting year (%)	E2 = (IE2/(W18-W18.1+W18.2))*100									

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Environment	Comparative wastewater treatment levels	E3— Percentage of wastewater treated to a tertiary level	The percentage of the total wastewater collected that is only treated to a tertiary level, during the reporting year (%).	E3 = (IE3/W18)*100					x		x	Changes in IE3, W18, W18.1 and W18.2 may affect the E3 values. The formula is updated to address a comment provided by DCCEEW.	E3— Percentage of wastewater treated to a tertiary level	The percentage of the total wastewater collected and treated to a tertiary level by the service provider during the reporting year (%).	E3 = (IE3/(W18-W18.1+W18.2))*100	Discharges and emissions	Public health and environment
Water resources	Sources	W1— Volume of water sourced from surface water	The gross volume of water taken by the utility from surface water sources during the reporting year, in megalitres (ML).	Reported		x	x				x	The name is revised by adding the term 'climate-dependant' to address the exclusion of Marine and estuarine water bodies from W1 (they are considered surface water under some jurisdictional definitions). The definition is revised for further clarity on imported and sourced water as well as the inclusion or otherwise of volumes from other service providers. Harvested stormwater self-sourced to meet potable demand is included in the volume captured by W1 to address an identified gap in the NPR framework.	W1— Volume of water self-sourced from climate-dependant surface water sources	The total volume of water self-sourced by the service provider from climate-dependent surface water sources during the reporting year, in megalitres (ML).	Reported	Sources and imports	Water resources

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Water resources	Sources	W2— Volume of water sourced from groundwater	The gross volume of water sourced by the utility from groundwater during the reporting year, in megalitres (ML).	Reported		x	x					x	The name and definition are revised for further clarity on imported and sourced water. The revised definition also clarifies the inclusion of raw bore water as well as the inclusion or otherwise of volumes from other service providers.	W2— Volume of water self-sourced from groundwater sources	The total volume of water self-sourced by the service provider from groundwater sources during the reporting year, in megalitres (ML).	Reported		
	Transfers	W5.3— Volume of water, excluding recycled water, received from other service providers or operational areas within the urban water supply system	The volume of water, potable and non-potable, excluding recycled water and urban stormwater, received by the utility from other service providers or operational areas within the urban water supply system during the reporting year, in megalitres (ML).	Reported								x	Further clarity on imported and sourced water is provided. The inclusion or otherwise of volumes from other service providers is clarified. The Australian Drinking Water Guidelines (ADWG) definition of recycled water is adopted and incorporated into the supporting notes.	W5.3— Volume of drinking and non-drinking water, excluding recycled water, imported from other service providers	The volume of drinking and non-drinking water, excluding recycled water, imported (purchased or received) from other service providers during the reporting year, in megalitres (ML).	Reported	Sources and imports	Water resources
		W6— Volume of recycled water received from other service providers or operational areas within the urban water supply system	The volume of recycled water received by the utility from other service providers or operational areas within the urban water system, during the reporting year, in megalitres (ML).	Reported								x	Further clarity on imported and sourced water is provided. The inclusion or otherwise of volumes from other service providers is clarified. The Australian Drinking Water Guidelines (ADWG) definition of recycled water is adopted and incorporated into the supporting notes.	W6— Volume of recycled water imported from other service providers	The volume of recycled water imported (purchased or received) from other service providers during the reporting year, in megalitres (ML).	Reported		

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Water resources	Transfers	W5— Total volume of water received from other service providers or operational areas within the urban water system	The total volume of water, potable and non-potable, excluding urban stormwater, transferred by the utility to other service providers or operational areas within the urban water system, in megalitres (ML).	W5=W5.3+W6		x	x				x	The name and definition are revised for further clarity on imported and sourced water. The revised definition also addresses the inclusion or otherwise of volumes from other service providers. The Australian Drinking Water Guidelines (ADWG) definition of recycled water is adopted and incorporated into the supporting notes. Also, other changes in W5.3 and W6 may affect the W5 value.	W5— Total volume of drinking and non-drinking water, including recycled water, imported from other service providers	The total volume of drinking and non-drinking water, including recycled water, imported (purchased or received) from other service providers during the reporting year, in megalitres (ML).	W5=W5.3+W6	Sources and imports	Water resources
	Use	W8.3— Volume of water supplied to residential customers	The volume of water, potable and non-potable, excluding recycled water and urban stormwater supplied by the utility to residential customers during the reporting year, in megalitres (ML).	Reported							x	The scope is clarified for being focused on billed, metered and unmetered consumption. The Australian Drinking Water Guidelines (ADWG) definition of recycled water is adopted and incorporated into the supporting notes.	W8.3— Volume of drinking and non-drinking water, excluding recycled water, supplied to residential customers	The volume of drinking and non-drinking water, excluding recycled water, supplied by the service provider to residential customers during the reporting year, in megalitres (ML).	Reported	Supply and exports	
		W10.1— Volume of non-revenue water	The volume of non-revenue water associated with the utilities potable water supply system during the reporting year, in megalitres (ML).	Reported		x	x						The name and definition are revised to cover both drinking and non-drinking water supply systems.	W10.1— Volume of non-revenue drinking and non-drinking water, excluding recycled water	The volume of non-revenue water associated with the service provider's drinking and non-drinking water, excluding recycled water, supply system during the reporting year, in megalitres (ML).	Reported	

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Summary of changes to performance indicators (2023 handbook compared to 2018 handbook)

Historical													Review comment	Updated				
Category	Sub-category	Indicator	Definition	Status	Code	Name	Definition	Unit	Formula	Status	Notes	Indicator		Definition	Status	Sub-theme	Theme	
Water resources	Sources	W7— Total volume of water sourced	The total volume of water, potable and non-potable, sourced by the utility during the reporting year, in megalitres (ML).															
				W7 = W1+W2+W3.1+W5.3-W31+W20+W21+W28.4+W28.5		x	x		x		x	The name and definition are revised for further clarity on imported and sourced water. The revised definition also addresses the inclusion or otherwise of volumes from other service providers. The Australian Drinking Water Guidelines (ADWG) definition of recycled water is adopted and incorporated into the supporting notes. Recycled water is excluded from the definition and formula (W20 and W21) since its inclusion reduces the comparability of W7 across service providers and regions and causes issues for its consideration in the context of the IWA water balance. The formula is adjusted to address the retirement of W28.4 and W28.5 as they are included in the updated W1. Also, other changes in W1, W2, W3.1, W5.3 and W31 may affect the W7 value.	W7— Total volume of drinking and non-drinking water, excluding recycled water, self-sourced and imported from other service providers	The total volume of drinking, non-drinking water, excluding recycled water, self-sourced and imported (purchased or received) from other service providers during the reporting year, in megalitres (ML).	W7 = W1+W2+W3.1+W5.3-W31	Sources and imports	Water resources	

Table 6
Summary of changes to performance indicators (2023 handbook compared to 2018 handbook)

Table 6 Summary of changes to performance indicators (2023 handbook compared to 2018 handbook)																	
Historical					Type of change							Review comment	Updated				
Category	Sub-category	Indicator	Definition	Status	Code	Name	Definition	Unit	Formula	Status	Notes		Indicator	Definition	Status	Sub-theme	Theme
Water resources	Recycled water use	W20—Volume of recycled water supplied to residential customers	The volume of recycled water supplied by the utility to residential customers during the reporting year, in megalitres (ML).	Reported							x	Supporting notes are updated with addition guidance (refer to the 2023 handbook).	W20—Volume of recycled water supplied to residential customers	The volume of recycled water supplied by the service provider to residential customers during the reporting year, in megalitres (ML).	Reported	Supply and exports	Water resources
	Use	W9.3—Volume of water supplied to non-residential customers	The volume of water, potable and non-potable, excluding recycled water and urban stormwater supplied by the utility to non-residential properties during the reporting year, in megalitres (ML).	Reported							x	The scope is clarified as being focused on billed, metered and unmetered consumption. The definition of own use for the service providers that are councils is clarified. The Australian Drinking Water Guidelines (ADWG) definition of recycled water is adopted and incorporated into the supporting notes. The volume of non-revenue water is removed from W9.3 (unauthorised consumption and real and apparent losses are reported under W10.1 as the volume of non-revenue water). The formula for W11 is adjusted to address the retirement of W28.4 and W28.5. A new formula is also developed for the bulk water service providers. Also, other changes in W8.3, W9.3, W20, W21, W14.3 and W15 may affect the W11 value.	W9.3—Volume of drinking and non-drinking water, excluding recycled water, supplied to non-residential customers	The volume of drinking and non-drinking water, excluding recycled water, supplied by the service provider to non-residential customers during the reporting year, in megalitres (ML).	Reported		
	Production	W11—Total volume of urban water supplied	The total volume of water, potable and non-potable, supplied to residential and non-residential customers by the utility during the reporting year, in megalitres (ML).	$W11=W8.3+W9.3+W20+W21+W28.4+W28.5$		x	x		x		x		W11—Total volume of water supplied to residential and non-residential customers	The total volume of drinking and non-drinking water, including recycled water, supplied to residential and non-residential customers by the service provider during the reporting year, in megalitres (ML).	See notes below		
														Bulk water service providers: $W11 = W8.3+W9.3+W20+W21+W14.3+W15$			
														Water services except bulk water providers: $W11 = W8.3+W9.3+W20+W21$			

Table 6
Summary of changes to performance indicators (2023 handbook compared to 2018 handbook)

Table 6 Summary of changes to performance indicators (2023 handbook compared to 2018 handbook)																	
Historical					Type of change							Review comment	Updated				
Category	Sub-category	Indicator	Definition	Status	Code	Name	Definition	Unit	Formula	Status	Notes		Indicator	Definition	Status	Sub-theme	Theme
Water resources	Production	W11.3— Volume of potable water produced for supply into the urban water supply system	The volume of potable water produced by the utility for supply into the urban water supply system, during the reporting year, in megalitres (ML).	Reported			x					The updated definition includes the imported water by the service provider for supply. The terms 'potable and non-potable' are replaced with 'drinking and non-drinking' to align with Australian Drinking Water Guidelines (ADWG) terminology. The ADWG definition of recycled water is adopted.	W11.3— Volume of drinking water produced for supply into the urban water supply system	The volume of drinking water produced or imported by the service provider for supply into the urban water supply system, during the reporting year, in megalitres (ML).	Reported	Production	Water resources
	Use	W12— Average volume of residential water supplied per property	The average volume of water, potable and non-potable, supplied to residential properties by the utility during the reporting year, in kilolitres per property (KL/property).	W12 = (W8.3+W20+W28.4) / C2				x	x			The formula is revised to address the retirement of W28.4. The unit is changed to address the unit change for C2. Also, other changes in W8.3, W20 and C2 may affect the W12 value.	W12— Average volume of residential water supplied per property	The average volume of drinking and non-drinking water, supplied to residential properties by the service provider during the reporting year, in megalitres per property (ML/property).	W12 = (W8.3+W20) / C2	Supply and exports	
	Transfers	W14.3— Volume of water, excluding recycled water, exported to other service providers or operational areas within the urban water supply system	The volume of water, potable and non-potable, excluding recycled water and urban stormwater, exported by the utility to other service providers or operational area within the urban water supply system during the reporting year, in megalitres (ML).	Reported								x	The Australian Drinking Water Guidelines (ADWG) definition of recycled water is adopted and incorporated into the supporting notes. Supporting note is updated with additional guidance on the included and excluded items (refer to the 2023 handbook).	W14.3— Volume of drinking and non-drinking water, excluding recycled water, exported to other service providers	The volume of drinking and non-drinking water, excluding recycled water, exported to other service providers during the reporting year, in megalitres (ML).	Reported	

Table 6
Summary of changes to performance indicators (2023 handbook compared to 2018 handbook)

Historical		Type of change										Review comment	Updated				
Category	Sub-category	Indicator	Definition	Status	Code	Name	Definition	Unit	Formula	Status	Notes		Indicator	Definition	Status	Sub-theme	Theme
Water resources	Transfers	W15—Volume of recycled water exported to other service providers or operational areas within the urban water supply system	The volume of recycled water exported by the utility to other service providers or operational areas within the urban water system, during the reporting year, in megalitres (ML).	Reported							x	The Australian Drinking Water Guidelines (ADWG) definition of recycled water is adopted and incorporated into the supporting notes. Supporting note is updated with additional guidance on the included and excluded items (refer to the 2023 handbook).	W15—Volume of recycled water exported to other service providers	The volume of recycled water exported by the service provider to other service providers, during the reporting year, in megalitres (ML).	Reported	Supply and exports	Water resources
	Wastewater collected	W16—Volume of wastewater, excluding trade waste, collected	The volume of wastewater, excluding trade waste collected by the utility during the reporting year, in megalitres (ML).	Reported							x	Supporting note is updated with additional guidance on the included and excluded items (refer to the 2023 handbook). Stormwater is explicitly excluded for W16.	W16—Volume of wastewater, excluding trade wastewater, collected	The volume of wastewater, excluding trade wastewater, collected by the service provider during the reporting year, in megalitres (ML).	Reported	Wastewater	
		W17—Volume of trade waste collected	The volume of trade waste collected by the utility during the reporting year, in megalitres (ML).	Reported							x		W17—Volume of trade wastewater collected	The volume of trade wastewater collected by the service provider during the reporting year, in megalitres (ML).	Reported		
		W18—Total volume of wastewater collected	The total volume of wastewater collected by the utility during the reporting year, in megalitres (ML).	W18 = W16+W17								x	Changes in W16 and W18 may affect the W18 value.	W18—Total volume of wastewater collected	The total volume of wastewater collected by the service provider during the reporting year, in megalitres (ML).		

Table 6
Summary of changes to performance indicators (2023 handbook compared to 2018 handbook)

Historical													Review comment	Updated				
Category	Sub-category	Indicator	Definition	Status	Code	Name	Definition	Unit	Formula	Status	Notes	Indicator		Definition	Status	Sub-theme	Theme	
Water resources	Transfers	W18.1— Volume of wastewater exported to other service providers or operational areas within the urban wastewater system	The total volume of wastewater exported by the utility to other service providers or operational areas within the urban wastewater system during the reporting year, in megalitres (ML).	Reported							x	Supporting note is updated with additional guidance on the included and excluded items (refer to the 2023 handbook).	W18.1— Volume of wastewater exported to other service providers	The total volume of wastewater exported to other service providers during the reporting year, in megalitres (ML).	Reported	Wastewater	Water resources	
		W18.2— Volume of wastewater received from other service providers or operational areas within the urban wastewater system	The total volume of wastewater received by the utility from other service providers or operational areas, within the urban water supply system, during the reporting year, in megalitres (ML).	Reported							x		W18.2— Volume of wastewater received from other service providers	The total volume of wastewater received from other service providers during the reporting year, in megalitres (ML).	Reported			
	Extraction for sewer mining	W18.3— Volume of wastewater taken through sewer mining	The volume of wastewater extracted through sewer mining by any service provider, from the utility's sewer system during the reporting year, in megalitres (ML).	Reported							x		W18.3— Volume of wastewater taken through sewer mining	The volume of wastewater extracted through sewer mining by any service provider, from the service provider's sewer system during the reporting year, in megalitres (ML).	Reported			

Table 6
Summary of changes to performance indicators (2023 handbook compared to 2018 handbook)

Table 6 Summary of changes to performance indicators (2023 handbook compared to 2018 handbook)																		
Historical					Type of change							Review comment	Updated					
Category	Sub-category	Indicator	Definition	Status	Code	Name	Definition	Unit	Formula	Status	Notes		Indicator	Definition	Status	Sub-theme	Theme	
Water resources	Use	W21— Volume of recycled water supplied to non-residential customers	The volume of recycled water supplied by the utility to non-residential customers during the reporting year, in megalitres (ML).	Reported							x	Supporting note is updated with additional guidance on the included and excluded items (refer to the 2023 handbook).	W21— Volume of recycled water supplied to non-residential customers	The volume of recycled water supplied by the service provider to non-residential customers during the reporting year, in megalitres (ML).	Reported	Supply and exports	Water resources	
	Wastewater collected	W19— Average volume of wastewater collected per property	The average volume of wastewater collected by the utility, during the reporting year, in kilolitres per property (kL/property)	W19 = W18/C8				x			x	The unit is changed due to the unit change for C8. Changes in W18 and C8 may affect the W19 value.	W19— Average volume of wastewater collected per property	The average volume of wastewater collected by the service provider, during the reporting year, in megalitres per property (ML/property)	W19 = W18/C8	Wastewater		
	Use	W23— Volume of recycled water supplied as environmental flows	The volume of recycled water supplied by the utility to the environment during the reporting year, in megalitres (ML).	Reported								x	The approval of an environmental flow by a regulator is clarified. The reporting of beneficial reuse under the new indicator (WR_N4) is clarified. The Australian Drinking Water Guidelines (ADWG) definition of recycled water is adopted and incorporated into the supporting notes.	W23— Volume of recycled water supplied as environmental flows	The volume of recycled water supplied by the service provider as regulator-approved (prescribed) environmental flows during the reporting year, in megalitres (ML).	Reported		Supply and exports
		W25.1— Volume of recycled water supplied to managed aquifer recharge	The volume of recycled water supplied by the utility to managed aquifer recharge during the reporting year, in megalitres (ML).	Reported								x	Supporting note is updated with additional guidance (refer to the 2023 handbook) (treated urban stormwater is not excluded anymore).	W25.1— Volume of recycled water supplied to managed aquifer recharge	The volume of recycled water supplied by the service provider to manage aquifer recharge during the reporting year, in megalitres (ML).	Reported		

Table 6
Summary of changes to performance indicators (2023 handbook compared to 2018 handbook)

Table 6 Summary of changes to performance indicators (2023 handbook compared to 2018 handbook)																	
Historical					Type of change							Review comment	Updated				
Category	Sub-category	Indicator	Definition	Status	Code	Name	Definition	Unit	Formula	Status	Notes		Indicator	Definition	Status	Sub-theme	Theme
Water resources	Use	W26— Total volume of recycled water supplied	The total volume of recycled water supplied by the utility during the reporting year, in megalitres (ML).	W26=W20+W21+W23+W25.1					x			The formula is revised to include the volumes of recycled water exported to other service providers (W15), supplied for own use (WR_N3) and for beneficial reuse (WR_N4). Also, other changes in W20, W21, W15, W23 and W25.1 may affect the W26 value.	W26— Total volume of recycled water supplied	The total volume of recycled water supplied by the service provider during the reporting year, in megalitres (ML).	W26=W20+W21+W15+WR_N3	Supply and exports	Water resources
		W31— Volume of water returned to surface water or groundwater from the urban water supply system	The volume of water, potable and non-potable, returned by the utility to surface water or groundwater from the urban water supply system during the reporting year, in megalitres (ML).	Reported			x	x				x	Groundwater is removed from the name and definition to resolve the alignment issue with the Bureau's Water Regulation 2008 Category 7 counterpart U6.1. The terms 'potable and non-potable' are replaced with 'drinking and non-drinking' to align with Australian Drinking Water Guidelines (ADWG) terminology. The ADWG definition of recycled water has been adopted and incorporated into the supporting notes. Supporting note is updated with additional guidance on the included and excluded items (refer to the 2023 handbook).	W31— Volume of drinking and non-drinking water, excluding recycled water, returned to surface water	The volume of drinking and non-drinking water, returned by the service provider to surface water during the reporting year, in megalitres (ML).		

Table 6
Summary of changes to performance indicators (2023 handbook compared to 2018 handbook)

Table 6 Summary of changes to performance indicators (2023 handbook compared to 2018 handbook)																	
Historical					Type of change							Review comment	Updated				
Category	Sub-category	Indicator	Definition	Status	Code	Name	Definition	Unit	Formula	Status	Notes		Indicator	Definition	Status	Sub-theme	Theme
Water resources	Use	W29— Volume of treated wastewater disposals	The volume of treated wastewater (effluent) disposed of by the utility during the reporting year, in megalitres (ML).	Reported							x	Key terms and the scope are clarified. The term 'discharge' is adopted over disposal as the term is not commonly used by service providers. Differentiation between a discharge and beneficial reuse is clarified through the introduction of a new indicator (WR_N4).	W29— Volume of effluent discharged	The total volume of treated wastewater discharged by the service provider during the reporting year, in megalitres (ML).	Reported	Wastewater	Water resources
		W27— Recycled water as a percentage of total wastewater collected	The volume of recycled water supplied by the utility as a percentage of the total wastewater collected during the reporting year (%).	$W27 = (W26 + W15 - W6) / W18.5 * 100$		x	x		x		x	The indicator is moved to a new theme and sub-theme other than water resources. The name and definition are revised to adopt the definition of 'treated effluent', matching with the formula. The formula is revised to make it consistent with the revised definition based on the volume of treated effluent outflow from wastewater treatment plants. The revised formula also includes the new volumes of recycled water supplied for own use (WR_N3) and non-revenue recycled effluent supplied for beneficial reuse (WR_N4).	W27— The percentage of treated effluent supplied as recycled water	The percentage of the service providers treated effluent that is reused as recycled water during the reporting year (%).	$W27 = (W20 + W21 + W15 + WR_N3 + W23 + W25.1 + WR_N4 - W6) / (IE1 + IE2 + IE3) * 100$	Efficiency and reuse	Public health and environment

Table 7
Summary of unchanged performance indicators(2018 to 2023 handbooks)

Category	Historical			Review comment	Updated			Theme
	Sub-category	Indicator	Definition		Indicator	Definition	Sub-theme	
Customers	Water service complaints	IC10— Number of water service complaints	The total number of water service complaints received by the utility during the reporting year (complaints).	The basis for including complaints via social media channels is provided. The basis for counting multiple complaints on the same issue is clarified. The definition of a complaint is adopted from the Australian and New Zealand Standard, AS/NZS ISO 10002:2018 Guidelines for Complaint Management in Organizations.	IC10— Number of drinking water service complaints	The total number of drinking water service complaints received by the service provider during the reporting year (complaints).	Complaints	Customers and communities
	Restrictions or legal action for non-payment of water bill	IC18— Number of restrictions for non-payment of water bills	The number of restrictions or disconnections applied to customers, by the utility, for non-payment of water bills during the reporting year (restrictions).	The term 'account' is adopted and used consistently instead of 'bills' in the revised definition. Also, the term 'service provider' is adopted and used consistently instead of 'utility' in the revised definition.	IC18— Number of restrictions applied for non-payment of water accounts	The number of restrictions applied to residential and non-residential customer's water supply services for non-payment of water accounts during the reporting year (restrictions)	Billing	
Assets	Water treatment plants	A1— Number of water treatment plants providing full treatment	The total number of water treatment plants providing full treatment during the reporting year (plants).	The definition of full treatment has been clarified. Supporting note is updated with additional clarifying guidance.	A1—Number of water treatment plants providing full treatment	The total number of water treatment plants, owned or operated on behalf of the service provider, providing full treatment during the reporting year (plants).	Treatment plants	Contextual information
	Wastewater assets	A4— Number of wastewater treatment plants	The total number of wastewater treatment plants providing wastewater services to customers during the reporting year (plants).	A clear definition of a wastewater treatment plant has been provided.	A4— Number of wastewater treatment plants	The number of wastewater treatment plants, owned or operated on behalf of the service provider, providing wastewater services to customers during the reporting year (plants).		

Table 7
Summary of unchanged performance indicators(2018 to 2023 handbooks)

Category	Historical			Review comment	Updated			Theme
	Sub-category	Indicator	Definition		Indicator	Definition	Sub-theme	
Assets	Water losses	A9— Infrastructure leakage index (ILI)	The ratio of the utility's current annual real losses (CARL) to the unavoidable annual real losses (UARL) within the potable water supply system during the reporting year.	The name is updated for further clarification on the scope. The term 'service provider' is adopted and used consistently instead of 'utility' in the revised definition. The term 'drinking water' is adopted and used consistently instead of 'potable water' in the revised definition to align with Australian Drinking Water Guidelines (ADWG) terminology.	A9— Infrastructure leakage index (ILI): drinking water supply system	The ratio of the current annual real losses (CARL) to the unavoidable annual real losses (UARL) for the service provider's drinking water supply system during the reporting year.	Losses	Assets and operations
Environment	Biosolids reused	E8— Percentage of biosolids reused	The percentage of dry weight biosolids reused during the reporting year (%).	Responses to the 2021 Indicator review identified definitional issues with the existing biosolids indicator, however, no specific issues were raised through the course of the review. The biosolids definition may require further clarification if specific matters are identified in the future.	E8— Percentage of biosolids reused	The percentage of dry weight biosolids reused during the reporting year (%).	Water efficiency and reuse	Public health and environment
Public health	Water quality compliance	H3— Percentage of population where microbiological compliance was achieved	The percentage of the total population served within the zones of the water supply system where compliance with the microbiological requirements of the water quality guidelines or standard is met during the reporting year.	Supporting note is modified by removing redundant information. The term 'drinking water' is adopted and used consistently in the revised definition to align with Australian Drinking Water Guidelines (ADWG) terminology.	H3— Percentage of the population where microbiological compliance was achieved	The percentage of the total population served within the zones of the drinking water supply system where compliance with the microbiological requirements of the water quality guidelines or standard is met during the reporting year (%).	Water quality compliance	Public health and environment

Table 7
Summary of unchanged performance indicators(2018 to 2023 handbooks)

Category	Historical			Review comment	Updated			Theme
	Sub-category	Indicator	Definition		Indicator	Definition	Sub-theme	
Finance	Revenue	F1— Total revenue: water supply	The total revenue generated from the utility's water businesses and related activities during the reporting year (\$ 000s).	Supporting note is kept as the 2018 handbook based on the TRG discussion on 25 July 2023. The term 'service provider' is adopted and used consistently instead of 'utility' in the revised definition. The term 'drinking and non-drinking water' is also adopted and used consistently in the revised definitions to align with Australian Drinking Water Guidelines (ADWG) terminology.	F1— Revenue: drinking and non-drinking water	The revenue from the service provider's drinking and non-drinking water, including recycled water, services and related activities during the reporting year (\$ 000s)	Revenue	Finance and pricing
		F2— Total revenue: wastewater	The total revenue generated from the utility's wastewater businesses and related activities during the reporting year (\$ 000s).	Supporting note is kept as the 2018 handbook based on the TRG discussion on 25 July 2023. The term 'service provider' is adopted and used consistently instead of 'utility' in the revised definition.	F2— Revenue: wastewater	The revenue from the service provider's wastewater services and related activities during the reporting year (\$ 000s)		
	Capital works grants	F27— Capital works grants: wastewater	The dollar amount of funds received within the reported financial year from governments for capital works related to wastewater services (\$ 000s).	NA	F27— Capital works grants: wastewater	The dollar amount of funds received by the service provider, during the reporting year from governments for capital works related to wastewater services (\$ 000s).		

Table 7
Summary of unchanged performance indicators(2018 to 2023 handbooks)

Category	Historical			Review comment	Updated			Theme
	Sub-category	Indicator	Definition		Indicator	Definition	Sub-theme	
Finance	Costs	IF12— Operating cost: wastewater	The operation, maintenance and administration (OAM) costs of the utility for the provision of wastewater services during the reporting year (\$ 000s).	The term 'service provider' is adopted and used consistently instead of 'utility' in the revised definition.	IF12— Operating cost: wastewater	The operation, maintenance and administration (OAM) costs of the service provider for the provision of wastewater services during the reporting year (\$ 000s).	Costs	Finance and pricing
	Dividends	F24— Net profit after tax (NPAT)	The net profit after tax, disclosed in the utility's annual financial statements for the reporting year (\$ 000s).	NA	F24— Net profit after tax (NPAT)	The net profit after tax (NPAT), disclosed in the service provider's annual financial statements for the reporting year (\$ 000s).	Performance	
		F20— Dividends	The dividends paid, payable or proposed to be paid by the utility in relation to profits from its water supply and wastewater business for the whole water utility for the reporting year (\$ 000s).	The term 'service provider' is adopted and used consistently instead of 'utility' in the revised definition. The requirement to footnote reported data when dividends are based on profits from activities other than drinking, non-drinking, recycled and wastewater has been added.	F20— Dividends	The dividends paid, payable or proposed to be paid by the service provider in relation to profits from its drinking and non-drinking water, recycled water and wastewater services for the whole service provider for the reporting year (\$ 000s).		
Annual bill	P2— Annual residential bill based on 200 kL per annum: water supply	The annual residential water supply bill, based on the consumption of 200 kL of water during the reporting year (\$).	The name and definition are updated for further clarification on the scope. The term 'drinking water' is adopted and used consistently in the revised definitions to align with Australian Drinking Water Guidelines (ADWG) terminology.	P2— Annual residential customer bill based on 200 kL per annum: drinking water supply	The annual residential customer drinking water supply bill, based on the consumption of 200 kL of drinking water during the reporting year (\$).	Annual bill		

Table 7
Summary of unchanged performance indicators(2018 to 2023 handbooks)

Category	Historical			Review comment	Updated			Theme
	Sub-category	Indicator	Definition		Indicator	Definition	Sub-theme	
Pricing	Annual bill	P3— Typical residential bill: water supply	The annual residential water supply bill, based on the utility's customers' average annual residential usage during the reporting year (\$).	The name and definition are updated for further clarification on the scope. The term 'drinking water' is adopted and used consistently in the revised definitions to align with Australian Drinking Water Guidelines (ADWG) terminology. The term 'service provider' is adopted and used consistently instead of 'utility' in the revised definitions for P3, P6 and P8. The term 'wastewater' is adopted and used consistently instead of 'sewerage' in the revised definitions for P5, P6, P7 and P8.	P3— Typical residential customer bill: drinking water supply	The annual residential customer drinking water supply bill, based on the service provider's customers' average annual residential drinking water usage during the reporting year (\$).	Annual bill	Finance and pricing
		P5— Annual residential bill based on 200 kL per annum: wastewater	The annual residential sewerage bill, based on the consumption of 200 kL of water during the reporting year (\$).		P5— Annual residential customer bill based on 200 kL per annum: wastewater	The annual residential customer wastewater bill, based on the consumption of 200 kL of drinking water during the reporting year (\$).		
		P6— Typical residential bill: wastewater	The annual residential sewerage bill, based on the utility's customers' average annual residential usage during the reporting year (\$).		P6— Typical residential customer bill: wastewater	The annual residential customer wastewater bill, based on the service provider's customers' average annual residential drinking water usage during the reporting year (\$).		
		P7— Total annual residential bill based on 200 kL per annum	The total annual residential water supply and sewerage bill, based on the consumption of 200 kL of water during the reporting year (\$).		P7— Total annual residential customer bill based on 200 kL per annum	The total annual residential customer water supply and wastewater bill, based on the consumption of 200 kL of drinking water during the reporting year (\$).		

Table 7
Summary of unchanged performance indicators(2018 to 2023 handbooks)

Category	Historical			Review comment	Updated			Theme
	Sub-category	Indicator	Definition		Indicator	Definition	Sub-theme	
Pricing	Annual bill	P8— Total typical residential bill	The annual residential water supply and sewerage bill, based on a utility's customers' average annual residential usage during the reporting year (\$).	The name and definition are updated for further clarification on the scope. The term 'drinking water' is adopted and used consistently in the revised definitions to align with Australian Drinking Water Guidelines (ADWG) terminology. The term 'service provider' is adopted and used consistently instead of 'utility' in the revised definitions for P3, P6 and P8. The term 'wastewater' is adopted and used consistently instead of 'sewerage' in the revised definitions for P5, P6, P7 and P8.	P8— Total typical residential customer bill	The annual residential customer water supply and wastewater bill, based on a service provider's customers' average annual residential drinking water usage during the reporting year (\$).	Annual bill	Finance and pricing
Water resources	Sources	W3.1— Volume of water sourced from desalinated marine waters	The net volume of water produced by the utility from the desalination of marine or estuarine water during the reporting year, in megalitres (ML).	Further clarity is provided regarding imported and sourced water. The definition clarifies the inclusion or otherwise of volumes from other service providers.	W3.1— Volume of water self-sourced from marine or estuarine water sources	The net volume of water self-sourced by the service provider from the desalination of marine or estuarine water sources during the reporting year, in megalitres (ML).	Sources and imports	Water resources

Table 7
Summary of unchanged performance indicators(2018 to 2023 handbooks)

Category	Historical			Review comment	Updated			Theme
	Sub-category	Indicator	Definition		Indicator	Definition	Sub-theme	
Water resources	Inflow to plant	W18.4— Volume of wastewater inflow to wastewater treatment plants	The volume of wastewater inflows to the utility's wastewater treatment plants during the reporting year, in megalitres (ML).	The review suggested to retire these indicators, but the Bureau keeps it as before to be able to check the water balance. The name and definition are updated for further clarification on the scope. The term 'service provider' is adopted and used consistently instead of 'utility' in the revised definitions	W18.4— Volume of wastewater inflow to wastewater treatment plants	The volume of wastewater inflows to the service provider's wastewater treatment plants during the reporting year, in megalitres (ML).	Wastewater	Water resources
	Outflow from plant	W18.5— Volume of treated effluent outflow from wastewater treatment plants	The volume of treated wastewater (effluent) discharged from a utility's wastewater treatment plants during the reporting year, in megalitres (ML).		W18.5— Volume of treated effluent outflow from wastewater treatment plants	The volume of treated wastewater discharged from a service provider's wastewater treatment plants during the reporting year, in megalitres (ML).		
		W30— Volume of wastewater losses and spills	The volume of treated and untreated wastewater losses and spills from the utility's urban wastewater system during the reporting year.		W30— Volume of wastewater losses and spills	The volume of treated and untreated wastewater losses and spills from the service provider's urban wastewater system during the reporting year, in megalitres (ML).		

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