

INFRASTRUCTURE REPORTING BY NEW ZEALAND LOCAL GOVERNMENTS

BIKRAM CHATTERJEE

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ETHICS COMMITTEE APPROVALS

This research is undertaken in compliance with ethics approval from the University of Canberra's committee for ethics in human research (Approval Number 09-03, 10-11) (Appendix-1 and Appendix-2).

ABSTRACT

The aim of this study is to identify the contextual factors affecting infrastructure reporting by New Zealand local governments. The study adapts Luder's (1992) contingency model as the research framework, as it aids in identifying contextual factors that may affect infrastructure reporting by New Zealand local governments. The aim of the study is attained by the achievement of three objectives developed based on Luder's (1992) contingency model: (1) to investigate the relationship between annual report recipients' information requirements and the disclosure of infrastructure information; (2) to investigate the influence of annual report recipients on infrastructure information preparers' perceptions towards the importance of various infrastructure information items; (3) to investigate the relationship between infrastructure information preparers' perceptions towards the importance of various infrastructure information items and the disclosure of infrastructure information.

The findings of this study that annual report recipients' infrastructure information requirements affect infrastructure information preparers' perceptions towards the importance of various infrastructure information items is consistent with Luder's (1992) contingency model. On the contrary, the findings that annual report recipients' and infrastructure information preparers' perceptions towards the importance of various infrastructure information items do not determine the 'disclosure of infrastructure information by New Zealand local governments' is contrary to Luder's (1992) contingency model. Hence, Luder's (1992) contingency model is unable to identify those contextual factors that affect infrastructure reporting by New Zealand local governments. This motivated the present research to interview annual report recipients and infrastructure information preparers of local governments to gain insight into contextual factors that affect New Zealand local governments' infrastructure reporting in their annual reports.

The interviews delineated the reasons behind the influences of annual report recipients on infrastructure information preparers' perceptions towards the importance of various infrastructure information items is due to informal communication between these two groups. The reasons behind the lack of annual report recipients' required infrastructure information disclosure in local governments' annual reports was due to lack of legislative requirements to report infrastructure information required by annual report recipients. The other reason behind

such non-disclosure is the lack of formal feedback received by preparers from annual report recipients. The reasons behind the lack of infrastructure information preparers' perceived 'important' infrastructure information disclosure are first, infrastructure information preparers have access to other sources of information and second, resource constraints.

The main factors that influence disclosure of infrastructure information by New Zealand local governments in their annual reports identified by interviewees are infrastructure information preparers' professional judgements and legislative requirements. The factors that affect infrastructure information preparers' professional judgements are 'target readers' of infrastructure information, 'unusual events' in the context of organisational strategy and 'resource constraints.' 'Lack of formal feedback from annual report recipients' also adversely affect preparers' professional judgements. The 'legislative requirements' with regard to the disclosure of infrastructure information include New Zealand Financial Reporting Standards (NZIFRSs), audit requirements and the Local Government Act. The perception of the Minister of Local Governments affects the framing of the Local Government Act. The Department of Internal Affairs of New Zealand provides advice to the Minister of Local Governments. Following the interviews, a model is proposed of contextual factors affecting infrastructure reporting by New Zealand local governments. The proposed model extends Luder's (1992) contingency model of public sector accounting innovations to infrastructure reporting by New Zealand local governments.

This study contributes to New Zealand public sector reporting literature by taking an 'alternative' research approach and identifying contextual factors that affect reporting by New Zealand local governments, whereas six out of seven studies in the area of New Zealand public sector reporting adopted a 'technical' research approach. The study contributes to infrastructure reporting literature by investigating factors that influenced infrastructure reporting by the public sector concentrating on New Zealand local governments. None of the 27 studies, except that by Eddie and Lee (2001) investigated factors that influenced infrastructure reporting. The study by Eddie and Lee (2001) was limited to the analysis of effects of structural reform only. The present study contributes to theoretical development by testing and extending Luder's (1992) contingency model of public sector accounting innovations in the context of infrastructure reporting by New Zealand local governments and

proposing a new model. The present study contributes towards practice by outlining infrastructure information required by New Zealand local governments' annual report recipients which has implications for the future development of accounting standards. Other contributions of the present study to practice are in the areas of future development of legislation and future resourcing of New Zealand local governments with regard to annual reporting.

Certificate of Authorship of Thesis

Except where clearly acknowledged in footnotes, quotations and the bibliography, I certify that I am the sole author of the thesis submitted today entitled –

Infrastructure Reporting by New Zealand Local Governments

I further certify that to the best of my knowledge the thesis contains no material previously published or written by another person except where due reference is made in the text of the thesis.

The material in the thesis has not been the basis of an award of any other degree or diploma except where due reference is made in the text of the thesis.

The thesis complies with University requirements for a thesis as set out in *Gold Book Part 7: Examination of Higher Degree by Research Theses Policy, Schedule Two (S2)*.

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Signature of Candidate

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Signature of chair of the supervisory panel

Date:

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LIST OF ABBREVIATIONS

SERIAL NO.	ABBREVIATION	FULL FORM
1	AS	Aging Schedule
2	ADC	Ashburton district council
3	ALI	Assessment of long term implications of current infrastructure management practices
4	AMP	Asset management plan certified by an independent expert
5	ACC	Auckland City Council
6	BTA	Budget to actual spending on infrastructure
7	BDC	Buller district council
8	CHDC	Central Hawkes Bay district council
9	CIC	Chatham Islands council
10	CCC	Christchurch city council
11	CDC	Clutha district council
12	CEAC	Capital expenditure already committed in regard to infrastructure, such as contracts already entered upon
13	CICR	Comparative information of infrastructure consumed and replaced
14	C/SIS	Complaint/satisfaction of infrastructure services
15	CBD	Condition based depreciation
16	CI	Consumption of infrastructure
17	CLD	Contingent liability data
18	CTLS	Cost of attaining the target level of service if different from the actual one
19	CIS	Cost of infrastructure related security incidents
20	CSI	Cost of securing infrastructure
21	CYME	Current year's actual maintenance expenditure
22	DCM	Decreasing charge method
23	DME	Deferred maintenance expenditure
24	DTAL	Difference between target and actual level of service
25	DRM	Disclosure of required maintenance each year
26	DCC	Dunedin city council
27	ELI	Economic lives of infrastructure
28	EIACLP	Environmental impact assessments and cite level reports
29	EP	Exit price

30	FYMP	Five year infrastructure maintenance plan outlining the required maintenance each year
31	FDC	Franklin district council
32	GDC	Gisborne district council
33	GODC	Gore district council
34	GRDC	Grey district council
35	HACC	Hamilton district council
36	HADC	Hauraki district council
37	HSG	Hiring of security guards to protect infrastructure
38	HC	Historical cost
39	HEE	Historical environmental expenditure
40	HDC	Horowhenua district council
41	HCC	Hutt city council
42	INI	Information about the need for new infrastructure
43	ICF	Infrastructure cash flows
44	ICM	Increasing charge method
45	IHC	Indexed Historical cost
46	IRI	Information in regard to whether infrastructure assets have increased during the current financial year
47	IAD	Infrastructure availability/disruption
48	ISC	Installation of surveillance cameras to protect infrastructure
49	IWSN	Installation of warning signs and notices
50	KDC	Kaipara district council
51	KADC	Kawerau district council
52	MDC	Mackenzie district council
53	MADC	Manawatu district council
54	NPDC	New Plymouth district council
55	NSCC	North Shore city council
56	NISI	Number of infrastructure related security incidents in the last financial year
57	ODC	Opotiki district council
58	OEI	Other Engineering Information
59	PNCC	Palmerston North city council
60	PDC	Papakura district council
61	PD	Physical description of infrastructure assets, such as kilometres of roads, pipes or cables
62	PISET	Policy in regard to providing infrastructure security education and training
63	PSI	Policy in regard to security inspections of infrastructure
64	PV	Present value

65	PEE	Prospective environmental expenditure
66	PCC	Provision for clean-up costs
67	RC	Replacement cost
68	REC	Replacement cycle
69	RSQ	Report on service quality by a independent body
70	RDC	Rodney district council
71	RTDC	Rotorua district council
72	RUDC	Ruapehu district council
73	SEDC	Selwyn district council
74	SD	Separate disclosure of actual routine and non-routine maintenance expenditure
75	SDC	Southland district council
76	STDC	South Taranaki district council
77	SWDC	South Waikato district council
78	SWADC	South Wairarapa district council
79	SAM	Statement of assurance from management of compliance with external standards
80	SPEP	Statement of progress on environmental performance against quantified targets
81	SLM	Straight-line method
82	SRDC	Stratford district council
83	SREA	Summary of results of environmental audits
84	TCC	Tauranga city council
85	TDC	Tararua district council
86	TSDC	Tasman district council
87	TIDC	Timaru district council
88	UHCC	Upper Hutt city council
89	VCM	Variable charge method
90	WIKDC	Waikato district council
91	WDC	Waimakiriri District Council
92	WAIMDC	Waimate district council
93	WAIDC	Wairoa District Council
94	WCC	Waitakere city council
95	WAITDC	Waitaki District Council
96	WADC	Wanganui District Council
97	WBPDC	Western Bay of Plenty District Council
98	WLDC	Westland District Council
99	WKDC	Whakatane District Council
100	WHDC	Whangarei district council