

# Instrument Under Section 508(2) of the Local Government Act 1993

## Special Variation for Muswellbrook Shire Council for 2026-27

29 May 2026

This instrument is made by the Independent Pricing and Regulatory Tribunal (**IPART**) as delegate for the Minister administering the *Local Government Act 1993 (Act)* (delegation of 6 September 2010).

IPART determines under section 508(2) of the Act that:

1. The percentage by which Muswellbrook Shire Council (**Council**) may increase its general income for Year 2026-27 is 29%.  
[Note: The Council is required to reduce its income in accordance with the conditions of any previous special variation instrument before it increases its general income in accordance with clause 1.]
2. The percentage increase set out in clause 1 is subject to the following conditions:
  - a. The Council use the Additional Income for the purpose of funding the Proposed Program.
  - b. The Council report in its annual report for each year from Year 2026-27 to Year 2031-32 (inclusive):
    - i the program of expenditure that was actually funded by the Additional Income, and any differences between this program and the Proposed Program;
    - ii any significant differences between the Council's actual revenues, expenses and operating balance and the projected revenues, expenses and operating balance as outlined in the Long-Term Financial Plan, and the reasons for those differences;
    - iii the outcomes achieved as a result of the Additional Income;
    - iv whether or not the council has implemented the Productivity Improvements, and
      - (1) if so, the annual savings achieved through these measures, and what these equate to as a proportion of the Council's total annual expenditure, and
      - (2) if not, the rationale for not implementing them; and
    - v any other productivity and cost containment measures the Council has in place, the annual savings achieved through these measures, and what these savings equate to as a proportion of the Council's total annual expenditure.
3. In this instrument:
  - a. **Additional Income** means:
    - i the additional general income raised in accordance with clause 1, less
    - ii the additional general income that would otherwise have been available to the Council under section 506 of the Act.
  - b. **Long-Term Financial Plan** means the long term financial plan of the Council summarised in Appendix B of the Report.
  - c. **Productivity Improvements** means the productivity improvements and cost containment strategies summarised in Appendix B of the Report.

- d. **Proposed Program** means the proposed program of expenditure set out in Appendix B of the Report.
- e. **Report** means IPART's report entitled 'Muswellbrook Shire Council – Special Variation Application 2026-27 – Final Report'.
- f. **Year** means the period from 1 July to the following 30 June.

29/05/2026

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Signed by: carmel.donnelly@ipart.nsw.gov.au

**Carmel Donnelly PSM**  
**Chair**

On behalf of the Independent Pricing and Regulatory Tribunal  
As delegate for the Minister administering the *Local Government Act 1993*