

2012

Victoria Grants Commission **VGC Questionnaire Manual**

Manual to assist with the completion of the
Local Government Accounting and General Information
for the Year ended 30 June 2012

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Who, how what & where

Who uses this data ?

The Victoria Grants Commission (VGC) use tabs VGC1-3 in determining the allocation of general revenue assistance to local government.

However, to reduce the imposition on councils, the Commission also uses the return to collect information required annually by other parties, including:

- Australian Bureau of Statistics (ABS)
- Department of Planning and Community Development (Local Government Victoria)
- Australian Local Government Association (ALGA)
- other organisation/agencies on request

Public Request: Extracts of this data is available to the public on request.
Entire questionnaire as completed is only provided back to the originating Council.

How to use the spreadsheet & manual

- The print area has been set to print the entire tab content on A3 paper.
- Please do not add, remove or move text as this affects our analysis.
- Colours have been simplified.

Cells requiring information from Council
Totals, sub-totals or links

- Values to be displayed in full, **not divided** by \$'000.

12,530,487	✓OK
12,530,000	✓OK
12,530	✗Please do not use

This manual has been updated to reflect

- changes in the questionnaire order of tabs
- updates to Acts
- function definitions based on the
ABS Local Government Purpose Classification Australia 2008 5514.0.55.002

How and when to submit the Questionnaire ?

Please return the completed questionnaire **electronically** and in **excel format**.
The signed certification can be returned separately.



2 November 2012 *



nada.bagaric@dpcd.vic.gov.au



03 9937 0598



Ms Nada Bagaric
Victoria Grants Commission
GPO Box 2392
MELBOURNE VIC 3001

*This date has been set under section 10 of the *Victoria Grants Commission Act 1976*.

Who to contact if I have a question ?

Queries relating to specific tabs should be directed to the contacts requesting the data.

VGC1-3 LGV1	Nada Bagaric Victoria Grants Commission	T: 03 9937 0551 E: <u>nada.bagaric@dpcd.vic.gov.au</u>
ABS1-3	Mark Gwynne Australian Bureau of Statistics	T: 07 3222 6280 E: <u>mark.gwynne@abs.gov.au</u>
ALG1	John Howard Jeff Roorda & Associates	T: 0427 949 035 E: <u>johnhoward.jra@bigpond.com</u>
LGV2	Eveline Kane Local Government Victoria	T: 03 9937 0534 E: <u>eveline.kane@dpcd.vic.gov.au</u>

What has changed in the 2011-12 Questionnaire

The 2012 Questionnaire (for 2011-12) has been reformatted, hopefully providing a cleaner and clearer questionnaire. This Manual has also been further reformatted, more in line with the format and display of the questionnaire.

Sections - The sections have been re-ordered to show more clearly what information is required and used by the Victoria Grants Commission in determining your grants allocations. This also highlights the information collected on behalf of other organisations.

Whole Numbers - To minimise some confusion, we request that all values are displayed as whole numbers (**not divided** by \$'000). Values can be rounded to the nearest 1,000, but we request that you display it as the full number.

12,530,487	✓OK
12,530,000	✓OK
12,530	✗ Please do not use

Code Numbers - We have tried to maintain as many code numbers as previously used, but there are some new codes/line items added (listed in red below).

The majority of changes have been made to the (tab VGC1) Function line items in line with ABS & Local Government Classification guidelines. The ABS have also included a Part 5 to the Finance section (tab ABS2).

ALL codes number – changed, new and unchanged are listed on the following pages.

Transitional Period – the questionnaire has been provided early this year to allow councils time to do any necessary recoding. We hope the complete list below will assist in this process. We accept that some councils will not be able to provide the new line items this year. We suggest that you provide the information as in previous years code numbers and where possible provide comments or concerns in the Comments tab.

2011-12 tabs		Previous tabs		
NEW or changed Function / Line Item	New Code No	Previous (or unchanged) Function / Line Item	Code No	Comment on change, addition or deletion to line item or code

VGC1		A1		
Governance			01100	
	01105		01105	Renamed
Financial & Fiscal Affairs	01110			New line item
Natural Disaster Relief	01115			New line item
General Operations	01120			New line item
General Administration	01125			New line item
			01199	
Family & Community Services				
			01200	Deleted
			01205	
			01210	Deleted
			01215	
	01220		01220	Renamed
			01225	
	01230		01230	Renamed
Administration	01290			New line item
Grants, Loans, Subsidies	01295			New line item
			01299	
Aged & Disabled Services				
	01300		01300	Renamed
	01305		01305	Renamed
	01310		01310	Renamed
Administration	01390			New line item
Grants, Loans, Subsidies	01395			New line item
			01399	
Recreation & Culture				Re-ordered
Sports Grounds & Facilities			01420	Renamed
Parks & Reserves			01415	Renamed
			01425	
			01406	
			01407	
			01408	
	01400		01400	Renamed
Programs	01430			New line item
			01410	
Administration	01490			New line item
Grants, Loans, Subsidies	01495			New line item
			01499	
Waste Management				
Residential - General Waste	01505		01505	Renamed & divided
Residential - Recycled Waste	01508			
Commercial Waste Disposal	01510		01510	Renamed
Administration	01590			New line item
Grants, Loans, Subsidies	01595			New line item
			01599	
Traffic & Street Management				
			01600	
			01605	
			01610	
			01615	
	01620		01620	Renamed

	01625		01625	Renamed
			01627	Deleted
			01630	
			01635	
Administration	01690			New line item
Grants, Loans, Subsidies	01695			New line item
			01699	
Environment				
	01750		01750	Renamed
			01755	
			01760	
			01765	
Sewerage	01770		01770	Renamed
Waste Water Management	01775			New line item
Decontamination of Soil	01780			New line item
Administration	01790			New line item
Grants, Loans, Subsidies	01795			New line item
			01799	
Business & Economic Services				
			01800	Deleted
			01805	
			01810	
			01815	
			01820	
Non-Road Transport	01825		01825	Renamed
			01830	
			01835	
			01840	
Local Roads & Bridges				
Local Roads & Bridges works	01900		01900	Renamed
Administration	01990			New line item
Grants, Loans, Subsidies	01995			New line item
Sub-Total	01996			New line item
Total	01998			New line item
Main Roads				
			01920	
			01925	
Sub-Total	01930			New line item
			01950	Deleted
			01955	Deleted
			01959	Deleted
Other (please dpecify)				
	01980			New line item
	01981			New line item
	01982			New line item
	01983			New line item
	01989			New line item
Other Revenue				
			01960	
			01965	
			01970	
			01975	Deleted
			01979	
			142505	Deleted
			142605	Deleted
			142700	Deleted
			142705	Deleted
			142805	Deleted
			140709	Deleted
			140809	Deleted

ABS1	A2	
		Have been updates similar to VGC1

ABS2	A7, A7A, A7B, A7C	
		All A7 tabs have been combined. New Part 5 section added by ABS.
	Part 1	31101
		31102
		31103
		31105
		31106
		31112
		31115
		31116
		31121
		31122
		31123
		31125
		31127
		31129
		31199
		32220
		32221
		32222
		32223
		32225
		32230
		32231
		32232
		32233
		32234
		32235
		32240
		32100
		32105
		32106
		32300
	Part 2	31000
		31005
		31008
		31009
		31010
		31011
		31012
		31015
		32700
		32000
		32011
		32014
		32016
		32017
		32015
		32020
		32025
		32099
		32800
		32500
		32550
		32600
		32900
	Part 3	33000



			33010	
			33020	
			33030	
			33060	
			33070	
			33075	
			33100	
			33125	
			33280	
			33150	
			33175	
			33200	
			33220	
			33230	
			33250	
			33282	
			33290	
			33275	
			33300	
			33325	
			33350	
			33376	
			33378	
			33382	
			33384	
			33425	
			33385	
			33400	
			33450	
			33490	
			33495	
			33505	
			33508	
			33530	
			33535	
			33510	
			33550	
			33575	
			33600	
			33625	
		Part 4	33552	
			33554	
			33556	
			33558	
			33560	
Part 5	35110			New section
	35120			
	35130			
	35140			
	35150			
	35160			
	35170			
	35180			
	35210			
	35220			
	35230			
	35240			
	35250			
	35260			
	35270			
	35280			
	35510			
	35520			
	35530			
	35540			
	35550			
	35560			



35570		
35580		
35600		
35610		
35620		
35630		
35640		
35650		
35660		
35670		
35680		
35690		
35700		
35810		
35820		
35830		
35899		

ABS3	A3	
		03000
		03050
		03100
		03150
		03200 Deleted
		03250
		03299

ALG1	B2	
		This tab has been reformed, but data requested remains the same
21000	21000	Unchanged
21050	21050	Unchanged – but moved up
	21005	Deleted
	21010	Deleted
	21015	Deleted
	21020	Deleted
	21029	Deleted
21060	21060	Combine 21060 & 21070
	21030	
	21035	
	21040	
21045	21045	Combine 21045, 21065 & 21072
21049	21049	Combine 21049, 21069 & 21074
	21065	Refer to 21045
	21069	Refer to 21049
	21070	Refer to 21060
	21072	Refer to 21045
	21074	Refer to 21049
21076	21076	Combine 21076, 21084 & 21092
21078	21078	Combine 21078, 21086 & 21094
21080	21080	Combine 21080, 21088 & 21096
21082	21082	Combine 21082, 21090 & 21098
	21084	Refer to 21076
	21086	Refer to 21078



			21088	Refer to 21080
			21090	Refer to 21082
			21092	Refer to 21076
			21094	Refer to 21078
			21096	Refer to 21080
			21098	Refer to 21082

LGV1		B3		
				No changes
			23050	
			23100	
			23110	
			23135	
			23150	
			23200	
			23250	
			23300	
			23350	
			23355	
			23600	
			23605	
			23610	
			23615	
			23999	

LGV2		C1		
			30000	
Lobbying on behalf of the Community	30005	Advocacy	30005	Description changed
Community Consultation and Engagement	30010	Engagement	30010	Description changed
			30015	
			30020	
			30025	
			30030	
			30035	
			30040	
			30045	
			30050	
			30055	
			30060	
			30065	
			30070	
			30075	
			30080	
			30085	
			30090	
			30095	
			30100	
			30105	
			30110	
			30115	
			30120	
			30125	
			30130	





Certification, Contacts & Natural Disaster Assistance

VGC
0

Certification Form

The Certification form has been provided as the last tab of the spreadsheet. Please print and have it signed by your Chief Executive Officer and return to VGC by email, fax (scanned) or post. The questionnaire does not need to be provided in hardcopy.

Council Contacts

Please provide a list of contacts for any queries relating to the data provided.

Provide a main contact for the questionnaire, and any additional contacts for specific sections (ie VGC section, ABS section, etc) or tabs (ie VGC1, VGC2, ABS1, etc). Contacts do not need to be provided more than once.

We request that you also provide (if applicable) a contact within Council's Finance Department who may require contacts when payments are scheduled or actually paid.

Comments

The COMMENTS tab has been created and set up to allow for comments relating to ALL tabs. All comments boxes from data tabs has been removed, so please use this tab for any comments or additional notes to support your data.

This tab has not been locked and while we would prefer you do not alter the columns. Please add additional rows as required.



Natural Disaster Assistance claims & process

VGC
0

The aim of Natural Disaster Relief is to assist in the recovery process and alleviate some of the financial burden that may be experienced following a natural disaster. Natural Disaster Assistance is not intended to compensate for financial losses incurred. The rationale for paying these allowances is that the effects of natural disasters are beyond the control of the Council and the allocations, together with the Commonwealth-State funding arrangements, and do no more than enable the Council to restore its assets to pre-disaster condition.

Policy for Natural Disaster Claims

The greater part of the costs of repairing and restoring municipal assets damaged by natural disasters are normally met by the State under the Commonwealth-State arrangements for natural disaster relief. However, there may be residual costs that are not met by the State.

The Commonwealth-State Government will meet all expenditure by any municipality in excess of \$110,000 for any single approved disaster. However, if the cost of restoration exceeds \$10,000 but not \$110,000, the Commonwealth-State Government will bear 75% of the amount in excess of \$10,000.

In these cases the Victoria Grants Commission may meet the residual costs. The Victoria Grants Commission fills the "gap" in natural disaster relief by paying the first \$10,000 and up to 25% of the excess of the costs of restoration exceeding \$10,000 but not \$110,000. This equals a ceiling of \$35,000.

Applying for Natural Disaster Relief for Emergency and Restoration Expenditure

The municipality must firstly contact the Budget and Financial Management Branch of the State Department of Treasury and Finance and/or the Regional VicRoads Office to make a submission for reimbursement of the greater part of the costs, or if the case may be, the entire costs.

Natural Disaster Financial Assistance Team
Department of Treasury and Finance
Phone: 03 9651 2245
Email: ndfa@dtf.vic.gov.au

Department of State Treasury and Finance and VicRoads will conduct an assessment of the damage and expenditure. They will declare a natural disaster and determine State Government reimbursement.

Making a Claim from the Victoria Grants Commission

A claim can only be made through the completion of the tab of the Questionnaire and submitting it with the Questionnaire on the due date.

The Commission covers flood/storm damage or bushfire emergency relief and restoration only on receipt of approved natural disaster documentation from the Department of Treasury and Finance and/or VicRoads where the Council contribution is in excess of \$10,000. Council must have made a contribution to emergency works and repairs to be eligible and the amount that can be reimbursed is limited to the Council contribution as approved by the relevant authority.

It is essential that a copy of the written authorisation of the appropriate State Government authority (eg Department of Treasury and Finance, VicRoads) is provided to substantiate the expenditure. On the production of the authorisation, the Commission will include in the relevant allocation an allowance equivalent to the net cost incurred by the Council on approved measures in relation to the disaster.

Any other expenditure incurred by the Council, which is not an approved measure, is regarded as a discretionary or policy decision for which no allowance will be made.

Please note:










- Claims can be made up to 3 years after the disaster has occurred.
- The Commission will only fund one claim per recognised Natural Disaster. If you have not expended to the maximum of the claim threshold (being \$35,000) by 30 June, and further expenditure is likely, you may defer your claim to the following year:
- If you have not received authorisation of expenditure on the recognised Natural Disaster from the relevant authority (ie. Department of Treasury and Finance), when the Questionnaire is due to be returned, you may complete the form, attach the authority and submit your claim up to the Commission until the end of February the following year.

<p>Natural Disaster claims</p>	<p>Natural Disaster Assistance</p> <p>Natural Disaster claims should be processed in the usual way through Department of Treasury & Finance. Please state if Council has submitted a natural disaster claim.</p> <ul style="list-style-type: none"> • Nature of Event ie flood, fire, wind, etc (26000, 26050, 26110) • Date of Event (26010, 26060, 26120) • Council Contribution claimed (26020, 26070, 26130) • Is DTF approval provided ? (26030, 26080, 26140)
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Expenditure & Revenue



Function descriptions

Governance	Council Operations (01100)	<ul style="list-style-type: none"> • Mayor, Councillor, Chief Executive Officer allowances, salaries, credit cards and reimbursements for out-of-pocket expenses • travel, accommodation, meals etc • conferences • elections • related insurance • maintenance of furniture and equipment in council chambers and reception areas • cleaning, lighting and heating of council chambers and reception areas • other related to council chambers and reception areas 	        
	Public Order & Safety (01105)	<ul style="list-style-type: none"> • local laws and local laws enforcement, rangers • expenses and revenue (registrations and fines) associated with compliance of the Domestic Animals Act 1994 • expenses and revenue associated with the compliance with Health Act 1958 and Food Act 1984 • pounds • livestock control (straying livestock) • litter, shopping trolleys • health inspections • health licences, fees and registrations • eradication of vermin and pests 	
	Financial & Fiscal Affairs (01110)	<ul style="list-style-type: none"> • administration of rates & charges • valuations • licenses & permits • budgeting and accounting • bank charges • insurance • audit fees • legal fees • materials account surplus/deficit • contributions to other public bodies • abnormal items not classified elsewhere 	
	Natural Disaster Relief (01115)	<ul style="list-style-type: none"> • natural disaster relief • natural disaster restitution works 	
	General Operations (01120)	<ul style="list-style-type: none"> • administration on behalf of other public bodies • on-costs • travel, accommodation, meals etc • conferences • public relations (advertising etc) • MAV, Victorian Local Governance Association, other association membership fees 	











General Administration











(01125)











- maintenance of municipal council office buildings, service centres and immediate surrounds
- maintenance of office furniture and equipment
- leasing/hiring of furniture/equipment (exclude finance leases)
- office cleaning, lighting and heating
- communications - postage, telephone, internet
- stationery and printing
- purchase of publications
- computer services

Note: Administration and Grants is required for each function area. This section is for main council administration only.



Family and Community Services	Families & Children (01205)	<ul style="list-style-type: none"> • play centres (without teachers) • creches and day nurseries (including day care centres) • home care (emergency housekeepers) 	
	Community Health (01215)	<ul style="list-style-type: none"> • maternal and child health centres • community health, mental health, dental clinics • immunisation • pediculosis, head lice 	
	Community Welfare Services (01220)	<ul style="list-style-type: none"> • youth centres, activities • youth workers/advisers • migrant centres, services • neighbourhood houses • welfare administration and refuges • community bus hire 	
	Education (01225)	<ul style="list-style-type: none"> • pre-school centres • preschool programs • kindergartens • play centres (teacher supervised) • education administration and support • subsidiary services to education ie scholarships, grants and loans to support students in pursuing education programs other than pre-primary education • adult education, vocational, migrant and special education programs 	
	Community Housing (01230)	<ul style="list-style-type: none"> • aged person's units / disabled persons units • other residences • <u>exclude</u> aged and disabled residential care facilities 	
	Administration (01290)	<ul style="list-style-type: none"> • administration, operation, management and support relating to this function area 	
	Grants, Loans, Subsidies (01295)	<ul style="list-style-type: none"> • grants, loans and subsidies relating to this function area 	
			
			
			

Aged and Disabled Services	Residential Care Services (01300)	<ul style="list-style-type: none"> care for aged and/or disabled people requiring residential services low care (hostels) high care (nursing homes) 	
	Community Care Services (01305)	<ul style="list-style-type: none"> comprises in-home or community-based services for aged or disabled people living independently, including: <ul style="list-style-type: none"> home care personal care respite care adult day centres (planned activity groups) day programs delivered meals on wheels centre based meals property maintenance assessment and care management information programs and sessions 	
	Facilities (01310)	<ul style="list-style-type: none"> senior citizens centres, including public halls used principally as Senior Citizens Centres 	
	Administration (01390)	<ul style="list-style-type: none"> administration, operation, management and support relating to this function area 	
	Grants, Loans, Subsidies (01395)	<ul style="list-style-type: none"> grants, loans and subsidies relating to this function area 	
			
			
			
			
			

Recreation and Culture	Sports Grounds and Facilities (01420)	<ul style="list-style-type: none"> • golf courses • bowling greens • sports complexes (indoor) • outdoor sporting complexes • swimming pools (exclude sports complexes) • sporting clubs/sporting amenities • skate parks, BMX tracks • horse and dog facilities 	
	Parks and Reserves (01415)	<ul style="list-style-type: none"> • parks, gardens, reserves • land for public open spaces • nature parks, zoos, fauna parks, flora parks • bicycle tracks through parks and gardens • pedestrian tracks through parks and gardens • plant nurseries • subdividers contributions 	
	Waterways, Lakes and Beaches (01425)	<ul style="list-style-type: none"> • beach facility maintenance • marinas • piers, jetties, wharves and moorings • boat launching ramps 	
	Art Galleries (01406)	<ul style="list-style-type: none"> • support for art museums or art galleries • acquisition and maintenance of public artworks • administration of arts programs, etc 	
	Museums and Cultural Heritage (01407)	<ul style="list-style-type: none"> • support for museums, other than art museums • historical projects (eg purchase and restoration of statues and monuments) • National Estate program 	
	Performing Art Centres (01408)	<ul style="list-style-type: none"> • theatres • orchestras, bands 	
	Libraries (01405)	<ul style="list-style-type: none"> • contributions by municipal councils • regional libraries • local libraries • mobile libraries 	
	Public Centres and Halls (01400)	<ul style="list-style-type: none"> • public halls • community centres • multi-purpose centres (if unable to include appropriately using above categories) • <u>exclude</u> facilities principally used as Senior Citizens centres 	
	Programs (01430)	<ul style="list-style-type: none"> • recreation and cultural education and awareness programs • cultural services and activities • festivals and cultural events 	
			











Administration (01490)

- administration, operation, management and support relating to this function area











Grants, Loans, Subsidies (01495)











- grants, loans and subsidies relating to this function area including grants and subsidies to local sports clubs






























Waste Management	Residential – General Waste (01505)	<ul style="list-style-type: none"> garbage collection for households etc, street bins sale of garbages, garbage bins, compost bins hard rubbish collection municipal tips and transfer stations <u>exclude</u> garbage rates & charges 	
	Residential – Recycled Waste (01508)	<ul style="list-style-type: none"> recycling - kerb side collection recycling depot green waste collection sale of recycled material: eg compost, woodchips, mulch, etc Note: If unable to provide breakdown by Residential - Recycled Waste, please include information above in Residential – General Waste (01505). 	
	Commercial Waste (01510)	<ul style="list-style-type: none"> commercial waste collection commercial waste disposal 	
	Administration (01590)	<ul style="list-style-type: none"> administration, operation, management and support relating to this function area 	
	Grants, Loans, Subsidies (01595)	<ul style="list-style-type: none"> grants, loans and subsidies relating to this function area 	
			
			
			
			
			

Traffic and Street Management	Footpaths (01600)	<ul style="list-style-type: none"> include all expenditure on footpaths even if the works undertaken were an integral component of road works driveway crossings <u>exclude</u> expenditure on footpaths that run through parks or gardens – refer to 10410 	
	Kerbs and Channel (01605)	<ul style="list-style-type: none"> include all expenditure on kerbs and channels even if the works undertaken were an integral component of road works 	VGC 1
	Traffic Control (01610)	<ul style="list-style-type: none"> traffic lights safety fences, guide posts (exclude within parking facilities) road signs, street name signs, road lane markings traffic calming, eg roundabouts, speed humps etc 	
	Parking Fines (01615)	<ul style="list-style-type: none"> fines for parking infringements 	
	Parking Facilities (01620)	<ul style="list-style-type: none"> include all expenditure on on-street parking areas even if the works undertaken were an integral component of road works off-street car parking facilities and cleaning (mainly in regional areas, using street sweeper) safety fences, guide posts within parking facilities contributions for car parking facilities car parking supervision multi-storeyed car parks 	
	Street Enhancements (01625)	<ul style="list-style-type: none"> street beautification street furniture bus shelters other enhancements such as trees planted in the footpath, road sides and road reserves, bunting, etc ... 	
	Street Lighting (01630)	<ul style="list-style-type: none"> street lighting payments to electricity providers 	
	Street Cleaning (01635)	<ul style="list-style-type: none"> street cleaning / sweeping - including expenditure on the cleaning of on-street car parking facilities where the street sweeper is used 	
	Administration (01690)	<ul style="list-style-type: none"> administration, operation, management and support relating to this function area traffic supervision supervision of school crossings traffic surveys traffic strategies car park permits, fees 	
	Grants, Loans, Subsidies (01695)	<ul style="list-style-type: none"> grants, loans and subsidies relating to this function area 	

Environment	Protection of Biodiversity and Habitat (01750) <ul style="list-style-type: none"> • flood mitigation • salinity control • beach restoration • foreshore protection • activities relating to the protection of biodiversity and habitat, including native plants and animals, habitats and ecosystems • establishment and maintenance of roadside vegetation, including roadsides, rest areas and median strips • noise abatement measures/noise attenuation barriers 	
	Fire Protection (01755) <ul style="list-style-type: none"> • fire brigade training tracks • fire access tracks • fire plugs • eradication of fire hazards • authorised officers under the Country Fire Authority Act 1958 as amended • contributions to Metropolitan Fire Brigade, Country Fire Authority 	
	Drainage (01760) <ul style="list-style-type: none"> • stormwater drainage (<u>exclude</u> rural drainage schemes) • underground drains, pits and chambers • retarding basins • flood control structures and equipment • weirs for controlling and storing run-off • improvement works to natural and artificial waterways • rural drainage schemes • bore maintenance 	
	Agricultural Services (01765) <ul style="list-style-type: none"> • grazing fees • control of vermin and noxious weeds • disposal of animal carcasses 	
	Sewerage (01770) <ul style="list-style-type: none"> • sewerage, septic tanks, effluent drains 	
	Waste Water Management (01775) <ul style="list-style-type: none"> • activities relating to the monitoring, reduction, collection, reticulation or treatment of all waste water including that intended for reuse or recycling 	
	Decontamination of Soil (01780) <ul style="list-style-type: none"> • activities and measures aimed at reducing the quantity of polluting materials in soil. 	
	Administration (01790) <ul style="list-style-type: none"> • administration, operation, management and support relating to this function area • workshops and depots 	
	Grants, Loans, Subsidies (01795) <ul style="list-style-type: none"> • grants, loans and subsidies relating to this function area 	
		

Business and Economic Services	Community Development & Planning (01805)	<ul style="list-style-type: none"> town planning urban renewal / rural renewal subdivisions and sealing regional economic and planning authorities supervision of private subdivisions supervision of private streets 	
	Building Control (01810)	<ul style="list-style-type: none"> administration of building and scaffolding standards building and scaffolding inspections & fees 	
	Tourism & Area Promotion (01815)	<ul style="list-style-type: none"> information centres, tourist bureau tourist officers caravan parks camping grounds 	
	Community Amenities (01820)	<ul style="list-style-type: none"> public conveniences & rest centres contributions to cemetery maintenance 	
	Non-Road Transport (01825)	<ul style="list-style-type: none"> water transportation (ferries) operation and use of municipal council controlled airports including fees, construction, regulation & control Civil Aviation Safety Authority contributions and fees/charges include all air transport expenditure, including contributions to air transport within another municipal boundary 	
	Markets & Saleyards (01830)	<ul style="list-style-type: none"> costs and revenue associated with the operation of markets and saleyards in which the sale of livestock, rural produce and other goods is conducted 	
	Other Economic Affairs (01835)	<ul style="list-style-type: none"> the administration, operation and supervision of mining of mineral resources (other than fuels) and quarrying the administration, operation and supervision of the manufacturing industry petrol pumps licences and fees 	
	Business Undertakings (Property) (01840)	<ul style="list-style-type: none"> industrial estates, commercial properties: eg shops, vacant land for agistment costs and revenue associated with the operation of commercial businesses: eg shopping centres 	
	Administration (01890)	<ul style="list-style-type: none"> administration, operation, management and support relating to this function area Labour Market program funding relating to employment program funding such as Federal programs including Jobskills, Skillshare and New Work Opportunities 	
	Grants, Loans, Subsidies (01895)	<ul style="list-style-type: none"> grants, loans and subsidies relating to this function area 	

<p>Local Roads and Bridges</p>	<p>Local Roads & Bridges works (01900)</p> <p>Include:</p> <ul style="list-style-type: none"> roads under the control of the municipal council bridges under the control of the municipal council bicycle lanes joint road works with other municipal councils/public bodies (relating to the local road network within the municipal district) road openings <p>Exclude:</p> <ul style="list-style-type: none"> <u>exclude</u> private streets <u>exclude</u> expenditure on footpaths, kerbs and channels and on-street parking areas (these are to be included under Traffic & Street Management) Where expenditure cannot be separately identified, it may be included under local roads and bridges <p>Administration (01990)</p> <ul style="list-style-type: none"> administration, operation, management and support relating to this function area <p>Grants, Loans, Subsidies (01995)</p> <ul style="list-style-type: none"> grants, loans and subsidies relating to this function area include Roads to Recovery Grants <u>exclude</u> road grants paid through the Victoria Grants Commission, refer to Code 01970 	       
<p>Main Roads</p>	<p>Main Roads and Bridges (State Roads) (01920)</p> <ul style="list-style-type: none"> roads and bridges under the control of VicRoads as per Transport Integration Act 2010, as amended <p>National Highways System (Federal Roads) (01925)</p> <ul style="list-style-type: none"> Roads and bridges under the control of the Federal/ Commonwealth government. 	 
<p>Other (please specify)</p>	<p>List other items included (01980, 01981, 01982, 01983)</p> <ul style="list-style-type: none"> Please provide as much information using the function groupings above, but if you have an unidentified item, please list here AND explain in the Comments tab. 	

Revenue	<p>Rates and Charges (01960)</p> <ul style="list-style-type: none"> • Rates and Charges levied in accordance with the Local Government Act 1989 <p>Include:</p> <ul style="list-style-type: none"> • Uniform Rates • Differential Rates • Municipal Charges • separate waste management or garbage charges • Special Rates and Special Charges (eg for economic development and tourism promotion) • payments in lieu of rates • supplementary rates and charges <p>Exclude:</p> <ul style="list-style-type: none"> • <u>exclude</u> interest on rate arrears <p>Link:</p> <ul style="list-style-type: none"> • This should equal amount in VGC2, Code 04999(6) 	         
	<p>Victoria Grants Commission Grants</p> <p>The Victoria Grants Commission administers the General Revenue Assistance, which is split into General Purpose Grants and Local Road Funding. This pre-filled amount is the money paid for 2011-12 allocations plus the final adjustment for 2010-11</p> <ul style="list-style-type: none"> • General Purpose Grants (01965) General Purpose (non-tied) Grants paid through the Victoria Grants Commission for the financial year • Local Roads Funding (01970) Local Roads Funding paid through the Victoria Grants Commission for the financial year 	     

Expenditure column headings

Expenditure	
Employee Benefits (Column 1)	Includes all labour related expenditure for staff (full-time, part-time and casual) and the Mayor and Councillors allowances <ul style="list-style-type: none"> • wages and salaries and on-costs (include allowances, salary package components such as cars etc) • leave entitlements - annual leave and long service leave • superannuation • rostered days off, overtime, etc • fringe benefits tax and work cover • redundancy • Mayor and Councillor allowances <p>Superannuation – refers to superannuation expenses accrued under a funded scheme for services provided by employees in the current period. A funded scheme is a separately constituted legal entity into which an employer contributes, on a regular basis, an amount actuarially determined to fully fund future superannuation liabilities. Where possible, provide superannuation by function area, otherwise include in Governance.</p>
Materials and Services (Column 2)	Includes the purchases of consumables, payments of contractors for the provision of services and utility costs. Costs of works undertaken on behalf of VicRoads should be included.
Depreciation and Amortisation (Column 3)	Depreciation and amortisation expenses associated with the use of a Council controlled asset.
Finance Costs (Column 4)	Includes borrowing costs relating to interest charged by financial institutions on funds borrowed such as bank overdraft charges, interest on borrowings and interest of finance leases.
Other Recurrent Expenses (Column 5)	All other expenses related to a range of unclassified items including contributions to community groups, advertising, insurances, motor vehicle registrations and other miscellaneous expenditure items. Bad and doubtful debts are also included in this category. <p>If in doubt whether expenses are other expenses or materials and services, place them in materials and services category.</p>
Total Expenditure (Column 6)	Total of all of the above expenses columns. This should reconcile with the Income Statement.



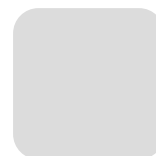
Revenue column headings

Revenue	
Rates and Charges, (Column 7)	<p>Rates and Charges</p> <ul style="list-style-type: none"> • Rates and charges levied under the <i>Local Government Act 1989</i>. • Including general rates, supplementary rates and rate adjustments, municipal charge, garbage charges (levied under the <i>Local Government Act 1989</i>), special rates and charges, and payments in lieu of rates. • Interest on rates not included in this cell, rather in other revenue.
Statutory Fees & Fines and User Fees (Column 8)	<p>Statutory Fees and Fines</p> <ul style="list-style-type: none"> • relates mainly to fees and fines levied in accordance with legislation. <p>User Fees</p> <ul style="list-style-type: none"> • relates mainly to the recovery of service delivery costs through the charging of fees to users of Council's services. • DO NOT include in column Other Recurrent
State Government Grants Recurrent (Column 9)	<p>Recurrent – from State Government</p> <ul style="list-style-type: none"> • recurrent or operating grants received from State Government, including: • grants allocated by the Victoria Grants Commission • specific purpose payments, such as recurrent library funding, HACC, beach cleaning, youth services, art galleries, performing art centres
State Government Grants Non-Recurrent (Column 10)	<p>Non-Recurrent – from State Government</p> <ul style="list-style-type: none"> • specific capital works grants received from State Government for Council owned assets.
Federal Government Grants Recurrent (Column 9)	<p>Recurrent – from Federal Government</p> <ul style="list-style-type: none"> • recurrent or operating grants received from Federal Government, including: • specific purpose payments
Federal Government Grants Non-Recurrent (Column 10)	<p>Non-Recurrent – from Federal Government</p> <ul style="list-style-type: none"> • specific capital works grants received from Federal Government for Council owned assets.
Contributions and Reimbursements (Column 13)	<p>Contributions relate to monies paid by developers in accordance with planning permits issued for property development.</p> <p>Reimbursements for capital and maintenance works undertaken on behalf of other public bodies (eg: VicRoads).</p>

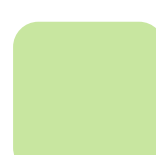
VGC

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Other Recurrent Revenue (Column 14)	All other recurrent revenues not elsewhere included, includes interest on investments, rate arrears, property rental etc.
Total Revenues (Column 15)	Total of all of the above revenues columns. This should reconcile with the Income Statement.



Non- Recurrent	These columns have been moved to the end to show that they are <u>not</u> used by the Victoria Grants Commission in the grants allocation.
Non-Recurrent (Column 16)	Expenses which are non-recurring, extraordinary or abnormal in nature, including: <ul style="list-style-type: none"> • net loss on disposal of plant and equipment, infrastructure • share of new losses of associates and joint ventures accounted for by the equity method • net asset revaluation decrement • account adjustments
Non-Recurrent (Column 17)	Revenues which are non-recurring, extraordinary or abnormal in nature, including: <ul style="list-style-type: none"> • net gain on disposal of plant and equipment, infrastructure • recognition of previously non-current assets • share of new profits of associates and joint ventures accounted for by the equity method • net asset revaluation increment • donated assets • account adjustments



Valuations & Rates

Rates and Charges collected for the 12 month period ended 30 June, with the exception of the penalties (interest charged and collected - refer to *section 172, Local Government Act 1989*).

This tab should report the end of year status of rates and charges collected, by taking account of rates and charges assessed at the start of the 12 month period and any subsequent changes resulting from supplementary valuations and new assessments coming on stream during that 12 month period.

Please refer to the following legislation:

- *Valuation of Land Act 1960*
- *Local Government Act 1989*
- *Cultural and Recreation Land Act 1963*

Residential (Column 1)	Include all property assessments used for residential purposes
Commercial (Column 2)	Include all property assessments used for commercial but not industrial purposes, eg. retail and wholesale shops and showrooms, motels/hotels, offices.
Industrial (Column 3)	Include all property assessments used for industry, manufacturing etc.
Rural (Column 4)	Include all rural property assessments. Include farms and urban farms. Refer to the <i>Valuation of Land Act 1960</i> .
Other (Column 5)	Include all other property assessments: eg. Inappropriate sub-divisions, cultural and recreation land.



Rateable Assessments & Valuations

The Valuations and Rateable Assessments as used to collect the rates for the 12 month period ending on 30 June.

This data should be the Valuer-General's figures for **January 2010** plus any supplementary valuations between **1 July 2010 and 30 June 2012**.

Valuations relating to non-rateable properties and properties where revenue in lieu of rates are received should not to be included, these should be included in the Revenue in Lieu section.

**VGC
2**

Rateable Assessments	Number of Rateable Assessments - as at 30 June 2012 (06050) <ul style="list-style-type: none"> • <i>(Rates Assessed for 12 month period ended 30 June).</i>
Valuations - Capital Improved Value	<ul style="list-style-type: none"> * Revaluation 2010 - as at 1 January 2010 (06160) • Supplementary Valuations - to 30 June 2011 (06170) • Supplementary Valuations - 1 July 2011 to 30 June 2012 (06180) • Total Valuations to 30 June 2012 (06190) • <i>Refer to the Valuation of Land Act 1960 for full explanations of the term Capital Improved Value</i>
Commercial / Industrial	IF, Commercial and Industrial properties values are not separated, provide estimate of each proportion (06210) <ul style="list-style-type: none"> •
Basis of Rating	Site Value (SV), Capital Improved Value (CIV) or Net Annual Value (NAV) (06200) <ul style="list-style-type: none"> •

Rates & Charges

Rates & Charges	Municipal Charge (04000) <ul style="list-style-type: none"> Refer section 159, <i>Local Government Act 1989</i>. 	
	General Rate (04050) <ul style="list-style-type: none"> Refer sections 155 and 162, <i>Local Government Act 1989</i>. Exclude all service rates and charges related to the provision of water supply, sewerage, garbage and sanitary services. Do not net out council rate rebates and concessions, but include these amounts here as part of the total. 	VGC 2
	Cultural and Recreation (04100) <ul style="list-style-type: none"> Refer <i>Cultural and Recreation Land Act 1963</i>. Includes : <ul style="list-style-type: none"> land vested in or occupied by any body corporate or unincorporated body, which exists for the purpose of providing or promoting cultural, sporting, recreational or similar facilities or objectives and which applies its profits in promoting its objects and prohibits the payments of any dividend or amount to its members. Land which is not held for an estate in fee simple by any such body, unless such lands are held under a lease or licence from the Crown or from a Municipal Council is excluded. land used for out-door sporting recreational or cultural purposes or similar out-door activities. land which is used primarily as agricultural showgrounds. 	
	Supplementary Rates and Rate Adjustments (04150) <ul style="list-style-type: none"> Rates assessed/adjusted retrospectively as a result of supplementary valuations. 	
	Garbage Charges (04180) <ul style="list-style-type: none"> Include separate waste management charges 	
	Special Rates and Charges (04200) <ul style="list-style-type: none"> Refer section 163, <i>Local Government Act 1989</i>. eg. private street schemes. 	
	Revenue In Lieu of Rates (04250) <ul style="list-style-type: none"> Payments received on unrateable land: eg. railway land, State and Commonwealth Government Buildings, mining lands. Refer to section 169, <i>Local Government Act 1989</i>, which refers to arrangements of a payment-in-lieu of rate nature between the Council and external entity. Details of any special rating agreements should also be shown. Details of rating agreements are to be placed in the box provided. 	
	Other Rates etc (04300) <ul style="list-style-type: none"> Please include details in the box provided. Interest on rate arrears is not included in rates and charges, but in Other Revenue. 	

	Government Reimbursements (04400)	
	<ul style="list-style-type: none"> Reimbursements from the Treasurer of Victoria to municipal councils under section 2(3), <i>Municipalities Assistance Act 1973</i>. 	
	Pensioner Rate Remissions and Concessions (04450)	
	<ul style="list-style-type: none"> Refer section 171, <i>Local Government Act 1989</i> and <i>State Concessions Act 2004</i>. 	
	Council Rate Rebates and Concessions (04455)	
	<ul style="list-style-type: none"> 	



Revenue in Lieu of Rates

The Commission uses standardised revenue as a means of reflecting the capacity of councils to raise revenue from their communities. It comprises standardised rate revenue and standardised fees and charges. Revenue in lieu of rates received by councils for major facilities such as power stations, airports and wind farms is added to their standardised rate revenue to ensure that all councils are treated on an equitable basis.

Revenue in lieu of rates are calculated as follows:

- where a valuation cannot be obtained for the property, the actual revenue in lieu of rates is to be added to standardised revenue;
- where a valuation is available for the property, an imputed payment will be calculated by multiplying the valuation by the average state-wide rate in the dollar. The imputed payment will be compared to the actual payment received and the lower of the two amounts will be added to standardised revenue.

Revenue in Lieu of Rates or Special Rating Arrangements	List arrangements	(04251, 04252, 04253, 04254, 04255, 04256, 04257, 04258)
	<ul style="list-style-type: none"> • Name of Property/Company • Payment • Land Valuation (CIV) 	
	Total	(04299)
	<ul style="list-style-type: none"> • The total should equal total for 04250. 	



Local Roads & Traffic Volume Data

This data is used in calculating your Council's local roads grant. Please exercise care in providing this information and ensure that explanations for any significant changes in the totals of your data between June 2011 (provided in the blue columns in the questionnaire) and June 2012 are given in the appropriate box in the questionnaire. The Victoria Grants Commission will undertake a detailed review of the data provided by councils.

Since 2011, data is collected in urban/rural road types (rather than the previous kerbed/unkerbed road types). The nine average daily traffic volume categories remain the same.

The previous years total road length data has been provided, including total road length of Strategic Routes in order to reconcile the total road length with this new set of data.

Where data has changed significantly in either total road length and length of strategic routes (eg. greater than 5%), please provide comments in the Comments tab.

There is no request for Vicmap data this year. Several issues were identified regarding the consistency of data and additional work will be undertaken prior to any further requests for this type of data.



Daily Traffic Volume	<p>Vehicles Per Day (vpd)</p> <ul style="list-style-type: none"> • “Vehicles per day” is also expressed as average annual daily traffic (AADT) and is typically measured by axle counters or physical counts. • Vehicles are defined as motorised and subject to the payment of a registration fee. • Trucks are defined as vehicles exceeding 4.5 tonnes Gross Vehicle Mass.
Road Lengths	<p>Road Lengths - Total by Traffic Volume</p> <ul style="list-style-type: none"> • As at June 2011 – prefilled from data provided last year. • As at June 2012 – please include any changes and comment in Comments Tabs if there are any variations. • Includes Strategic Routes road length
Strategic Routes	<p>Care should be taken in identifying strategic routes (as a subset of total local roads) as this information is used specifically in calculating your Council’s local roads grant.</p> <p>Urban Roads:</p> <ul style="list-style-type: none"> • In <u>all</u> volume categories, bus and/or tram routes on urban local roads are defined as strategic routes. Bus routes include both normal scheduled public transport routes and special school-only routes in urban areas, but only where those routes are on local roads. • In addition, for urban local roads carrying less than 500 vpd, those roads carrying at least 50 trucks per day (on average) are considered to be strategic routes. <p>Rural Roads:</p> <ul style="list-style-type: none"> • In <u>all</u> volume categories, bus routes on rural local roads are defined as strategic routes. Bus routes include both normal scheduled public transport routes and special school-only routes, in rural areas, but only where those routes are on local roads. • In addition, for rural local roads carrying less than 100 vpd (other than natural surface roads), the following roads are considered to be strategic routes: <ul style="list-style-type: none"> • roads carrying at least 10 trucks per day (on average); or • roads within an average grade of at least 6%; or • roads in a drip or flood irrigated horticultural or agricultural area. <p>Bus Routes</p> <ul style="list-style-type: none"> • A bus route is defined as a road transport passenger service operated along a fixed route on a regular basis (as defined in the <i>Public Transport Competition Act 1995</i>) and includes school bus routes.

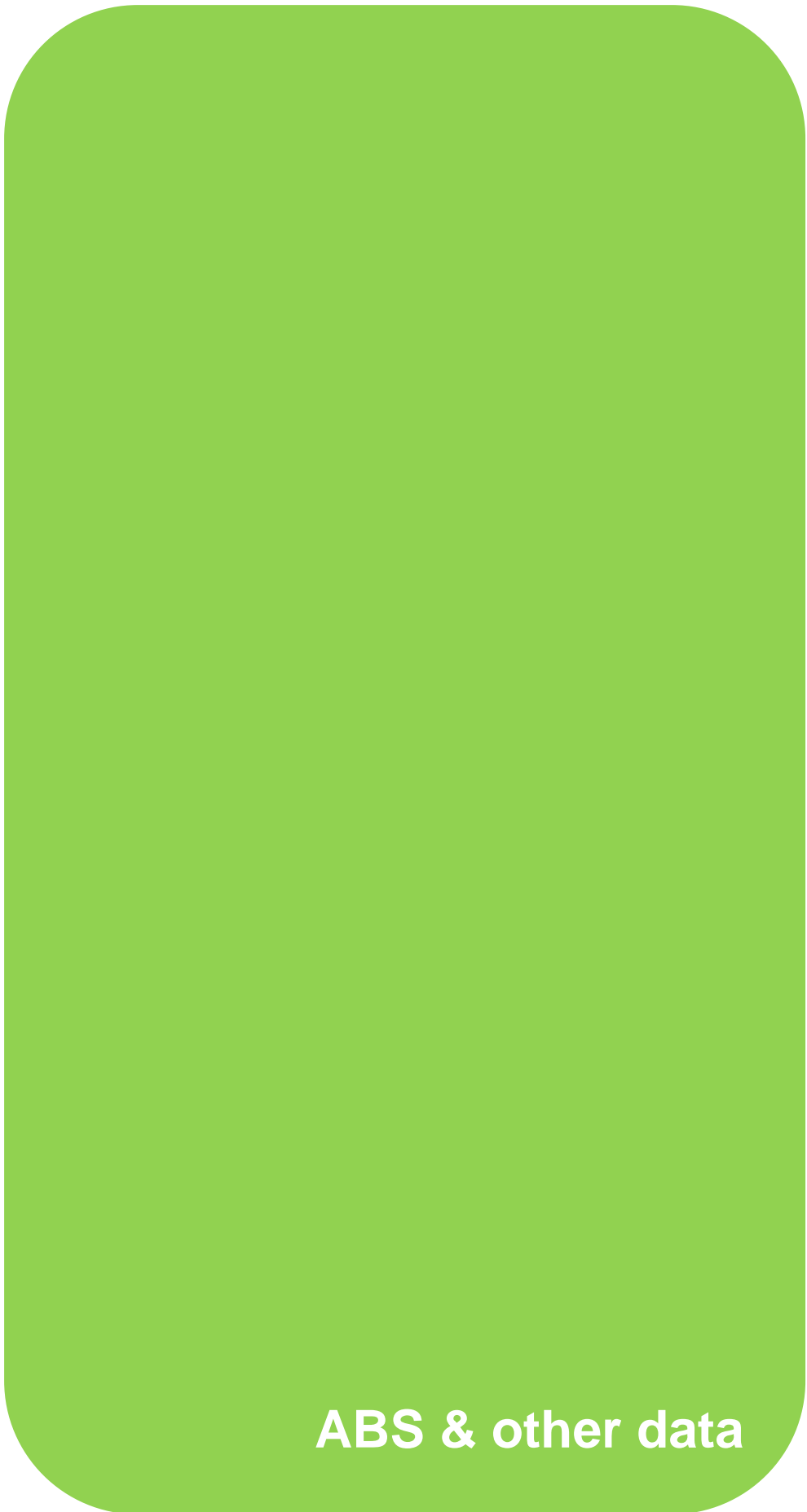


<p>Local Roads</p>	<ul style="list-style-type: none"> Local Roads are roads that are available to, and used by, the general public and where Council has the FULL financial responsibility for their maintenance. A local road is any road which is a State road, including any road which; <ul style="list-style-type: none"> is a road referred to in section 205 of the <i>Local Government Act 1989</i>; or is a road declared by VicRoads to be municipal roads under section 14(1)(b) of the <i>Road Management Act 2004</i>; or is part of the Crown land reserve under the <i>Crown Land (Reserves) Act 1978</i> and has the relevant municipal council as the committee of management. <u>Inclusions:</u> <ul style="list-style-type: none"> Service roads should be treated as local roads: Subsidiary carriageways separated from the main carriageways of a declared arterial road for the primary purpose of providing public access to abutting properties. Service roads on both sides of a declared arterial road should be treated as part of the one road, not as separate lengths. <u>Open</u> Fire Access Tracks, under the control of municipal Councils, which do provide access to the public, should also be treated as local roads for the purpose of these definitions. <u>Exclusions:</u> <ul style="list-style-type: none"> Roads dedicated but not in use by the general public or not maintained by Council are not eligible for inclusion. Service lanes, rights-of-way/resident access lanes and road reserves should not be treated as local roads: Thoroughfares 6 metres or less in width between boundaries and primarily provide private access to the rear or side of properties. <u>Closed</u> Fire Access Tracks: a road or track, not under State responsibility, which is maintained at a basic level, provides access to fire vehicles, is closed at both ends and does not provide general public access should not be treated as a local road.
<p>Urban Local Roads</p>	<p>Urban Roads (2000, 2005, 2010, 2015)</p> <ul style="list-style-type: none"> For the purpose of the VGC, local roads that are generally in urban areas as defined as in the <i>Road Management Act 2004</i> and are usually within township boundaries or have adjacent residential or business development. They will often, but not always, have kerb and guttering and/or footpaths. Planning overlays could be used to define urban and rural boundaries.
<p>Rural Local Roads</p>	<p>Rural Roads (20025, 20030, 20035, 20050)</p> <ul style="list-style-type: none"> For the purpose of the VGC, local roads that are generally outside urban areas as defined as in the <i>Road Management Act 2004</i> and usually do not have adjacent residential or business development. They usually do not have kerb and guttering or footpaths. They will generally, but not always, be outside township boundaries. Planning overlays could be used to define urban and rural boundaries. <p>Natural Surface Roads (20020)</p> <ul style="list-style-type: none"> These are defined as cleared, flat, bladed tracks without a imported surface material that are required for seasonal, but not necessarily all weather access, and will require occasional blading. They include unused roads in rural areas, which are maintained at a basic level for occasional fire access.



Bridges	<p>Bridge Deck Area on Local Roads (20060)</p> <ul style="list-style-type: none"> • When providing estimates (in square metres) of the deck area of bridges on local roads with timber and concrete decking material, culverts should be excluded. Pedestrian and railway bridges should also be excluded. • A culvert is defined as having an earth covering and/or conventional paving and no deck.
Systems	<p>For what proportion of local roads do actual traffic counts exist as opposed to estimates? (20080)</p> <ul style="list-style-type: none"> • It is important to have sufficient actual traffic count data, rather than rely heavily on estimates. Please provide an indication of the percentage of actual traffic counts. <p>What proportion of the traffic count has been conducted in the past 12 months? (0-100%)? (20082)</p> <ul style="list-style-type: none"> • Of the traffic count conducted (and recorded above), what proportion of these were conducted within the past year. <p>What type of system or process did Council use to derive the above road length? (20085)</p> <ul style="list-style-type: none"> • The VGC has requested this information for research purposes in order to gauge what types of database systems are being used by Councils (ie Road Register, Moloney System, Asset Assist, GIS etc.)





ABS & other data



Capital Asset Outlays & Sales

All assets, whether new or second hand, are to be included.

Please note: The rule of materiality (refer to AAS5) applies with regard to asset acquisition and disposal. Only show gross capital outlays - the disposal value of any asset that has been traded-in should be identified under capital asset sales.

Function descriptions are the same outlined in the VGC1 section, pages 7-18.

Land (Columns 1 & 8)	Purchases of land (vacant or otherwise) either on the open market or through compulsory acquisition. Include purchase of land for roads, road reserves and public open spaces.
Buildings (Columns 2 & 9)	<p>Include:</p> <ul style="list-style-type: none"> • purchase of existing buildings and dwellings. • construction cost of new buildings and dwellings. • expenditure on extensions and renovations which serve to enhance/increase the value of the building. <p>Note: If a property with an existing building was purchased for its land only and that building is to be/has been demolished, this acquisition should be identified under Land.</p>
Construction (Column 3)	Expenditure on construction except for buildings (refer above). Include new works and reconstruction of roads (refer Australian Standard 1348 – Road and Traffic Engineering for definitions). With respect to roads and bridges, include land clearing and earthworks, construction or reconstruction and widening of pavements, shoulders and medians.
Office Equipment (Columns 4 & 10)	Expenditure on office equipment and furniture eg. computers, printers, typewriters, desks, chairs, etc.
Transport equipment (Columns 5 & 11)	Expenditure on equipment related to the Transport program (refer to <i>Transport Integration Act 2010</i>).
Other (Columns 6 & 12)	All other expenditure on capital assets
Total (Columns 7 & 13)	The total of the above items

ABS
1

Balance Sheet & Other Finances

The Australian Bureau of Statistics requires the information requested in tab ABS3 for use in the compilation of Government Finance Statistics (GFS). The GFS classifications are applied to enterprise units of the non-financial public sector (NFPS) and their transactions.

The non-financial public sector comprises:

- general government enterprises (eg. Commonwealth and State Government departments) and local government authorities; and
- public trading enterprises (eg. State Government Water Authorities, abattoirs and quarries of local government).

This section deals with

- Part 1 - Assets
- Part 2 - Liabilities and Equity
- Part 3 - Cash Flow Statement
- Part 4 - Reconciliation Statement
- Part 5 - Income Statement











The following definitions have been provided by the ABS.



Part 1 - Assets

Financial Assets	Currency and Deposits (31101, 31102, 31103, 31105)
	<p>Include:</p> <ul style="list-style-type: none">• notes and coins on hand• cheques held but not yet deposited• cash and deposits at all banks, non-bank financial institutions and other deposit taking institutions, which are recoverable on demand• deposits placed in the Short Term Money Market (eg. grants received and deposited overnight).• units issued by cash management trusts and withdrawal share capital of building societies. <p>Exclude:</p> <ul style="list-style-type: none">• bank certificates of deposit. (include in Investments 31125).• bank overdraft (include in Domestic Loans, 31009).• fixed deposits (Include in Investments, 31121 to 31125).
	Advances Paid (Non-TCV) (31112, 31115) <p>Loans motivated by policy considerations rather than for liquidity management purposes; as a general rule, all loans made by general government to other government bodies, except loans made by central borrowing authorities, are deemed to be for policy purposes.</p> <p>Include:</p> <ul style="list-style-type: none">• long and short term loans• non-marketable debentures• long and short-term promissory notes (bonds and bills) issued to non-financial public sector (NFPS) for the purpose of achieving government policy objectives. <p>Exclude:</p> <ul style="list-style-type: none">• loans made by central borrowing authorities as part of their function of providing financial services to other government authorities• equity in government owned enterprises• grants and non-repayable funds• investments for liquidity management and income generation
Investments, Loans and Placements (31121, 31122, 31123, 31125) <p>Investments, loans and placements motivated by liquidity management purposes rather than for policy considerations. Securities are financial instruments or contracts other than equity, which can be transferred by assignment or delivery.</p> <p>Include:</p> <ul style="list-style-type: none">• promissory notes (bonds or bills)• bills of exchange• certificates of deposit• fixed term deposits• Treasury notes and bonds• debentures• net value of swaps and similar derivatives that are in a net asset position• holdings of own securities	

ABS
2

	<ul style="list-style-type: none"> • sinking fund balances • superannuation fund investments (employer contributions only) <p>Equity Investments (31127)</p> <p>Non-repayable claims on other entities entitling the holder to a share of the income of the entity, and a right to a share of the residual assets of the entity, should it be wound up.</p> <p>Include:</p> <ul style="list-style-type: none"> • shares and units in listed entities/trusts only • corporate equity - market value of shares in listed companies, preference shares and convertible notes after conversion • equity of listed public trading enterprises - market value of shares on issue <p>Exclude convertible notes before conversion.</p> <ul style="list-style-type: none"> • other Equity/Net worth of unlisted entities and entities not issuing shares • equity of unlisted public trading enterprises: book value of assets less liabilities 	   
<p>Non-Financial Assets</p>	<p>Land (32220)</p> <p>Include:</p> <ul style="list-style-type: none"> • Land and subsoil assets such as mineral deposits <p>Exclude:</p> <ul style="list-style-type: none"> • Land held for resale. (include in Stocks, Stores and Materials etc, 32235). <p>Buildings (net of depreciation) (32221)</p> <p>Include:</p> <ul style="list-style-type: none"> • Dwellings and non-residential buildings <p>Construction/ Infrastructure (net of depreciation) (32222)</p> <p>Include:</p> <ul style="list-style-type: none"> • Rail ways, roads, bridges, tunnels, airports, harbours, pipelines, dams and the like. <p>Plant and Equipment (net of depreciation) (32223)</p> <p>Include:</p> <ul style="list-style-type: none"> • Machinery and equipment. <p>Other fixed assets (net of depreciation) (32225)</p> <p>Include:</p> <ul style="list-style-type: none"> • Fixed assets not else where classified <p>Intangible assets (32230)</p> <p>Include:</p> <ul style="list-style-type: none"> • Patents, copyrights and goodwill. <p>Capital Works in Progress (32231, 32232, 32233, 32234)</p> <p>Include:</p> <ul style="list-style-type: none"> • Capital works in progress under the subheadings of Buildings, Construction, Plant and Equipment, Other fixed assets. <p>Exclude:</p> <ul style="list-style-type: none"> • Stocks, stores and materials and unfinished goods and land held for resale (Include in, 32235). 	     

	<p>Stocks, Stores and Materials, unfinished goods and Land held for Resale (32235)</p> <p>Exclude:</p> <ul style="list-style-type: none"> • Capital works in progress (include in 32231 to 32234)
<p>Non-Equity Assets</p>	<p>Non-Equity Assets (32100, 32105)</p> <p>Include:</p> <ul style="list-style-type: none"> • long term trade credit • accounts receivable • non-current prepayments • less provision for doubtful debts - the balance at reference date of an account to which amounts have been credited from an expense account to allow for debts that are considered likely to have been written off.



Part 2 - Liabilities & Equities

Financial Liabilities	Deposits Held (31000)
	Include
	<ul style="list-style-type: none"> holdings of cash balances or deposits from other public sector or private sector bodies including trust accounts held on behalf of private bodies, public financial enterprises or the NFPS.
	Exclude
	<ul style="list-style-type: none"> employee super trust fund balances or any trust balances held to reduce employee entitlement liability (eg. long service) which are included as offsets to employee related liabilities.
	Advances Received (31005)
	Include
	<ul style="list-style-type: none"> loans received from government authorities advances received from Commonwealth, State and other local authorities advances received from the Treasury Corporation of Victoria (TCV) outside authority jurisdiction
	Borrowing (31008, 31009, 31010, 31011, 31012)
	Include
<ul style="list-style-type: none"> bank overdrafts long and short term loans long or short term promissory notes (bonds, bills and securities) deferred payment schemes net value of swaps and derivatives that are in a net liability position finance leases (lease arrangements in which all the risks and benefits of ownership rests with the lessee: this includes all leases defined as finance leases under AAS 17 but can include others where the economic effect is the same as a finance lease). 	
Exclude	
<ul style="list-style-type: none"> bond and bills issued to other government authorities as an advance to those authorities operating leases 	
Borrowing from the TCV: all borrowing's from the TCV in the same jurisdiction	
Other Information Required	
Include	
<ul style="list-style-type: none"> long term trade debt and accounts payable non-current prepayments received 	
Provisions (32011, 32014, 32016, 32017, 32015)	
Unfunded Accrued Liability for Superannuation	
<ul style="list-style-type: none"> superannuation (measured as present value of future benefit payments discounted by an appropriate rate). Includes estimate of unfunded superannuation liabilities held with the Local Government Superannuation Board. 	

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	<p>Unfunded Accrued Liability for Employee Entitlements</p> <ul style="list-style-type: none"> • employers' liability to pay future benefits to employees less funds set aside specifically to pay these benefits as they arise. These funds must not be shown elsewhere as assets of government. • sick leave paid on resignation or retirement • recreation leave • long service leave • workers compensation (where benefits are paid by an employer and not a separate insurer) <p>Rehabilitation of Tips/Quarries – include provisions for the estimated cost of rehabilitating tips/quarries.</p> <p>Provisions for future losses and self insurance – include provisions for the estimated cost of future losses and/or self insurance.</p> <p>Other Provisions</p> <ul style="list-style-type: none"> • Include provisions for income tax and dividends if the underlying amounts are liabilities of the council. Exclude provisions for bad debts 	
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Part 3 - Cash Flow Statement

The cash flow statement identifies the cash flows from the operating, investing and financing activities of government. Cash refers to cash on hand and cash equivalents. Cash on hand refers to notes and coins held, and deposits held at call with a bank or financial institution. Cash equivalents are highly liquid investments which are readily convertible to cash on hand at the investor's option.











Cash flows from the operating activities or normal business of council.



Cash Flows from Operating Activities	Receipts	
	<ul style="list-style-type: none"> Cash inflows from operating activities during the current period 	
	Rates received	(33000)
	<ul style="list-style-type: none"> Cash received from rates and special rates levied. 	
	Fees, Charges and Sales	(33010)
	<ul style="list-style-type: none"> Cash received from the direct provision of all goods and services by council. Includes waste management charges for those councils with separate waste management charges included in the rate notice. 	
	Grants and Subsidies	(33020, 33030)
	<ul style="list-style-type: none"> Cash received from voluntary transfers by government and other entities. 	
	Interest	(33060, 33070)
	<ul style="list-style-type: none"> Cash received by owners of financial assets in the form of interest. 	
	Dividends (from public corporations)	(33075)
	<ul style="list-style-type: none"> Cash received from public enterprises in the form of dividends or tax equivalents. 	
	Other	(33100)
	<ul style="list-style-type: none"> All other cash received from operating activities other than as itemised above. Included Recoveries, Dividends from private corporations, contributions, fines etc 	
	Payments	
<ul style="list-style-type: none"> Cash outflows from the normal operating activities of council. 		
Cash paid for employee superannuation	(33280)	
<ul style="list-style-type: none"> Cash paid by council to superannuation schemes in respect of employee superannuation and/or pensions. Excludes amounts paid by council in respect of public enterprise employees which are classified as Other Outlays. Recoveries or recoupments relating to superannuation may also be included here as negative payments. 		
Other Employee outlays	(33150)	
<ul style="list-style-type: none"> All cash paid for compensation of employees and all related outlays, except superannuation. 		
Restructuring	(33175)	
<ul style="list-style-type: none"> All outlays related to restructuring. 		
Materials and Services	(33200)	
<ul style="list-style-type: none"> Outlays related to sundry purchases of materials and services, unless specified elsewhere. 		
Interest	(33220, 33230)	
<ul style="list-style-type: none"> Required cash transfers by council in the form of interest. Includes interest paid in cash on advances, loans, overdrafts, bonds and bills, and deposits. 		



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	<p>Insurance outlays (33250) Outlays on insurance and other financial charges, excluding interest.</p> <p>Subsidies and grants paid (33282, 33290) Voluntary cash transfers by council in the form of subsidies and grants. Includes both current and capital grants paid in cash.</p> <p>Other Outlays (33275)</p> <ul style="list-style-type: none"> All other cash outflows from the operating activities of government entities other than as itemised above. 	 
<p>Cash Flows from Investing Activities</p>	<p>Proceeds from Capital Asset Sales (33350)</p> <ul style="list-style-type: none"> Sales of fixed assets. Relates mainly to the disposal of previously rented dwellings, non-residential buildings, used plant and equipment. Also refers to the sale of land. The sale of land and buildings as a package is treated as sales of fixed assets unless a separate value can be determined for the land component. Also refers to the outright sales of intangible assets. <p>Advances made to the private sector for policy purposes (33376)</p> <ul style="list-style-type: none"> Advances are the creation of financial assets (i.e. an increase in the indebtedness to government units) with the aim of funding particular enterprise, household or government activities. The repayments of such advances are netted off advances to give net advances. Advances are distinguished from other financial assets (e.g. investments) in that advances are motivated by public policy purposes while investments are motivated by liquidity management purposes and the need to earn a return. <p>Acquisition/ Disposal of equity in public corporations (33378, 33382, 33384)</p> <ul style="list-style-type: none"> The acquisition and disposal by the council of shares and other equity in public enterprises. Also refers to proceeds received by council from sales of equity in public enterprises. <p>Increase in investments (liquidity management purposes) (33425, 33385)</p> <ul style="list-style-type: none"> Investments are the creation of financial assets (through lending money) for the purpose of earning a return and managing liquidity. This makes them distinct from advances which are motivated by specific policy objectives (include in Advances to the private sector for Policy Purposes). Investments included in this group are generally long term assets. Please split on the basis of source of investment, as specified. <p>Payments for Capital Assets (33400)</p> <ul style="list-style-type: none"> Purchases of new and second-hand fixed assets. Fixed assets are tangible assets intended to be used in the production process for longer than a year. Includes fixed assets constructed on own account, valued at cost of materials, and capitalised salaries and wages. Also includes reimbursements received by public authorities, for amounts spent on capital works, while acting as an agent for other government and private bodies. Excludes houses built for sale (Cash flows from operating activities - Other outlays). Includes capitalised interest. Includes the purchase of vacant land and land with improvements. Also includes the outright purchases of intangible assets. 	       

Cash Flows from Financing Activities	<p>Advances received (net) (33490, 33495)</p> <ul style="list-style-type: none"> Advances (net of repayments received) from other public authorities. <p>Proceeds from Borrowing (33505, 33508)</p> <ul style="list-style-type: none"> Borrowing by council from public and private bodies and individuals within Australia and from abroad. Proceeds from Borrowing is represented by the creation of liabilities through the sale of bonds and bills in the capital market or by raising loans through direct agreements with lenders. Proceeds from Borrowing exclude the receipt of advances from other government units. <p>Repayments of Borrowing (33530, 33535)</p> <ul style="list-style-type: none"> The repayment of past borrowing by council from public and private bodies and individuals within Australia and from abroad. <p>Increase in Deposits Received (net) (33510)</p> <ul style="list-style-type: none"> The net increase in cash held by council as a result of a net change to its liabilities generated by taking deposits from a private body or other government unit. Includes cash held through a trust account. Also includes deposits lodged by council with central borrowing authorities.
Reconciliation	<p>The reconciliation statement reconciles the operating result with net cash flows from operating activities. Note that this is not a complete reconciliation statement, however, changes in inventories has been included as this is an essential national accounting requirement.</p> <p>Increase in receivables and investments (33552)</p> <ul style="list-style-type: none"> Increases in receivables and investments related only to operating activities. Includes increases in trading financial assets such as debtors accounts receivables and prepaid expenses. <p>Increase in employee-related provisions (33554)</p> <ul style="list-style-type: none"> Increases in those provisions relating to the compensation of employees. Includes increases in provisions for superannuation, long service leave and recreation leave. <p>Increase in other provisions n.e.c (33556)</p> <ul style="list-style-type: none"> Increases in provisions other than provisions for depreciation, amortisation, doubtful debts and employee related provisions. Includes increases in provisions for deferred maintenance, income tax and dividend or income transfers to government. <p>Increase in payables and borrowings (33558)</p> <ul style="list-style-type: none"> Increases in payables and borrowings related only to operating activities. Includes increases in trading debts such as creditors accounts payable, expenses charged to operations but not yet paid (eg accrued wages) and prepayments received. <p>Change in inventories (33560)</p> <ul style="list-style-type: none"> Net increases in stock account balances and net increases in stocks of materials, stores, stocks, spare parts, etc.



Part 4 - Income Statement

Revenue	<ul style="list-style-type: none"> Inflows of future economic benefits in the form of increases in assets or reduction in liabilities. 	
	<p>Rates and Charges (35110)</p> <ul style="list-style-type: none"> Including general rates, supplementary rates and rate adjustments, municipal charge, garbage charges (levied under the Local Government Act 1989), special rates and charges, and payments in lieu of rates. Interest on rates not included in this cell, rather in Interest and Investment Revenue. 	
	<p>Sales of Goods and Services (35120)</p> <ul style="list-style-type: none"> Refers to revenue from the direct provision of goods and services by general government and public enterprises. 	
	<p>Reimbursements (35130)</p> <ul style="list-style-type: none"> Reimbursements for capital and maintenance works undertaken on behalf of other public bodies (eg: VicRoads). 	
	<p>Statutory Fees and Fines (35140, 35150)</p> <ul style="list-style-type: none"> relates mainly to fees and fines levied in accordance with legislation. 	
	<p>Grants Current and Non Recurrent (35160)</p> <ul style="list-style-type: none"> Recurrent – from State Government recurrent or operating grants received from State Government, including: <ul style="list-style-type: none"> grants allocated by the Victoria Grants Commission specific purpose payments, such as recurrent library funding, HACC, beach cleaning, youth services, art galleries, performing art centres Non-Recurrent – from State Government specific capital works grants received from State Government for Council owned assets. Recurrent – from Federal Government recurrent or operating grants received from Federal Government, including: <ul style="list-style-type: none"> Non-Recurrent – from Federal Government specific capital works grants received from Federal Government for Council owned assets. 	ABS 2
	<p>Contributions (35170, 35180)</p> <ul style="list-style-type: none"> Contributions relate to monies paid by developers in accordance with planning permits issued for property development. 	
	<p>Interest on Investments (35210)</p> <ul style="list-style-type: none"> Interest received on Investments. 	
	<p>Fair Value Adjustments (35270)</p> <ul style="list-style-type: none"> Net adjustment to non-current assets at end of period to reflect a change in current fair value. 	

Operating Expenses

- Outflows of future economic benefits in the form of decreases in assets or increases in liabilities.

Salaries and Wages (35510)

- The consolidated wages, salaries and supplements not including superannuation, councillor remuneration, FBT Tax Expense and Annual, sick and long service leave entitlements. Does include allowances for overtime, shift-work and living away from home and travel.

Councillors remuneration (35520)

- Allowances for the Mayor and Councillors.

Fringe Benefits Tax Expense (35530)

- Fringe benefits tax (FBT) is paid on certain benefits employers provide to their employees or their employees' associates in place of salary or wages.

Materials, Services and Contract Payments (35570)

- Includes the purchases of consumables, payments of contractors for the provision of services and utility costs. Costs of works undertaken on behalf of Vic Roads should be included.

Non-Recurrent Grant Expenses

- Refers to unrequited payments by council to finance the acquisition of finance assets by the recipient. Includes grants to private enterprises, persons and non-profit institutions.

Recurrent Grant Expense

- Refers to unrequited payments by council to finance the acquisition of non-financial capital assets by the recipient; to compensate the recipient for damage or destruction of capital assets, or to increase the financial capital of the recipient.

Other Capital Transfer Expenses (35620, 35630)

- Include all other Transfer Expenses not elsewhere classified.

Depreciation (35670)

- Depreciation expenses associated with the use of a Council controlled asset.

Amortisation (35680)

- Amortisation expenses associated with the use of a council controlled asset.

Finance Costs (35690)

- Includes borrowing costs relating to interest charged by financial institutions on funds borrowed such as bank overdraft charges, interest on borrowings and interest of finance leases.

Other Expenses (35700)

- All other expenses not elsewhere classified.



Sources and Applications for Finance & Interest

This ta relates to long term debt at the beginning of the year, debt raised and redeemed, long term debt at the end of the year, level of financial investments and the interest paid and received on debt and investments respectively, in regard to the general operations of a municipal council.

Long term debt relates to liabilities with an original maturity of twelve months or more (regardless of the original life of the loan), which remain outstanding at the end of the year.

If the original maturity is less than twelve months, the loan is considered a current liability. Exclude current liabilities such as bank overdraft, interest accrued, trade creditors and amounts held in trust.

New Loans	<ul style="list-style-type: none"> • Consists of amounts received or taken up in respect of loans, advances, interest capitalised, etc., which were arranged during the current or earlier years from the sources described below. • Exclude all debt rollover (conversions or refinancing loans).
Debt Redeemed	<ul style="list-style-type: none"> • Include the amount of long term debt redeemed, either complete or partial, during the year. • Exclude all debt rollover (conversions or refinancing loans) and bank overdraft.
Interest Paid	<ul style="list-style-type: none"> • Interest paid on loans outstanding during the year. • Exclude all interest on bank overdraft.
Interest Received	<ul style="list-style-type: none"> • Interest received on Investments.
Investments as at 30 June	<ul style="list-style-type: none"> • Only include financial investments for example bonds, term deposits, debentures etc. and exclude any interest received. Refer section 138, <i>Local Government Act 1989</i>.




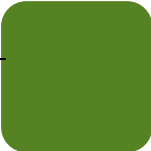








Local Roads & Length and Expenditure






This information is collected for the Australian Local Government Association and VicRoads. It is not used by the VGC in allocating grants.

All lengths of roads open for public traffic should be included. Roads etc., constituting BOUNDARIES between adjoining municipalities should be included at HALF-length only. Roads with multiple lanes should be treated as the one length.

Sealed (Column 1)	<ul style="list-style-type: none"> A formed road with a pavement of imported stabilised in-situ material (pavement of crushed rock and/or natural gravels) and a waterproof seal. The sealed surface media may comprise bitumen, emoleum, asphalt, chip seal, concrete, concrete or clay segmented pavers to hold the road surface together.
Unsealed - Formed and Surfaced (Column 2)	<ul style="list-style-type: none"> A formed road with a pavement of imported stabilised in-situ material (pavement of crushed rock and/or natural gravels with a surface).
Unsealed - Natural Surface (Column 3)	<ul style="list-style-type: none"> A formed road with a pavement of imported stabilised in-situ material (pavement of crushed rock and/or natural gravels to drain water from the surface, but without a surface), and a cleared, flat, bladed track.
Bridges on Local Roads (Column 4)	<ul style="list-style-type: none"> Bridges and Major Culverts include bridges and major culverts of six (6) metres and over in length (measured along the centre line of the carriageway). Expenditure on culverts not classified as bridges, are included in the sealed or unsealed roads category
Roads Ancillary (Column 5)	<ul style="list-style-type: none"> Ancillary items include all items other than the roadway, bridges and culverts that are within the road reserve and part of the road asset. They include but are not limited to roadside furniture and signs, kerb and guttering, footpaths, traffic signals, chicanes for traffic calming, cattle grids, etc. Expenditure on roadside lighting could also be included as expenditure against ancillary items

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Inventory	<p>Local Roads (21000)</p> <ul style="list-style-type: none"> Local Roads - Refer to page 18 (VGC3) for full definition. <p>Bridges (21050)</p> <ul style="list-style-type: none"> Include bridges on local roads open for vehicle access. Exclude bridges on declared roads and pedestrian and railway bridges. 	
Expenditure on Local Roads	<p>Engineering Overheads</p> <ul style="list-style-type: none"> All expenditures are to include engineering overheads. These include project related overheads such as construction supervision, quality control testing (including testing laboratory), plant maintenance etc, as well as the costs of planning and administering the roads programme including roads/pavement management systems <p>Existing Assets (excludes depreciation) (21060)</p> <p>Maintenance (21030)</p> <ul style="list-style-type: none"> Expenditure on an asset which maintains the asset in use but does not increase its service potential or life, e.g. repairing a pothole in a road, repairing the decking on a timber bridge, repairing a single pipe in a drainage network, repair work to prevent early failure of an asset. <p>Capital Renewal (21035)</p> <ul style="list-style-type: none"> Expenditure on renewing an existing asset or a portion of an infrastructure network which returns the service potential or the life of the asset up to which it had originally, e.g. resurfacing a sealed road, pavement rehabilitation, resheeting a gravelled road, renewing a section of a drainage system, major maintenance on bridge pylons, etc <p>Capital Upgrade (21040)</p> <ul style="list-style-type: none"> Expenditure on upgrading the standard of an existing asset or infrastructure network to provide a higher level of service to users, e.g. widening the pavement and sealed area of an existing road, sealing an existing gravelled road, replacing drainage pipes with pipes of a greater capacity, replacing an existing bridge with one having a greater carrying capacity, etc. Where there is an upgrade component in a project, use your best estimate to allocate the proportion costs to renewal and upgrade. For example, for the reconstruction and widening of an existing sealed road from 5 m to 8m, 5/8th is renewal and 3/8th is upgrade. If there is a capital upgrade from an unsealed to a sealed standard, the expenditure is to be allocated to the existing unsealed asset category. <p>New Assets (excluding depreciation)</p> <p>Capital Expansion (21045)</p> <ul style="list-style-type: none"> Expenditure on extending an infrastructure network to a new group of users, e.g. extending a drainage or road network, etc at the same standard as currently enjoyed by residents. This expenditure is generally limited to new links in the network. Do not include the value of donated/contributed assets. 	        

Financial Data	Current Replacement Cost (21076)	<ul style="list-style-type: none"> The cost of replacing the original service potential of an existing asset, with a similar modern equivalent asset, ie. the total cost of replacing an existing asset with an as NEW or similar asset expressed in current dollar values. The current replacement cost includes earthworks, minor culverts, pavement, sealed surface (for sealed roads), ancillary works such as signs, guide posts and guard rails etc, plus design / supervision costs and engineering overheads. 	
	Depreciable Amount (21078)	<ul style="list-style-type: none"> The cost of an asset, or other amount substituted for cost, less its residual value (AASB 116). The depreciable amount excludes the value of non-depreciating assets such as earthworks and land. The depreciable amount is current replacement cost less the cost of works that are not depreciated by council. These include earthworks where not depreciated and residual value where recognised. 	
	Depreciated Replacement Cost (21080)	<ul style="list-style-type: none"> The current replacement cost of an asset less, where applicable, accumulated depreciation calculated on the basis of such cost to reflect the already consumed or expired future economic benefits of the asset (AASB 136). 	
	Annual Depreciation Expense (21082)	<ul style="list-style-type: none"> The systematic allocation of the depreciable amount of an asset over its useful life (AASB 116). 	
			

Please Note:

Please provide best estimates where actual information is not available. Where assumptions have been made in categorising data, please record the assumptions for consistency in reporting for subsequent years.



Council Employment Profile

This section relates to all staff employed by a municipal council either on a full time or part time basis and also any volunteers.

<p>Numbers employed by Function Grouping</p>	<p>EFT</p> <ul style="list-style-type: none"> The Equivalent Full Time (E.F.T.) is calculated as the total hours worked by staff in a week divided by the standard full-time hours per week. <p>Function Groupings</p> <ul style="list-style-type: none"> Where possible, employee numbers should be allocated to the functional groupings as outlined in tab VGC1, pages 7-18. <p>Exclude</p> <ul style="list-style-type: none"> Please DO NOT include councillors.
<p>Staff Movements</p>	<p>The Municipal Association of Victoria (MAV) has requested the data on staff movements.</p> <p>If this data cannot be supplied by functional groupings, just use one of the 'Other' rows to enter figures for total staff movements.</p>



Victorian Local Government Indicators

The Victoria Grants Commission collects the Victorian Local Government Indicators (VLGI) each year on behalf of Local Government Victoria. The 11 VLGI collected here are reported each year in Councils' annual reports. Please check and ensure that the data entered in this section agrees with that which has already been published in your annual report. Any differences should be explained in the comments fields.

Infrastructure renewal and maintenance indicators

The infrastructure renewal and renewal and maintenance VLGI use data which is also collected in the DPCD Asset Management Performance Measures Survey. As both data collections use the same definitions, the data should be the same. Please make the following cross checks to ensure data consistency and explain any differences in the comments fields.

Asset Management Performance Measures Survey Reference Form 3 *

F23 (Ref 3.3)	Current spending on capital renewal of existing infrastructure (30075)
F23 plus E23 (Ref 3.3 + 3.2)	Current spending on renewal plus maintenance of existing infrastructure (30090)
T23 (Ref 3.17)	Long term average annual asset consumption (AAAC) (30080)
T23 plus E23 (Ref 3.17 +3.2)	AAAC plus maintenance (30095)

Please Note:

Although the ALGA definitions of renewal, expansion and upgrade expenditure shown in ALG1 above are not identical in all respects to the VLGI definitions, these terms are essentially the same. It would be expected that the VLGI and ALGA data for renewal of local roads for example would be the same. The wording differences arise as the ALGA project is national whereas the VLGI are specific to Victoria.

Rates Indicators

The rates indicator, as per the definition, is "rates and charges declared as being receivable, in the calculations for the adopted rates, at the beginning of the year, including:

- general rates and charges declared under ss. 160, 161, 161A of the *Local Government Act 1989*
- municipal charges and service rates and charges (that is, garbage services) levied under ss. 159, 162 respectively
- supplementary rates declared,

divided by the number of assessments used in the calculation of the adopted rate (that is, when the rate was struck).

The residential rates indicator is also calculated using "beginning of the year" data.

Community Satisfaction Indicators

The three community satisfaction (CSS) indicators previously used in the VLGI have been slightly reworded to make them consistent with the new Community Satisfaction Survey for 2012 coordinated by Local Government Victoria. Councils that are participating in the 2012 survey should use that data in completing the VLGI. Councils that are not participating in the 2012 survey should use other satisfaction data (where available).

Per Assessment Data

All indicators that are calculated on a per assessment basis refer to "number of assessments" data used in the calculation of the adopted rate.

It would be appreciated if councils could provide this data consistent with the definitions. This may necessitate overwriting the relevant VLGI Schedule data cells that are populated by VGC end of financial year linked data (30015, 30020, 30030, 30035, 30050, 30065, 30110, 30125).



VLGI Definitions	Overall performance (30000)	<ul style="list-style-type: none"> Community satisfaction rating for overall performance generally of the council 	
	Lobbying on behalf of the Community (30005)	<ul style="list-style-type: none"> Community satisfaction rating for Council's lobbying on behalf of the community (this includes making representations to State and Federal government and other organisations on key issues that affect the local community). 	
	Community Consultation and Engagement (30010)	<ul style="list-style-type: none"> Community satisfaction rating for Council's Community Consultation and Engagement (this includes consulting and engaging directly with the community on key local issues requiring decisions by Council). 	
	All rates (30015, 30020, 30025)	<ul style="list-style-type: none"> Average rates and charges per assessment Rates and charges declared as being receivable, in the calculations for the adopted rates, at the beginning of the year, including: <ul style="list-style-type: none"> general rates and charges declared under ss. 160, 161, 161A of the <i>Local Government Act 1989</i> municipal charges and service rates and charges (that is, garbage services) levied under ss. 159, 162 respectively supplementary rates declared, divided by the number of assessments used in the calculation of the adopted rate (that is, when the rate was struck). 	
	Residential rates (30030, 30035, 30040)	<ul style="list-style-type: none"> Average residential rates and charges per assessment Rates and charges declared for all residential assessments (including vacant residential assessments) as defined in "All rates", except for residential assessments only divided by the number of residential assessments used in the calculation of the adopted rate (when the rate was struck). 	
	Operating costs (30045, 30050, 30055)	<ul style="list-style-type: none"> Average operating expenditure per assessment Total expenses per the Income Statement (previously known as the statement of financial performance) plus net gain (loss) on disposal of property, plant and equipment infrastructure. divided by the number of assessments used in the calculation of the adopted rate (that is, when the rate was struck). Note: Where major factors of expenditure such as devaluations or transfers of assets are excluded, councils should provide a note explaining what has been excluded. 	
	Capital expenditure (30060, 30065, 30070)	<ul style="list-style-type: none"> Average capital expenditure per assessment Amount of council's expenditure capitalised to the Balance Sheet (previously known as the statement of financial position) and contributions by a local government to major assets not owned by the local government, including expenditure on: <ul style="list-style-type: none"> capital renewal of existing assets which returns the service potential or the life of the asset up to that which it had originally capital expansion which extends an existing asset at the same standard as currently enjoyed by residents to a new group of users 	
			LGV 2

- capital upgrade which enhances an existing asset to provide a higher level of service or expenditure that will increase the life of the asset beyond that which it had originally **divided** by the number of assessments used in the calculation of the adopted rate (that is, when the rate was struck).
Note: Exactly what is included as capital expenditure will vary according to the local government's policy in defining the 'asset' and its 'life'.

Infrastructure (20075, 30080, 30085, 30090, 30095, 30100)

- **Renewal**
Ratio of current spending on capital renewal of existing infrastructure assets which returns the service potential or the life of the asset up to that which it had originally to the AAAC totalled for each and every infrastructure asset to give one ratio.
- **Renewal and maintenance**
Ratio of current spending on capital renewal of existing infrastructure assets which returns the service potential or the life of the asset up to that which it had originally plus current spending on maintenance to AAAC plus all anticipated planned and unplanned maintenance (that is, the expected level of maintenance which was used in the calculation of the useful life of the asset) **totalled** for each and every infrastructure asset to give one ratio. The Average Annual Asset Consumption (AAAC) is the amount of a local government's asset base consumed during a year. It is based on the current replacement cost 'as new' divided by useful life.

Debts (20105, 30110, 30115)

- **Average liabilities per assessment**
Total liabilities as per the Balance Sheet (previously known as the statement of financial position) less items held in trust (reflected in assets also held) **divided** by the number of assessments used in the calculation of the adopted rate (that is, when the rate was struck).
Note: Items held in trust does not include employee leave entitlements such as long service leave.

Operating result (30120, 30125, 30130)

- **Operating result per assessment**
Profit/Loss for the period per the Comprehensive Income Statement (previously known as Surplus (deficit) for the period per the Income Statement also previously known as the Bottom line per statement of financial performance) **divided** by the number of assessments used in the calculation of the adopted rate (that is when the rate was struck)
A note should be provided to this indicator explaining any major factors including their dollar amount, which have contributed to the result. For example, capital grants, developers contributions, revaluations of non current assets and what the result would be excluding these major factors.
Note: Surpluses should be shown as positive and losses or deficits as negatives.

