



Government
Services

LOCAL GOVERNMENT BETTER PRACTICE GUIDE

Submitting performance data

For the Local Government Performance Reporting Framework

2023-24 Edition

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1. Introduction

1.1 Purpose of the guide

As part of the Local Government Performance Reporting Framework, councils are required to prepare and present their performance data annually.

This loading guide has been developed to support users in the submission of data to Local Government Victoria (LGV) for the publication of the Sector Performance Reporting (formerly Know Your Council) via the LGV website. It contains:

- an overview of the Local Government Model Sector Performance Reporting template to be used for calculating measures and submitting data.

This information is provided for council's use, to ensure the consistency, quality and accuracy of data provided as part of reporting against the LGPRF.

For detailed information on the indicators, measures and associated calculation, please refer to the **Local Government Performance Reporting Indicator Guide 2023-24**.

For more information on Performance reporting requirements, please refer to the **Local Government Better Practice Guide - Preparing Council's Annual Report 2023-24**.

Both documents can be found at:

<https://www.localgovernment.vic.gov.au/strengthening-councils/sector-guidance-planning-and-reporting>

1.2 Changes since 2022-23

As an overview of the requirements, councils are no longer required to load their data via the Know Your Council website interface. Councils can now submit their data directly by emailing their completed template to the Local Government Performance team. See *section 3* for further information.

In addition, as part of the 2022 amendments to the Local Government (Planning and Reporting) Regulations 2020, the Performance Reporting template has now been renamed the **Local Government Model Sector Performance Report** template to bring the document in alignment with similar budget documents.

A summary of changes between the current edition of this document and the former edition (2022-23) can be found in **Appendix B**.

2. Local Government Model Sector Performance Report template

2.1 The template

This part of the Reporting Guide has been created to assist with the completion of the Local Government Model Sector Performance Report template (the template).

The template is an excel spreadsheet that has been developed to assist councils to:

- calculate and report the results for the performance indicators and measures in the Report of Operations and Performance Statement in council's annual report
- submit data to Local Government Victoria for online publication through the Know Your Council website.

Use of the template will assist councils to meet the statutory reporting requirements in accordance with the Local Government Act 2020 (the Act) and Local Government (Planning and Reporting) Regulations 2020 (the Regulations).

As with previous years, the template has been pre-loaded with council's results from prior reporting periods. To activate this pre-load, simply select your council's name on Input 1. This year, the targets for selected indicators have been preloaded from Council's budget.

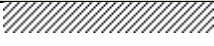
2.2 Opening and saving the template

Unlike previous versions, the Local Government Model Sector Performance Report template does not contain macros and councils should be able to save the spreadsheet for sharing in a document management system.

Locked areas

The spreadsheet has been locked to protect the formulas and feeds, ensuring that the correct data is picked up for analysis, calculations, and upload. Please do not add, remove or move text as this affects how your template operates. If you wish to modify any of the locked content for your internal reporting, you can simply copy and paste the sheets into a new document. You will however need to ensure you are using the provided reporting template when finalising data for submission to LGV.

Colours – these are used to indicate where information should be entered.

White / clear	Cells to be completed by Council
Shaded	Protected cells, no input required
Filled cells 	Conditional cells not requiring data

2.3 Navigating the sections

Councils are required to complete each of the input sheets. Each required step is highlighted with a golden step, e.g., ① - ② - ③

2.4 Input sheets

The template contains seven (7) input sheets.

Input 1: Operational control

This sheet is where councils select:

- their council, and
- the services they fund and over which they have operational control.

Councils should select their council from the drop-down box at the top of the table, which will allow additional data to populate in the template (e.g., index of relative socio-economic disadvantage by decile, ABS population estimates and previous data) and update the headings throughout the template.

The current financial year is set in the template.

DATA INPUT 1 - OPERATIONAL CONTROL		
Council name		
Council (select from list)		
For Financial year	2022-23	
Service Provided?	Yes	No
Aquatic Facilities	<input type="radio"/>	<input checked="" type="radio"/>
Animal management	<input type="radio"/>	<input checked="" type="radio"/>
Food safety	<input type="radio"/>	<input checked="" type="radio"/>
Governance	<input type="radio"/>	<input checked="" type="radio"/>
Libraries	<input type="radio"/>	<input checked="" type="radio"/>
Maternal and child health	<input type="radio"/>	<input checked="" type="radio"/>
Roads	<input type="radio"/>	<input checked="" type="radio"/>
Statutory planning	<input type="radio"/>	<input checked="" type="radio"/>
Waste collection	<input type="radio"/>	<input checked="" type="radio"/>

For more information on Operational control, please refer to the **Local Government Better Practice Guide – Preparing Council’s Annual Report – 2023-24**.

In the template, the default position for all services is 'NO' and councils are required to select 'Yes' and provide data for each relevant service. Councils can leave the service as 'NO' if they do not provide or have operational control of the service.

Input 2: Service performance

DATA INPUT 2 - SERVICE PERFORMANCE					1	2	
				Data Type	Data Applicable	2022-23 Actual	Template Guidance
General							
		Municipal population	People			#N/A	The ABS Population estimate will auto-populate this cell if required. Council may overwrite this cell if required.
		Length of local roads (sealed and unsealed)	Roads				
		Index of relative socio economic disadvantage	SEIFA			#N/A	The Victorian SEIFA index figure will auto-populate this cell if required.
Aquatic Facilities							
AF2	N	Number of authorised officer inspections of Council aquatic facilities	Inspections	Applicable			
AF2	D	Number of Council aquatic facilities	Facilities				
AF6	N	Number of visits to aquatic facilities	Visits	Applicable			
AF6	D	Municipal population	People			#N/A	This figure auto-populates from cell F10.
AF7	N	Direct cost of aquatic facilities less income received	\$	Applicable			
AF7	D	Number of visits to aquatic facilities	Visits			0.00	This figure auto-populates from cell F10.
Animal Management							
AM1	N	Number of days between receipt and first response action for all animal management requests	Days	Applicable			
AM1	D	Number of animal management requests	Requests				
AM2	N	Number of animals reclaimed	Animals	No data			
AM2	D	Number of animals collected	Animals				

This sheet is where the data is entered for the Service Performance indicators and measures. Councils are required to enter the inputs (numerator and denominator) for each measure. Some inputs will be pre-populated in the template based on previously submitted data.

The data entered in this sheet will allow the results to be calculated in the output sheets. The results will populate the sheets Output 1 (Report of Operations), and Output 2 (Performance Statement).

Councils are required to identify whether data is to be reported for each measure using the DATA APPLICABLE column. For each measure, councils must select from the drop-down box either APPLICABLE or NO DATA. The default position is 'No data'; Councils should select 'Applicable' for each service indicator it will provide data for.

These are explained in the following table:

APPLICABLE	Council provides and has operational control of the service, and data will be reported in the template.
NO DATA	Council either provides the service but is unable to report data in the template for the reporting period, or does not have operational control of the service. If council provides the service, but is unable to report data, a public comment must be provided in Input 4 of the template.

In some instances, council may need to record a genuine zero result for their measure. Council should select 'Applicable' with a result of zero.

Template guidance provides details on the input fields, including suggestions and error messages when data entered does not meet the requirements. The Guidance reference column provides the corresponding reference page number in the **Local Government Better Practice - Performance Reporting Indicator Guide**.

Input 3: Finance indicators

DATA INPUT - FINANCIAL PERFORMANCE						
Data Type		1	2	3	4	5
		2023-24 Actual	2024-25 Budget	2025-26 Forecast	2026-27 Forecast	2027-28 Forecast
Income Statement						
Revenue						
Rates and charges						
General rates	\$000s					
Municipal charges	\$000s					
Waste management charge	\$000s					
Service rates and charges	\$000s					
Special rates and charges	\$000s					
Supplementary rates and rate adjustments	\$000s					
Interest on rates and charges	\$000s					
Revenue in lieu of rates	\$000s					
Cultural and recreational	\$000s					
SUBTOTAL General rates and Municipal charges		\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL Rate revenue (less Special rates)		\$ -	\$ -	\$ -	\$ -	\$ -
Statutory fees and fines	\$000s					
User fees	\$000s					
Grants - operating						
recurrent	\$000s					
non-recurrent	\$000s					
Grants - capital						
recurrent	\$000s					

This sheet is where the data is entered for the Financial Performance indicators and measures. It requires councils to enter the actual year's data, the budget and the three forecast years. The data entered in this sheet will then be calculated in the Output 2 - Performance Statement sheet. A copy of the financial statement is included in the Export 3 – Staff FTE and Fin Stat tab for internal purposes only.

Template guidance provides details on the input fields, including suggestions and error messages when data entered does not meet the requirements. The Guidance reference column provides the corresponding reference page number in the **Local Government Better Practice - Performance Reporting Indicator Guide**.

Input 4: Council comments and material variations

This sheet is where council comments on results, trends, and variations. Comments entered in this sheet will populate the Output 1 (Report of Operations) and Output 2 (Performance Statement) sheets.

Comments allow councils to provide context around their results, especially in cases of particularly high or low results. For audit purposes, where there is material variation, Council should explain the year-on-year variation exceeding the materiality threshold. For more information on materiality, please refer to the **Local Government Better Practice Guide – Preparing Council's Annual Report**.

For the targets for prescribed indicators in the Council’s annual budget, Input 4 will show if the council’s actual result has met the target. This is based on preset target thresholds as outlined in the **Local Government Better Practice Guide – Performance Target Guide and Target Setting Calculator**.

Council should conduct a spelling check on their comments by pressing the ‘F7’ key.

This sheet is unprotected to allow Council to conduct the spelling check of their comments. Only the council comment and target sections are used to populate the Output tabs. Councils may include targets for any non-prescribed indicators to form part of Output 2 – Performance Statement.

Note: Targets for prescribed indicators, cannot be altered in Input 4. These targets are populated from Council’s adopted budget data. Any amendments made to prescribed targets in Input 4 will not be reflected in Output 2.

										1 ENTER Public Comments
2022-23 Actual	Target	2023-24 Actual	Target Variance	2024-25 Budget	2025-26 Forecast	2026-27 Forecast	2027-28 Forecast	Materiality Threshold +/-	Variance	2 PRESS F7 to check spelling
\$47.02	N/A	\$0.00	N/A					+/- 10%	↓ -100.00%	
43.42%	42.00%	0.00%	✘ -100.00%					+/- 10%	↓ -100.00%	
2022-23 Actual	Target	2023-24 Actual	Target Variance	2024-25 Budget	2025-26 Forecast	2026-27 Forecast	2027-28 Forecast			
\$3,759.77	\$3,637.00	\$6,600.00	✘ 81.47%	\$0.00	\$0.00	\$0.00	\$0.00	+/- 10%	↑ 75.54%	
\$1,961.70	N/A	\$ -	N/A	\$0.00	\$0.00	\$0.00	\$0.00	+/- 10%	↓ -100.00%	
237.21%	163.00%	30.00%	✘ -81.60%	0.00%	0.00%	0.00%	0.00%	+/- 10%	↓ -87.35%	

Material variation explanations should be provided for the following:

- material variations between the current year and all three previous years’ results. For the Financial Performance indicators, this will also include material variations between the current year and forecast results
- material variations between the current actual and targets as provided through the council budget
- zero results. This includes where the Council has operational control over the service but did not provide the service during the reporting period, or is unable to report any data for the service
- major changes. This includes changes to services or unplanned financial or other events which have impacted on the result(s).

Councils are able to include a URL link to corresponding documents or council pages in their commentary or material variations where relevant. The link will then appear on the *Know Your Council* reporting.

Where there are no material variations, Council should provide a qualitative statement. **Council should not comment in regard to the expected range.**

If information has come to light which changes the result for a previous year following the data being published, council should reference this in the current year commentary, particularly where it results in a significant year on year variation.

To assist councils to utilise the template internally, an 'Internal Council Notes' text only column is provided on each of the input sheets. Any notes in this column will not appear in the Performance Indicators sheet, and therefore will not be released to the public. **Cutting content from this cell to other cells within the template may cause the template to break.**

Please note, only the comment and target fields on this spreadsheet will be transferred to the export and output sheets, changes or updates to the remaining cells will not affect the data loaded to the system.

Where the change between the current result and the previous result is greater or less than 10%, the template will prompt the council to include a comment by highlighting the cell in the Variance column as Red and provide a message in the template guidance.

Input 5: Governance and management checklist

This sheet is where the responses to the Governance and Management Checklist are to be entered. Councils should select from the YES/NO drop down in column 'D' for each item and enter the applicable date in column 'E' in the following format: DD/MM/YYYY. These dates may revert to the American date format if Excel is set to the default settings.

For some items (e.g., GC20 Council Plan reporting, GC21 Quarterly budget reports , GC22 Risk Reports and GC23 Performance Reports) there may be multiple dates of operation. Where this is the case, Council should enter the name of the items and applicable date in column 'F' in the following format: [name of item]: DD/MM/YYYY, [name of item]: DD/MM/YYYY. An example is provided below.

Example: items with multiple dates

Road Management Plan: 24/07/2013, Building Management Plan: 22/04/2010,
Bridge Management Plan: 06/05/2013

DATA INPUT 5 - GOVERNANCE AND MANAGEMENT CHECKLIST								
Governance and Management Item	Status	1		2		3		If 'No' 2
		YES	NO	Date Applicable (single item date)	Supporting comments (multiple items/dates)	Reason for 'N		
GC1	Community engagement policy (policy outlining Council's commitment to engaging with the community on matters of public interest)	Adopted in accordance with section 55 of the Act	YES					
GC2	Community engagement guidelines (guidelines to assist staff to determine when and how to engage with the community)	Current guidelines in operation						
GC3	Financial Plan (plan under section 91 of the Act outlining the financial and non-financial resources required for at least the next 10 financial years)	Adopted in accordance with section 91 of the Act						
GC4	Asset Plan (plan that sets out the asset maintenance and renewal needs for key infrastructure asset classes for at least the next 10 years)	Adopted in accordance with section 92 of the Act						
GC5	Revenue and Rating Plan (plan setting out the	Adopted in accordance with section 93						

Councils are encouraged to include a URL link to corresponding documents for checklist items where relevant (e.g., annual report, road management plan). The link will then appear in the published data.

The data entered here will populate the Export 2 - 'Gov and Mgt Checklist' sheet.

It is worth noting that the order of the Governance and Management Checklist has changed for 2023-24 with the introduction of three new Planning items. Refer to the **Local Government Better Practice Guide – Indicator Guide 2023-24** for more information.

Please note the format of the Governance and Management Checklist reported in the annual report must be presented in the format prescribed by Schedule 1 to the Local Government (Planning and Reporting) Regulations 2020. Refer to the **Local Government Better Practice Guide – Preparing Council's Annual Report** for more information.

Input 6: Workforce data

This sheet is where the Workforce data from the Report of Operations prepared in accordance with Regulation 10(l) and (m) is to be entered. The total number of FTE should match figures in Council's Budget. The data entered here will populate the Export 3 - Staff FTE and Fin Stat sheet.

Input 7: Approve data for release

This sheet is where the Council authorises the release of the data.

Council should only complete this input once it has been approved by the Chief Executive Officer or their delegated authority.

Once Council has completed this input, the completed template should be sent to Local Government Victoria for compiling into the Sector Performance report for release to the public.

Local Government Victoria has provided the final date for submission in Practice Note 20.

DATA INPUT 7 - APPROVE DATA FOR RELEASE

I confirm that I have reviewed the data in this submission, and understand that it will be used by Local Government Victoria (LGV) to present results on the council performance.

I confirm that this data represents fairly and accurately the performance results of our council for the year ended 30 June 2024 and is in accordance with the Local Government Act 2020, and the Local Government (Planning and Reporting) Regulations 2020.

I also confirm that the results, statement of material variation and the governance and management checklist are public data, and that I have no objection to LGV supplying this data to third parties on request.

I understand that all data may be subject to requests made under the Freedom of Information Act 1982.

Is data approved for public release:

Yes, data has been approved for release to the public.

Select approval status

Approver's name

John Smith

Enter name of approver

Date approved

1/09/2024

Enter date approved

1

2

3

2.5 Previous years' data

The template contains three (3) previous years' data.

Data from 3, 2 and 1 years ago

Data from the last three years is included in the template and will show in Input 4, as well as Output 1 and Output 2.

Targets from the current budget

The targets for the prescribed indicators as per the *Local Government (Planning and Reporting) Regulations 2020* are included from Council's current budget and will show in Input 4 and Output 2.

All data has been pre-loaded from previous LGPRF submissions and councils do not need to load any additional data.

2.6 Output sheets

The template contains two (2) output sheets.

Output 1: Report of Operations

This output sheet is where the service indicator results and the explanation of material variations is provided as an insert for the Report of Operations in the annual report. The results and material variations have been populated from the

Use:

-  [Output 1-Report of Operations](#)
-  [Output 2-Performance Statement](#)

Input 2 (Service Indicators), Input 4 (Public Comments) and Data from 3, 2 and 1 years ago sheets.

Output 2: Performance Statement

This output sheet is where the results and targets for the service, financial and sustainability indicators and the material variations are provided as an insert for the Performance Statement in the annual report. The results and material variations have been populated from the Input 2 (Service Indicators), Input 3 (Finance Indicators), Input 4 (Sustainability Indicators and Material Variations) and Data from 3, 2 and 1 years ago sheets. Target data for the prescribed targeted measures will populate here from Council's budget data.

2.7 Export sheets

The template contains three (3) export sheets. These sheets are used to summarise the data for loading to a sector wide database and presented in public reports at the end of the reporting period.

Councils are not required to do anything with these sheets and are primarily for LGV use.

Performance

This export sheet is where the numerator, denominator, results and comments for the service, financial, sustainability indicators and non-prescribed Targets are reported (inputs 1-4). Prescribed Targets are populated here from Council's budget data.

Gov and Mgt checklist

This export sheet is where the results of the Governance and Management checklist (Input 5) are reported.

FTE Fin Statement

This export sheet is where the results of the Input 6 (Workforce Data) and an overview of Input 3 (Financial Performance) are reported.

Please note, FTE Fin statement data is not released publicly and is used for internal analysis only.

2.8 Interim reporting

Councils may use this template to calculate the performance measures throughout the year for monitoring and evaluation purposes. Care should be taken when doing this, as some measures (numerators and denominators) will need to be annualised and this template does not undertake this function.

Annualised measures should be interpreted with caution as uneven reporting will occur due to seasonal variations and availability of some data elements. Therefore, results will not be uniform throughout the year.

3. How to submit data

3.1 Monitoring the timeframe

Each reporting period involves crucial milestones that councils must fulfill. Local Government Victoria has issued Practice Note 20, outlining the key milestones and associated dates for the 2023-24 reporting period. It is essential for councils to carefully review these dates and develop an internal plan to ensure timely completion of the milestones.

To see all current practice notes, please refer to the Practice Notes section on the [Performance Reporting Framework](#) page. For assistance on roles and responsibilities, please refer to the **Local Government Better Practice Guide – Preparing Council’s Annual Report 2023-24**.

3.2 Data review

While 28 of the 59 indicators are audited by the Victorian Auditor General’s Office (VAGO) as part of the audited Performance Statement, the remaining 31 indicators are not directly subject to an independent audit and are reliant on council to ensure their data integrity.

Local Government Victoria (LGV), as the stewards of the LGPRF, offer an independent review of the template to check all measures for missing data, common errors and misinterpretations of the reporting requirements.

Councils will be invited to book a review with Local Government Victoria during the reporting period and prior to the final submission of the council performance data. Depending on Council’s needs, LGV can review before the data is provided to the auditors or as a final check after the data has been audited.

LGV will conduct only one review per council.

Once the review is completed, LGV will provide feedback back to council.

If council does not require a review, they may elect to complete the template, approve the release of the data (see Input 7) and submit the template to LGV for final publication.

Once published, the data is a public record and cannot be altered.

3.3 Submitting the data

To submit the data for a review or for final submission for publication, council can email the template directly to performance@ecodev.vic.gov.au

Local Government Victoria (LGV) will provide a receipt email to confirm the template has been received.

Please note, LGV cannot accept the template for final submission unless the council has completed **Input 7 – Approve data for release**.

Any issues or questions, can be raised with the LGV Sector Performance team at performance@ecodev.vic.gov.au

Failure to submit all approved data before the final closing date may result in Council's data not being included in the public release of data through the Know Your Council website.

APPENDIX A – Troubleshooting the Template

Some common issues which councils encounter when using the template are listed below, along with how to avoid them and how to fix them when they occur.

Issue	Cause	Preventative measures	Solution
Cells have gone RED	Formulas have been broken due to data or comments being cut between cells in the template.	Follow these steps when cutting or copying data into the template or between cells in the template, as Excel is quite sensitive to these sorts of changes.	Undo previous changes or contact LGV via email to request fixing affected cells.
Cells become locked and cannot be edited	The formatting of the cells has been overwritten and locked due to data or comments being pasted into the template	1. Always copy as cutting may affect the formulas and cell references throughout the template (this particularly affects the Output and Upload sheets)	Contact LGV via email to request the affected cells are fixed
Cells are returning #REF! Data or comments are displaying in the wrong cells	Formulas have been broken due to data or comments being cut or copied between cells in the template	2. When copying, paste into the template using 'Paste Special' then 'Paste Values'	
Can't read the full commentary in the Output sheets	The default size of the cells is not big enough to display the commentary	n/a	Save and close Excel, then reopen and the cells will have resized
A strange figure (i½;) is displaying in the place of punctuation	This type of text appears when the comment was originally written in a Word document and then copied and pasted into the Excel spreadsheet	1. Type commentary directly into Excel, OR 2. When copying from Word into Excel, double click in the cell in Excel and then paste the text	This character can be overwritten in the template

APPENDIX B – Summary of Changes

The document has been updated throughout to reflect the current reporting period dates, expand on the process and outline the introduction of targets into the reporting submission process.

More specific changes are:

Section Ref	Change
1	
2.1	Updated to include information on the pre-loaded council data (previous results and targets).
2.4	<ul style="list-style-type: none"> • New note regarding the recording of 'zero results' in Input 2. • Updated information on Input 3 regarding the first forecast year being replaced with the budget year. • Under the Input 4 subheading, details of the inclusion of the targets from the budget and the requirements for material variation comments on the difference between the actual and target. • Update to notes on Input 5 mentioning the change in order of Governance and Management Checklist items.
2.5	Included notes about targets from the current budget.
2.6	Included notes about targets pre-loading from the current budget.
3	Added new 3.1 item and renumbered subsections.
3.1	Added new section on monitoring the timeframe for the submission of data.
3.2 & 3.3	Renumbered. Included note in 3.3. around failure to submit data.