

## Summary of Changes: Local Government Better Practice Guide 2018-19: Performance Reporting Framework Indicator Workbook

The following amendments are the summary of changes to the *Local Government Better Practice Guide 2018-19: Performance Reporting Framework Indicator Workbook* following the completing of the 2017-18 reporting cycle.

Chapter	Measure(s)	Original	Revised
<b>1. Approach to performance reporting</b>			
1.2 Reasons for measuring comparative performance	n/a	Meaningful conclusions about a council's performance can only be drawn through comparison of 'like' councils and observing the performance of an individual council over time. As such, the LGPRF has been designed to facilitate reporting of individual trend data. Further, sector wide reporting and analysis undertaken by the Victorian Government will only compare councils with common characteristics.	Meaningful conclusions about a council's performance can only be drawn through comparison of 'like' councils and observing the performance of an individual council over time. As such, the LGPRF has been designed to facilitate reporting of individual trend data. Over time, as the sector matures, the Victorian Government and councils will be able to compare any councils based on a number of characteristics.
<b>3. Service performance indicators</b>			
Food safety	FS4	<p><b>Key terms</b></p> <p><u>Timing of non-compliance outcome notifications</u></p> <p>It is likely that some non-compliance outcome notifications will be received in one financial period and followed up in another. For example, a notification might be received in June but not followed up until July. Therefore, to ensure that</p>	<p><b>Key terms</b></p> <p><u>Timing of non-compliance outcome notifications</u></p> <p>It is likely that some non-compliance outcome notifications will be received in one calendar year and followed up in another. For example, a notification might be received in December but not followed up until January. Therefore, to ensure</p>

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		there is proper matching between the numerator and denominator for this measure, notifications received in <b>June</b> should not be counted in the denominator if they are followed up after <b>1 July</b> . They should be counted (matched) in the following <b>financial period</b> .	that there is proper matching between the numerator and denominator for this measure, notifications received in <b>December</b> should not be counted in the denominator if they are followed up after <b>1 January</b> . They should be counted (matched) in the following <b>calendar year</b> .
Governance	G3	<p><b>Computation</b></p> <p><u>Numerator</u></p> <p>The sum of the number of councillors who attended each ordinary and special council meeting</p> <p><u>Denominator</u></p> <p>(Number of ordinary and special council meetings) x (Number of councillors elected at the last council general election)</p>	<p><b>Computation</b></p> <p><u>Numerator</u></p> <p>The sum of the number of councillors who attended each ordinary and special council meeting</p> <p><u>Denominator</u> *</p> <p>(Number of ordinary and special council meetings) x (Number of councillors elected at the last council general election)</p> <p><b>* Note: these figures should be entered separately in the Performance Reporting Template</b></p>
Maternal and child health	MC3	<p><b>Key terms</b></p> <p><u>Cost</u></p> <p>Is operating expenses directly related to the delivery of the MCH service. This includes expenses such as nurses' salaries and oncosts (including agency and contract staff), training and development, contractors, materials, maintenance, travel and vehicle/plant hire costs, phones, computer costs (where they are specific to the</p>	<p><b>Key terms</b></p> <p><u>Cost</u></p> <p>Is operating expenses directly related to the delivery of the MCH service. This includes expenses such as nurses' salaries and oncosts (including agency and contract staff), training and development, contractors, materials, maintenance, travel and vehicle/plant hire costs, phones, computer costs (where they are specific to the</p>

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		<p>service) and other incidental expenses. It does not include capital purchases such as vehicles or equipment. Indirect costs such as depreciation and management/corporate overheads and income from fees and charges are specifically excluded. Management overheads may be included where an employee is involved in the direct delivery of the service. In the case of an employee covering for leave, this should be included only if the leave is being covered by a temporary employee (i.e. casual, agency).</p>	<p>service) and other incidental expenses. It does not include capital purchases such as vehicles or equipment. Indirect costs such as depreciation and management/corporate overheads and income from fees, charges and government funding are specifically excluded. Management overheads may be included where an employee is involved in the direct delivery of the service. In the case of an employee covering for leave, this should be included only if the leave is being covered by a temporary employee (i.e. casual, agency).</p>
	MC5	<p><b>Data source</b></p> <p><u>Numerator</u></p> <p>MCH system (e.g. MaCHS), DEECD MCH Health Report “12b number of active Aboriginal and/or Torres Strait Islander origin children” calculated as:</p> <p>The SUM of Drawers 1,2 and 3 PLUS Drawers 4 and 5 DIVIDED by 2</p> <p>(i.e. Drawers 1+2+3+(4+5)/2)</p> <p><u>Denominator</u></p> <p>MCH system (e.g. MaCHS), DEECD MCH Health Report “12a total number of Aboriginal and/or Torres Strait Islander origin children identified” calculated as:</p> <p>The SUM of Drawers 1,2 and 3 PLUS Drawers 4 and 5 DIVIDED by 2</p> <p>(i.e. Drawers 1+2+3+(4+5)/2)</p>	<p><b>Data source</b></p> <p><u>Numerator</u></p> <p>MCH system (e.g. MaCHS), DET MCH Health Report “11b number of active Aboriginal and/or Torres Strait Islander origin children” calculated as:</p> <p>The SUM of Drawers 1,2 and 3 PLUS Drawers 4 and 5 DIVIDED by 2</p> <p>(i.e. Drawers 1+2+3+(4+5)/2)</p> <p><u>Denominator</u></p> <p>MCH system (e.g. MaCHS), DET MCH Health Report “11a total number of Aboriginal and/or Torres Strait Islander origin children identified” calculated as:</p> <p>The SUM of Drawers 1,2 and 3 PLUS Drawers 4 and 5 DIVIDED by 2</p> <p>(i.e. Drawers 1+2+3+(4+5)/2)</p>

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<b>4. Financial performance indicators</b>			
Liquidity	L2	<p><b>Key terms</b></p> <p><u>Restricted cash</u></p> <p>Is cash and cash equivalents and financial assets within the meaning of the AAS that are not available for use other than for the purpose for which it is restricted and includes cash that will be used to fund carry forward capital works from the previous financial year.</p> <p>Items which are considered to be restricted under the definition are:</p> <ul style="list-style-type: none"> <li>• trust funds and deposits</li> <li>• statutory or non-discretionary reserves</li> <li>• conditional grants unspent</li> <li>• cash held to fund carry forward capital works</li> </ul>	<p><b>Key terms</b></p> <p><u>Restricted cash</u></p> <p>Is cash and cash equivalents and financial assets within the meaning of the AAS that are not available for use other than for the purpose for which it is restricted and includes cash that will be used to fund carry forward capital works from the previous financial year.</p> <p>Items which are considered to be restricted under the definition are:</p> <ul style="list-style-type: none"> <li>• trust funds and deposits</li> <li>• statutory or non-discretionary reserves</li> <li>• cash held to fund carry forward capital works</li> <li>• conditional grants unspent</li> </ul> <p>Term deposits with an original maturity of greater than 90 days (i.e. other financial assets) are also considered to be restricted under this definition.</p>
Obligations	O1	<p><b>Key terms</b></p> <p>-</p>	<p><b>Key terms</b></p> <p><u>Depreciation</u></p> <p>Refers to total depreciation, not just the depreciation on renewed assets</p>

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All	All	Notes <u>Target bands</u>	-
<b>8. Performance reporting template</b>			
8.3 Input Sheets	Input 5: Material variations and council comments	<p><b><u>Input 5: Material variations and council comments</u></b></p> <p>Where there are no material variations, Council should provide a qualitative statement. <b>Council should not comment in regard to the expected range.</b></p> <p>To assist councils to utilise the template internally, a 'council guidance' column is provided on each of the input sheets. Some LGV guidance appears in this column, but can be removed or added to as needed by councils. The information provided in this column will not appear in the Performance Indicators sheet, and therefore will not be uploaded to the Know Your Council website.</p>	<p><b><u>Input 5: Material variations and council comments</u></b></p> <p>Where there are no material variations, Council should provide a qualitative statement. <b>Council should not comment in regard to the expected range.</b></p> <p>If information has come to light which changes the result for a previous year following the data being published on the Know Your Council website, council should reference this in the current year commentary, particularly where it results in a significant year on year variation.</p> <p>To assist councils to utilise the template internally, a 'council guidance' column is provided on each of the input sheets. Some LGV guidance appears in this column, but can be removed or added to as needed by councils. The information provided in this column will not appear in the Performance Indicators sheet, and therefore will not be uploaded to the Know Your Council website.</p>
8.6 Upload sheets	All	-	<p><b><u>Uploading data to the Council Portal</u></b></p> <p>To upload the data in the performance reporting template to the Council Portal, you will first need</p>

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			<p>to export the data to CSV files.</p> <p>To do this, click on the 'Export to CSV' button at the bottom of each of the three Upload sheets. This will save three CSV files to where the template is saved on your computer. This will not work if the template is saved in a record management system such as TRIM or Sharepoint – the template should instead be saved on your desktop or elsewhere on your computer.</p> <p>Once you have exported the CSV files follow the How to Upload Data guide available on the Resources tab of the Council Portal to upload and submit your data.</p>
8.8 Excel FAQs	All	-	<p><b>Excel FAQs</b></p> <p>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.</p> <p>(see guidance for the table of FAQs)</p>
<b>Whole document</b>			
Please note that various spelling, typographical, formatting and other minor editorial corrections have been made to the Better Practice Guide.			