

**Due: Wed 6 Nov 2019**

**Contacts *(page 2)***

**2019 changes *(page 3-4)***

Manual to assist with the completion   
of the Local Government Accounting   
and General Information

for the year ended **30 June 2019**

Victoria Grants Commission

**2018-19 Questionnaire Manual**2019

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Who, how what & where

**Who uses the 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)
* Australian Local Government Association (ALGA/IPWEA)
* other organisation/agencies on request

**Published Data**

The Australian Bureau of Statistics uses this data to produce the following Government Finance Statistics publication suite

* [5506.0 - Taxation Revenue, Australia, 2017-18](https://urldefense.proofpoint.com/v2/url?u=http-3A__www.abs.gov.au_ausstats_abs-40.nsf_mf_5506.0&d=DwMGaQ&c=JnBkUqWXzx2bz-3a05d47Q&r=6_0_HLi9xyF4uhL7g6VjbzgC77abVJHb71W7GN6-Nec&m=ZZ9uanrg2UjwwotkVaQ71e2Nqf5M1fHnGAX5XWJLiPw&s=n38ceErNQux8QWLgQ3PzlIDShgceSS9woSNhFoUOCCw&e=)
* [5512.0 - Government Finance Statistics, Australia, 2017-18](https://urldefense.proofpoint.com/v2/url?u=http-3A__www.abs.gov.au_ausstats_abs-40.nsf_mf_5512.0-3FOpenDocument&d=DwMGaQ&c=JnBkUqWXzx2bz-3a05d47Q&r=6_0_HLi9xyF4uhL7g6VjbzgC77abVJHb71W7GN6-Nec&m=ZZ9uanrg2UjwwotkVaQ71e2Nqf5M1fHnGAX5XWJLiPw&s=CQcweYsegQ8v2voklAJlhIX-RQBG-PaS01Dpx9iBgyk&e=)
* [5518.0.55.001 - Government Finance Statistics, Education, Australia, 2017-18](https://urldefense.proofpoint.com/v2/url?u=http-3A__www.abs.gov.au_ausstats_abs-40.nsf_mf_5518.0.55.001-3FOpenDocument&d=DwMGaQ&c=JnBkUqWXzx2bz-3a05d47Q&r=6_0_HLi9xyF4uhL7g6VjbzgC77abVJHb71W7GN6-Nec&m=ZZ9uanrg2UjwwotkVaQ71e2Nqf5M1fHnGAX5XWJLiPw&s=-1_RJlH9pJb_SxMNdyyWSFlCLg6S6wA_KCBi9qcsedk&e=)

**How to use the spreadsheet & manual**

**Locked areas** - The spreadsheets have been locked to avoid any column or row inserts/deletes and to endure that all data provided by Councils are picked up for analysis and calculations. Please do not add, remove or move text as this affects our analysis.

**Print** – The print area has been set to print the entire tab content on A3 paper.

**Colours** have been simplified.

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

**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 used in previously used.

**How and when to submit the Questionnaire ?**

Please EMAIL the completed questionnaire **electronically**   
AND in **EXCEL format**.   
The signed certification can be returned separately by either email (scanned).

|  |  |  |
| --- | --- | --- |
|  | C:\Users\bagarin\AppData\Local\Microsoft\Windows\Temporary Internet Files\Content.IE5\ZM83LLA3\MC900432679[1].png | **Wednesday, 6 November 2019** |
|  | C:\Users\bagarin\AppData\Local\Microsoft\Windows\Temporary Internet Files\Content.IE5\D6RXUORN\MC900433792[1].png | [nada.bagaric@delwp.vic.gov.au](mailto:nada.bagaric@delwp.vic.gov.au) *(questionnaire in excel format please)* |
|  | C:\Users\bagarin\AppData\Local\Microsoft\Windows\Temporary Internet Files\Content.IE5\D6RXUORN\MC900432683[1].png | 03 9948 8516 |
|  | C:\Users\bagarin\AppData\Local\Microsoft\Windows\Temporary Internet Files\Content.IE5\D6RXUORN\MC900432681[1].png | Ms Nada Bagaric  Victoria Grants Commission  Local Government Victoria PO Box 500  EAST MELBOURNE VIC 8002 |

**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 | **Victoria Grants Commission**  Nada Bagaric | T: 03 9948 8516  E: [nada.bagaric@delwp.vic.gov.au](mailto:nada.bagaric@delwp.vic.gov.au) |
| ABS1-3 | **Australian Bureau of Statistics**  Ben Speight  Malcolm MacDonald | T: 07 3222 6001  E: [ben.speight@abs.gov.au](mailto:ben.speight@abs.gov.au)  T: 07 3222 6201  E: [malcolm.macdonald@abs.gov.au](mailto:malcolm.macdonald@abs.gov.au) |
| ALG1 | **Australian Local  Government Association**  Steve Verity | **Note:** By agreement, IPWEA now maintain   the NLRDS on behalf of ALGA.  T: 1300 416 745  E: [admin@ipwea.org](mailto:admin@ipwea.org) |

What has changed in the   
2018-19 Questionnaire?

|  |  |  |
| --- | --- | --- |
| **Certification Form** |  |  |
| **CEOs Approval** |  | No Changes  **2017-18 raw data is now available online** <https://www.localgovernment.vic.gov.au/council-funding-and-grants/victoria-grants-commission/consultation-and-operations> |
| **Natural Disaster** |  |  |
|  |  | No Changes |
| **Overall** |  |  |
| **Previous year data (VGC1, VGC2, LGV1)** |  | As a guide only, VGC1 and VGC2 tabs, we have included your totals for the previous year (cells in orange).  Note: If this data is not correct, you may provide feedback on the Comments tab, note this data is not re-used in the next allocation.  Exception: VGC3 Local Roads tab, previous years data format remains unchanged. |
| **VGC1** |  | **Expenditure & Revenue** |
| **Depreciation**  (page 23) |  | The Commission requests depreciation and amortisation expenditure be apportioned to each individual expenditure function totalling to each of the nine functional areas. |
| **VGC2** |  | **Valuations & Rates** |
| **Valuations  – CIV** (page 27) |  | **Valuations – Revaluation as at 1 Jan 2018  Supplementary – as at June 2018 & June 2019**  Please completed all sections, codes 06160, 06170 & 06180.  **Basis of Rating** Reminder to provide VGC with data based on CIV. |
| **VGC3** |  | **Local Roads** |
| **Type of System**  (code 20085) |  | No Changes  To assist with the Local Roads Project being undertaken,  the Commission would appreciate details of any GIS systems that the council may has in place. Please provide name of system or yes/no, with further details of the system in use in the “Comments” tab please. |
|  |  |  |

|  |  |  |
| --- | --- | --- |
| **ABS1** |  |  |
| (page 36 & 1) |  | No Changes  The Australian Bureau of Statistics produces the following Government Finance Statistics publication suite using the data from this questionnaire (see links on page 36 & 1). |
| **ABS2** |  |  |
|  |  | No Changes |
| **ABS3** |  |  |
|  |  | No Changes |
| **ALG1** |  |  |
|  |  | No Changes  **Note:** By agreement, the IPWEA now maintain the NLRDS on behalf of ALGA. |
| **LGV1** |  |  |
|  |  | No Changes |
|  |  |  |

**REMINDER**

**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.

VGC data

CEOs Approval – Certification Form

**CEO’s Approval - Certification Form**

The CEO’s Approval - Certification Form has been provided as the first tab of the spreadsheet.

Ensure your CEO approvals all data submitted, especially any significant changes.

Once signed, please return to VGC by email (scanned) or post (form only).

Please return the whole questionnaire in excel format.

The questionnaire does not need to be provided in hardcopy.

**2017-18 Questionnaire data is available online to download.**

[**https://www.localgovernment.vic.gov.au/council-funding-and-grants/victoria-grants-commission/consultation-and-operations**](https://www.localgovernment.vic.gov.au/council-funding-and-grants/victoria-grants-commission/consultation-and-operations)

From 2015-16 the questionnaire data has been made available online. This data has always been available to councils on request, as well as other government agencies, consultants working with councils, etc. Previous years data is still available on request.

We believe there is great value to providing this data online.

If Council has any concerns to any section, category or line item being available please state your concerns in the Comments tab.

Contacts & Comments

**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 would appreciate the emails sent 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 we would prefer you do not alter the columns.

Please feel free to add additional rows as required.

Natural Disaster Assistance  
claims & process

The aim of the 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 council 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 council 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.

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. 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.

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.

**Applying for Natural Disaster Relief   
for Emergency and Restoration Expenditure**

The council must firstly contact 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](mailto:ndfa@dtf.vic.gov.au)

Web: <http://www.dtf.vic.gov.au/Victorias-Economy/Natural-disaster-financial-assistance>

Department of 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 through the Victoria Grants Commission**

A claim through the Victoria Grants Commission requires two components

* **Completion of the Natural Disasters tab of the Questionnaire**If VGC receives advice/letters from DTF between Nov-Feb, we will follow up with councils to complete the Natural Disasters tab to enable payment in the next allocation. Therefore if you are not able to complete the tab by November, it may still be considered by end Feb.

**and**

* **Final advice/letter from DTF clearly stating the amount of “Council Contribution”.**It is essential that a copy of the written authorisation of the appropriate State Government authority eg Department of Treasury and Finance 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.  
  In most cases, VGC are cc on the letters that go to council, but councils can provide these letter (which included “Council Contribution) to support the claim..

Please note:

* Claims can be made up to 5 years after the disaster has occurred.   
  The Commission may consider exceptions to this timeframe if required due to delay in finalisation of process by DTF.
* The Commission will only pay up to $35,000 per recognised Natural Disaster event.   
  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, please do not hold back submitting your questionnaire. You may complete the form, attach the authority and submit your claim up to the Commission until the end of February the following year.
* If the VGC receives advice/letters from DTF between Nov-Feb, we will follow up with councils to complete the Natural Disasters tab to enable payment in the next allocation.

|  |  |
| --- | --- |
| **Natural Disaster claims** | **Natural Disaster Assistance**  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.   * **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)** |

Expenditure & Revenue

Function descriptions

|  |  |
| --- | --- |
| **Governance** | **Council Operations (01100)**   * 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)**   * 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)**   * administration of rates & charges * cost of collection on fire levy only, exclude actual revenue collected. * valuations * licenses & permits * budgeting and accounting * payroll & procurement programs * bank charges * insurance * audit fees * legal fees * materials account surplus/deficit * contributions to other public bodies   **Natural Disaster Relief (01115)**   * natural disaster relief * natural disaster restitution works   **General Operations (01120)**   * 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 headquarters human services,  records management, customer services   **General Administration (01125)**   * maintenance of 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:**  **General Administration should reflect Council’s headquarters administration only as outlined in the description above.**  **As much as possible, administration expenditure and revenue should be apportioned under each function area. Depending on what is more convenient for council, this can either be added to the line item “Administration” or against the specific line item within the function area.**  **If Councils are still struggling to apportion the Administration by function, then provide figure below under “Other” (codes 01980 to 01983) with a clear explanation.** |
| **Family and Community Services** | **Families & Children (01205)**   * play centres (without teachers) * creches and day nurseries (including day care centres) * home care (emergency housekeepers)   **Community Health (01215)**   * maternal and child health centres * community health, mental health, dental clinics * immunisation * pediculosis, head lice   **Community Welfare Services (01220)**   * youth centres, activities * youth workers/advisers * migrant centres, services * neighbourhood houses * welfare administration and refuges * community bus hire   **Education (01225)**   * 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)**   * aged person’s units / disabled persons units * other residences * exclude aged and disabled residential care facilities   **Administration (01290)**   * administration, operation, management and support relating to this function area   **Administration expenditure and revenue should be detailed under each function area. Depending on what is more convenient for council, this can either be added to the line item “Administration” or against the specific line item within the function area.** |
| **Aged and  Disabled Services** | **Residential Care Services (01300)**   * care for aged and/or disabled people requiring residential services * low care (hostels) * high care (nursing homes)   **Community Care Services (01305)**   * comprises in-home or community-based services for aged or disabled people living independently, including: * 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)**   * senior citizens centres, including public halls used principally as Senior Citizens Centres   **Administration (01390)**   * administration, operation, management and support relating to this function area   **Administration expenditure and revenue should be detailed under each function area. Depending on what is more convenient for council, this can either be added to the line item “Administration” or against the specific line item within the function area.** |
| **Recreation  and Culture** | **Sports Grounds and Facilities (01420)**   * 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)**   * 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)**   * beach facility maintenance * marinas * piers, jetties, wharves and moorings * boat launching ramps   **Art Galleries (01406)**   * support for art museums or art galleries * acquisition and maintenance of public artworks * administration of arts programs, etc   **Museums and Cultural Heritage (01407)**   * support for museums, other than art museums * historical projects (eg purchase and restoration of statues and monuments) * National Estate program   **Performing Art Centres (01408)**   * theatres * orchestras, bands   **Libraries (01405)**   * contributions by councils * regional libraries * local libraries * mobile libraries   **Public Centres and Halls (01400)**   * public halls * community centres * multi-purpose centres (if unable to include appropriately using above categories) * exclude facilities principally used as Senior Citizens centres   **Programs (01430)**   * 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   **Administration expenditure and revenue should be detailed under each function area. Depending on what is more convenient for council, this can either be added to the line item “Administration” or against the specific line item within the function area.** |
| **Waste Management** | **Residential – General Waste (01505)**   * garbage collection for households etc, street bins * sale of garbage, garbage bins, compost bins * hard rubbish collection * council tips and transfer stations * exclude garbage rates & charges, which should be  included in Rates & Charges Total (01960)   **Residential – Recycled Waste (01508)**   * 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)**   * commercial waste collection * commercial waste disposal   **Administration (01590)**   * administration, operation, management and support relating to this function area   **Administration expenditure and revenue should be detailed under each function area. Depending on what is more convenient for council, this can either be added to the line item “Administration” or against the specific line item within the function area.** |
| **Traffic and  Street Management** | **Footpaths (01600)**   * include all expenditure on footpaths even if the works undertaken were an integral component of road works * driveway crossings * exclude expenditure on footpaths that run through parks or gardens – refer to 10410   **Kerbs and Channel (01605)**   * include all expenditure on kerbs and channels even if the works undertaken were an integral component of road works   **Traffic Control (01610)**   * 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)**   * fines for parking infringements   **Parking Facilities (01620)**   * 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)**   * 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)**   * street lighting * payments to electricity providers   **Street Cleaning (01635)**   * street cleaning / sweeping - including expenditure on the cleaning of on-street car parking facilities where the street sweeper is used   **Administration (01690)**   * administration, operation, management and support relating to this function area * traffic supervision * supervision of school crossings * traffic surveys * traffic strategies * car park permits, fees   **Administration expenditure and revenue should be detailed under each function area. Depending on what is more convenient for council, this can either be added to the line item “Administration” or against the specific line item within the function area.** |
| **Environment** | **Protection of Biodiversity and Habitat (01750)**   * 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 * emergency management response * climate change activities   **Fire Protection (01755)**   * 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)**   * stormwater drainage (exclude 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)**   * grazing fees * control of vermin and noxious weeds * disposal of animal carcasses   **Sewerage (01770)**   * sewerage, septic tanks, effluent drains   **Waste Water Management (01775)**   * 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)**   * activities and measures aimed at reducing the quantity of polluting materials in soil.   **Administration (01790)**   * administration, operation, management and support relating to this function area * workshops and depots   **Administration expenditure and revenue should be detailed under each function area. Depending on what is more convenient for council, this can either be added to the line item “Administration” or against the specific line item within the function area.** |
| **Business and Economic Services** | **Community Development & Planning (01805)**   * 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)**   * administration of building and scaffolding standards * building and scaffolding inspections & fees   **Tourism & Area Promotion (01815)**   * information centres, tourist bureau * tourist officers * caravan parks * camping grounds   **Community Amenities (01820)**   * public conveniences & rest centres * contributions to cemetery maintenance   **Non-Road Transport (01825)**   * water transportation (ferries) * operation and use of 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 council boundary   **Markets & Saleyards (01830)**   * 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)**   * 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)**   * 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)**   * 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   **Administration expenditure and revenue should be detailed under each function area. Depending on what is more convenient for council, this can either be added to the line item “Administration” or against the specific line item within the function area.** |
| **Local Roads  and Bridges** | **Local Roads & Bridges works (01900)**  Include:   * roads under the control of the council * bridges under the control of the council * bicycle lanes * joint road works with other councils/public bodies  (relating to the local road network within the council district) * road openings * grants, loans and subsidies provide by council to community groups relating to this function area * include Roads to Recovery Grants   Exclude:   * exclude private streets * exclude 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 * exclude rail trails * exclude road grants paid through the Victoria Grants Commission, refer to Code 01970   **Administration (01990)**   * administration, operation, management and support relating to this function area   **Administration expenditure and revenue should be detailed under each function area. Depending on what is more convenient for council, this can either be added to the line item “Administration” or against the specific line item within the function area.** |
| **Main Roads** | **Main Roads and Bridges (State Roads) (01920)**   * roads and bridges under the control of VicRoads as per Transport Integration Act 2010, as amended   **National Highways System (Federal Roads) (01925)**   * Roads and bridges under the control of the Federal/ Commonwealth government. |
| **Other  (please specify)** | **List other items included (01980, 01981, 01982, 01983)**   * 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** | **Rates and Charges (01960)**   * Rates and Charges levied in accordance with the Local Government Act 1989   Include:   * 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   Exclude:   * exclude interest on rate arrears   Link:   * This should equal amount in VGC2, Code 04999(6)   **Victoria Grants Commission – Financial Assistance Grants**  The Victoria Grants Commission administers the Financial Assistance Grants, which is made up of General Purpose Grants (including Natural Disaster claim if appropriate) and Local Road Funding.  This pre-filled amount is the money paid for next allocations plus the final adjustment from the previous year.   * **General Purpose Grants (includes Natural Disaster) (01965)** General Purpose Grants (non-tied) 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)   * 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   **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. |
| **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.  Depreciation and amortisation is requested to be allocated under each expenditure function. |
| **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.  Include:   * Mayor and Councillors allowances * Bad and doubtful debts.   If in doubt whether expenses are other expenses or materials and services, place them in materials and services category.  **As much as possible, follow the Model Financial Report.** |
| **Total Expenditure** (Column 6) | Total of all of the above expenses columns.  This should reconcile with the Income Statement. |

Revenue column headings

|  |  |
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| **Revenue** |  |
| **Rates and Charges,** (Column 7) | **Rates and Charges**   * Rates and charges levied under the *Local Government Act 1989*. * 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 other revenue. |
| **Statutory Fees  & Fines and  User Fees** (Column 8) | **Statutory Fees and Fines**   * relates mainly to fees and fines levied in accordance with legislation.   **User Fees**   * 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) | **Recurrent** – from State Government   * recurrent or operating grants received from  State Government, including: * 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) | **Non-Recurrent** – from State Government   * specific capital works grants received from State Government for Council owned assets. |
| **Federal Government Grants** Recurrent(Column 9) | **Recurrent** – from Federal Government   * recurrent or operating grants received from Federal Government, including: * grants allocated by the Victoria Grants Commission * specific purpose payments |
| **Federal Government Grants** Non-Recurrent (Column 10) | **Non-Recurrent** – from Federal Government   * specific capital works grants received from Federal Government for Council owned assets. |

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| **Contributions and Reimbursements** (Column 13) | Contributions relate to monies paid by developers in accordance with planning permits issued for property development.  Reimbursements for capital and maintenance works undertaken on behalf of other public bodies (eg: VicRoads). |
| **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 not 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:   * 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:   * 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*

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| --- | --- |
| **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 *Valuation of Land Act 1960*. |
| **Other** (Column 5) | Include all other property assessments:  eg. cultural and recreation land, inappropriate sub-divisions, etc |

Rateable Assessments & Valuations

Every two years, Victorian local councils revalue all rateable properties in their council.   
The Valuations and Rateable Assessments as used to collect the rates for the 12 month period ending on 30 June.

Valuer-General Victoria has the statutory responsibility for overseeing the making and return of council rating valuations. This data relates to the Valuer-General Victoria’s information for valuation base as at **January 2018** plus any supplementary valuations.

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.

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| **Rateable Assessments** | **Number of Rateable Assessments  - as at 1 July 2018 (06040)**   * Rates assessed as at 1 July (start of year).   **- as at 30 June 2019 (06050)**   * Rates assessed for 12 month period ending 30 June  (used in allocations) |
| **Valuations  - Capital  Improved Value** | **\* Revaluation 2018 - as at 1 January 2018 (06160)**   * Valuer-General Victoria’s valuation base as at 1 January 2018 under the *Valuation of Land Act 1960*. * **Note:**  **Council to provide this data in 2019**   (cells will be locked in 2020)   **Supplementary Valuations - to 30 June 2019 (06170)**   * Any additional valuations for period ending 30 June. * **Note:**  **Council to provide this data in 2019**   (cells will be locked in 2020) |
|  | **~~NOTE: Only this line item will be required in 2020 Questionnaire. Codes 06160 & 06170 will be locked from editing.~~**  **~~Supplementary Valuations - 1 July 2019 to 30 June 2020 (06180)~~**   * ~~Further valuations for 12 month period ending 30 June.~~ |
|  | **Total Valuations - to 30 June 2019 (06190)**   * Total Valuations for the 12 month period of the questionnaire. |
|  | Refer to the *Valuation of Land Act 1960* for more detailed explanation of the term Capital Improved Value or any other Valuation information. |
| **Commercial / Industrial** | **IF, Commercial and Industrial properties values are not separated, provide estimate of each proportion (06210)**  Please Note: Valuations relating to properties for which Revenue in Lieu of Rates are received should **NOT** be included in the Valuations data above (06160-06190). |
| **Basis of Rating** | **Site Value (SV), Capital Improved Value (CIV) or Net Annual Value (NAV) (06200)**  Refer to the *Valuation of Land Act 1960* for more detailed explanation. |

Rates & Charges

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| **Rates & Charges** | **Municipal Charge (04000)**   * Refer section 159, *Local Government Act 1989*.   **General Rate (04050)**   * Refer sections 155 and 162, *Local Government Act 1989*. * 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.   **Cultural and Recreation (04100)**   * Refer *Cultural and Recreation Land Act 1963*.   Includes :   * 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 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)**   * Rates assessed/adjusted retrospectively as a result of supplementary valuations.   **Garbage charges / Waste management charges (04180)**   * Include separate waste management charges, recycling charges, green/organic charges as included in Rates Notices. * Exclude User fees and charges, which are included in codes 01505 to 01599, column (8) of VGC1.   **Special Rates and Charges (04200)**   * Refer section 163, *Local Government Act 1989*. eg. private street schemes.   **Revenue In Lieu of Rates (04250)**   * Payments received on unrateable land: eg. railway land, State and Commonwealth Government Buildings, mining lands. * Refer to section 169, *Local Government Act 1989*, 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. |

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|  | **Other Rates etc (04300)**   * 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)**   * Reimbursements from the Treasurer of Victoria  to councils under section 2(3),  *Municipalities Assistance Act 1973*.   **Pensioner Rate Remissions and Concessions (04450)**   * Refer section 171, *Local Government Act 1989*  and *State Concessions Act 2004*.   **Council Rate Rebates and Concessions (04455)** |

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.

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| **Revenue in Lieu of Rates  or Special Rating Arrangements** | **List arrangements (04251, 04252, 04253, 04254,   04255, 04256, 04257, 04258)**   * Name of Property/Company * Payment * Land Valuation (CIV)   **Total (04299)**   * The total should equal total for 04250. |

Please Note: Valuations relating to properties for which Revenue in Lieu of Rates are received should **NOT** be included in the Valuations data above (06160-06190).

Local Roads & Traffic Volume Data

This data is **extremely important** for the calculation of your Council’s **Local Roads Grant**.

**Please exercise care in providing this information and ensure that explanations are provided in the Comments tab for any significant changes between years.**

Data is collected according to **Urban / Rural** road types, regardless of whether roads are sealed or unsealed.

Your Council’s data of road length and strategic route fromthe previous questionnaire (darker shaded columns) has been provided for comparative purposes, and to assist with your **June 2019** reporting.

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

**CEOs Approval Signature**

Local Roads data can significantly effect both the Local Roads & General Purpose Grants, therefore VGC strives to obtain the most accurate data available from councils.

VGC requires approval from CEOs to confirm the data provided is accurate.

Any significant changes need to be fully explained, including timing of reviews of all/some roads, change in asset management systems, roads over/undercounted, etc.

VGC staff will check and follow-up with this data where the changes are significant.

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| **Daily Traffic Volume** | **Vehicles Per Day (vpd)**   * “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. * For cyclical activities, which result in traffic volumes occurring outside annual cycles, "vehicles per day" or AADT may average over a longer time period (e.g. a 10 year time period for activities such as timber extraction). Where traffic volumes are averaged over a period of more than a year, this should be noted in the Comments tab and a separate spreadsheet should be attached detailing the calculation and assumptions used. |
| **Road Lengths** | **Road Lengths - Total by Traffic Volume**   * Previous Year – prefilled from data provided last year. * Current Year – please include any changes and comment in Comments Tabs if there are any variations. * Includes Strategic Routes by road length and vpd |
| **Strategic Routes** | 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.  **Urban Roads:**   * In all 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 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.   **Rural Roads:**   * In all volume categories, bus routes on rural local roads are defined as strategic routes. Bus routes include both normal scheduled public transport routes and 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: * 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.   **Bus Routes**   * A bus route is defined as a road transport passenger service operated along a fixed route on a regular basis (as defined in the *Public Transport Competition Act 1995*) and includes school bus routes. |

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| **Local Roads** | * Local Roads are roads that are available to, and used by, the general public and where Council has the FULL financial responsibility for their operation and maintenance. * A local road is any road which; * is a road referred to in section 205 of the *Local Government Act 1989*; or * is a road declared by VicRoads to be council roads under section 14(1)(b) of the *Road Management Act 2004*; or * is part of the Crown land reserve under the *Crown Land (Reserves) Act 1978* and has the relevant council as the committee of management. * Include: * 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. * Open Fire Access Tracks, under the control of councils, which do provide access to the public, should also be treated as local roads for the purpose of these definitions. * Exclude: * Roads not in use by the general public or not maintained by Council are not eligible for inclusion. * Access roads/driveways from the adjacent road carriageway to the property boundary. Service lanes, rights-of-way/ resident access lanes and road reserves should not be treated as local roads. * Rail Trails and bike paths. * Closed 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. |

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| **Urban  Local Roads** | **Urban Local Roads (20000, 20005, 20010, 20015)**  For the purposes of the VGC, local roads that are generally in urban areas as defined as in the Road Management Act 2004 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. |

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| **Rural  Local Roads** | **Rural Local Roads**  For the purposes of the VGC, local roads thatare generally outside urban areas as defined as in the *Road Management Act 2004* 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.  **Rural Natural Surface Roads (20020)**   * A formed or unformed road in a rural area consisting of locally available earth material with no imported material such as crushed rock or processed gravel. * May also be a cleared, flat, bladed track providing seasonal access, including unused roads in rural areas, which are maintained at a basic level for occasional open fire access. * For roads that are predominantly natural surface, but have sections with imported materials (eg. corners, bridge approaches) the estimated portion of the road with imported materials should be included as a Rural Local Road. * If there are significant changes or in plans in the future to progressively make changes eg reverting Rural Local Roads to Rural Natural Surface Roads, please provide explanation in the Comments tab.   **Rural Local Roads (20025, 20030, 20035, 20050)**   * Rural Local Roads are sealed roads with imported materials such as crushed rock or processed gravel. * These are roads other than natural surface roads in rural areas. |

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| **Bridges** | **Bridges**  Bridges are defined as a structure carrying a public road across a river, creek, road, or other obstacle.  **Bridge Deck Area on Local Roads (20060)**   * Deck area is defined as the flat surface of the bridge supporting the roadway between the abutments of the bridge. * Deck area should be provided **in square metres** bridges on local roads with timber and concrete/other decking material. * Exclude: * Bridges on pedestrian paths, cycle paths should be excluded * Rail trails should be excluded. * Culverts should be excluded. A culvert is defined as a structure carrying a stream or open drain under a road and having an earth covering and/or conventional paving and no deck. |

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| **Additional Information** | **Over the past 12 months, has there been substantial changes  (eg. over 5%) to …..…  road lengths, strategic routes, across traffic volume, etc." (20070)**   * Please detail any substantial changes to road lengths and/or strategic routes. Also provide explanation to changes across the traffic volume ranges as these impact significantly to the local roads funding. To assist you, the tab includes a calculation (outside the print area) of the percentage changes in each traffic volume range.   **Natural Surface - has Council made a substantial change to the length of roads being returned to natural surface ?  Or are there future plans to do so ? " (20075)**   * The Commission has noted a substantial increase in the road lengths of Natural Surface roads. This shift has impacted the local roads funding outcomes for several councils. The Commission would like to understand the drivers of councils reverting roads to natural surface ie planning decisions, budget, etc., therefore please explain in detail in the Comments tab.   **For what proportion of local roads do actual  traffic counts exist as opposed to estimates? (20080)**   * 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.   **What proportion of the traffic count has been  conducted in the past 12 months? (0-100%)? (20082)**   * Of the traffic count conducted (and recorded above), what proportion of these were conducted within the past year.   **What type of system or process did Council  use to derive the above road length? (20085)**   * VGC has requested this information for research purposes in order to gauge what types of database systems are being used by Councils in providing the data. * We have listed  - Asset Management System / Register   - Road Register / Database   - GIS Database   - Other (please specify) please provide either Yes/No **or** name of system. * Details of these systems can be outlined in the Comments tab. |

The Australian Bureau of Statistics uses this data to produce the following   
Government Finance Statistics publication suite

* [5506.0 - Taxation Revenue, Australia, 2017-18](https://urldefense.proofpoint.com/v2/url?u=http-3A__www.abs.gov.au_ausstats_abs-40.nsf_mf_5506.0&d=DwMGaQ&c=JnBkUqWXzx2bz-3a05d47Q&r=6_0_HLi9xyF4uhL7g6VjbzgC77abVJHb71W7GN6-Nec&m=ZZ9uanrg2UjwwotkVaQ71e2Nqf5M1fHnGAX5XWJLiPw&s=n38ceErNQux8QWLgQ3PzlIDShgceSS9woSNhFoUOCCw&e=)
* [5512.0 - Government Finance Statistics, Australia, 2017-18](https://urldefense.proofpoint.com/v2/url?u=http-3A__www.abs.gov.au_ausstats_abs-40.nsf_mf_5512.0-3FOpenDocument&d=DwMGaQ&c=JnBkUqWXzx2bz-3a05d47Q&r=6_0_HLi9xyF4uhL7g6VjbzgC77abVJHb71W7GN6-Nec&m=ZZ9uanrg2UjwwotkVaQ71e2Nqf5M1fHnGAX5XWJLiPw&s=CQcweYsegQ8v2voklAJlhIX-RQBG-PaS01Dpx9iBgyk&e=)
* [5518.0.55.001 - Government Finance Statistics, Education, Australia, 2017-18](https://urldefense.proofpoint.com/v2/url?u=http-3A__www.abs.gov.au_ausstats_abs-40.nsf_mf_5518.0.55.001-3FOpenDocument&d=DwMGaQ&c=JnBkUqWXzx2bz-3a05d47Q&r=6_0_HLi9xyF4uhL7g6VjbzgC77abVJHb71W7GN6-Nec&m=ZZ9uanrg2UjwwotkVaQ71e2Nqf5M1fHnGAX5XWJLiPw&s=-1_RJlH9pJb_SxMNdyyWSFlCLg6S6wA_KCBi9qcsedk&e=)

ABS, ALGA & LGV

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.**

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| **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) | Include:   * 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.   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. |
| **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 *Transport Integration Act 2010*). |
| **Other** (Columns 6 & 12) | All other expenditure on capital assets |
| **Total** (Columns 7 & 13) | The total of the above items |

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

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| **Financial Assets** | **Currency and Deposits (31101, 31102, 31103, 31105)**  Include:   * 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.   Exclude:   * 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)**  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.  Include:   * 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.   Exclude:   * 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)**  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.  Include:   * 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 * sinking fund balances * superannuation fund investments  (employer contributions only)   **Equity Investments (31127)**  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.  Include:   * shares and units in listed entities/trusts only * corporate equity - market value of shares in listed companies, preference shares an convertible notes after conversion * equity of listed public trading enterprises - market value of shares on issue   Exclude convertible notes before conversion.   * other Equity/Net worth of unlisted entities and entities not issuing shares * equity of unlisted public trading enterprises: book value of assets less liabilities |
| **Non-Financial Assets** | **Land (32220)**  Include:   * Land and subsoil assets such as mineral deposits   Exclude:   * Land held for resale.  (include in Stocks, Stores and Materials etc, 32235).   **Buildings (net of depreciation) (32221)**  Include:   * Dwellings and non-residential buildings   **Construction/ Infrastructure (net of depreciation) (32222)**  Include:   * Rail ways, roads, bridges, tunnels, airports, harbours, pipelines, dams and the like.   **Plant and Equipment (net of depreciation) (32223)**  Include:   * Machinery and equipment.   **Other fixed assets (net of depreciation) (32225)**  Include:   * Fixed assets not else where classified   **Intangible assets (32230)**  Include:   * Patents, copyrights and goodwill.   **Capital Works in Progress (32231, 32232, 32233, 32234)**  Include:   * Capital works in progress under the subheadings of Buildings, Construction, Plant and Equipment, Other fixed assets.   Exclude:   * Stocks, stores and materials and unfinished goods and land held for resale (Include in, 32235).   **Stocks, Stores and Materials, unfinished goods  and Land held for Resale (32235)**  Exclude:   * Capital works in progress ( include in 32231 to 32234) |
| **Non-Equity Assets** | **Non-Equity Assets (32100, 32105)**  Include:   * 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.   **Accounts Receivable – Renewable Energy Certificates (32115)**   * Large-scale Generation Certificates (LGCs) issued to large–scale generators of electricity from renewable sources (like wind farms) * Includes: amounts relating to Renewable Energy obligations/certificates |

Part 2 - Liabilities & Equities

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| **Financial Liabilities** | **Deposits Held (31000)**  Include   * 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   * 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   * 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   * 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   * 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   * long term trade debt and accounts payable * non-current prepayments received   **Provisions (32011, 32015, 32016, 32017, 32015)**  Unfunded Accrued Liability for Superannuation   * 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.   Unfunded Accrued Liability for Employee Entitlements   * 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)   Rehabilitation of Tips/Quarries – include provisions for the estimated cost of rehabilitating tips/quarries.  Provisions for future losses and self insurance – include provisions for the estimated cost of future losses and/or self insurance.  Other Provisions   * Include provisions for income tax and dividends if the underlying amounts are liabilities of the council. Exclude provisions for bad debts |

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.

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| **Cash Flows from Operating Activities** | **Cash Flows From Operating Activities - Receipts**   * Cash inflows from operating activities during the current period   **Rates (exclude Waste Management, Garbage Charges) (33000)**   * Cash received from rates and special rates levied.   **Fees, Charges and Sales  (incl. Waste Management, Garbage Charges) (33010)**   * 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)**   * Cash received from voluntary transfers by government and other entities.   **Interest (33060, 33070)**   * Cash received by owners of financial assets in the form of interest.   **Dividends** (from public corporations) **(33075)**   * Cash received from public enterprises in the form of dividends or tax equivalents.   **Other (33100)**   * All other cash received from operating activities other than as itemised above. * Included Recoveries, Dividends from private corporations, contributions, fines etc   **Cash Flows From Operating Activities - Payments**   * Cash outflows from the normal operating activities of council.   **Cash paid for employee superannuation (33280)**   * 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)**   * All cash paid for compensation of employees and all related outlays, except superannuation.   **Restructuring (33175)**   * All outlays related to restructuring.   **Materials and Services (33200)**   * Outlays related to sundry purchases of materials and services, unless specified elsewhere.   **Carbon Tax Expenses (33215)**   * Refers to tax liability for large greenhouse gas emitters that accrue a tax liability on emission of gases. To be treated as an expense upon surrender of permits.   **Interest (33220, 33230)**   * Requited cash transfers by council in the form of interest. Includes interest paid in cash on advances, loans, overdrafts, bonds and bills, and deposits.   **Insurance outlays (33250)**  Outlays on insurance and other financial charges, excluding interest.  **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.  **Other Outlays (33275)**   * All other cash outflows from the operating activities of government entities other than as itemised above. |
| **Cash Flows from Investing Activities** | **Proceeds from Capital Asset Sales (33350)**   * 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.   **Advances made to the private sector for policy purposes (33376)**   * 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.   **Acquisition/ Disposal of equity in public corporations  (33378, 33382, 33384)**   * 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.   **Increase in investments** (liquidity management purposes)   **(33425, 33385)**   * 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.   **Payments for Capital Assets (33400)**   * 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** | **Advances received (net) (33490, 33495)**   * Advances (net of repayments received) from other public authorities.   **Proceeds from Borrowing (33505, 33508)**   * 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.   **Repayments of Borrowing (33530, 33535)**   * The repayment of past borrowing by council from public and private bodies and individuals within Australia and from abroad.   **Increase in Deposits Received (net) (33510)**   * 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. |

Part 4 – Reconciliation Statement (Partial)

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| **Reconciliation** | 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.  **Increase in receivables and investments (33552)**   * Increases in receivables and investments related only to operating activities. Includes increases in trading financial assets such as debtors accounts receivables and prepaid expenses.   **Increase in employee-related provisions (33554)**   * Increases in those provisions relating to the compensation of employees. Includes increases in provisions for superannuation, long service leave and recreation leave.   **Increase in other provisions (33556)**   * 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.   **Increase in payables and borrowings (33558)**   * 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.   **Change in inventories (33560)**   * Net increases in stock account balances and net increases in stocks of materials, stores, stocks, spare parts, etc. |

Part 5 - Income Statement

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| **Revenue** | * Inflows of future economic benefits in the form of increases in assets or reduction in liabilities.   **Rates and Charges (35110)**   * 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.   **Sales of Goods and Services (35120)**   * Refers to revenue from the direct provision of goods and services by general government and public enterprises.   **Reimbursements (35130)**   * Reimbursements for capital and maintenance works undertaken on behalf of other public bodies (eg: VicRoads).   **Statutory Fees and Fines (35140, 35150)**   * relates mainly to fees and fines levied in accordance with legislation.   **Grants Current and Non Recurrent (35160)**   * Recurrent – from State Government * 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 * 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: * Non-Recurrent – from Federal Government * specific capital works grants received from Federal Government for Council owned assets.   **Contributions (35170, 35180)**   * Contributions relate to monies paid by developers in accordance with planning permits issued for property development.   **Interest on Investments (35210)**   * Interest received on Investments.   **Fair Value Adjustments (35270)**   * 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.   **Superannuation (35540)**  **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.   **Carbon Tax Expenses (35695)**   * Refers to tax liability for large greenhouse gas emitters that accrue a tax liability on emission of gases. To be treated as an expense upon surrender of permits.   **Other Expenses (35700)**   * All other expenses not elsewhere classified. |

Sources and Applications   
for Finance & Interest

This tab 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 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.

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| **New Loans** | * 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** | * 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** | * Interest paid on loans outstanding during the year. * Exclude all interest on bank overdraft. |
| **Interest Received** | * Interest received on Investments. |
| **Investments  as at 30 June** | * Only include financial investments for example bonds, term deposits, debentures etc. and exclude any interest received. Refer section 138, *Local Government Act 1989*. |

Road Inventory,   
Expenditure & Financial Data

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 councils should be included at HALF-length only.   
Roads with multiple lanes should be treated as the one length.

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| **Sealed** (Column 1) | * 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) | * 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) | * A formed or unformed road consisting of locally available earth material with little to no imported processed gravel. May also be a cleared, flat, bladed track providing seasonal access. Includes open fire access tracks on gazetted road reserves. |
| **Bridges & Major Culverts  on Local Roads** (Column 4) | * Bridges and Major Culverts include structures that have a span, height or diameter greater than 1.8 metres and a waterway area per single cell more than three (3) square metres. Expenditure on bridge and culvert assets outside these criteria are included in the Roads Ancillary category. |
| **Roads Ancillary** (Column 5) | * 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** | **Local Roads (21000)**   * Centre line length of road measured in kilometres.   **Bridges (21050)**   * Number of bridges and major culverts that have a span, height or diameter greater than 1.8 metres and a waterway area per single cell more than three (3) square metres. |
| **Expenditure  on Local Roads** | **Engineering Overheads**  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  **Existing Assets** (excludes depreciation) **(21060)**  **Maintenance (21030)**   * 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, repairs to bridge components and surface, repairing a single pipe in a drainage network, repair work to prevent early failure of an asset.   **Capital Renewal (21035)**   * Expenditure on renewing an existing asset or a portion of an infrastructure network which returns the service potential or life of the asset to its original level, 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   **Capital Upgrade (21040)**   * Expenditure which increases the service potential or extends the life of the asset beyond hat which it had originally 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.   **New Assets** (excluding depreciation)  **Capital Expansion (21045)**   * Expenditure on extending the boundaries or coverage of an existing infrastructure network, at the same standard currently enjoyed by existing users, 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**  The definitions used in respect of the financial data are the same as those used in compiling the annual financial statements of council.  Where financial statements have not been completed, current estimates of the respective values should be sourced from the asset register used for financial reporting. | **Gross Replacement Cost (21076)**   * The cost / fair value council would incur to acquire an equivalent new asset on the reporting date (i.e. gross value). * The value of a new asset that replicates the existing asset’s service capacity most efficiently, while providing the same level of service.   **Depreciable Amount (21078)**   * The cost of an asset, or other amount substituted for cost, less its residual value (AASB 116). The depreciable amount also excludes the value of any non-depreciating assets such as earthworks and land included in the financial statements. * The Depreciable Amount cannot be greater in value than Gross Replacement Cost.   **Depreciated Replacement Cost (21080)**   * The gross replacement cost (referred to above) of an asset less accumulated depreciation recognised in the annual financial statements for those assets (i.e. written down value). * The Depreciated Replacement Cost cannot be greater in value than Gross Replacement Cost.   **Annual Depreciation Expense (21082)**   * The systematic allocation of the depreciable amount of an asset over its useful life. * The depreciation expense is recognised in the annual financial statements and should be available for the specific asset class. |

**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 council either on a full time or part time basis and also any volunteers.

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| **Council Staff employed by Function Grouping** | **EFT**   * The Equivalent Full Time (E.F.T.) is calculated as the total hours worked by staff in a week divided by the Council’s standard full-time hours per week.   **Total EFT**   * Total of Full Time and Part Time EFT   **Casual Staff**   * Number of Casual Staff   **Volunteers**   * Number of Volunteers   **Exclude**   * Please DO NOT include councillors. |
| **Staff Movements** | The Municipal Association of Victoria (MAV) has requested the data on staff movements.  If this data cannot be supplied by functional groupings, just use one of the ‘Other’ rows to enter figures for total staff movements. |
| **Function Groupings** | Where possible, employee numbers should be allocated to the functional groupings as outlined in tab VGC1, pages 7-18. |
| **Gender** | **Male (M)**  Persons who have male or predominantly masculine biological characteristics, or male sex assigned at birth.  **Female (F)**  Persons who have female or predominantly feminine biological characteristics, or female sex assigned at birth.  **Other (X)**  Persons who have mixed or non-binary biological characteristics  (if known), or a non-binary sex assigned at birth.  Source: ABS <http://www.abs.gov.au/ausstats/abs@.nsf/Latestproducts/1200.0.55.012Main%20Features212016?opendocument&tabname=Summary&prodno=1200.0.55.012&issue=2016&num=&view>= |
| **Aboriginal or Torres Strait Islander** | Council staff who identify as being from an Aboriginal or Torres Strait Islander background. (23800)   * Please provide Totals only (if available). |