

Guideline information to assist councils
completing the State Grants Commission
sections of the Consolidated Data
Collection (CDC) Return
2020-21 CDC

Document Control			
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Version 3	9 August 2021	Update for 2020-21 CDC Version, Page 5: additional clarification of definitions used for SGC purposes; Page 9: minor text change; Page 11: clarification on reporting road lengths, and exclusion of joint responsibility and car park areas in road lengths; Page 13: additional guidance on how to correctly report deletion of assets and addition of Column H “Comments” Column	State Grants Commission

Please note that the following is not an exhaustive list of tips and instructions for councils on how to complete the Consolidated Data Collection (CDC) returns issued by the Local Government Division of the Department of Premier and Cabinet. Rather, the information in this Guideline provides some guidance and tips for councils on how to complete the State Grants Commission (Commission) sections of the CDC. The objective of this document is to help reduce some of the common issues, confusion or mistakes that the Commission at times finds in the data that it draws from the completed CDCs.

This document, which was first prepared in 2019 for supporting the completion of the 2018-19 CDC return, was prepared as a starting point that may in the future be expanded upon and revised by either the Commission or other data users to provide guidance to council staff tasked with completing the CDC returns.

Suggestions for further improvements or additions to this document should be directed in the first instance to sgc@treasury.tas.gov.au.

Councils are encouraged to cross check data reported against the equivalent data reported in the previous year's CDC and to provide explanations for any significant variances should they occur.

State Grants Commission

Email: sgc@treasury.tasgov.au

Version 3: 9 August 2021

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Worksheet Details & Definitions!

Councils should note that in the 2018-19 CDC, **ALGA** made a slight change to their definition of major culvert for the National Local Roads Data System (NLRDS) reporting. (Refer Row 686-687 of Section 5 in the Details and Definitions worksheet.)

This definition change applies only for the purposes of determining what is a major culvert for populating Worksheet 3.2 ALGA NLRDS Data! It does not alter the reporting of culverts for the State Grants Commission purposes.

The definitions of Bridges and Culverts to be reported for the State Grants Commission's purposes, are detailed in Cells B5 and B159 of the 3.1 SGC Bridges & Culverts! worksheet.

Worksheet 1.3 Function Detail!

Below is a colour coded table that reflects the mapping of the current functional expenditure categories to be populated in the 1.3 Function tab, to the broader expenditure categories used by the Commission.

CDC Function <i>(Click on list below for detail on functions)</i>	This function aligns with the following Commission Expenditure Category
Legislative, Executive, Financial & Fiscal Affairs	GENERAL ADMINISTRATION
Public Order, Fire and Safety	LAW ORDER AND PUBLIC SAFETY
Nursing Homes/Aged care	HEALTH HOUSING & WELFARE
Nursing and convalescent home services	HEALTH HOUSING & WELFARE
Aged Services	HEALTH HOUSING & WELFARE
Community and Public Health	HEALTH HOUSING & WELFARE
Housing	HEALTH HOUSING & WELFARE
Welfare	HEALTH HOUSING & WELFARE
Household Garbage/Solid Waste Management	WASTE MANAGEMENT & ENVIRONMENT
Other Protection of the Environment	WASTE MANAGEMENT & ENVIRONMENT
Protection of biodiversity and habitat	WASTE MANAGEMENT & ENVIRONMENT
Community and Regional Development	PLANNING & COMMUNITY AMENITIES
Community Amenities	PLANNING & COMMUNITY AMENITIES
Sport and Physical Recreation venues and facilities	RECREATION & CULTURE
Recreation Parks & Reserves	RECREATION & CULTURE
Sport and Physical Recreation services n.e.c.	RECREATION & CULTURE
Libraries	RECREATION & CULTURE
Art Museums	RECREATION & CULTURE
Other Museums and Cultural Heritage	RECREATION & CULTURE
Performing Arts	RECREATION & CULTURE
Cultural or Arts Services n.e.c.	RECREATION & CULTURE
Community Centres and Halls	RECREATION & CULTURE
Recreation, Culture and Religion n.e.c.	RECREATION & CULTURE
Road, Bridge and Street Infrastructure	ROADS
Local	ROADS
State	ROADS
Commonwealth	ROADS
Road Plant, Parking and Other Road Transport	ROADS
Water	OTHER
Sewerage	OTHER
Air, Water, Rail Transport and Communications	OTHER
Education	OTHER
Fuel and Energy	OTHER
Agriculture, Forestry, Fishing and Hunting	OTHER
Mining, Manufacturing and Construction	OTHER
Other Economic Affairs	OTHER
Other Purposes	OTHER

Please report the receipt of all revenues, in particular SPP receipts (State and Commonwealth) against the functional area that aligns (at least within the same Commission functional expenditure category, as differentiated by colour in the previous matrix) where the functional expenditure incurred by council.

Worksheet 1.4 SPP Details!

This worksheet provides the details of the “Specific purposes payments” received by councils from both State and Commonwealth Governments.

Amounts reconciling to the total: Cell D44=D45, Cell D68=D69, Cell D93=D94, Cell D116=D117

It is important that the lists of data entered each add through, and reconcile, to the total of the respective SPP (State Government Current Expenditure, State Government Capital Expenditure, Commonwealth Government Recurrent Expenditure and Commonwealth Government Capital Expenditure) that is reported in the 1.3 Function Detail Row 42. These amounts also need to align with the totals reported in the 1.1 Financial Data tab (Cells H25:H28).

The Commission’s methodology attempts to match as closely as possible the grant receipt category with the same category where the expenditure occurs in the functional reporting by councils. This enables the Commission to align the grant receipts accurately against the expenses and calculate the correct net expenditure position for a council, after also taking into account the receipt of any relevant grant funding.

It is important to ensure that each line of the detailed SPP receipts reporting includes the Area of expenditure where the expenditure of the funds has been incurred.

For each SPP reported, please report in the Area of Expenditure column an expenditure categories such as “Community Amenities” or “Sport Physical Recreation Venues and Facilities” or the higher level option of “Recreation and Culture” as per the list on Page 10.

Information such as “Skate competition”, “XXX Oval Change Rooms” or “generator plugs-ins for facilities” assist councils to identify the project or the purpose/source of the funding and where this assists councils to link the list to receipts in their systems, the additional information should be noted in Column E.

Bundling several large grant receipts into a small number of lines and attributing them to only one expenditure category is discouraged if the expenditure of the funds is reflected across a range of expenditure categories and does not align to the same category.

If required, please split the reporting of large grant receipts across multiple rows to reflect the actual expenditure profile of the grant funds.

If there is insufficient space/fields for councils to report the SPPs in a manner that also helps councils identify or recognise the specific project or grant being received, please enter additional explanation and identifying information in Column E etc of the 1.4 SPP Details! Worksheet.

Heavy Vehicle Motor Tax Revenue Receipts

All councils, except Flinders and King Island, receive an allocation of Heavy Vehicle Motor Tax Revenue receipts each year.

Accordingly, all other councils need to ensure they report a grant receipt relating to this source of funding. These payments should be reported as received from the Department of State Growth, under State Government funding sections.

Roads to Recovery Revenue Receipts

Currently all councils receive an allocation of Roads to Recovery funding from the Australian Government each year. Accordingly, councils need to ensure they report a grant receipt relating to this source of funding in their SPP listing. The Commission anticipates all councils to be reporting Roads to Recovery funding receipts. When these funds are reported, please ensure they are reported as part of the Commonwealth Government funding sections, rather than State Government funding.

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Area of Expenditure for reporting receipt of SPP Details should be selected from the following list:

<i>CDC Function list below for detail on functions)</i>	<i>(Click on</i>	<i>This function aligns with the following Commission Expenditure Category</i>
Legislative, Executive, Financial & Fiscal Affairs		GENERAL ADMINISTRATION
Public Order, Fire and Safety		LAW ORDER AND PUBLIC SAFETY
Nursing Homes/Aged care		HEALTH HOUSING & WELFARE
Nursing and convalescent home services		HEALTH HOUSING & WELFARE
Aged Services		HEALTH HOUSING & WELFARE
Community and Public Health		HEALTH HOUSING & WELFARE
Housing		HEALTH HOUSING & WELFARE
Welfare		HEALTH HOUSING & WELFARE
Household Garbage/Solid Waste Management		WASTE MANAGEMENT & ENVIRONMENT
Other Protection of the Environment		WASTE MANAGEMENT & ENVIRONMENT
Protection of biodiversity and habitat		WASTE MANAGEMENT & ENVIRONMENT
Community and Regional Development		PLANNING & COMMUNITY AMENITIES
Community Amenities		PLANNING & COMMUNITY AMENITIES
Sport and Physical Recreation venues and facilities		RECREATION & CULTURE
Recreation Parks & Reserves		RECREATION & CULTURE
Sport and Physical Recreation services n.e.c.		RECREATION & CULTURE
Libraries		RECREATION & CULTURE
Art Museums		RECREATION & CULTURE
Other Museums and Cultural Heritage		RECREATION & CULTURE
Performing Arts		RECREATION & CULTURE
Cultural or Arts Services n.e.c.		RECREATION & CULTURE
Community Centres and Halls		RECREATION & CULTURE
Recreation, Culture and Religion n.e.c.		RECREATION & CULTURE
Road, Bridge and Street Infrastructure		ROADS
Local		ROADS
State		ROADS
Commonwealth		ROADS
Road Plant, Parking and Other Road Transport		ROADS
Water		OTHER
Sewerage		OTHER
Air, Water, Rail Transport and Communications		OTHER
Education		OTHER
Fuel and Energy		OTHER
Agriculture, Forestry, Fishing and Hunting		OTHER
Mining, Manufacturing and Construction		OTHER
Other Economic Affairs		OTHER
Other Purposes		OTHER

Worksheet 1.5 Infrastructure!

Total Kilometres of council managed roads: The following tip relates to data entered in Rows 14:17 (Cells D14:D17) of the 1.5 Infrastructure worksheet.

All councils have road assets and therefore the following fields should contain road length data and not be left blank.


14	Total Kilometres of Council Managed Urban Sealed Road*	km	
15	Total Kilometres of Council Managed Rural Sealed Road*	km	
16	Total Kilometres of Council Managed Urban Unsealed Road*	km	
17	Total Kilometres of Council Managed Rural Unsealed Road*	km	

Please note that the data to be reported in these cells must be quoted in kilometres, not metres. Similarly, only the numeric value for the length of road should be entered. Please do not use alpha characters in your response.

For example, if a council wants to report its Urban Sealed road length of 6572 metres in Cell D:14:

This would be entered as 6.572. With rounding, this results in the reported road length

appearing as 7. 

Entering the road length as 6,572 (the length in metres) 

or as “6.572kms” (including the “kms”) is incorrect 

Please report Urban Sealed road lengths as a separate amount and not as a sub-component of the total Sealed road lengths. If for example, a council has a total of 290kms of road length, 50kms of which are sealed roads, 5km of which are classed as Urban Sealed Roads, and 240km of unsealed road length, the road lengths need to be reported as follows:

14	Total Kilometres of Council Managed Urban Sealed Road*	km	5
15	Total Kilometres of Council Managed Rural Sealed Road*	km	45
16	Total Kilometres of Council Managed Urban Unsealed Road*	km	0
17	Total Kilometres of Council Managed Rural Unsealed Road*	km	240

DO NOT report the sealed road lengths as 5km and 50km as this results in double counting of the urban sealed road length.

When reporting road lengths, please exclude any joint responsibility road lengths from the council’s reported road lengths. Joint responsibility road lengths are those sections of road lengths owned by the Department of State Growth but where there is joint responsibility for maintenance as council is still responsible for any assets located outside the kerb (e.g. footpath only road lengths).

Please ensure council’s reported road lengths also exclude any car park equivalent “road lengths”.

On and Off Street Parking Operations:

34	On and Off Street Parking Operations:	
35	Revenue from Parking Operations	<input type="text"/>
36	Operating Expenses of Parking Operations (not incl. Depn.)	<input type="text"/>
37	Depreciation and Amortisation of Parking Infrastructure	<input type="text"/>

Please ensure only numerical characters are used when populating these data fields.

If car parking operations are not applicable, please report 0 or leave the field blank rather than provide responses such as Nil or N/A.

Fully Exempt and Partially Exempt Properties:

40	Fully Exempt Properties:	
41	(Properties exempt from the general rate by statute and which do not pay service rates)	
42	Please indicate the total AAV for Fully Exempt properties (\$)	<input type="text"/>
43		
44		
45	Partially Exempt Properties:	
46	(Properties exempt from the general rate by statute but still paying service rates)	
47	Please indicate the total AAV for Partially Exempt properties (\$)	<input type="text"/>
48		
49	Please indicate the total service rates revenue received in year ending 30 June 2019	
50	from Partially Exempt properties (\$)	<input type="text"/>

Please ensure these fields are populated with the total **AAV values** of Fully Exempt and Partially Exempt properties only, irrespective of your council's actual rating policy (i.e. regardless of whether council uses AAV or Capital Value as its rating base).

Please do not report Fully Exempt and Partially Exempt property Capital Values or Land Values.

Please also ensure that the information requested is correct and reported against the correct field.

Worksheet 3.1 SGC Bridge & Culvert Data!

General Guidance:

Bridge assets should be reported in Rows 12:156 (increase the number of rows if required).

If additional rows are required, please update the count formula in Cell D9.

Culvert assets should be reported in the Culvert section of the sheet (Rows 165:239)
(increase the number of rows if required).

If additional rows are required, please update the count formula in Cell D162.

Note for completing Worksheet 3.1 SGC Bridge & Culvert Data! the return asks for **all** bridges and **all** culverts to be listed (on the basis that this should make it easier for councils to populate the return). The objective of this is to alleviate councils having to assess the individual asset dimensions against the Commission's eligibility criteria to determine in if it should or should not be reported in the return. The Commission's model currently applies a formula across each listing to determine which bridges and which culverts qualify for inclusion for the Commission's asset preservation purposes. These tests will deliver the outcomes according to the bridge and culvert schematics in the Commission's Distribution Methodology:

[https://www.treasury.tas.gov.au/Documents/Financial%20Assistance%20Grants%20Distribution%20Methodology%20Version%204%20\(21%20Aug%202018\).pdf](https://www.treasury.tas.gov.au/Documents/Financial%20Assistance%20Grants%20Distribution%20Methodology%20Version%204%20(21%20Aug%202018).pdf).

Please ensure no additional data is entered in the rows following the asset listings e.g. if the number of assets is noted during the data preparation phase, please ensure these are removed before the listings are lodged.

Before submitting the return councils are strongly encouraged to compare the listing against the equivalent listing your council reported for the previous year or as may have been modified through consultation.

Brief explanations/annotations for any changes being reported in the current year's return compared to those reported in last year's return should be provided in **Column H**. Types of changes may include if there has been any alteration to the Type or Dimensions or change in classification e.g. from bridge to culvert and additions or deletions, due to for example a bridge renewal, or transfer of ownership of a bridge.

8	A. BRIDGES							
9	Note: Insert Additional rows as necessary			Count of Bridges	0			
10								
11	River Name/Location Identifier	Road Name	Bridge/Asset No.	Bridge Type	Configuration	Length (m)	Width (m)	Comments
12								
13								
14								

Deletion of a bridge or culvert asset (e.g. when a bridge is replaced with a culvert, resulting in the asset changing from one section of the report to another) should be indicated by including the identifiers for the asset in the bridge listing (River Name/Road Name), but with zeros placed in the dimension parameters (i.e. length = 00), and a comment explaining the deletion. This will assist the Commission in reconciling the movement between assets reported last year and minimise the need for future follow up and queries.

Bridges Section: Rows 12:156 of 3.1 SGC Bridge & Culvert Data!

The Commission calculates the asset preservation needs for bridges based on the dimensions of the bridge and the material from which it is constructed. The Commission classifies bridges into four bridge types based on the bridge as an overall structure and reflecting the asset life of all of the bridge’s components collectively. For example, a bridge with all components constructed of concrete would be classified as Concrete, whereas a bridge with a mixture of materials used for the various bridge components, should be reported as a hybrid bridge type (the Commission uses Other for this type of bridge). This may mean that reporting bridge types for the Commission’s purposes results in bridges being reported as a different bridge type to the way a council may classify bridges for other purposes.

Guidance regarding the classification of bridges constructed of mixed materials is provided in Row 7 of Worksheet 3.1 SGC Bridge & Culvert Data! as follows:

- Bridges of Concrete & Timber combinations: OTHER;
- Bridges of Steel & Timber combinations: OTHER;
- Bridges of Steel & Concrete combinations: CON; and
- Bridge of Aluminium construction: STL

The screenshot shows a spreadsheet interface with a blue instruction box at the top. The text in the box reads: "Vehicle, pedestrian, stock passage, as part of council road network which are suspended between abutments. Note Jetties, Boat Flaps and Pontoons are not classed as bridges. Please list all bridges in this section. The Commission will test the reported dimensions of all bridges to determine which bridges meet the Commission's recognition eligibility tests. Subtotal Bridge Types must be either CON, STL, TIM or OTHER. *Please note the following bridge type combinations and their applicable type: Bridge type combinations Steel and Concrete CON Steel and Timber OTHER Timber and Concrete OTHER Aluminium STL". Below the instructions, there is a "Count of Bridges" field with the value "0". At the bottom, a table header is visible with columns: River Name/Location Identifier, Road Name, Bridge/Asset No., Bridge Type, Configuration, Length (m), Width (m), and Comments.

For all assets reported, type and dimension data is required to be provided in Columns D, F and G.

While councils are encouraged to report the actual specifics/construction materials of each bridge in column E or columns H, I etc, it is important for councils to report the bridge type as **one of the four types** recognised by the Commission when populating Column D.

Column H is to be used to provide brief explanations for any changes to a specific bridge or culvert asset compared to the asset reported the previous year.

If desired, councils can contact the Commission at sgc@treasury.tas.gov.au and request a copy of the previous year’s bridge and culvert data return used to determine the allocation of the previous year’s allocation, as a cross check or point of reference for completing the current year’s return.

Culverts Section: Rows 165:314 of 3.1 SGC Bridge & Culvert Data!

Please note that the definition and dimensions for eligible culverts **has not changed for the purposes of completing Tab 3.1 SGC Bridge & Culvert Data**. The Commission’s definition of an eligible culvert is still as per the Distribution Methodology: ([https://www.treasury.tas.gov.au/Documents/Financial%20Assistance%20Grants%20Distribution%20Methodology%20Version%204%20\(21%20Aug%202018\).pdf](https://www.treasury.tas.gov.au/Documents/Financial%20Assistance%20Grants%20Distribution%20Methodology%20Version%204%20(21%20Aug%202018).pdf)).

The Commission calculates the asset preservation needs for culverts based on the dimensions of the culvert and the material from which it is constructed. The Commission classifies culverts into two types: Reinforced Concrete Pipe (RCP) and Reinforced Box Culverts (RBC).

For all assets reported, type and dimension data are required to be provided in Columns D, F and G.

While councils are encouraged to report the actual specifics/construction materials of each culvert in column E or columns H, I etc, it is important for councils to specify a culvert type from one of the two types recognised by the Commission when populating Column D.

The Commission notes that there are a number of Metal Pipe Culvert (MPC) assets in the asset stock of councils. Based on engineering advice that the asset preservation costs are similar, the Commission has determined that MPC assets are to be treated as RCP.

For completing Column D, please use RCP asset type for MPC assets.

Similarly, the Commission has determined that Culvert type RBC be used in Column D when reporting Helcore Culvert assets.

Cell B159 provides additional clarification for the reporting of culverts:

All Culverts to be listed include culverts used for the purposes of vehicle, pedestrian or stock passage as part of council road network.
Deck area is calculated as Maximum Clear Waterway [width] multiplied by Length of Culvert Section [length].
Please list all culverts in this section. The Commission will test the reported dimensions of all culverts to determine which culverts meet the Commission's eligible culvert recognition test.
Selected Culvert Types reported in the Culvert Type Column must be either RCP or RBC. The correct description of the actual culvert construction/materials can be provided in the Configuration Column.
Please apply the following culvert types for the classification of non-standard culverts:
Metal Pipe Culverts RCP
Helcore Culverts RBC

In 2018-19 the Commission updated the headings of the dimension columns (Columns F&G) to clarify the width of a culvert as being the clearway compared to the length measurement.

162	Note: Insert Additional rows as necessary		Count of Culverts	0				
163				Max Clear				
164	River Name/Location Identifier	Road Name	Bridge/Asset No.	Culvert Type	Configuration	Wway width (m)	length (m)	Comments
165								
166								

Column H is to be used for providing brief explanations for any changes to a specific culvert asset compared to the asset reported the previous year.

If desired, councils can contact the Commission at sgc@treasury.tas.gov.au and request a copy of the previous year’s bridge and culvert data return used to determine the allocation of the previous year’s allocation, as a cross check or point of reference for completing the current year’s return.

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Worksheet 3.2 ALGA NLRDS Data!

ALGA requires councils to report bridges and only major culverts in Tab 3.2 ALGA NLRDS! as per the definition in Worksheet Details & Definitions! (Row 686-687).

Please use the NLRDS definition for populating the ALGA data request only.



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