

Emergency Services for  
Fire and other events  
Financial and Staff  
Data Collection  
Manual

2024 Report on  
Government Services  
Data Collection

July 2023

*Police and  
Emergency  
Management  
Working Group*

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*The Steering Committee welcomes suggestions on the material contained in this manual. Please direct your suggestions to the Secretariat at the above address.*

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# Foreword

This manual contains definitions and counting rules for data items used by the Police and Emergency Management Working Group (PEMWG) for the reporting of State and Territory fire services staff, volunteer and financial data for the Report on Government Services (RoGS).

Data collected will assist the Review of Government Service Provision to report on the performance of emergency services for fire and other events.

**The definitions and guidelines provided in this manual relate to the *2024 RoGS*.**

A key aim of this document is to improve the inter-jurisdictional comparability of emergency management performance indicators. The definitions and guidelines in this manual are intended to ensure that data are consistent and comparable. The Working Group is committed to a process of continual improvement and welcomes comments on any aspect of the manual.

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# Abbreviations

ACT	Australian Capital Territory
AFAC	Australasian Fire and Emergency Service Authorities Council
AIHW	Australian Institute of Health and Welfare
ACSES	Australian Council of State Emergency Services
FTE	Full time equivalent
NSW	New South Wales
NT	Northern Territory
PEMWG	Police and Emergency Management Working Group
Qld	Queensland
RoGS	Report on Government Services
SA	South Australia
STES	State and Territory Emergency Services
Tas	Tasmania
Vic	Victoria
WA	Western Australia

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# 1 Introduction

## 1.1 Background

The Review of Government Service Provision was established in 1993 by Heads of government (then the Council of Australian Governments) to provide information on the effectiveness and efficiency of government services in Australia. A Steering Committee, comprising senior representatives from the central agencies of all governments, manages the Review with the assistance of a Secretariat provided by the Productivity Commission.

The Review aims to:

- enable ongoing comparisons of the performance of government services
- report on government service provision reforms that governments have implemented or that are under consideration.

Two main tasks of the Review, as set out in the original terms of reference, are to:

- develop agreed national performance indicators for government services (which are published in the annual Report on Government Services (RoGS))
- analyse service provision reforms.

## Report on Government Services

The required outputs and objectives of RoGS are:

1. The Steering Committee will measure and publish annually data on the equity, efficiency and cost effectiveness of government services through the RoGS.
2. The RoGS facilitates improved service delivery, efficiency and performance, and accountability to governments and the public by providing a repository of meaningful, balanced, credible, comparative information on the provision of government services, capturing qualitative as well as quantitative change. The Steering Committee will seek to ensure that the performance indicators are administratively simple and cost effective.
3. The RoGS should include a robust set of performance indicators, consistent with the principles set out in the Intergovernmental Agreement on Federal Financial Relations; and an emphasis on longitudinal reporting, subject to a program of continual improvement in reporting.

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4. To encourage improvements in service delivery and effectiveness, RoGS should also highlight improvements and innovation.

Service areas monitored and included in the final report are:

- Child care, education and training
- Health
- Justice
- Emergency management
- Housing and homelessness
- Community services.

The Report provides indicators of performance within the existing policy frameworks of governments, to enable governments to assess the success of many reforms being undertaken and highlight the potential for further reforms.

## Measuring the Performance of Government Services

How effectively and efficiently governments provide and regulate their social infrastructure is important to all Australians. There is increasing pressure on governments to ensure that community expectations are met in the delivery of those services just as there is pressure to make governments accountable.

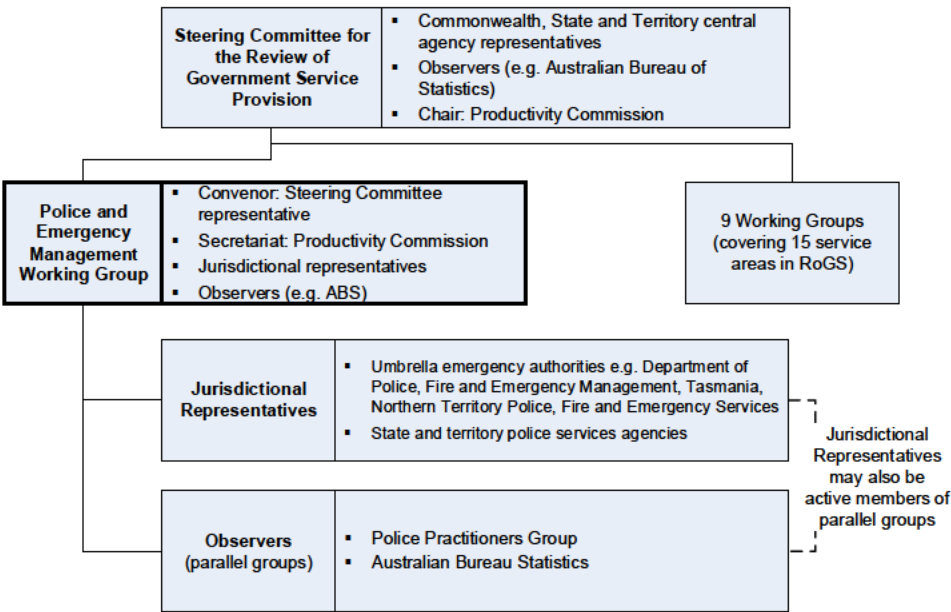
Assessments of performance must consider both efficiency and effectiveness:

- *Efficiency* — is generally used to describe how well organisations use their resources in producing services.
- *Effectiveness* — measures reflect the degree to which organisations achieve desired outcomes or objectives.

## 1.2 Review participants

A significant factor in the success of data collection nationally is the cooperative approach of the Review, which facilitates reviewing the data collection and reporting methodology. This approach has also improved the network of contact between the various service organisations and the necessary statistical service and research groups. **Figure 1.1** depicts the relationships and structures of the Steering Committee and its Working Groups.

Figure 1.1 Relationships and Structures of Review Participants – Report on Government Services



### Steering Committee

The Steering Committee for the Review of Government Service Provision oversees the whole Review process. The Steering Committee comprises representatives from the Australian Government and all State and Territory Governments and is chaired by the Productivity Commission. A Working Group for each area of service provision is convened by a member of the Steering Committee.

The Chair of the Productivity Commission is the Chair of the Steering Committee. The Commission provides the Secretariat to the Steering Committee. Each Working Group is supported by an officer from the Secretariat, who provides advice and administrative support to the Steering Committee and Working Groups. A key responsibility of the Secretariat is to coordinate the preparation of the annual report for approval by the Steering Committee before publication.



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## Working Groups

Working Groups are responsible for expert development and ongoing improvement of indicators and data. Working Groups meet on a regular basis to consider:

- the framework of performance measures for the sector
- the application of indicators to particular aspects of the framework
- improvements to performance measures and the collection of data
- definitions and data counting rules for each indicator
- the collection and audit of data
- assistance in the analysis and presentation of the data.

The recommendations of a Working Group must be consistent with the framework for reporting established by the Steering Committee.

## Jurisdictional Representative

Jurisdictional Representatives may come from:

- *umbrella emergency authorities* — for example, Queensland Fire and Emergency Services
- *emergency service agencies* — for example, South Australia's Metropolitan Fire Service.

***Working Group/Jurisdictional Representatives coordinate the collection of activity, financial and staff data from each agency/department in their jurisdiction.***

## Expert observers

Expert observers from the Australasian Fire and Emergency Service Authorities Council (AFAC) and other relevant organisations together with jurisdictional representatives, provide advice to the PEMWG and assist in the collection of emergency services data.

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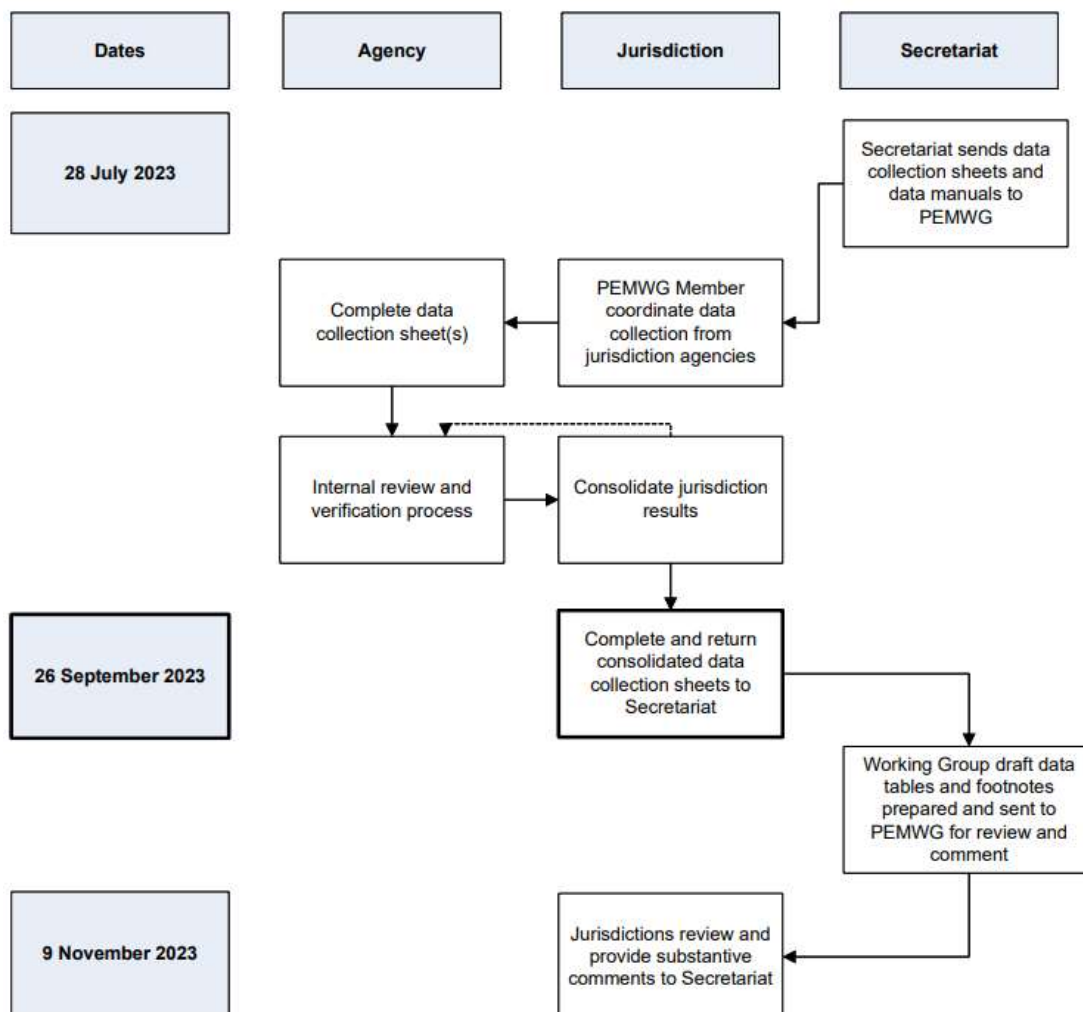
## 2 Data collection

### 2.1 Collection and collation processes

**Figure 2.1** summarises the data collection and compilation process for the 2024 RoGS.

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Figure 2.1 **Data collection and compilation process, 2024 RoGS**



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## Data collection kit

The Secretariat provides to the PEMWG and Jurisdictional Representatives the *2024 RoGS Fire services financial and staff data collection* on **28 July 2023**. The electronic data collection kit contains:

- *Emergency services for fire and other events financial and staff data manual, 2024 Report on Government Services data collection* (this manual) developed by the PEMWG, including definitions and counting rules used in the data collection
- data collection spreadsheet(s), in Excel workbook (.xlsx format).

## Coordination of data collection within jurisdictions

The Secretariat collects data in relation to fire and emergency services (activity, financial and staffing data) and other emergency management services directly from jurisdictions.

Working Group/Jurisdictional Representatives are responsible, together with the relevant agencies, to enter data and forward the completed spreadsheets to the Secretariat. A summary of the steps to complete in this process are provided in **table 2.1**.

Reporting data for the 2024 RoGS is to relate to the **2022-23 financial period**.

**Return the completed data collection sheets to the Secretariat before/by 26 September 2023.**

## Data notes

As a part of the data collection process, PEMWG members are responsible for providing data notes to the Secretariat to indicate the source, characteristics and/or limitations of a fact, an opinion or a quotation used. Please use the 'Notes' column to indicate the following by data item:

- *consistency with data manual counting rules* — if the data extraction, compilation methodology and/or data scope does not comply with the data manual definitions or has changed over time. If not consistent with the RoGS counting rules, what is the reason.
- *sources of data* — if the source of data is thought to be different from other jurisdictions
- *completeness of data* — if the data item is not complete for the required time period. If not, what is the reason for incomplete data (such as industrial bans/ disputes)
- *coverage of data* — if the data item does not cover the entire jurisdiction (such as urban and regional areas)
- *currency of data*

- *explanations for any significant change in the data item over time (i.e. where comparability over time is affected significantly)*
- *anything else having a significant impact on the data reported that the Secretariat should be aware of.*

Factors specific to fire services reporting on emergency management that may impact on data quality and performance measures may include variations from data manual definitions.

**Table 2.1 Process for collection and compilation**

<i>Step</i>	<i>Action</i>
<b>1 Documentation</b>	Working Group/Jurisdictional Representatives to familiarise themselves with the documents in the data collection kit including the data manual and the data collection spreadsheets.
<b>2 Complete the data collection spreadsheet</b>	<p>Complete the data collection spreadsheet <b>ensuring that data is reported in accordance with the definitions provided in this document</b>. Please ensure:</p> <ul style="list-style-type: none"> <li>• There is an entry for all data items.</li> <li>• Jurisdictional results are consolidated — Jurisdictions may need to develop protocols for the <b>consolidation of jurisdictional results</b> where there is more than one agency providing the service to the State or where the agency is not directly acting as the Jurisdictional Representative on the PEMWG. This is the responsibility of the Jurisdictional Representative.</li> <li>• Data notes and additional information are provided — <b>Note:</b> Where data provided varies from the definition in the data manual an explanation should be provided in the 'Notes' column of the data collection spreadsheet. Any additional information for individual data items can also be provided in the 'Notes' column. Some data note information will be relevant to include in data table footnotes and some information will be relevant for Secretariat knowledge management.</li> </ul>
<b>3 Ensure jurisdictional clearance</b>	By sending the data to the Secretariat, Working Group members are assumed to have received appropriate authorisation to provide data to the RoGS. That is, the Working Group member is responsible for their jurisdiction's data — not data specialists within their jurisdiction.
<b>4 Complete the contact details form</b>	Complete the details of a contact officer for queries regarding the data.
<b>5 Return to Secretariat</b>	The completed data collection spreadsheet and associated documentation must be returned to the Secretariat by the data deadline cob <b>26 September 2023</b> . <b>Early submissions are encouraged where possible.</b>
<b>6 Review</b>	<ul style="list-style-type: none"> <li>a. The Secretariat will collate the data and produce the chapter and data tables with appropriate footnotes</li> <li>b. Draft chapter and data tables will be sent to Working Group/Jurisdictional Representatives as per the 2024 RoGS drafting timetable (<b>23 October 2023</b>)</li> <li>c. Comments on draft chapter and data tables are due by the Review deadline for substantive comments (<b>9 November 2023</b>).</li> </ul>
<b>6 Data and chapter corrections</b>	After <b>26 September 2023</b> , Working Group/Jurisdictional Representatives are responsible for data revisions and for sending them directly to the Secretariat by the Review deadline for substantive comments ( <b>9 November 2023</b> ).
<b>7 Assistance and queries</b>	If you have any queries or require assistance completing the data collection spreadsheets please contact the Secretariat.

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## 2.2 Data Confidentiality

While the published data in the report are in the public domain, the Working Group has agreed that the individual or combined data sets from which the published data are derived should not be released to any other person, or organisation without the express permission of the jurisdiction(s) that supplied the data.

### Confidentiality of Combined Data Sets

It is desirable for jurisdictions to access the final combined data sets. However, it is essential that data provided by jurisdictions are not available to parties outside of the Review process without the express permission of the jurisdiction/s.

To put this into effect, combined data sets provided either to:

- a Police and Emergency Management Working Group member
- an emergency management agency in the Australian Government, States or Territories and/or
- the Productivity Commission

shall not be made available to outside parties, unless written permission has been granted by all relevant parties in the Emergency Management Working Group.

### Confidentiality of Individual Australian Government, State and Territory Data

In addition to the confidentiality of the combined data sets, individual Australian Government, State or Territory data sets are restricted unless interested parties are specifically authorised by express written permission (applied to and provided by the individual Australian Government, State or Territory for the reproduction/usage of their material).

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## 3 Scope of data collection

The purpose of this data manual is to collect information on the financial and staff aspects of fire services that are wholly or partly funded by Australian governments. A key objective of the Steering Committee is to move towards reporting data that are nationally comparable. This implies that estimates of costs must account for the full range of expenses on an accrual basis. The Steering Committee has also agreed that where data are not perfectly nationally comparable, this should not restrict data being made publicly available.

### 3.1 Scope of agencies

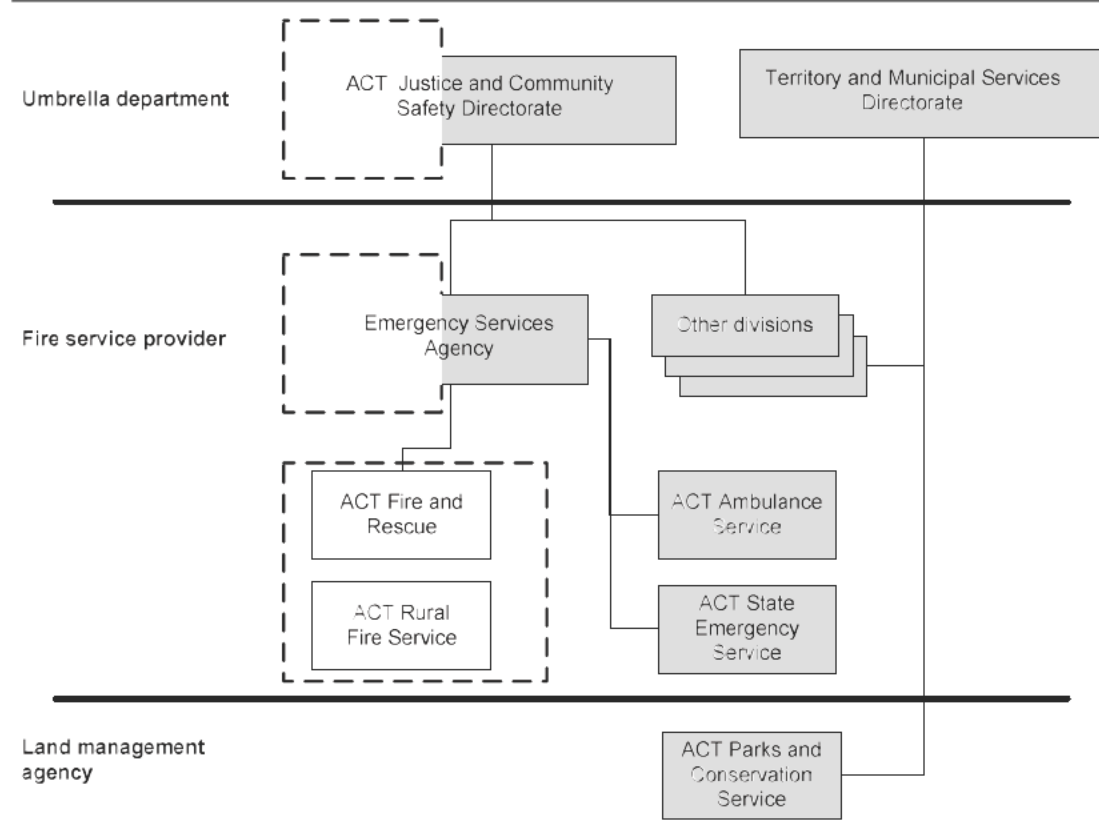
There are differences across jurisdictions in the organisation of fire services. **Figure 3.1** provides an illustration of how this data collection would be applied to the ACT. In general, a jurisdiction's 'fire service organisation **includes**:

- *umbrella department* — the department responsible for policy, planning, management and ensuring delivery of emergency services (the part of ACT Justice and Community Safety Directorate that is responsible for fire services)
- *fire service provider* — the primary agencies involved in providing emergency management services for fire events (the part of the Emergency Services Agency responsible for fire events, ACT Rural Fire Service and ACT Fire and Rescue)
- *land management agency* — government funded agencies that have an obligation to respond in the case of structure or landscape fires and typically provide fire services within designated areas (the part of the Parks and Conservation Service responsible for managing bushfires on public lands).

The scope of the data collection **excludes**:

- *ambulance services* (ACT Ambulance Service)
- *State and Territory emergency services* (ACT State Emergency Service)
- *umbrella departments services not related to fire events* — the part of the management functions of the ACT Department of Justice and Community Safety that is responsible for ACT Ambulance Service and ACT SES.

**Figure 3.1 Illustration of the scope of agency**



For the purposes of the fire services financial and staff collection (this collection), the financial and staff data of the jurisdiction's land management agencies should:

- be included where the data are available
- be excluded where the data are not available (however, jurisdictions should work to include these data for future collections).

A summary of the scope of the data collection for each jurisdiction is provided in **table 3.1**.

**Table 3.1 Scope of fire service organisations**

<i>Juris- diction</i>	<i>Umbrella department</i>	<i>Fire service provider</i>	<i>Land management agency</i>
NSW	<ul style="list-style-type: none"> <li>Ministry for Police and Emergency Services</li> </ul>	<ul style="list-style-type: none"> <li>Fire Brigades</li> <li>Rural Fire Service</li> </ul>	<ul style="list-style-type: none"> <li>Office of Environment and Heritage</li> </ul>
Vic	<ul style="list-style-type: none"> <li>Emergency Management Victoria</li> <li>Inspector-General for Emergency Management</li> </ul>	<ul style="list-style-type: none"> <li>Fire Rescue Victoria</li> <li>Country Fire Authority</li> </ul>	<ul style="list-style-type: none"> <li>Department of Environment, Land, Water and Planning</li> </ul>
Qld	<ul style="list-style-type: none"> <li>Queensland Fire and Emergency Services</li> </ul>	<ul style="list-style-type: none"> <li>Queensland Fire and Emergency Services</li> </ul>	<ul style="list-style-type: none"> <li>Department of Natural Resources, Mines and Energy</li> <li>Department of Environment and Science</li> </ul>
WA	<ul style="list-style-type: none"> <li>Department of Fire and Emergency Services (DFES)</li> </ul>	<ul style="list-style-type: none"> <li>Department of Fire and Emergency Services (DFES). DFES comprises the:               <ul style="list-style-type: none"> <li>Career and Volunteer Fire and Rescue Service (FRS and VFRS)</li> <li>Bush Fire Service (BFS)</li> <li>State Emergency Service (SES)</li> <li>Marine Rescue Western Australia</li> <li>Volunteer Fire and Emergency Service (VFES)</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>Department of Parks and Wildlife</li> </ul>
SA	<ul style="list-style-type: none"> <li>Fire and Emergency Services Commission</li> </ul>	<ul style="list-style-type: none"> <li>Metropolitan Fire Service</li> <li>Country Fire Service</li> </ul>	<ul style="list-style-type: none"> <li>Forestry SA</li> <li>Department of Environment, Water and Natural Resources</li> </ul>
Tas		<ul style="list-style-type: none"> <li>Tasmanian Fire Service</li> </ul>	<ul style="list-style-type: none"> <li>Forestry Tas</li> <li>Parks and Wildlife Service</li> </ul>
ACT	<ul style="list-style-type: none"> <li>Justice and Community Safety Directorate</li> </ul>	<ul style="list-style-type: none"> <li>Emergency Services Agency</li> <li>Fire and Rescue</li> <li>Rural Fire Service</li> <li>State Emergency Service</li> </ul>	
NT	<ul style="list-style-type: none"> <li>NT Police, Fire and Emergency Services</li> <li>Department of Land Resource Management</li> </ul>	<ul style="list-style-type: none"> <li>Fire and Rescue Service</li> <li>Bushfires NT</li> <li>Emergency Services</li> </ul>	<ul style="list-style-type: none"> <li>Bushfire NT</li> <li>Parks and Wildlife Commission of the NT</li> <li>Parks Australia</li> </ul>

Source: State and Territory governments

## 3.2 Scope of ‘fire service organisation’ activities

This fire services data collection seeks to collect the financial and staff data for each jurisdiction’s ‘fire service organisation’. The typical activities of a fire service organisation include:



- 
- *fire prevention* — public education and training, advice on rural land management practice for hazard reduction and fire prevention, and preparation of risk assessment and emergency plans
  - *fire preparedness* — preparation of response plans, training of fire personnel, inspection of property and buildings for fire hazards and fire standards compliance, hazardous chemicals and material certification, and inspection of storage and handling arrangements
  - *fire response* — urban and rural fire suppression, response to incidents involving hazardous substances, and road and industrial rescue
  - *fire recovery* — critical incident stress debriefing, salvage and restoration of the emergency event to a safe state, and support for the community.

A number of fire service organisations also provide a range of non-fire related activities. For example, the ACT Fire Brigade provides road crash rescue.

Currently there are no provisions in this data collection to collect or report financial and staff data separately for fire and non-fire activities. For the purpose of this collection, all activities of fire service organisations are treated as fire related and should be **included** in the data collection.

Non-fire activities to be included **but not restricted to** this data collection are:

- medical emergencies
- rescues
- natural events
- technological and hazardous material incidents
- emergency relief and recovery.

### 3.3 Apportioning assets and costs

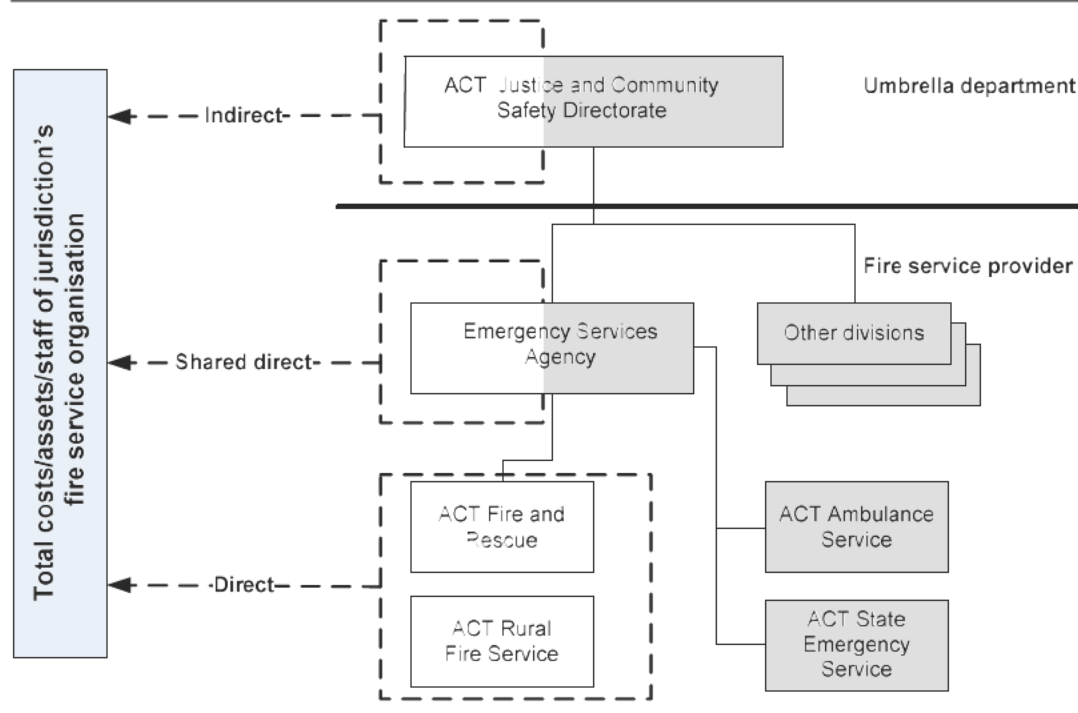
#### Indirect and direct costs, assets and staff

The total costs, assets and staff of fire service organisations are categorised as either ‘indirect’ or ‘direct’ (**figure 3.2**).

- *Direct costs, assets or staff* — The costs a fire service organisation incurs, administers or employs in delivering that service to the community.

Most costs incurred (administered assets) by a service organisation are ‘direct’. Direct assets costs and staff are defined to be those for which the service organisation is directly responsible or has control.

Figure 3.2 Illustration of the apportionment of costs and assets



- *Shared direct costs, assets or staff* — A service organisation may share some direct costs, assets or staff with one or more other service organisations. A good example is the sharing of stations by fire, ambulance and State and Territory Emergency Services (STES) services. Shared direct costs, for example include the depreciation cost of the building, as well as the costs of gas, electricity, water etc.
- *Indirect costs, assets or staff* — The costs, assets or staff that an umbrella department incurs, administers or employs on their behalf or when assisting the fire service organisation undertake its activities.

Typically, an umbrella department will also be responsible for a range of other activities in addition to the emergency service. For example, the Victorian Department of Justice coordinates policy development, among things, between the fire, STES and police services.

## Apportionment rules

Where possible, total fire costs, assets and staff would count only those incurred, administered or employed by the jurisdiction if they are obviously linked to the output of the fire service organisation.

However, to calculate the total costs, assets and staff of fire service organisations jurisdictions generally must apportion ‘direct’ **and** ‘indirect’ costs, assets and staff between

the agencies that share costs. The PEMWG has endorsed the following apportionment rules to assist jurisdiction complete this task.

- *Direct costs, assets or staff* — Where a fire service provider is independently constituted, its direct costs, assets and staff should be available from the its annual financial accounts and can be counted as being of the fire service organisation.
- *Shared direct costs, assets or staff* — Shared costs, assets and staff are apportioned to the fire service by multiplying the direct costs, assets or staff by some factor between 0 and 1 that reflects the fire service organisation's use of those *costs, assets or staff*. Methods S4 to S6 describe how to apportion shared direct costs, assets and staff (**table 3.2**).
- *Indirect costs, assets or staff* — The costs, assets or staff are apportioned to the fire service by multiplying its costs, assets and staff by some factor between 0 and 1 that reflects the fire service organisation's use of those resources. Methods S1 to S3 describe how to apportion for indirect costs, assets and staff (**table 3.2**).

**Table 3.2 Methods of apportionment**

<i>Method</i>	<i>Description</i>
<b>Direct costs assets and staff</b>	
	The direct costs, assets and staff should be available from the agencies annual financial accounts and can be counted as being of the fire service organisation.
<b>Shared direct costs assets and staff</b>	
S4	The costs, assets and staff of a shared facility are apportioned to services or events on the basis of floor space occupied by staff, vehicles and equipment. <i>This rule is applied to calculate depreciation and user cost of capital for land and buildings.</i>
S5	The costs of a shared facility are apportioned to services on the basis of the number of persons, or payments of wages and salaries, from each service sharing the facility. This rule can be applied in the calculation of running costs, such as water and electricity.
S6	The costs of a shared facility are apportioned to services on the basis of some other rule determined by the agency.
<b>Indirect costs assets and staff</b>	
S1	The indirect cost or staff base of an umbrella department are apportioned to service organisations or events on the basis of the budget shares of the service organisations.
S2	The indirect cost or staff base of an umbrella department are apportioned to service organisations or events by directly attributing the wages and salaries of staff or the actual number of persons in the umbrella department that are responsible for administering and providing policy advice to the service organisation.
S3	The indirect cost or staff base of an umbrella department are apportioned to service organisations or events by some other rule determined by the agency.

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## 4 Data definitions and counting rules

### 4.1 All collection sheets: Definitions of “not published” “not applicable” and “not available”

- Where data is not available, the cell should be populated with ‘**na**’
  - For example, where a service was provided in a jurisdiction for a particular line item, however a value cannot be determined
- Where a data item is not applicable, the cell should be populated with ‘**..**’
  - For example, where a particular program is not conducted within a jurisdiction, or a particular service is not provided
- Where data is available but will not be published, the cell should be populated with ‘**np**’
  - For example, in instances where there are data quality or reliability concerns, such as where data is subject to high relative standard errors, or in cases where providers elect to apply a data suppression policy/ where data is withheld due to legitimate confidentiality concerns.

### 4.2 Collection sheet: Paid staff and volunteers

The staff and volunteers collection sheet compiles data on the human resources of the fire services organisation. The data definitions and counting rules are provided in:

- *Definition A1: Paid Staff data definition and counting rules* — All paid staff employed by fire service organisations on:
  - a **full-time equivalent** (FTE) by operational status
  - a **head count** basis by age group and workforce attrition (**A114** and **A115**).
- *Definition A2: Volunteers data definition and counting rules* — All volunteers of fire service organisations on a **head count** basis, by operational status.

FTE is **not** required for volunteers at this stage, unless an agency has the ability to calculate volunteer FTE (in which case please provide in an accompanying footnote to the number of people).

## Definition A1 Paid Staff data definition and counting rules

<i>Data item</i>	<i>Description</i>
<b>A1</b>	<b>All paid staff (no. of FTE)</b> (Automatically calculated in collection sheet)
<i>Definition:</i>	Count of all paid staff employed by fire service organisations on a <b>full-time equivalent (FTE)</b> basis. Aggregate of A11 and A12.
<i>Counting rules:</i>	<p>Staff are to be counted on a <b>full-time equivalent (FTE)</b> basis.</p> <ul style="list-style-type: none"> <li>• <i>FTE</i> is a measure of the total level of staff resources used.</li> <li>• One FTE is equivalent to a person employed full-time and engaged solely in activities that fall within the scope of fire service organisations.</li> <li>• FTE is calculated on the basis of the proportion of time spent on activities within the scope of the data collection compared with that spent by a full-time staff member. This ratio can be calculated as:</li> </ul> $\text{Part-time FTE} = \frac{\text{Average hours worked by a staff member}}{\text{Average hours worked by a full-time staff member}}$ <p>The count should be calculated as the <b>average for the financial year</b>. To calculate the average:</p> $\text{Average} = \frac{\text{FTE at 1 July 2022} + \text{FTE at 30 June 2023}}{2}$
<i>Apportioning:</i>	<p>'Indirect' and 'shared direct' staff should be apportioned.</p> <ul style="list-style-type: none"> <li>• <i>Shared direct staff</i> should be apportioned between the services on the basis of S4 (chapter 3). For example, fire and STES services sharing communications staff can be apportioned by the number of staff responsible for each service.</li> <li>• <i>Indirect staff</i> are to be apportioned on the basis of rules S1 to S3 (chapter 3). For example, staff of umbrella departments can be apportioned based on number of persons responsible for policy advice to the service organisation.</li> </ul>
<i>Inclusions:</i>	<ul style="list-style-type: none"> <li>• <i>Private contractors</i> should be <b>excluded</b>.</li> <li>• <i>See A11 and A12</i></li> </ul>

Continued next page

## Definition A1 Continued

<i>Data item</i>	<i>Description</i>
<b>A11</b>	<b>Firefighting staff (no. of FTE)</b> (Aggregate of A111 to A113 — automatically calculated in collection sheet)
<i>Definition:</i>	A firefighting staff member is any person employed or remunerated by the fire service organisation who delivers or manages a firefighting service directly to the community and who is formally trained and qualified to undertake firefighting duties.
<i>Counting rules and Apportioning as per A1</i>	
<b>A111</b>	<b>Permanent firefighters (no. of FTE)</b>
<i>Definition:</i>	All permanent full-time staff of the fire service organisation that are formally trained and qualified to undertake firefighting and related duties, and who are engaged in directly serving the community.
<i>Counting rules and Apportioning as per A1</i>	
<i>Inclusions:</i>	<ul style="list-style-type: none"> <li>• May include qualified and senior fire staff.</li> </ul>
<b>A112</b>	<b>Part-time firefighters (no. of FTE)</b>
<i>Definition:</i>	All permanent part-time and part-time auxiliary staff of the fire service organisation that are formally trained and qualified to undertake firefighting and related duties.
<i>Counting rules and Apportioning as per A1</i>	
<i>Inclusions:</i>	<ul style="list-style-type: none"> <li>• Include part-time qualified and senior STES staff.</li> <li>• An auxiliary is trained and qualified to undertake emergency service duties, receiving remuneration on an hourly basis.</li> <li>• Include part-time firefighting staff responsible for responding to emergencies, instructing the community to prepare and investigations.</li> </ul>
<b>A113</b>	<b>Other firefighters (no. of FTE)</b>
<i>Definition:</i>	All firefighting staff of the fire service organisation not classified above.
<i>Counting rules and Apportioning as per A1</i>	
<i>Inclusions:</i>	<ul style="list-style-type: none"> <li>• Include qualified and senior STES staff.</li> <li>• This may include: <ul style="list-style-type: none"> <li>— firefighters engaged in responding to fires to perform fire investigation duties, building inspections and are considered to be 'on call'.</li> <li>— retained (receives a lump sum retainer for services provided) STES staff or trainees and new recruits.</li> </ul> </li> </ul>

<b>A114</b>	<b>Firefighter workforce by age group</b>
<i>Definition:</i>	Count the <b>number</b> of firefighting personnel who fall within the category: <b>A11 Firefighting staff</b> for the following age groups, headcount: <ul style="list-style-type: none"> <li>• under 30 years of age</li> <li>• 30-39 years of age</li> <li>• 40-49 years of age</li> <li>• 50-59 years of age</li> <li>• 60 years of age and over</li> </ul>
<i>Counting rules and Apportioning as per A1</i>	
<i>Inclusions:</i>	Private contractors should be <b>excluded</b> . See <b>A11</b>
<b>A116</b>	<b>Firefighter workforce attrition (FTE)</b>
<i>Definition:</i>	Count the <b>number</b> of staff that exited the organisation during the specified financial year (FTE), including resignation and retirement, and who fall within the category: <b>A114 Firefighter workforce by age group headcount (sum)</b>
• <i>Counting rules</i>	The attrition rate is derived and published as: $\text{Attrition rate (derived)} = 100 \times \frac{\text{A116 Firefighting staff attrition (number FTE)}}{\text{A11 Firefighting staff (number FTE)}}$
<i>Inclusions:</i>	<b>Exclude</b> staff who transfer from operational positions into non-operational positions.
<i>Note: As agreed at the April 2023 PEMWG meeting, the workforce attrition measure will be calculated in the 2024 RoGS on FTE basis, not headcount. At this stage, headcount attrition will still be collected and included in the RoGS as context.</i>	
<b>A12</b>	<b>Non-firefighting staff (no. of FTE)</b> (Comprises A121 — automatically calculated in collection sheet)
<i>Definition:</i>	A non-firefighting staff member is any person employed or managed by the fire service organisation who is not actively engaged in the firefighting role, may or may not be formally qualified and trained as a firefighter.
<i>Counting rules and Apportioning as per A1</i>	
<b>A121</b>	<b>Agency support staff (no. of FTE)</b>
<i>Definition:</i>	Count any full-time or part-time employee whose immediate client is the firefighter.
<i>Counting rules and Apportioning as per A1</i>	
<i>Inclusions:</i>	<ul style="list-style-type: none"> <li>• Include the agency's employees and remunerated volunteers engaged in operational support roles.</li> <li>• Include technical staff, communications staff, legal staff, records staff, training staff, finance, policy, research, personnel services, building and property services, transport services, station and shift supervisors, and management above the level of station.</li> </ul>

## Definition A2 **Volunteers data definition and counting rules**

<b>A2</b>	<b>Volunteers (number of people)</b> (Aggregate of A11 and A12 — automatically calculated in collection sheet)
<i>Definition:</i>	Count of volunteers of fire service organisations on a <b>head count</b> basis.
<i>Counting rules:</i>	The head count is a count of the <b>number</b> of people recorded on the books of jurisdiction's fire service organisation.
	The count should be calculated as the <b>average for the financial year</b> . To calculate the average:
	$\text{Average} = \frac{\text{Volunteers at 1 July 2022} + \text{Volunteers at 30 June 2023}}{2}$
<i>Apportioning:</i>	<p>'Indirect' and 'shared direct' volunteers should be apportioned.</p> <ul style="list-style-type: none"> <li>• <i>Shared direct volunteers</i> should be apportioned between the services on the basis of S4 (chapter 3). For example, fire and S/TES services sharing communications volunteers can be apportioned by the number of volunteers responsible for each service.</li> <li>• <i>Indirect volunteers</i> are to be apportioned on the basis of rules S1 to S3 (chapter 3).</li> </ul>
<i>Inclusions:</i>	<ul style="list-style-type: none"> <li>• Include all volunteers provided they do not receive payment for their services other than reimbursement of 'out of pocket expenses'.</li> <li>• See A21 and A22.</li> </ul>
<b>A21</b>	<b>Volunteer firefighters (number)</b>
<i>Definition:</i>	Count of volunteers of the fire service organisation, who: <ul style="list-style-type: none"> <li>• deliver or manage a firefighting service directly to the community</li> <li>• are formally trained and qualified to undertake firefighting duties</li> <li>• do not receive remuneration other than reimbursement of 'out-of-pocket expenses'.</li> </ul>
	<i>Counting rules and Apportioning as per A2</i>
<i>Inclusions:</i>	NSW and ACT: please include Community Fire Unit (CFU) volunteers in this category.
<b>A22</b>	<b>Volunteer support staff (number)</b>
<i>Definition:</i>	<ul style="list-style-type: none"> <li>• Count of volunteers whose immediate client is the firefighter, and who do not receive remuneration other than reimbursement of 'out-of-pocket expenses'.</li> </ul>
	<i>Counting rules and Apportioning as per A2:</i>
<i>Inclusions:</i>	Include volunteers in operational support roles (e.g, roles that provide resources to maintain operational capability such as mechanics, catering, fuels), <b>PROVIDED THEY DO NOT RECEIVE PAYMENT</b> For their services other than reimbursement of 'out of pocket expenses'.



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## 4.3 Collection sheet: Fire assets

The fire assets collection sheet compiles data on the non-current physical assets of the fire service organisation. 'Land assets' and 'other assets' to be counted include:

- assets controlled by the fire service organisation
- assets owned by volunteer brigades
- finance leased assets.

The data definitions and counting rules are provided in:

- *Definition B1: Fire assets data definition and counting rules* — Value of all non-current physical assets

## Definition B1 Fire assets data definition and counting rules

<i>Data item</i>	<i>Description</i>
<b>B1</b>	<b>Value of non-current fixed assets (\$thousands)</b> (Aggregate of <b>B11</b> and <b>B12</b> — automatically calculated in collection sheet)
<i>Definition:</i>	Value of all non-current physical assets of the fire service organisation
<i>Counting rules:</i>	<p>The latest available asset values are to be reported.</p> <ul style="list-style-type: none"> <li>• A specific asset valuation method is not prescribed. Please indicate in a note to your assets data what asset valuation method is used.</li> <li>• Total asset values should be the value of all assets less any accumulated depreciation.</li> <li>• Report as at the end of financial period ending <b>30 June 2023</b>.</li> </ul>
<i>Apportioning:</i>	<p>‘Indirect’ and ‘shared direct’ assets should be apportioned.</p> <ul style="list-style-type: none"> <li>• <i>Shared direct assets</i> (such as radio communications systems) should apportioned between the services on the basis of <b>S5</b> or <b>S6</b>. For example, the asset values associated with radio equipment and IT are apportioned on the basis of the relative number of persons sharing the assets or the relative size of their payrolls.</li> <li>• <i>Indirect assets</i> should counted and apportioned where those assets would <b>not</b> be administered by umbrella departments if the State or Territory Emergency Services organisation were to cease operating. Buildings and fixtures that are shared by more than one service are apportioned between the services on the basis of <b>S4</b> or <b>S6</b>. For example, the asset values associated with station buildings are apportioned on the amount of floor space.</li> </ul>
<i>Inclusions:</i>	<p>When applying the asset capitalisation threshold, treat computers as a single asset where they are part of a network.</p> <p><b>Include:</b></p> <ul style="list-style-type: none"> <li>• donated assets</li> <li>• assets controlled by the fire service organisation</li> <li>• assets owned by volunteer brigades</li> <li>• finance leased assets.</li> </ul> <p><b>Do not</b> include the heritage value of assets.</p> <ul style="list-style-type: none"> <li>• See <b>B11</b> and <b>B12</b></li> </ul>

Continued next page

## Definition B1 Continued

<i>Data item</i>	<i>Description</i>
<b>B11</b>	<b>Value of land (\$thousands)</b>
<i>Definition:</i>	Value of all land of the fire service organisation
<i>Counting rules and Apportioning as per B1</i>	
<i>Inclusions:</i>	<p><b>Include:</b></p> <ul style="list-style-type: none"> <li>the value of land under the direct control of the fire service organisation,</li> <li>a proportion of the value of land shared with other services, and</li> <li>any land managed on behalf of the service by an umbrella department that would not be administered by the department if the fire service organisation ceased its operations.</li> </ul> <p><b>Include</b> donated assets. <b>Do not</b> include the heritage value of assets.</p> <p>Some fire service organisations own their land and buildings outright and therefore pay no rent (100 per cent equity). Fire service organisations which do not own their land and buildings, pay rent and/or leasing costs which should be reported as recurrent expenditure.</p>
<b>B12</b>	<b>Value of other assets (\$thousands)</b>
<i>Definition:</i>	Value of all non-current physical assets of the fire service organisation (other than land)
<i>Counting rules and Apportioning as per B1</i>	
<i>Inclusions:</i>	<p>Annual depreciation for the current year (depreciation expense) for non-current physical assets should be reported at item <b>C21</b>.</p> <p>The assets amount reported at <b>B12</b> should be the value of all assets (other than land) less any accumulated depreciation.</p> <p>When applying the asset capitalisation threshold, treat computers as a single asset where they are part of a network.</p> <p><b>Include:</b></p> <ul style="list-style-type: none"> <li>the value of other assets (including buildings, fixtures, office equipment, IT equipment, vehicles, pumps, radio communications equipment and protective clothing/uniforms) under the direct control of the fire service organisation</li> <li>a proportion of the value of other assets shared with other services</li> <li>the value other assets managed on behalf of the service by an umbrella department that would not be administered by the department if the fire service organisation ceased its operations.</li> </ul> <p><b>Include</b> donated assets. <b>Do not</b> include the heritage value of assets.</p> <p>Some fire service organisations own their land and buildings outright and therefore pay no rent (100 per cent equity). Fire service organisations which do not own their land and buildings, pay rent and/or leasing costs which should be reported as recurrent expenditure.</p>

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## 4.4 Collection sheet: Operating costs

The operating costs collection sheet compiles data on the fire service organisation's operating costs on an **accrual** basis.

The scope of the collection sheet includes all costs incurred by the fire service organisation, including: salaries and payments in the nature of salaries; capital costs; and other operating costs.

The data definitions and counting rules are provided in:

- *Definition C1: Labour costs definition and counting rules* — costs in relation to compensating staff (directly or indirectly) for their labour.
- *Definition C2: Asset costs data definition and counting rules* — costs associated with the with the use of non-current physical assets.
- *Definition C3: Other operating costs data definition and counting rules* — other costs not counted in the categories above.

### **Please note the following:**

#### Include payroll tax

As tax exemptions may be offered by some jurisdictions to emergency management organisations payroll tax is collected separately from other labour costs. To ensure comparability across jurisdictions, the Secretariat, as agreed by the PEMWG, will subtract payroll tax (where paid by the service) from emergency management expenditure data.

#### Calculation of the user cost of capital

The cost of capital is the cost of the government funds tied up in the capital controlled and administered by departments used to deliver services (for example, land, buildings, equipment and working capital). The user cost of capital is the government's opportunity cost of holding the capital.

User cost of capital relates to the value of non-recurrent physical assets (land, buildings, plant and equipment). The rate applied for the user cost of capital across the RoGS is based on a weighted average of rates, currently 8 per cent.

The user cost of capital associated with land is **not** counted in total costs.

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## Exclude net capital expenditure

Net capital expenditure should **not** be provided. Capital items are reflected in asset values reported in the Fire assets collection sheet.

Net capital expenditure includes three components:

- *capital expenditure* — purchases of new or used assets which has a service life of greater than 12 months (for example a desk is a capital item, as it provides a service for many years, while a ream of paper is not). Such items would normally be included in an asset register
- *significant or major repairs or additions to existing assets* — repairs or additions/alterations which either:
  - extend the life of an asset beyond that which was originally envisaged for the asset. For example the refit of an emergency boat to extend its life an additional 5 years is capital expenditure
  - extend or add to the service potential of an asset. For example, the refit of a building to allow additional vehicles to be garaged in it, or if an office is partitioned and refitted to improve the service potential to staff.
- *capital disbursements* — the disposal (selling) of assets.

## Include maintenance costs

Maintenance costs are the purchase of minor items or minor repairs and additions/alterations to existing assets and are included in C39.

Determining whether expenditure is of a capital nature requires judgment. Expenditure should be treated as maintenance if:

- it is of a routine nature
- it does not extend the life of an item but rather allows it to reach its normal life span (for example, normal vehicle maintenance does not extend the life of a vehicle over that which was envisaged when the vehicle was purchased)
- it does not extend the service potential of the item.

## Definition C1 Labour costs

<i>Data item</i>	<i>Description</i>
<b>C1</b>	<b>Labour costs (\$thousands)</b> (Aggregate of C11 and C13 — automatically calculated in collection sheet)
<i>Definition:</i>	Include all costs in relation to compensating staff (directly or indirectly) for their labour.
<i>Counting rules:</i>	The fire service organisation's accrual expenses related to the cost of employees and volunteers. Report for the financial period ending 30 June 2023.
<i>Apportioning:</i>	'Indirect' and 'shared direct' costs should be apportioned. <ul style="list-style-type: none"> <li>• <i>Shared direct labour costs</i> should be apportioned on the basis of <b>S5</b> or <b>S6</b> (chapter 3).</li> <li>• <i>Indirect labour costs</i> should be calculated as the costs that would <b>not</b> be incurred if the fire service organisation were to cease its operations. If the indirect costs cannot be measured directly, it may be estimated by apportioning the umbrella department's total salary costs on the basis of <b>S1</b>, <b>S2</b> or <b>S3</b> (chapter 3).</li> </ul>
<i>Inclusions</i>	All costs associated with the fire service organisation's paid staff <b>and</b> volunteers. See C11 and C13

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## Definition C1 Continued

Data item	Description
<b>C11</b>	<b>Payroll for all firefighting staff (\$thousands)</b>
<i>Definition:</i>	The STES organisation's accrual expenses related to the cost of firefighting staff <b>and</b> volunteers (excluding payroll tax).
<i>Counting rules and Apportioning as per C1</i>	
<i>Inclusions:</i>	<p>Include costs associated with volunteer firefighters, such as workers' compensation, fringe benefits, and compensation for lost earnings.</p> <p>Include costs associated with paid firefighters (as defined under A11/A21) of the fire service organisation and umbrella departments, such as:</p> <ul style="list-style-type: none"> <li>• <i>Base salaries and wages</i></li> <li>• <i>Superannuation, early retirement schemes and payments to pension schemes - employer contributions</i> — The cost is the employer component of the accrued liability of the scheme. The method of determining this liability may vary from scheme to scheme. <ul style="list-style-type: none"> <li>– <i>Fully-funded superannuation schemes</i> — <b>Include</b> the employer contribution to the superannuation scheme for the current period for all employees of STES service, whether made by the fire service or by an umbrella or other departments on behalf of staff.</li> <li>– <i>Unfunded and partially funded superannuation and pensions schemes</i> — Data providers should seek regular actuarial advice as to the size of the superannuation liabilities incurred. Actuarial advice should be available from the operator of the superannuation scheme or central agency. The value requested should be the liability incurred by the fire service organisation for the financial year. (Where actuarial advice is not available, estimate using the ratio of superannuation liabilities incurred relative to the total salary costs).</li> <li>– <b>Exclude</b> any superannuation pensions and lump sum payments to former employees by the fire service and the superannuation scheme as well as amounts received from employees, superannuation funds and other employers in respect of superannuation.</li> </ul> </li> <li>• <i>Workers Compensation</i> — full cost, including premiums, levies, bills, legal fees.</li> <li>• <i>Higher Duty Allowances</i> — actual amounts paid</li> <li>• <i>Overtime</i> — actual amounts paid</li> <li>• <i>Actual termination and long service leave</i></li> <li>• <i>Actual leave</i> — such as annual leave, sick leave, maternity/paternity leave</li> <li>• <i>Fringe benefits provided</i> — such as school fee salary sacrifice at cost to the government, car parking, duress alarms, telephone account reimbursements, other salary sacrifice benefits, frequent flyer benefits, overtime meals provided, any other components which are not part of a salary package. Include Motor vehicle expenses which are part of employer fringe benefits. Do not include the imputed value of motor vehicles taken home each night at the end of a shift.</li> <li>• <i>Fringe benefits tax paid.</i></li> </ul>

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## Definition C1 Continued

<i>Data item</i>	<i>Description</i>
<b>C12</b>	<b>Payroll for non-firefighting staff (\$thousands)</b>
<i>Definition:</i>	The fire service organisation's accrual expenses related to the cost of non-firefighting staff <b>and</b> volunteers (excluding payroll tax).
<i>Counting rules and Apportioning as per C1</i>	
<i>Inclusions:</i>	<p>Include costs associated with individual non-firefighting staff (as defined under A12 [A121]).</p> <p>Include the expenses for people employed or remunerated by the fire service organisation and umbrella departments, as defined for C11 such as:</p> <ul style="list-style-type: none"> <li>• <i>Base salaries and wages</i></li> <li>• <i>Superannuation, early retirement schemes and payments to pension schemes - employer contributions</i></li> <li>• <i>Workers Compensation</i></li> <li>• <i>Higher Duty Allowances</i></li> <li>• <i>Overtime</i></li> <li>• <i>Actual termination and long service leave</i></li> <li>• <i>Actual leave</i></li> <li>• <i>Fringe benefits provided</i></li> <li>• <i>Fringe benefits tax paid.</i></li> </ul>
<b>C13</b>	<b>Payroll tax for all fire service organisation staff (\$thousands)</b>
<i>Definition:</i>	Payroll tax paid by fire service organisation.
<i>Counting rules and Apportioning as per C1</i>	
<i>Inclusions:</i>	<p>Payroll tax should be reported separately from salary expenditure where possible.</p> <ul style="list-style-type: none"> <li>• Where it is not possible to separately identify payroll tax enter "na" (not available) for the relevant line item.</li> <li>• Where an organisation is exempt from payroll tax, enter ".." (not applicable).</li> </ul>



## Definition C2 Costs of non-current physical assets data definition and counting rules

<i>Data item</i>	<i>Description</i>
<b>C2</b>	<b>Costs of non-current physical assets costs (\$thousands)</b> (Aggregate of C21 and C22 — automatically calculated in collection sheet)
<i>Definition:</i>	All costs associated with the use of non-current physical assets.
<i>Counting rules:</i>	All fire service organisation costs related to the use of non-current physical assets on an accrual basis.
<i>Apportioning:</i>	<p>'Indirect' and 'shared direct' asset costs should be apportioned.</p> <ul style="list-style-type: none"> <li>• <i>Shared direct depreciation costs</i> should be apportioned on the basis of <b>S4</b> or <b>S6</b>. For example, depreciation costs associated with station buildings should be apportioned on the amount of floor space.</li> <li>• <i>Indirect costs</i> should be calculated as the costs that would <b>not</b> be incurred if the fire service organisation were to cease its operations. In many cases, overhead costs such as depreciation should be excluded. If the indirect costs cannot be measured directly, it may be estimated by apportioning the umbrella department's total salary costs on the basis of <b>S1</b>, <b>S2</b> or <b>S3</b> (chapter 3).</li> </ul>
<i>Inclusions</i>	See C11 and C13
<b>C21</b>	<b>Depreciation costs</b>
<i>Definition:</i>	Depreciation is the current consumption of non-current physical assets (such as buildings, plant and equipment). While expenditure on an asset is incurred up-front and recorded as capital expenditure, the annual cost of its consumption is apportioned over an asset's useful or effective life.
<i>Counting rules and Apportioning as per C1</i>	
<i>Inclusions:</i>	<ul style="list-style-type: none"> <li>• Report annual depreciation costs for all reported non-current physical assets.</li> </ul>
<b>C22</b>	<b>User cost of capital</b>
<i>Definition:</i>	The user cost of capital for government services is the cost of the government funds tied up in the non-current assets controlled and administered by departments used to deliver services (for example, land, buildings, equipment and working capital). The user cost of capital is the opportunity cost (the return foregone by using the funds to deliver services rather than investing them elsewhere or using them to retire debt) of this capital.
<i>Counting rules:</i>	<p>User cost of capital is <b>calculated by the Secretariat</b> and <b>does not need to be estimated</b> by data providers.</p> <ul style="list-style-type: none"> <li>• The Steering Committee for the Review of Government Service Provision has agreed to include the user cost of capital in unit cost estimates.</li> <li>• It has agreed to set the user cost of capital at <b>8 per cent</b> of the current value of non-current physical assets (land and other assets). It also agreed to report the user cost of capital associated with land separately from unit cost calculations.</li> <li>• Asset values reported in the 'Fire assets' collection sheet are used by the Secretariat to calculate the user cost of capital based on these estimates.</li> <li>• Where agencies currently contribute capital user charges to governments, or incur any payments to credit institutions (banks, credit unions), such payments (interest and principal) and other fees will be deducted. See line item code C35.</li> </ul>

### Definition C3 Other operating costs data definition and counting rules

<i>Data item</i>	<i>Description</i>
<b>C3</b>	<b>Other operating costs (\$thousands)</b> (Aggregate of C35, C38 and C39 — automatically calculated in collection sheet)
<i>Definition:</i>	All other costs not counted in the categories above.
<i>Counting rules:</i>	All other STES costs calculated on an accrual basis.
<i>Apportioning:</i>	<p>'Indirect' and 'shared direct' costs should be apportioned.</p> <ul style="list-style-type: none"> <li>• <i>Shared direct other operating costs</i> should be apportioned on the basis of <b>S5</b> or <b>S6</b> (chapter 3). For example, the costs of a shared running costs, such as water and electricity can be apportioned on the basis of the number of persons, or payments of wages and salaries, from each service sharing the facility.</li> <li>• <i>Indirect other operating costs</i> should be calculated as the costs that would <b>not</b> be incurred if the STES organisation were to cease its operations. If the indirect costs cannot be measured directly, it may be estimated by apportioning the umbrella department's total salary costs on the basis of <b>S1</b>, <b>S2</b> or <b>S3</b> (chapter 3).</li> </ul>
<i>Inclusions</i>	See C35, C38 and C39
<b>C35</b>	<b>Fire interest on borrowings (\$thousands)</b>
<i>Definition:</i>	Accrual expenses associated with interest on borrowings, capital user charges paid to government, or debit fees and interest payable to banks and other creditors.
<i>Counting rules and Apportioning</i>	as per C3
<i>Inclusions:</i>	<ul style="list-style-type: none"> <li>• Note: this amount will be deducted from recurrent costs during the calculation of the user cost of capital.</li> </ul>

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## Definition C3 Continued

<i>Data item</i>	<i>Description</i>
<b>C38</b>	<b>Fire running, training and maintenance costs (\$thousands)</b>
<i>Definition:</i>	Accrual expenses associated with the fire service organisation's running, training, and maintenance costs.
<i>Counting rules and Apportioning as per C3</i>	
<i>Inclusions:</i>	<p>Include the running, training and maintenance costs of the STES organisation, and a proportion of these costs where they are shared with other services, such as:</p> <ul style="list-style-type: none"> <li>• <i>running costs:</i> <ul style="list-style-type: none"> <li>– rent and other building expenses</li> <li>– amortisation of leases, other leasing costs</li> <li>– fuel and leasing costs for motor vehicles, launches, and aircraft</li> <li>– travel and accommodation allowances, subsistence and transportation costs</li> <li>– fees for services rendered</li> <li>– gas, electricity, postal and telecommunications</li> <li>– stationery, stores and printing, audit fees</li> <li>– other running expenses not listed above.</li> </ul> </li> <li>• <i>training costs</i> — costs of training career and volunteer emergency service personnel</li> <li>• <i>maintenance costs</i> — purchase of minor items or minor repairs and additions/alterations to existing assets <ul style="list-style-type: none"> <li>– on emergency stations and emergency residences</li> <li>– maintenance on vehicles, launches, aircraft and other assets.</li> </ul> </li> </ul> <p><b>Note:</b> Capital expenditure should be <b>excluded</b>. Expenditure should be treated as maintenance <b>if it is:</b> <b>1)</b> of a routine nature; <b>2)</b> it does not extend the life of an item but rather allows it to reach its normal life span; and <b>3)</b> it does not extend the service potential of the item.</p>
<b>C39</b>	<b>Fire communications, provisions for losses, and other recurrent, costs (\$thousands)</b>
<i>Definition:</i>	Accrual expenses associated with the fire service organisation's communications, provisions for losses, and other recurrent, costs
<i>Counting rules and Apportioning as per C3</i>	
<i>Inclusions:</i>	<p>Include the running, maintenance, communications and other operating costs of the fire service organisation, and a proportion of these costs where they are shared with other services, such as:</p> <ul style="list-style-type: none"> <li>• <i>communications costs</i> — such as the contract costs of operating the computer-aided dispatch system or radio system.</li> <li>• <i>provision for doubtful debts, debts written-off and loss on disposal of assets</i></li> <li>• <i>other recurrent costs, not elsewhere specified above.</i></li> </ul>

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## 4.5 Collection sheet: Revenue

### Scope

Include all revenue or funding received directly by the fire agency, and all revenue or funding received indirectly by the fire agency (e.g. directly to treasury or other entity) that arises from the fire agency's actions.

The data definitions and counting rules are provided in:

- *Definition D1*      *Revenue definition and counting rules* — Total revenue of fire agencies.

## Definition D1 Revenue definition and counting rules

<i>Data item</i>	<i>Description</i>
<b>D1</b>	<b>Revenue (\$thousands)</b> (Aggregate of D12. D12, D13, D14, D15 — automatically calculated in collection sheet)
<i>Definition:</i>	Total revenue of fire agencies.
<i>Counting rules:</i>	Revenue of fire agencies on an accrual accounting basis.
<i>Inclusions:</i>	As per counting rules.
<b>D11</b>	<b>Government grants (\$thousands)</b> (Aggregate of D111. D112 and D113 — automatically calculated in collection sheet)
<i>Definition:</i>	Grants received directly and indirectly by fire agencies from the Australian, State/Territory and Local governments.
<i>Counting rules:</i>	Government grants revenue: <ul style="list-style-type: none"> <li>• as established in enabling legislation</li> <li>• on an accrual accounting basis.</li> </ul>
<i>Inclusions:</i>	As per counting rules.
<b>D111</b>	<b>Fire Commonwealth Government grants</b>
<i>Definition:</i>	Grants received directly and indirectly by fire agencies from the Australian Government.
<i>Counting rules:</i>	Government grants revenue: <ul style="list-style-type: none"> <li>• as established in enabling legislation</li> <li>• on an accrual accounting basis.</li> </ul>
<i>Inclusions:</i>	As per counting rules.
<b>D112</b>	<b>Fire State/Territory government grants</b>
<i>Definition:</i>	Grants received directly and indirectly by fire agencies from State/Territory governments.
<i>Counting rules:</i>	Government grants revenue: <ul style="list-style-type: none"> <li>• as established in enabling legislation</li> <li>• on an accrual accounting basis.</li> </ul>
<i>Inclusions:</i>	As per counting rules.
<b>D113</b>	<b>Fire Local government grants</b>
<i>Definition:</i>	Grants received directly and indirectly by fire agencies from Local governments.
<i>Counting rules:</i>	Government grants revenue: <ul style="list-style-type: none"> <li>• as established in enabling legislation</li> <li>• on an accrual accounting basis.</li> </ul>
<i>Inclusions:</i>	As per counting rules.

Continued next page

## Definition D1 Continued

<i>Data item</i>	<i>Description</i>
<b>D12</b>	<b>Levies (\$thousands)</b> (Aggregate of D121 and D1223 — automatically calculated in collection sheet)
<i>Definition:</i>	All revenue of the fire agencies raised by levies on insurance companies and property owners.
<i>Counting rules:</i>	Include levies revenue: <ul style="list-style-type: none"> <li>• as established in enabling legislation</li> <li>• on an accrual accounting basis.</li> </ul>
<i>Inclusions:</i>	Include levies received directly and indirectly by the fire service organisation.
<b>D121</b>	<b>Fire levies on insurance companies (\$thousands)</b>
<i>Definition:</i>	All revenue of the fire agencies raised by levies on insurance companies.
<i>Counting rules:</i>	Include levies revenue: <ul style="list-style-type: none"> <li>• as established in enabling legislation</li> <li>• on an accrual accounting basis.</li> </ul>
<b>D121</b>	<b>Fire levies on property owners (\$thousands)</b>
<i>Definition:</i>	All revenue of the fire agencies raised by levies on property owners.
<i>Counting rules:</i>	Include levies revenue: <ul style="list-style-type: none"> <li>• as established in enabling legislation</li> <li>• on an accrual accounting basis.</li> </ul>
<i>Inclusions:</i>	Include levies received directly and indirectly by the fire service organisation.
<b>D13</b>	<b>Fire user charges (\$thousands)</b>
<i>Definition:</i>	All revenue of the fire agencies raised by charges on individuals or organisations.
<i>Counting rules:</i>	Include charges revenue: <ul style="list-style-type: none"> <li>• as established in enabling legislation</li> <li>• on an accrual accounting basis.</li> </ul>
<i>Inclusions:</i>	Includes: <ul style="list-style-type: none"> <li>• Subscriptions;</li> <li>• False alarm charges; and</li> <li>• Other fees for services.</li> </ul> <ul style="list-style-type: none"> <li>• Include user charges received directly and indirectly by the fire service organisation.</li> </ul>
<b>D14</b>	<b>Fire other revenue (\$thousands)</b>
<i>Definition:</i>	All other revenue of the fire agencies.
<i>Counting rules:</i>	Include income from other categories not classified above.
<i>Inclusions:</i>	Include user charges received directly and indirectly by the fire service organisation.
<b>D15</b>	<b>Fire indirect revenue (\$thousands)</b>
<i>Definition:</i>	Include all revenue from D11 to D15 not received directly by fire agencies. That is, separate out the indirect amounts included in D1 to D14.
<i>Counting rules:</i>	as per definition.
<i>Inclusions:</i>	as per definition.

## END OF DATA MANUAL

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