

### 3. Expenses from transactions

	2011 \$'000	2010 \$'000
<b>(a) Employee Benefits</b>		
Salaries	157,341	138,948
Superannuation (see note 19)	13,600	11,953
Other on-costs (payroll tax, fringe benefits tax, workcover premium)	10,796	9,900
Employee support	6,765	6,540
<b>Total employee benefits</b>	<b>188,502</b>	<b>167,341</b>
<b>(b) Depreciation</b>		
Depreciation of property, plant and equipment		
Buildings	12,148	5,769
Leasehold improvements	339	616
Vehicles	18,820	16,282
Other plant and equipment	2,560	3,031
<b>Total depreciation</b>	<b>33,867</b>	<b>25,698</b>
<b>(c) Interest expense</b>		
Interest on borrowings from Treasury Corporation of Victoria (TCV)	172	158
<b>Total interest expense</b>	<b>172</b>	<b>158</b>
<b>(d) Grants and other transfers (other than contributions by owners)</b>		
Grants to Volunteer Brigade Associations	714	540
Grants to Victorian Local Government	518	385
Grants to Office of the Emergency Services Commissioner running costs	3,281	2,147
<b>Total grants and other payments</b>	<b>4,513</b>	<b>3,072</b>
<b>(e) Other operating expenses</b>		
Supplies and Services:		
Uniforms and Equipment	13,591	14,203
Printing and Stationery	2,594	2,926
Contract Payments to External Services – ESTA	38,122	35,005
Contract Payments to External Services – Other	863	74
Volunteer Compensation and Insurance	7,474	7,219
Other Volunteer and Brigade Support	1,600	2,040
External Training and Skills Maintenance	2,045	2,176
Aircraft Hire	3,537	12,210
Hire Fees – Plant, Equipment and Vehicles	3,291	2,872
Consultants Fees	206	148
Audit Fees (note 17)	470	442
Publicity/Advertising	6,465	8,374
Buildings Operating and Maintenance	9,788	10,981
Motor Vehicle Operating and Maintenance	11,375	11,948
Computer Equipment and Systems	4,314	2,941
Communications and Alarms	13,312	9,604
Other Operating and Maintenance	10,994	13,308
Brigade Donations Distributed	6,408	6,090
<b>Total supplies and services</b>	<b>136,449</b>	<b>142,561</b>
Operating Lease Rental Expenses		
– Minimum Lease Payments	4,773	4,756
<b>Total operating lease rental expenses</b>	<b>4,773</b>	<b>4,756</b>
<b>Subtotal</b>	<b>141,222</b>	<b>147,317</b>
Bad debts from transactions	68	21
Cost of goods sold/distributed	5,985	5,441
Legal fees	1,000	1,139
General expenses	4,753	4,682
Contributions to other emergency organisations	625	882
Contractors	15,731	21,885
Catering – operational	335	357
<b>Total other operating expenses</b>	<b>169,719</b>	<b>181,724</b>