



# Annual Report 2014 - 15

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For more information about Game Management Authority go to  
[www.gma.vic.gov.au](http://www.gma.vic.gov.au)

18 September 2015

The Hon. Jaala Pulford MP  
Minister for Agriculture  
Level 16, 8 Nicholson Street  
East Melbourne VIC 3002

Dear Minister

In accordance with the *Financial Management Act 1994* and section 20 of the *Game Management Authority Act 2014*, I am pleased to present Game Management Authority's Annual Report for the year ending 30 June 2015.

Yours sincerely

A handwritten signature in black ink, reading "Roger M. Hallam". The signature is written in a cursive style with a large initial 'R'.

Hon. Roger Hallam  
Chairperson



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## Chairman's foreword

I am pleased to present the Game Management Authority's Annual Report for the 2014-15 financial year.

The Game Management Authority (GMA) came into being on 1 July 2014, and has the primary responsibility of regulating and managing game hunting in Victoria.

The creation of an independent entity to oversee game hunting and management was an important first for Victoria, and provides an exciting opportunity to make a difference for tens of thousands of hunters (both local and visiting), as well as the communities that benefit directly from hunting and the broader public.

I am pleased to report that all of the establishment processes have been completed, and that sound operating and governance systems, so critically important to the long-term success of the Authority, have been faithfully installed.

The new Board is determined to have the Authority win respect both as a regulator and an expert in game management and sustainable, responsible hunting. We have committed to work pro-actively with the other relevant agencies in pursuit of that primary objective, and to promote respect at all levels: for the laws of the land, for the animals hunted (or used in the hunt), for the environment, for other hunters, and for other land users.

We intend to work closely with land management agencies (such as Parks Victoria and the Department of Environment, Land, Water and Planning) to ensure that we have productive game and wildlife habitats that deliver quality hunting opportunities into the future, so that tomorrow's hunters can also participate in this legal and fulfilling recreation.



Clear and accurate information is essential for hunters to enjoy their recreation safely and responsibly. To that end, the Authority will pay particular attention to the provision of information needed by hunters to meet their legal obligations and responsibilities that are so vital to the future of game hunting in Victoria.

The GMA's website [www.gma.vic.gov.au](http://www.gma.vic.gov.au) is already a useful resource and we are committed to its continuous improvement. Our ultimate objective is a single website that will tell the broader community and hunters, or direct them to, everything they need to know about game (or pest animal) hunting, firearms licensing and safety issues.

I am really confident that the GMA team has the appropriate skills and knowledge to position the GMA as the preeminent authority on game hunting and game management in Australia.

A handwritten signature in black ink that reads "Roger M. Hallam". The signature is written in a cursive, flowing style.

Hon. Roger Hallam  
Chairperson

# Chief Executive Officer's report



My first year at the Game Management Authority has been challenging and highly rewarding from a personal perspective. I was honoured to accept the position of Chief Executive Officer from the GMA's inception in July 2014 and immediately commenced working with the Board and staff to establish the GMA as the independent regulator of game hunting in Victoria.

For the Authority and its staff, the year 2014-15 has been one of transition and consolidation, but also one of achievement.

The nature of our enabling legislation provides many opportunities and challenges for the GMA. The Board and staff have worked hard to ensure we have in place appropriate governance arrangements and the necessary policies and procedures to ensure we meet both our regulatory and advisory responsibilities.

The creation of a statutory authority and the transitioning of services and responsibilities from a larger, more diverse and well-resourced public service department into a smaller entity is always challenging. This transition was made somewhat easier by the willingness of staff in both organisations to work cooperatively and productively with a focus on the desired outcomes.

The Board has recently approved our stakeholder engagement strategy and we will now work to give life to this strategy and build on the many forums and other arrangements already in place where we engage with our stakeholders across the hunting community, government agencies (both here and interstate), conservation management and the broader community to promote sustainable and responsible game hunting. We will be looking to take advantage of more contemporary communication mediums as part of this process, to ensure our educational and informational material reaches the broadest audience possibly and we are able to interact more readily with our stakeholders.

As this annual report highlights, it has been a year where many goals were identified at the outset and it is pleasing to report that the majority have been met.

I would like to personally thank the Chairman of the GMA Board, Hon. Roger Hallam, for his guidance and strong support during this important phase of the GMA's establishment. Similarly, I would like to acknowledge the support and commitment of all GMA Board members over the past 12 months.

My thanks go also to all of the GMA staff for their support, their diligence, hard work and long hours, often in difficult situations, and their willingness to embrace the changes that the last year has thrown at them. They have been unwavering in their commitment to work to produce the best regulatory outcomes for game hunting and game management in Victoria.

A handwritten signature in black ink, appearing to read 'Greg Hyams'. The signature is fluid and cursive, with a long, sweeping tail that loops back towards the end of the name.

**Greg Hyams**  
Chief Executive Officer

# About the Game Management Authority

## Charter and purpose

The Game Management Authority (GMA) is an independent statutory authority responsible for the regulation of game hunting in Victoria. It delivers programs to improve and promote responsible and sustainable hunting in Victoria.

The GMA is responsible for:

- issuing Game Licences, authorities and permits
- managing open and closed seasons for game species
- enforcing game hunting laws and taking action against those who do not hunt legally
- educating and informing hunters on how to hunt legally in Victoria.

The GMA has an important advisory role to Government, other agencies and the broader community on the management of natural resources across Victoria including:

- the sustainable harvest of game species
- the humane treatment of animals that are hunted and used in game hunting
- minimising any negative impacts on non-game wildlife, including protected and threatened species
- the conservation of wildlife habitats
- the environmental, social and economic impacts of game hunting and management.

GMA staff are located across Victoria to help oversee game hunting activities. Game Licences and information continue to be available from selected Department of Environment, Land, Water and Planning (DELWP) and Department of Economic Development, Jobs, Transport and Resources (DEDJTR) offices, as well as through the GMA website and Game Hunting Victoria phone app.

## Our vision

Game management and hunting in Victoria is respected and valued by the community and envied around the world.

## Our mission

To work with the community as an effective, independent regulator and an authoritative facilitator of sustainable game management and quality hunting opportunities.

## Establishment of the Authority

The Game Management Authority was established on 1 July 2014 to facilitate the effective management of Victoria's game resources and the promotion of responsible and sustainable game hunting across the state, and operates under the *Game Management Authority Act 2014* (the Act).

Responsible Ministers during the 2014-15 reporting period were:

- the Hon Peter Walsh MLA, Minister for Agriculture and Food Security, for the period from 1 July 2014 to 3 December 2014
- the Hon Jaala Pulford MP, Minister Agriculture, for the period from 4 December 2014 to 30 June 2015.

## Functions of the Authority

The functions of the GMA are:

- a) to perform the regulatory, investigative and disciplinary functions conferred on the Authority by or under the Act or any relevant law; and
- b) to administer the scheme for issuing game licences under the *Wildlife Act 1975* in relation to hunting, taking or destroying game; and
- c) to promote and monitor compliance with the Act or any relevant law in relation to game hunting; and
- d) to investigate compliance with the Act and any relevant law in relation to game hunting; and

- e) to develop operational plans and procedures addressing:
  - i. the sustainable hunting of game animals;
  - ii. the humane treatment of animals that are hunted or used in hunting;
  - iii. strategies to minimise any negative impact on non-game wildlife, including protected and threatened wildlife;
  - iv. the conservation of wildlife habitats; and
- e) to work with public land managers to improve the management of public land and facilities on public land where hunting is permitted; and
- f) to promote sustainability and responsibility in game hunting; and
- g) to monitor, conduct research and analyse the environmental, social and economic impacts of game hunting and game management; and
- h) to make recommendations to relevant Ministers in relation to:
  - i. game hunting and game management;
  - ii. the control of pest animals;
  - iii. declaring public land open or closed to game hunting, open and closed seasons and bag limits; and
  - iv. the management of public and private land as it relates to game and their habitat.

## Powers of the Authority

The GMA has all powers necessary to exercise its powers and perform its functions under its governing Act or any other Act, subject to any written directions given by the Minister.

# Corporate governance

## The GMA Board

### Responsibilities of the Board

The Board's primary role is to ensure that the Authority fulfils its legislated functions effectively and complies with its governance framework.

The Board sets the strategic direction and business objectives of the Authority and ensures that these are consistent with the Authority's legislative and regulatory framework.

This includes:

- Setting and approving the strategic and corporate plans
- Approving the annual report
- Regularly review the Authority's major high risk policies
- Ensuring adequate risk management of all key business and operational risks
- Providing recommendations to relevant Ministers
- Reviewing internal financial and operational controls
- CEO selection, appointment, succession planning and performance assessment
- Oversight of the management of the GMA by the CEO to ensure effective operation and a culture of compliance and best practice business performance in all areas of operational, financial, human resources, risk management and asset management.

### Membership and term of the Board

The Board consists of not less than 5 members and not more than 9 members appointed by the Minister for Agriculture. Members of the Board are appointed for a period of not more than three years.

As set out in Section 10 of the Act, the Minister must attempt to ensure that Board members collectively have skills, experience and knowledge relating to:

- i. legal practice
- ii. finance or accounting
- iii. wildlife biology or ecology
- iv. animal welfare
- v. public administration
- vi. communications
- vii. Aboriginal culture and identity as they relate to game hunting and game management
- viii. private land management as it relates to agriculture
- ix. public land management
- x. game hunting
- xi. game and wildlife management, including pest animal management.

### Meeting attendance

Board meetings are held regularly throughout the year as necessary for the Board to discharge its obligations. The following table summarises attendance of directors at board and sub-committee meetings.

Attendance at Board and Board Committee meetings during the year ended 30 June 2015.

Period from 1 July 2014 to 30 June 2015	Board Attendance (8 meetings Scheduled)	Audit & Risk Management Committee Attendance (4 meetings scheduled)	Remuneration Committee Attendance (1 meeting scheduled)
Roger Hallam	8	–	1
Wendy Greiner	8	4	–
Peter Bailey	8	4	–
Alan Bowman	7	3	–
Margaret Donnan	8	4	–
Rod Drew	6	–	1
Eddy Kontelj	8	–	–
Mark Little	8	–	1
Michael Wagg	8	–	1

## Sub-committees

The Board has established two sub-committees, the Audit and Risk Management Committee and the Remuneration Committee, to assist the Board in meeting its statutory responsibilities. Membership for each of the sub-committees is as follows:

### Audit and Risk Management Committee

Ms Wendy Greiner (Chairperson)

Mr Alan Bowman

Ms Margaret Donnan

Mr Peter Bailey

The Audit and Risk Management Committee acts as an independent advisory service to the GMA Board to assist in the effective discharge of responsibilities including:

- Fulfilling of statutory and fiduciary responsibilities relating to the accounting and financial reporting practices of the GMA Board
- Oversight of the Victorian Auditor-General's report of GMA
- Provision of advice to the GMA Board regarding risks to the Authority

### Remuneration Committee

Mr Rod Drew (Chairperson)

Mr Mark Little

Mr Michael Wagg

Hon. Roger Hallam (ex-officio)

The responsibility of the Remuneration Committee is to assist members of the GMA Board to determine the:

- Total remuneration payable to the Chief Executive Officer
- Key performance indicators for the Chief Executive Officer

## Game Management Authority Board



### The Hon Roger Hallam (Chairperson)

Roger has served on the Hamilton City Council and was elected to the Victorian Legislative Council as a National Party Member for Western Province and became Leader of the National Party. Mr Hallam was Minister for Regional Development and Local Government, and then Finance and Gaming.

Mr Hallam served on several Parliamentary Committees, was Deputy Chairperson of the Public Accounts and Estimate Committee and Chairperson of the Committee's Inquiry into the treatment of the valuation and reporting of cultural, heritage and infrastructure assets.

Mr Hallam also has a strong business background in regional Victoria and held the position of Chairperson, Victorian Hunting Advisory Committee. He has a strong interest in Australian trees and timber, as well as conservation.



### Ms Wendy Greiner (Deputy Chairperson)

Wendy has extensive experience as a non-executive director and Chair across a range of industry sectors. She is currently Chair of Murray Regional Tourism and a Director of Harness Racing Victoria.

Ms Greiner was the longest serving Mayor of the City of Burnside in South Australia and was re-elected for three consecutive terms. She was also one of only two females to Chair the Australian Institute of Management (SA).

She has held leadership roles in Southcorp, Qantas and many other high profile organisations. Ms Greiner has added enormous values to companies – either as a consultant or a director – by her expertise in governance, financial and risk management, strategic solutions, organisational change, corporate affairs and stakeholder engagement.

Wendy is a Fellow of the Australian Institute of Company Directors. She is also a Fellow of the Australian Institute of Management and was awarded Life Membership for her contribution to management. She is a mentor to some of her aspiring and less experienced colleagues.



### Mr Peter Bailey

Peter has held a number of senior roles with the former Department of Primary Industries and its predecessors between 1967 and 2009. Between 1991 and 2009 Mr Bailey was Executive Director responsible for biosecurity, animal welfare, food safety regulations and agricultural and veterinary chemicals.

Since 2009, Mr Bailey has been self-employed as an advisor. Mr Bailey is an experienced board member and is currently a board member on the Dairy Food Safety Victoria Board.



### Mr Alan Bowman

Alan is actively involved in primary production and has over 40 years' experience in agricultural research and development organisations across the public and private sectors. He has held a number of board and council appointments across the Victorian Farmers Federation, animal welfare and the wool industries.

He is currently the Director of the Agricultural Co of Australia and Chairperson of Prime Super. He brings extensive experience in industrial relations and superannuation. Mr Bowman was a member of the Victorian Hunting Advisory Committee and has a good understanding of the issues relating to the establishment of the GMA and the required governance practices.



### Ms Margaret Donnan

Margaret is an experienced Non-Executive Director with more than 15 years' experience on a range of Boards and as Chief Executive of the Plastics and Chemicals Industries Association, the peak national industry body representing Australia's \$40 billion chemical industry.

Ms Donnan brings a depth of government, business and not for profit skill in public policy and legislation; strategy development and administration; government/business/research interface; chemicals and plastics manufacturing; innovation and research; sustainability; occupational health and safety; security; corporate governance and risk management; stakeholder engagement and strategic thinking.

Ms Donnan has significant experience in regulatory environments and public policy gained from her previous role as the CEO of Plastics and Chemicals Industries Association and as a senior executive with WorkSafe Victoria. She served two terms on the inaugural Board of the National Offshore Petroleum Safety Authority and gained further experience in establishing new regulatory authorities.



### Mr Rod Drew

Rod is currently the Director, Policy and External Relations, Field and Game Australia (FGA). Mr Drew has been active in FGA for over 25 years and held the position of CEO from 1997 until 2014.

Mr Drew has vast experience in game management, hunting and conservation of natural resources through sustainable utilisation.

He has represented FGA and the shooting sports on various Victorian, interstate and federal government committees and held positions representing FGA on a range of non-government committees throughout Australia.

As part of his professional development, Mr Drew has visited and spent time with hunting and game management organisations in the UK and USA.

Mr Drew was a member of the former Victorian Hunting Advisory Committee.



### Cr Eddy Kontelj

Eddy is currently General Manager, Operations with a Caterpillar equipment dealership and has strong business acumen. He is actively involved in local government and community services as Councillor for Geelong.

Cr Kontelj is the Portfolio Holder of Multicultural Affairs, Aboriginal Affairs and Finance at the City of Greater Geelong. He is also a Director on the Board of the Barwon Regional Waste Management Group. He has had significant community involvement including successful fundraising.



### Mr Mark Little

Mark's career with the Department of Human Services spans 23 years. He has a good understanding of hunting, conservation and game management through his experience and professional involvement as member and former office holder with Field and Game Australia and the Australian Deer Association.

He is a strong advocate for Aboriginal communities and individuals involved in all aspects of game hunting and game management. Mr Little is a full-time public sector employee.



**Mr Michael Wagg**

Michael is an Agricultural Scientist with extensive experience in owning and operating farms in western Victoria. He has previously worked with the Victorian Government and runs his own consulting business.

Mr Wagg has held several technical and management positions with state government departments and Land and Water Australia. He currently consults for rural research and development corporations and universities in the areas of project design, strategy, implementation and evaluation.

Mr Wagg currently holds the position of Chairperson, Glenelg Hopkins Catchment Management Authority and was a board member for two years prior.



**Chief Executive Officer**

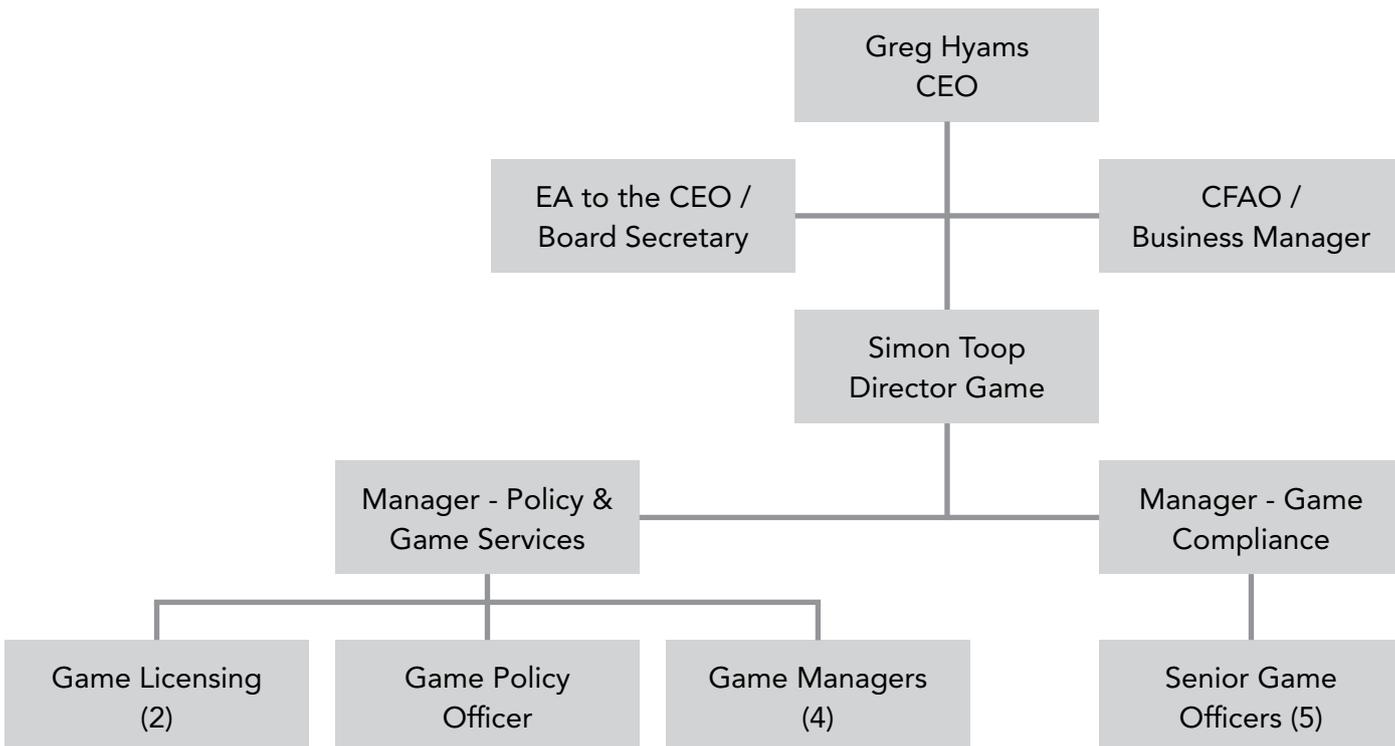
**Mr Greg Hyams**

Greg has a wealth of private and public sector experience in regulatory and organisational change, strategic planning, risk management and governance, gained from diverse senior management roles.

As Victoria’s Building and Plumbing Industry Commissioner and then inaugural CEO of the then newly created Victorian Building Authority, he was instrumental in steering that organisation through its establishment and transition from the former Building and Plumbing Industry Commissions.

Greg has served on the Boards of 2006 Melbourne Commonwealth Games Company, and Ferntree Gully and Rowville Financial Services Pty Ltd, and is a Fellow of the Institute of Public Administration Australia (Victoria).

GMA organisational structure as at 30 June 2015



# The year in review

## Statement of Expectations

In October 2014, the then Victorian Minister for Agriculture and Food Security issued the GMA with its first Statement of Expectations (SOE). This outlined the Victorian Government's expectations of the GMA in discharging its responsibilities under the *Game Management Authority Act 2014*. The following is an overview of how these expectations were met in 2014-15. Details on the specific activities are covered in the body of this report.

### Role clarity

The SOE required that better services be provided to game hunters, the GMA would lead game compliance and provide advice to government on better public land, pest management and broader game management outcomes.

In response, the GMA introduced a comprehensive website, improved and updated the Game Hunting Victoria phone app., provided efficient licensing services, coordinated and worked with partner agencies in delivering game enforcement, produced the educational Duck Wise DVD and a replacement Waterfowl Identification Test, and provided advice to government on hunting game on certain land categories.

The SOE noted that a good regulator cannot both regulate and promote the industry. While not promoting hunting, the *Game Management Authority Act 2014* requires the GMA to promote responsibility and sustainability in game hunting, a subtle but important difference. Accordingly, the GMA promoted responsible and sustainable hunting through its flagship RESPECT: Hunt Responsibly program and messaging through written materials and presentations to forums, meetings and workshops with stakeholders. The number of organisations participating in the RESPECT program was increased during 2014-15.

The GMA articulated its regulatory role and approach to compliance in its interim Business Plan and Compliance Policy.

### Stakeholder consultation and engagement

The SOE recognised that the responsibility for game management in Victoria is shared across a range of agencies, including Victoria Police for firearms licensing, ownership, possession and use, and DELWP, Parks Victoria and catchment management authorities for land and resource management.

However, as the lead regulator for game hunting in Victoria, the GMA provided authoritative information on when, where and how game may be hunted, primarily through material on its website and Game Hunting Victoria phone app. and the annual Victorian Hunting Guide, which is mailed to all Game Licence holders. Media releases, presentations and attendances at meetings and expos were other important avenues for the transfer of knowledge and provision of advice. A Communications Strategy and a Stakeholder Engagement Strategy guides delivery.

### Clear and consistent regulatory activities

The SOE sought a risk-based approach to game compliance. The GMA developed and implemented a Compliance Policy which articulated its risk-based, intelligence-lead approach across the compliance spectrum, developed a draft Game Compliance Strategy, formed a tasking and coordination committee to assign compliance resources to areas of priority and will be developing annual regional compliance plans for 2015-16 and beyond. The GMA worked with the former Department of Environment and Primary Industries and now the Department of Economic Development, Jobs, Transport and Resources (DEDJTR) on a best practice approach to regulation and has representation on the interagency Regulatory Model Project Reference Committee.

### Compliance-related assistance and advice

The SOE recognised the expertise and professional competence of the GMA and its important role in maximising voluntary compliance through persuasion, education and training. It also recognised the budgetary and resource constraints on the GMA, the land management responsibilities of DELWP and Parks Victoria and the need for collaboration with partner agencies to deliver efficient, consistent and aligned regulatory services.

The SOE required the GMA to work closely and collaboratively with relevant agencies. To that end, the GMA leads and coordinates game compliance in Victoria, including joint enforcement operations. The GMA trains and provides advice to partner agency officers in specific areas of game hunting expertise and has instituted several working groups and contributes to others to ensure a coordinated approach to game compliance across government.

### Reporting

The SOE required the GMA to report on its performance and document its targets in its annual report. The contents of this annual report contributes to that. The GMA has developed and implemented a business reporting system to assist in performance monitoring and will set targets in its annual business plan to be approved by the Minister for Agriculture. Through the Regulatory Model Project coordinated by DEDJTR, the GMA is contributing to the development of a compliance performance management system.

## Key outcomes

As required under section 6 of the *Game Management Authority Act 2014*, the GMA delivers a range of services and activities in meeting its functions, including licensing, enforcement, education, research and monitoring and the provision of advice. An account of the GMA's performance for 2014-15 is included below.

### Licensing

The GMA is required to administer a scheme for issuing Game Licences provided for under the *Wildlife Act 1975*.

The GMA administers both recreational and commercial licences. Testing, training and auditing functions are also implemented to support the scheme.

#### Licence transactions

The following table summarises the licensing transactions for 2014-15.

Licence type	Total processed for 2014-15 financial year
General Game Licence issued (new)	4,624
General Game Licence renewed	25,435
General Game Licence suspended	1
General Game Licence cancelled	1
Non-resident Game Licence issued	11
Junior Provisional Game Licence issued	292
Gamebird Reserve Licence issued	16
Hounds registered	451
Hound pups authorised	170
Permits issued	34, includes 32 to provide for balloted Hog Deer hunting
Commercial Game Bird Farmer Licence issued	0
Commercial Game Bird Farms Licence renewed	4

The majority of General Game Licences were renewed between December 2014 and February 2015. All licences, permits and authorities were issued within the target period of 15 working days, except where additional administrative processes were required.

As at 30 June 2015 there were 47,007 current Game Licences.

The breakdown of licences by game species was:

Duck:	25,989
Quail:	28,890
Deer:	30,506

### Testing

The GMA marked and processed 1,391 Victorian Waterfowl Identification Tests (WIT) and 351 Hound Hunting Tests (HHT). These tests are required to be undertaken before a person can hunt duck or Sambar Deer with the aid of hounds in Victoria, respectively.

The GMA also entered into agreements with Tasmania, South Australia and New South Wales to process and mark all Waterfowl Identification Tests on their behalf. In total, GMA processed 279 WITs for these states.

In addition, the GMA finalised production and distribution of the Duck WISE educational DVD and replacement Waterfowl Identification Test to better educate duck hunters in correct waterbird identification, firearm safety and effective hunting practices. This DVD is recommended learning prior to applicants sitting the WIT.

To better manage and ensure an efficient testing program, the GMA designed and implemented an on-line booking and payment system for all applicants wishing to sit both the WIT and the HHT.

### Licensing Reference Committee

The GMA established a Licensing Reference Committee to review:

1. new licence applications from applicants with prior criminal convictions
2. current licence holders recently found guilty of offences relating to the carriage of their licence.

The purpose of these reviews is to provide information to the decision-maker on issues that may warrant consideration of whether a Game Licence should be issued or retained given the requirements under the *Wildlife Act 1975*.

The Licensing Reference Committee met on three occasions during the year and reviewed eight separate matters.

## Administration

The GMA secured a contractor for the off-site production and mailing of Game Licences.

Department of Environment, Land, Water and Planning (DELWP) and Department of Economic Development, Jobs, Transport and Resources (DEDJTR) staff in some regional offices administer front-of-house licence transactions, some testing and provide information to hunters on behalf of the GMA. To ensure staff were adequately trained and aware of their obligations, a training workshop for 30 staff was held in Rutherglen. Additional support services were provided throughout the year.

As a stand-alone entity, the GMA has established an annual process to reconcile licences issued and monies received. This is important as all monetary transactions are processed by DELWP under a service level agreement.

In recognition of the ageing licence database used by the GMA, steps are being taken to replace the current system to take advantage of new technology, improve customer service and ensure data security remains at an appropriate level for the long term.

## Education and training

Education is a critical responsibility of the GMA to assist it in delivering its functions and ensure that stakeholders and the broader community are aware of their legal obligations and opportunities. Education directly assists the GMA in promoting sustainability and responsibility in game hunting and compliance with relevant law.

## Publications

GMA produced and distributed three publications in 2014-15, as detailed in the following table.

14,000 copies of the Victorian Hunting Guide 2015 were provided to regional DELWP and DEDJTR offices, as well as at various shows and stakeholder meetings.

20,000 copies of the Duck WISE DVD were provided to interstate agencies with other stock distributed to 25 DELWP and DEDJTR offices and various shows and stakeholder meetings.

## Fact sheets

Fact sheets are a key tool used by the GMA to communicate seasonal arrangements, lawful requirements and methods for safe, sustainable, humane and equitable game hunting. Some are printed for hard copy distribution and all are available on the GMA website.

The GMA reviewed and rebranded ten fact sheets and developed eight new fact sheets relating to duck, quail and Hog Deer seasons. 8,000 copies were printed and distributed to regional offices and stakeholders (other fact sheets were also developed as part of the RESPECT program). GMA also developed, printed and distributed three signs notifying of the presence of threatened species for posting at relevant duck hunting wetlands during the open season.

## Shows, expos and meetings

The GMA staffed stands at both the Seymour and Tallangatta field days. The GMA also had stands at the Victorian Hound Hunters hound registration day in Tallarook and eleven Field and Game Association "Duck Fever" nights.

GMA had a stand at the state's largest shooting industry show, the Sporting Shooters' Association of Australia 2015 SHOT (Shooting, Hunting and Outdoors Trade) Show in Melbourne on 23 and 24 May. Over 14,000 people attended this event.

The GMA attended numerous meetings with community, stakeholder and industry groups. In summary:

- 28 government meetings
- 76 hunting organisations meetings
- 1 community group meeting
- 32 industry meetings
- 34 other meetings.

## RESPECT: Hunt Responsibly

In response to the Box Flat Swamp shooting incident in 2013 where almost 1,000 game and non-game birds were illegally destroyed, the then Game Victoria within the former Department of Environment and Primary Industries initiated a program called RESPECT: Hunt Responsibly, which was aimed at maintaining the highest standard of behaviour by hunters and engendering a culture of zero tolerance and reporting suspected illegal hunting behaviour.

The GMA has continued the work commenced by Game Victoria and has expanded participation of agencies, industry and non-government organisations in contributing to developing and delivering program content. Participating in the program are Victoria Police, Parks Victoria, DELWP, Firearm Safety Foundation (Vic) Inc, Field and Game Australia, Sporting Shooters' Association of Australia, Victorian Hound Hunters Incorporated, Australian Deer Association, Beretta Australia, Winchester Australia, Raytrade Pty Ltd and Outdoor Sporting Agencies.

GMA hosted one working group workshop in July 2014. A summary of deliverables and items distributed through retail hunting stores are as follows:

- four fact sheets were produced, with 10,000 printed and distributed. All are also available at the GMA website
- three different types of stickers were produced, with 95,000 printed and distributed (48,000 direct mailed to Game Licence holders)
- five educational banners were produced.

Program information and logos are being widely advertised by both stakeholder and industry groups.

### Shotgunning Education Program (SEP)

Victoria's Shotgunning Education Program is directed towards educating Victoria's gamebird hunters in being more effective and efficient, thereby reducing waterfowl wounding, improving animal welfare outcomes and reducing the incidence of lost birds. Having a more skilled and educated hunting community also contributes to ensuring that duck hunting remains sustainable, hunters act ethically and are more compliant with hunting laws.

The program focusses on improving hunters' understanding of shotgun ballistics, how to pattern test and practise correctly and often, retrieval strategies, correct distance estimation and shooting within one's own shooting skills distance.

The program consists of theoretical and practical training elements. Since the program began in 2005, a comprehensive handbook and brochure have been developed, leaders in the hunting community have been trained as trainers by one of the world's leading shotgun ballisticians and waterfowl wounding experts and a one-day in-field training session has been developed. A pilot field training day was also developed, delivered to 70 hunters and evaluated.

In 2014-15, in continuing to progress and develop the program, the GMA finalised the field day trainers' manual (to guide consistent and standardised delivery), completed purchase of seven self-contained and fully-equipped trainers' trailers, developed an agreement to transfer this equipment to Field and Game Australia (FGA) and Sporting Shooters' Association of Australia (SSAA) to deliver field training days and prepared a memorandum of understanding with those organisations to ensure consistent and high standard delivery of the field training day.

The GMA also reviewed and revised the handbook "Be a Better Gamebird Hunter" for reprinting in 2015-16 and assisted FGA and SSAA in developing an online booking system to assist in delivery of the field training days.

### Enforcement

The GMA monitors and regulates recreational game hunting and commercial game bird hunting on behalf of the Victorian community to achieve compliance with the *Wildlife Act 1975* and subordinate legislation, particularly the *Wildlife (Game) Regulations 2012*. Enforcement powers for authorised officers are granted primarily by the *Conservation, Forests and Lands Act 1987* and the *Wildlife Act 1975*.

The GMA's approach to compliance is set out in the GMA Compliance Policy, which was approved in July 2014. The policy describes how GMA seeks to encourage compliance, monitor compliance and respond to non-compliance. The GMA focuses on ensuring safe, sustainable, humane and equitable hunting. The GMA's risk-based, intelligence-lead regulatory approach is informed by its Tasking and Coordination Committee with respect to the identification of issues and the allocation and deployment of resources.

Publication	Produced	Mailed direct to Game Licence holders	Available on the web?	Available in hard copy at government offices?
Estimates of harvest for deer, duck and quail in Victoria 2014.	50	-	Yes	No
Victorian Hunting Guide 2015	60,000	46,000	Yes	Yes
Duck WISE DVD	110,000	24,000	Yes	Yes

The GMA monitors compliance and detects non-compliance using both planned and responsive methods, including field-based inspections, information reports generated by the GMA or other partner agencies, community reports, surveillance and analysis of intelligence.

### Summary of enforcement outputs for the 2014-15 year

Where non-compliance is found, GMA seeks to achieve compliance using a range of sanctions, such as official warnings, infringement notices and licence suspensions and cancellations. Any sanctions imposed as a consequence of court proceedings are at the discretion of the courts.

The GMA imposed sanctions against a number of offenders for a range of offences. Commonly detected offences included the unauthorised entry to wetlands by protestors during the 2015 duck hunting season, failure to retain a wing on a game duck, failure to hold a Game Licence, the illegal spotlighting of deer and the illegal use of toxic shot.

The following table details the key enforcement outputs by the GMA for the 2014-15 period.

Activity	Comments
Number of Information Reports generated	193
Official (written) warnings issued	7
GMA authorised officers issued infringement notices	61
Banning notices issued	7
Exclusion Orders (issued by the Magistrates Court)	1
Court proceedings taken	21
Proceedings pending	5
% successful court proceedings	100%

### Allocation of resources

Given its risk-based approach to regulation, the GMA considers the likelihood of non-compliances occurring and the consequences of the actions, with particular emphasis on public safety and sustainability.

Once priorities have been established and tasking assigned, operations are planned and delivered. Operational planning provides controls and safeguards for law enforcement activities. It also allows for formulating coordinated sequences of methodical activities and the allocation of resources to achieve the operational objectives or goals.

The following table summarises the GMA's activities with regard to assessment, planning and the allocation of resources.

Activity	Comments
Compliance policy approved by the Board	July 2014
GMA (Draft) Compliance Strategy	Completed June 2015
Tasking and coordination committee established	22 August 2014
Number of operation orders prepared	
Game Birds other than duck	1
Hound hunting	9
Deer spotlighting	6
Game Duck	11
Public holiday general operations	4
Search warrants for execution	1
Total number of planned operations conducted	32

### Procedures

The GMA uses Standard Operating Procedures (SOPs) to document the way particular activities are to be performed by its authorised officers. SOPs contribute to the consistent and efficient operation of the enforcement program and help to ensure that critical processes and responsibilities relating to law enforcement activities are routinely followed, that proper action is taken, and that authorised officers act in a safe and professional manner. The following table summarises action taken in relation to SOPs during the course of the year.

Activity	Comments
SOPs prepared	26 Standard Operating Procedures finalised July 2014
SOPs reviewed	The GMA commenced a review of the critical SOP GMA Risk Management for Game Compliance Operations June 2015

### Partnerships

Given the capacity constraints of GMA enforcement staff and the span of responsibility for game hunting compliance across multiple government agencies, the GMA works closely with land management (e.g. DELWP and Parks Victoria) and law enforcement agencies (Victoria Police, Fisheries Victoria, DELWP and Parks Victoria).

In order for there to be a coordinated and consistent approach to the delivery of compliance services for game hunting, there must be constructive and strong working relationships between the partner agencies to deliver an effective compliance and monitoring program, particularly during heightened periods of hunting activity, such as the opening and closing of game hunting seasons and public holidays.

The following table summarises the partnership activities for game compliance for 2014-15.

Activity	Comment
Agreements signed	VicRoads Information Sharing Agreement
Agreements in preparation	Information-sharing agreement and MOU with Victoria Police currently being prepared
Inter-agency cooperation	
• Duck Season Planning and Coordination Working Group	Includes representatives from DELWP, DEDJTR, Parks Victoria and Victoria Police
• Delivery of duck hunting compliance during surge periods for the 2015 open season	Delivery partners included authorised officers from DELWP, DEDJTR, Parks Victoria and Victoria Police
• Assistance with deer hunting compliance during peak periods of activity	Delivery partners included authorised officers from DELWP, Parks Victoria and Victoria Police
• Interagency Game Compliance Coordination Working Group	Includes representatives from DELWP, Parks Victoria and Victoria Police
• Hound hunting compliance campaign	Delivery partners included authorised officers from DELWP, Parks Victoria and Victoria Police
• Building capability in deer hunting law enforcement with Victoria Police	Delivered deer hunting laws workshops to Victoria Police at Wodonga and Pakenham
Working group on illegal deer hunting activity at Bunyip	The GMA is an active participant in this multi-agency working group
DELWP regional compliance working groups	The GMA participates in these meetings to coordinate compliance efforts across the six DELWP regions

## Training

It is vital that authorised Game Officers attain and maintain a minimum standard of expertise in certain high-risk activities. Following initial training, some areas require ongoing refresher training. Staff from partner agencies assisting the GMA in enforcement operations must have successfully passed Authorised Officer Basic Training and Client Interaction and Defensive Tactics Level 2. Where firearms are to be handled, they must also have successfully completed firearms seizure, handling and storage training.

The following table details those areas of mandatory training undertaken by GMA authorised officers, including refresher training, for 2014-15. Note: Officers are only required to undertake training if they have not received accreditation previously or accreditation is due to expire.

Activity	Comments
Hound assessment (once off)	All GMA authorised officers
Firearms seizure, handling and storage training (once off)	Three officers
Firearms refresher training (annually)	All GMA authorised officers
Authorised Officer Basic (once off)	One officer
Client Interaction and Defensive Tactics Level 2 (once-off)	Four officers
Client Interaction and Defensive Tactics Level 2 refresher (6-monthly)	All GMA authorised officers
First aid level 2 accreditation (once off)	All GMA authorised officers
First aid refresher training (three-year)	Nil (all accreditations remain current)
4WD training (once-off)	One officer
Chainsaw training (once-off)	Nil

## GMA compliance with legislation and agreements

Given the powers afforded to it under various Acts, the GMA is required to comply with certain laws in regard to the execution of those powers or the use of certain equipment. The GMA is also bound to comply with the terms of agreements held with other agencies.

The GMA holds firearms in order to euthanize wounded game or assist in emergency animal destruction during wildfires, stock truck roll-overs or disease outbreaks. They are also used in authorised officer firearms handling training and may be used for animal collection for research purposes. As an owner of firearms, the GMA is required to hold a corporate firearms licence. All firearms are registered and stored in accordance with the *Firearms Act 1996*. Firearms and ammunition are audited biannually for compliance with the storage and safekeeping provisions of the *Firearms Act 1996* and the GMA's own internal policies.

The GMA possess Operational Safety Defensive Equipment (OSDE) for issue and use by GMA authorised officers. Equipment includes oleoresin capsicum (OC) spray, extendable batons and handcuffs and are subject to annual audit. Batons and OC spray are prohibited weapons under the *Control of Weapons Act 1990* and must adhere to strict storage requirements.

As a law enforcement body, the GMA is recognised by the *Surveillance Devices Act 1999* for the use of certain surveillance devices and the *Wildlife Act 1975* for controlled operations. The GMA is subject to audit by the Victorian Inspectorate (VI) for activity under these Acts and relevant records are audited each year. The GMA reports to the VI for activity for controlled operations under the *Wildlife Act 1975* and the Attorney General for activity under the *Surveillance Devices Act 1999*.

The GMA has an information-sharing agreement with VicRoads for access to the registration and licence database. It is a VicRoads requirement that use and access be audited each year.

The following table details the audit activity for enforcement for 2014-15.

Activity	Comments
Audits for compliance conducted	Internal audits were conducted for firearms and OSDE storage and compliance with GMA policy
Audit for data security and compliance with VicRoads agreement	Independent audit conducted and report provided to VicRoads
Inspection of records for <i>Surveillance Devices Act 1999</i> and <i>Wildlife Act 1975</i> (controlled operations)	Conducted by the Victorian Inspectorate
Reports on activity for controlled operations	Submitted to the VI for the periods 1 July 2014 – 31 December 2014 and 1 January 2015 – 30 June 2015
Report on activity for the use of certain surveillance devices	Submitted to the Attorney General for the period 1 July 2014 – 30 June 2015

### Campaign - hound hunter compliance

The GMA practices risk-based regulation to assist in identifying where to invest its resources across the compliance spectrum. In addition to its routine compliance duties and activities, the GMA conducts targeted compliance campaigns directed at high profile or problem areas.

In 2014-15, the GMA conducted a risk assessment aimed at identifying compliance issues in the use of hounds for hunting Sambar Deer, commonly referred to as 'hound hunting'. Hound hunting is a highly visible and audible form of deer hunting. There are 4,288 hunters licensed to hunt Sambar Deer in Victoria with hounds and 2,831 hounds registered for hunting.

While most hound hunters are responsible and compliant, the campaign looked at identifying illegal or irresponsible behaviours, their risk profile, the motivations for those behaviours and possible mitigation or control measures. The GMA consulted with the Australian Deer Association and Victorian Hound Hunters Incorporated to verify the issues and consult on the most appropriate compliance response.

A combination of education, peer influence, audit and enforcement was employed to address any areas of non-compliance. GMA Game Officers worked closely with Victoria Police, Parks Victoria and DELWP on enforcement and infield education. GMA operational policy staff developed information for publication and are in the process of reviewing the hound assessment process. The campaign will continue for the remainder of the 2015 hound hunting season which concludes on 30 November 2015.

### Administration – information collection system

Given its statutory reporting requirement and the need to monitor business performance to ensure effective and efficient service provision, the GMA engaged the services of a contractor to develop a business reporting system with mobile device functionality to allow for in-field and real-time reporting to maximise efficiency and accuracy.

The new system, Game Information Collection System (GICS), is a web-based application that enables all inspection details to be electronically recorded, analysed and reported in a quick and efficient manner. The analysis produces ratings and trends for use by the Tasking and Coordination Committee in establishing activities for the prevention, intelligence gathering and enforcement of illegal game hunting activity.

GICS also captures information on stakeholder engagement (e.g. attendance at stakeholder meetings, presentations, expos), licensing (e.g. new applications, licence renewals, testing conducted, other authorisations issued), communications (e.g. calls to the Customer Service Centre, website visits, communications information prepared and disseminated, media releases issued and interviews conducted) and corporate contribution (e.g. assistance to other agencies, environmental monitoring, staff and stakeholder training and documents prepared). GICS was implemented in mid-April 2015 and will be critical in monitoring business performance and reporting in future annual reports.

### Complaints against officers

From time to time, a person may make a complaint concerning the conduct of a GMA authorised officer. The circumstances of the complaint determine who will be investigating the complaint. The investigation of alleged authorised officer[s] misconduct can be conducted by the GMA or any other outside agency. The GMA uses the services of the People and Culture Branch of DEDJTR as an independent complaints investigator. When the investigation begins, workings are documented and all employees, complainants and witnesses are interviewed. The following table summarises the incidents of complaints against officers and the outcome of actions arising from the complaint.

Activity	Comments
Employee misconduct allegation	One investigation was conducted in relation to one officer each from two partner agencies assisting during a joint duck hunting operation. The complaint was investigated and dismissed.

### Recommendations and advice

Under the *Game Management Authority Act 2014*, the GMA has the power to make recommendations to relevant Ministers in relation to game management and game hunting, the control of pest animals, declaring public land open or closed to hunting, open and closed seasons and bag limits, and the management of public and private land as it relates to game and their habitats.

The GMA regularly consults with other state and interstate agencies over game management issues.

#### Advice to government

The GMA provided advice to government on the 2015 duck season arrangements and a number of other matters relating to land classification and game hunting on various land categories.

#### Advice to partner agencies

Throughout the year, GMA was involved in a number of different forums and provided advice to both DELWP and Parks Victoria on subjects that directly or indirectly affect game hunting or game management. Some of the more notable issues were:

- deer control in Alpine bogs
- possible amendments to the *Wildlife Act 1975* and the *Game Management Authority Act 2014* to improve their administration
- Hog Deer management in Wilsons Promontory National Park
- Draft Alpine National Park Management Plan
- Wildlife (State Game Reserve) Regulations 2014
- DEDJTR Aboriginal inclusion plan.

The *Wildlife Act 1975* requires DELWP to consult with the GMA when issuing any authorisations to control game species. The GMA developed an agreed policy position and process with DELWP to allow for the efficient issuing of these authorisations, reducing delays through unnecessary administrative processes.

The GMA continued to work with the Department of Justice and Regulation to facilitate agreements with Traditional Owners that allow them access to natural resources under the *Traditional Owner Settlement Act 2010*. The GMA attended four state agency meetings.

### Game management subordinate instruments

In order to ensure that game hunting is managed in a sustainable manner and to provide for additional game hunting opportunities, the GMA prepares and provides advice on subordinate instruments.

In 2014-15, the GMA provided advice to DEDJTR on subordinate instruments for the closure of wetlands to duck hunting and the arrangements for the 2015 duck season.

### Balloted Hog Deer hunting

The GMA also contributed to the Blond Bay Hog Deer Advisory Group – a multi-agency and stakeholder committee that oversees balloted hunting of Hog Deer. The GMA issued 32 permits authorising hunters to take part in balloted hunting for Hog Deer on Blond Bay State Game Reserve and the Boole Poole Peninsula.

### Expanding commercial opportunities for hunting Hog Deer on private land

Good hunting opportunities for Hog Deer exist on private property. More than half of all harvested animals are taken on private property. Some landowners already charge an access fee for hunting on their property as a supplemental income source. However, the one month April hunting season limits the number of hunters that can be accommodated, given the need to limit disturbance, maximise the quality of the hunting experience and increase the chance of success. Typically, individuals or small groups of hunters will hunt for a short period with a non-hunting rest period provided between hunt periods. As a result, the number of hunters that can be accommodated by a landowner is significantly restricted by the current one month season.

To address this, the GMA, following consultation with the Australian Deer Association and the Sporting Shooters' Association of Australia, developed and implemented a policy to allow landowners to harvest animals outside the prescribed April hunting season. Any harvesting arrangements must be carried out in a manner that doesn't impact on the sustainability of the Victorian populations or equitable hunting opportunities.

Approved landowners must be running a commercial venture, have to complete an approved game management plan and submit a harvest report annually. Permits will be issued to landowners for a maximum three-year period and the number of animals to be taken is determined by the GMA. In addition any permit holder allowed to take more than five deer outside the April season must provide an additional hunting opportunity for a member of the public, to be drawn in the annual Blond Bay and Boole Poole Hog Deer ballot.

## Research and monitoring

Under the *Game Management Authority Act 2014*, the GMA is required to monitor, conduct research, and analyse the environmental, social, and economic impacts of game hunting and game management.

In doing so, the GMA may partner with other agencies and research institutions to better understand the environmental, economic and social impacts of hunting and ensure that game hunting remains sustainable. The GMA also develops operational policy which is underpinned by sound science.

### Gamebirds

The GMA supported DELWP in conducting the Summer Waterfowl Count by surveying wetlands across the state to identify any wetlands that required closure or partial closure to hunting. It also assisted DELWP in collecting biological information on harvested game ducks during the opening weekend bag surveys. This information informs management actions to minimise the impact of hunting on other protected or threatened species, as well as monitoring the health, harvest composition and age of birds harvested over the opening weekend of the duck season.

To monitor the status of waterbird populations and their habitats across eastern Australia, the GMA contributed \$13,750 towards the cost of conducting the Eastern Australian Aerial Waterbird Count, delivered by the University of New South Wales. Queensland, South Australian and New South Wales government agencies also contribute towards the cost of delivery. The Victorian contribution (\$27,500) was shared equally between the GMA and DELWP.

### Deer

The GMA operated three Hog Deer Checking Stations to assess the age, sex, and body and reproductive condition of all Hog Deer legally harvested during the balloted hunting period and April open season. Checking Stations were located at Leongatha, Bairnsdale and Golden Beach and collectively processed 124 individual Hog Deer.

### Hog Deer genetics PhD study

The GMA has partnered with La Trobe University to undertake a study into the genetics of the Victorian Hog Deer population. The GMA has committed \$18,500 toward the study for use in the purchase of equipment and processing and storage of samples. The GMA is also providing advice to the PhD candidate and assisting with coordinating the collection of tissue samples at checking stations and other population management exercises.

The study will construct the genetic profile of Victorian Hog Deer which will allow an improved approach to enforcement whereby deer products (e.g. meat, skins) can be identified, body parts can be matched to individual animals and the location that the animal was taken can be determined. Together with information collected at Hog Deer checking stations and the tagging system, this will create a powerful regime to maximise compliance and enforce the strict rules around taking this highly-prized deer species.

The study will also inform the conservation and management of the species by understanding exactly which species or subspecies the Victorian population was derived from and whether Victorian stock can play a role in conserving the species across its native range where it is endangered, possibly through the translocation of animals. Understanding the genetic diversity of the Victorian population will also allow us to assess the health of the population. Low genetic diversity could result in inbreeding and lack of genetic fitness, meaning poorer quality and less resilient animals.

The project commenced in February 2015 and is due for completion in 2018.

### Game harvest

The GMA oversaw the compilation, analysis and publication, in early 2015, of the annual *“Estimates of harvest for deer, duck and quail in Victoria”*. The report, which is based on telephone surveys of Victorian Game License holders, is an important input to the effective management and hunting of game species in Victoria. The report is available on the GMA website.

### Communication

The GMA delivers communication products and services in accordance with its Communications Strategy.

The strategy aims to increase awareness of the GMA and its role and function, maximise opportunities with partner bodies, provide regular contact and information to licence holders, develop strong communication and engagement channels to the broader community and ensure licence holders are aware of game hunting regulations and expected behaviours.

### Electronic – website

The GMA website went live on 1 July 2014 and is one of the GMA's primary communication tools. The GMA also established a YouTube channel.

In 2014-15, the website recorded 204,776 sessions/visits undertaken by 111,423 users who spent an average of three minutes and thirty-three seconds on the website. 93% of users were from Australia and, of this, 82% were Victorian. The United States, United Kingdom and India were the three top overseas countries accessing the GMA website.

In total, visitors viewed 679,688 pages. Usage peaked at the start of a week and dropped off over weekends. The three most popular pages, excluding the Home Page, were Eastern Victorian Deer Hunting Maps, Where to Hunt and Deer Hunting Maps.

### Electronic – Phone app

To provide a more accessible avenue of electronic information and to capitalise on different functionality the GMA maintains a phone application accessible by both Android and iOS devices. The phone application was updated three times during 2014-15 and has been downloaded onto 22,785 devices.

### Electronic – YouTube

The GMA YouTube channel has 28 videos uploaded (many from the Duck WISE DVD) and recorded 34,420 views. Each person spent an average of four minutes watching videos. Visitors watched a total of 141,856 minutes of content.

### Customer Service Centre

The DELWP Customer Service Centre provides call centre services to the GMA. It is a primary point of contact between the community and the GMA on its 136 186 number.

Many of the queries fielded by the Customer Service Centre related to game licensing, however, the majority of queries related to where game can be hunted. The Customer Service Centre responded to 12,987 calls during 2014-15, with 47% of these occurring between January and March 2015.

### Information packs

The GMA prepared two comprehensive information packs, one for internal use and one for external use.

To assist Front-of-House agency staff to respond to queries regarding the 2015 duck season, the GMA prepared and distributed a detailed internal information pack.

To facilitate the distribution of Hog Deer tags and information on Checking Station arrangements for the 2015 Hog Deer season, 1,000 Hog Deer Tag packages were created and distributed at regional offices and the Customer Service Centre.

### Media

The GMA uses a range of different mediums to inform the public of recent events, such as seasonal arrangements and compliance outcomes.

Media releases and radio interviews were used extensively. The GMA released 20 media releases and participated in 13 radio interviews during 2014-15.

## Initiatives and key achievements

The following table summarises the GMA's key initiatives and achievements for the 2014-15 period.

Activity / initiative	Delivery			Comments
	Completed	Partially completed	Yet to commence	
Establish a Board governance framework	√			Board Charter, sub-committees and governance policies prepared
Finalise compliance standard operating procedures	√			26 SOPs finalised
Finalise information-sharing agreement with VicRoads	√			Agreement in place
Finalise an information-sharing agreement and MOU with Victoria Police		√		Draft agreement prepared. Discussions on the MOU are progressing
Timely issue of game licences, renewals, testing and authorisations	√			All licences, permits, authorities and testing completed within the target time of 15 working days. 31,037 transactions completed
Implement a new business reporting system	√			Captures information across the business to improve performance monitoring and assist with planning.
Produce the 2015 Hunting Guide	√			46,000 copies direct mailed to Game Licence holders. 14,000 copies available at regional offices. Published on the GMA website
Implemented and maintained the GMA website	√			GMA website live on the first day of establishment of GMA and improved and built on in 2014-15. 204,776 visits recorded and 679,688 pages viewed.
Complete the educational Duck WISE DVD	√			110,000 copies produced. 24,000 copies mailed to all licensed gamebird hunters. Available at regional offices. 20,000 copies made available to interstate agencies.
Complete the remake of the Waterfowl Identification Test	√			Test video completed and available for the 2015 testing period prior to the start of the 2015 duck season
Progress delivery of Shotgun Education Program field training days	√			Includes purchase of seven fully equipped trailers, transfer of assets and signing MOU with SSAA and FGA
Duck hunting information package for front of house staff completed	√			Completed and distributed to regional offices prior to the commencement of the 2015 duck season
Grow the RESPECT: Hunt Responsibly program	√			Principles finalised, logo developed, three different types of stickers produced, fact sheets developed, five banners produced
Initiate Hog Deer genetics study	√			Enter into a partnership with La Trobe University to identify and document the genetic profile of Hog Deer for compliance and conservation outcomes
Annual harvest report completed	√			2014 report completed, 50 copies printed for distribution. Report published on GMA website
Develop and implement a policy to support commercial Hog Deer harvesting outside of the April season	√			Policy and application forms in place prior to the start of the 2015 Hog Deer hunting season

# Human resource management

## Occupational health and safety

The GMA recognises that it must provide and maintain a working environment that is safe, healthy and complies with all statutory requirements and codes of practice. The GMA, in so far as is practicable:

- provides and maintains systems of work that are safe and healthy
- uses, handles, stores and transports articles and substances in a way that is safe and controls risks to health
- provides such information, instruction, training and supervision needed to ensure the health and safety at work of employees and others
- provides a safe means of access to and from the place of work
- maintains a working environment that is safe, minimises risks to health and provides adequate facilities and arrangements for welfare at work.

The GMA undertakes the full range of health and safety obligations to ensure that human and financial costs of occupational injury and illness are minimised. Initiatives during the year include:

- providing vaccinations for influenza
- providing safety equipment to field staff, including uniforms and PPE for field staff
- ergonomic assessments of all workstations
- providing facilities to support physical activity
- providing all staff with confidential access to an Employee Assistance Program
- providing SOPs to guide enforcement duties and provide a safe working environment

## Incident management

There were no occupational health and safety incidents or WorkCover claims lodged during the period 1 July 2014 to 30 June 2015.

## Employment and conduct principles

The GMA is committed to meeting the Public Sector Values and Employment Principles set out in the *Public Administration Act 2004*. In developing its policies and procedures as a newly formed entity in 2014-15 the GMA ensured the values were reflected in its policies and procedures.

The GMA is committed to being an employer of choice by attracting and selecting the best people for the work it undertakes and appoints all employees to positions that will make the best possible use of their skills, competencies, qualifications and talents. The aim of the recruitment and selection process is to:

- ensure all recruitment activities are conducted with full recognition of the principles of diversity
- recruit the best person for each position
- recognise and comply with all current legislation governing all aspects of recruitment
- provide all staff with the opportunity and encouragement to further their development.

The GMA has a suite of human resources policies, including policies relating to:

- grievance resolution
- declaration of interests
- gifts, benefits and hospitality
- managing underperformance
- managing claims of discrimination and bullying in the workplace.

## Organisational climate and culture

The GMA takes the state of its organisational culture very seriously and seeks to remain constantly aware of the views of its staff, behaviours and areas of concern.

In May 2015, the GMA participated in the Victorian Public Sector Commissions People Matter Survey. Analysis of the results was undertaken by the leadership team in order to identify priority action areas.

### Executive Officer data

An Executive Officer (EO) is defined as a person employed as a public service body head or other executive under Part 3, Division 5 of the *Public Administration Act 2004*. All figures reflect employment levels at the last full pay period in June of the current and corresponding previous reporting year. There were no persons who held a position of executive officer as defined by the *Public Administration Act 2004* as at the last full pay period in June 2015.

The number of executives in the report of operations is based on the number of executive level positions that are occupied at the end of the financial year. Note 16 in the Financial Statement lists the actual number of and amount of remuneration paid to EOs over the course of the reporting

period. The Financial Statement does not distinguish between executive levels, nor does it disclose vacant positions, nor does it include the Accountable Officer. To assist readers, this disclosure is reconciled in the following table.

Reconciliation of executive numbers 2014-15	2015 <sup>1</sup>
Executive positions with total remuneration over \$100,000.	2
(Financial Statement Note 16)	
Vacancies	-
Separations	-
<b>Total executives numbers at 30 June</b>	<b>2</b>

<sup>1</sup> The GMA commenced operations on 1 July 2014.

### Workforce data

	Ongoing employees 2014-15				Fixed term and casual employees	
	Employees (Headcount)	Full time (Headcount)	Part time (Headcount)	FTE	FTE	
Executive Positions	2	2	-	2	-	
Senior Managers	3	3	-	3	-	
Administration Staff	4	4	-	4	-	
Field Staff	9	9	-	9	-	
<b>Total positions</b>	<b>18</b>	<b>18</b>	<b>-</b>	<b>18</b>	<b>-</b>	
Male	16	16	-	16	-	
Female	2	2	-	2	-	
<b>Total<sup>2</sup></b>	<b>18</b>	<b>18</b>	<b>-</b>	<b>18</b>	<b>-</b>	

<sup>2</sup> The GMA commenced operations on 1 July 2014.

## Other disclosures

### Implementation of the Victorian Industry Participation Policy

Victorian Industry Participation Policy ('VIPPP') aims to foster industry development, by encouraging Victorian government departments and public bodies to genuinely consider Victorian, Australian and New Zealand supply.

The GMA has not undertaken any projects during the financial reporting period relevant to the Victorian Industry Participation Policy.

### Consultancy Expenditure

#### Details of consultancies (valued at \$10 000 or greater)

In 2014-15, there were no consultancies where the total fees payable to the consultants were \$10 000 or greater.

#### Details of consultancies (valued at less than \$10 000)

In 2014-15, there were no consultancies engaged during the year, where the total fees payable to the consultants was less than \$10 000.

### Major contracts

The GMA did not award any major contracts (valued at \$10 million or more) during 2014-15.

### Government advertising expenditure

The GMA's expenditure in the 2014-15 reporting period on government campaign expenditure did not exceed \$150,000.

### Freedom of information

The *Freedom of Information Act 1982* allows the public a right of access to documents held by the GMA as the prescribed authority for the purposes of the Act. For the 12 months ended 30 June 2015, there were no freedom of information requests received by the GMA.

Freedom of information requests must be made in writing describing the documents requested and including payment of the application fee of \$27.20. The fee may be waived if the payment is likely to cause hardship to the applicant. Assistance can be provided to applicants to help determine the type of documents being requested. Access charges may also apply once documents are processed and a decision on access is made; for example photocopying and search and retrieval charges.

Requests for documents in the possession of the GMA should be addressed to: Freedom of Information Coordinator, Game Management Authority, GPO Box 4509, Melbourne Victoria 3001. Further information regarding the *Freedom of Information Act 1982* may be found at [www.foi.vic.gov.au](http://www.foi.vic.gov.au)

### Compliance with the Building Act

The GMA does not own or control any government buildings and consequently is exempt from notifying its compliance with the building and maintenance provisions of the *Building Act 1993*.

### National Competition Policy

Competitive neutrality seeks to enable fair competition between government and private sector businesses. Any advantages or disadvantages that government businesses may experience, simply as a result of government ownership, should be neutralised. The GMA continues to implement and apply this principle in its business undertakings.

The GMA, where applicable, continues to comply with the requirements of the National Competition Policy.

### Compliance with the Protected Disclosure Act

The GMA is a public body subject to the *Protected Disclosure Act 2012* (PD Act).

The Act aims to ensure openness and accountability by encouraging people to make disclosures and protecting them when they do.

A protected disclosure is a complaint of corrupt or improper conduct by a public officer or a public body.

Improper or corrupt conduct involves substantial:

- mismanagement of public resources; or
- risk to public health or safety or the environment; or
- corruption.

The conduct must be criminal in nature or a matter for which an officer could be dismissed.

The GMA has established procedures for the protection of persons from detrimental action in reprisal for making a protected disclosure about the GMA or its employees.

A protected disclosure about the GMA or its board members, officers or employees can be made by contacting the Victorian Independent Broad-based Anti-corruption Commission (IBAC) on the contact details provided on the following page.

### Independent Broad-Based Anti-Corruption Commission (IBAC) Victoria

Address: Level 1, North Tower, 459 Collins Street, Melbourne Victoria 3000.

Mail: IBAC, GPO Box 24234, Melbourne Victoria 3001

Internet: [www.ibac.vic.gov.au](http://www.ibac.vic.gov.au)

Phone: 1300 735 135

Email: see the website above for the secure email disclosure process, which also provides for anonymous disclosures.

Please note that the GMA is not able to receive protected disclosures.

### Environmental reporting

The GMA continues to maintain operational practices that aim to have minimal environmental impact and remain sustainable. This is evidenced in the use of equipment and consumables, transport choices, and recycling practices within the organisation. Policies, formal procedures, and setting relevant examples all contribute to raising environmental awareness and maintenance of the practices. For example, GMA's main printer is set to print double-sided, black and white, and is programmed to go into an energy saving sleep mode. Office consumables are selected on the basis of being carbon neutral (where possible), recyclable, and derived from sustainable practices. Waste materials are recycled using a variety of bins (paper, recyclables, waste), and signs encourage staff to adopt environmental-friendly practices.

### Availability of additional information on request

In compliance with the requirements of the Standing Directions of the Minister for Finance, details in respect of the information items below have been retained by the GMA and are available to the relevant ministers, members of parliament and the public on request (subject to the freedom of information requirements, if applicable):

- a) a statement that declarations of pecuniary interests have been duly completed by all relevant officers
- b) details of shares held by a senior officer as nominee or held beneficially in a statutory authority or subsidiary
- c) details of publications produced by the entity about the entity, and how these can be obtained
- d) details of changes in prices, fees, charges, rates and levies charged by the entity
- e) details of any major external reviews carried out on the entity
- f) details of any other research and development activities undertaken by the entity that are not otherwise covered either in the report of operations or in a document which contains the financial statement and report of operations
- g) details of overseas visits undertaken including a summary of the objectives and outcomes of each visit
- h) details of major promotional, public relations and marketing activities undertaken by the entity to develop community awareness of the services provided by the entity
- i) details of assessments and measures undertaken to improve the occupational health and safety of employees, not otherwise detailed in the report of operations
- j) a general statement on industrial relations within the entity and details of time lost through industrial accidents and disputes, which are not otherwise detailed in the report of operations
- k) a list of major committees sponsored by the entity, the purposes of each committee and the extent to which the purposes have been achieved

This information is available on request from:

Game Management Authority

GPO Box 4509, Melbourne, Victoria 3001

## Attestation for Compliance with the Australian/New Zealand Risk Management and Insurance Standards

I, Roger Hallam certify that the Game Management Authority has complied with the Ministerial Standing Direction 4.5.5 - Risk Management Framework and Processes. The Game Management Authority Audit and Risk Management Committee verifies this.

A handwritten signature in cursive script that reads "Roger M. Hallam".

**Roger Hallam**  
Chair of Board

5 August 2015

## Financial summary

### Overview

The Game Management Authority has only operated for the 2014-15 financial year, therefore a five year financial summary is not applicable.

Total expenditure was lower than anticipated largely due to timing associated with the establishment of the Authority, including recruitment of two vacant positions and savings experienced across categories of general business operations. The following table provides a financial summary for the 2014-15 financial year.

Financial Summary	2014-15 \$
Total income from transactions	4,944,804
Total expenses from transactions	3,609,286
Net result from transactions	1,335,518
Net cash flow from operating activities	2,243,916
Total assets	2,753,348
Total liabilities	1,401,642

# Financial Report – 30 June 2015

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This financial report covers the Game Management Authority as an individual entity and is presented in the Australian currency.

The Game Management Authority is an independent, statutory office of the State of Victoria. Its principal address is:

Game Management Authority  
121 Exhibition Street  
Melbourne VIC 3000

A description of the nature of the Game Management Authority's operations and its principal activities is included in the Report of Operations.

The financial report was authorised for issue by the Chairperson – Hon Roger Hallam, the Chief Executive Officer – Mr Gregory Hyams, and the Chief Finance and Accounting Officer – Mr Russell Nash on 14 September 2015.

For queries in relation to our financial reporting please call 136 186, or visit our website [www.gma.vic.gov.au](http://www.gma.vic.gov.au).

## Game Management Authority Financial Statements

### Comprehensive operating statement for the financial year ended 30 June 2015

	Notes	2015 \$
<b>Income from transactions</b>		
Sale of goods and services	2(a)	131,749
Grants	2(b)	4,800,000
Interest	2(c)	12,799
Other income	2(d)	256
<b>Total income from transactions</b>		<b>4,944,804</b>
<b>Expenses from transactions</b>		
Employee expense	3(a)	(2,275,320)
Depreciation	3(b)	(98,039)
Interest expense	3(c)	(11,409)
Contract and Professional services	3(d)	(440,276)
Supplies and Services	3(e)	(767,805)
Other operating expenses	3(f)	(16,437)
<b>Total expenses from transactions</b>		<b>(3,609,286)</b>
<b>Net result from transactions</b>		<b>1,335,518</b>
<b>Other economic flows included in net result</b>		
Other gains on disposal of property, plant and equipment	4(a)	18,581
Other losses from other economic flows	4(b)	(2,393)
<b>Total other economic flows included in net result</b>		<b>16,188</b>
<b>Net result</b>		<b>1,351,706</b>

The comprehensive operating statement should be read in conjunction with the notes to the financial statements.

## Balance sheet as at 30 June 2015

	Notes	2015 \$
<b>Assets</b>		
<i>Financial assets</i>		
Cash and deposits	15	2,136,484
Receivables	5, 15	27,832
<b>Total financial assets</b>		<b>2,164,316</b>
<i>Non-financial assets</i>		
Property, plant and equipment	6	572,528
Non-financial physical assets classified as held for sale		16,504
<b>Total non-financial assets</b>		<b>589,032</b>
<b>Total assets</b>		<b>2,753,348</b>
<b>Liabilities</b>		
Payables	8, 15	152,723
Borrowing	10, 15	561,057
Provisions	9	687,862
<b>Total liabilities</b>		<b>1,401,642</b>
<b>Net assets</b>		<b>1,351,706</b>
<b>Equity</b>		
Accumulated surplus		1,351,706
<b>Net worth</b>		<b>1,351,706</b>
Commitment for expenditure	Note 13	
Contingent assets and contingent liabilities	Note 14	

The above balance sheet should be read in conjunction with the notes to the financial statements.

## Statement of changes in equity for the financial year ended 30 June 2015

	Accumulated surplus \$	Contributions by owners \$	Total \$
<b>Balance as at 1 July 2014</b>	0	0	0
<b>Net result for the year</b>			
Net result for the year	1,351,706	0	1,351,706
<b>Balance as at 30 June 2015</b>	<b>1,351,706</b>	<b>0</b>	<b>1,351,706</b>

The above statement of changes in equity should be read in conjunction with the notes to the financial statements.

## Cash flow statement for the financial year ended 30 June 2015

	Notes	2015 \$
<b>Cash flows from operating activities</b>		
<i>Receipts</i>		
Receipts from government and other transfers		4,800,000
Receipts from other entities		113,873
Interest received		12,799
<b>Total receipts</b>		<b>4,926,672</b>
<i>Payments</i>		
Payments to suppliers and employees		(2,672,384)
Interest payments		(668)
GST paid to ATO		(9,704)
<b>Total payments</b>		<b>(2,682,756)</b>
<b>Net cash from operating activities</b>	16(b)	<b>2,243,916</b>
<b>Cash flows from investing activities</b>		
Payments for non-financial assets		(178,714)
Sales of non-financial assets		166,321
<b>Net cash used in investing activities</b>		<b>(12,393)</b>
<b>Cash flows (used in) financing activities</b>		
Repayments of finance leases		(95,039)
<b>Net cash (used in) financing activities</b>		<b>(95,039)</b>
<b>Net increase in cash and cash equivalents</b>		<b>2,136,484</b>
Cash and cash equivalents at the beginning of the financial year		0
<b>Cash and cash equivalents at the end of the financial year</b>	16(a)	<b>2,136,484</b>

The above cash flow statement should be read in conjunction with the notes to the financial statements.

# Notes to the financial statements

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## Note 1.

### Summary of significant accounting policies

The Game Management Authority (the Authority) is a public Authority of the State of Victoria, established under the *Game Management Authority Act 2014*.

The former Minister for Agriculture and Food Security, The Hon. Peter Walsh MP, appointed the Board by determination on the 1 July 2014. This is the first financial period for which the Authority has been in operation.

These annual financial statements represent the audited general purpose financial statements of the Authority for the period ended 30 June 2015. The purpose of the report is to provide users with information about the Authority's stewardship of resources entrusted to it.

#### (a) Statement of compliance

These general purpose financial statements have been prepared in accordance with the *Financial Management Act 1994* (FMA) and applicable Australian Accounting Standards (AAS) which include Interpretations, issued by the Australian Accounting Standards Board (AASB).

Where appropriate, those AAS paragraphs applicable to not-for-profit entities have been applied.

Accounting policies are selected and applied in a manner which ensures that the resulting financial information satisfies the concepts of relevance and reliability, thereby ensuring that the substance of the underlying transactions or other events is reported.

To gain a better understanding of the terminology used in this report, a glossary of terms and style conventions can be found in Note 21.

These annual financial statements were authorised for issue by the Authority on 14 September 2015.

#### (b) Basis of accounting preparation and measurement

The accrual basis of accounting has been applied in the preparation of these financial statements whereby assets, liabilities, equity, income and expenses are recognised in the reporting period to which they relate, regardless of when cash is received or paid.

Judgements, estimates and assumptions are required to be made about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on professional judgements derived from historical experience and various other factors that are believed to be reasonable under the circumstances. Actual results may differ from these estimates.

Revisions to accounting estimates are recognised in the period in which the estimate is revised and also in future periods that are affected by the revision. Judgements and assumptions made by management in the application of AASs that have significant effects on the financial statements and estimates relate to:

- the fair value of land, buildings, plant and equipment (refer Note 1 (j))
- the estimated useful lives over which non-financial assets are depreciated
- the estimation of amounts required to be provisioned
- assumptions for employee benefits provisions based on likely tenure of existing staff, patterns of leave claims, future salary movements and future discount rates (refer to Note 1(k)).

Consistent with AASB 13 *Fair Value Measurement*, the Authority determines the policies and procedures for both recurring fair value measurements such as financial instruments and for non-recurring fair value measurements in accordance with the requirements of AASB 13 and the relevant Financial Reporting Directions.

All assets and liabilities for which fair value is measured or disclosed in the financial statements are categorised within the fair value hierarchy, described as follows, based on the lowest level input that is significant to the fair value measurement as a whole:

- Level 1 – Quoted (unadjusted) market prices in active markets for identical assets or liabilities
- Level 2 – Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable
- Level 3 – Valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable.

For the purpose of fair value disclosures, the Authority has determined classes of assets and liabilities on the basis of the nature, characteristics and risks of the asset or liability and the level of the fair value hierarchy as explained above.

These financial statements are presented in Australian dollars, and prepared in accordance with historical cost convention.

### (c) Reporting entity

The financial statements cover the Game Management Authority as an individual reporting entity.

The Authority was established on 1 July 2014 via the *Game Management Authority Act 2014*.

Its principal address is:

Game Management Authority  
121 Exhibition Street,  
Melbourne, VIC 3000

#### *Objectives of the Game Management Authority*

The objective of the Game Management Authority is to regulate and promote sustainable and responsible game hunting in Victoria in accordance with the *Game Management Authority Act 2014*.

### (d) Scope and presentation of financial statements

#### *Comprehensive operating statement*

The comprehensive operating statement comprises three components, being 'net result from transactions (or termed as 'net operating balance') 'other economic flows included in net result', as well as 'other economic flows - other comprehensive income'. The sum of the former two, together with the net result from discounted operations, represents the net result.

The net result is equivalent to profit or loss derived in accordance with AASBs.

This classification is consistent with the whole of government reporting format and is allowed under AASB 101 *Presentation of Financial Statements*.

Refer to Note 21 Glossary for the definition of 'transactions included in net result', 'other economic flows included in net result' and 'other economic flows other comprehensive income'.

#### *Balance sheet*

Assets and liabilities are presented in liquidity order with assets aggregated into financial assets and non-financial assets.

Current and non-current assets and liabilities (non-current being those assets or liabilities expected to be recovered or settled more than 12 months after the reporting period) are disclosed in the notes, where relevant.

#### *Cash flow statement*

Cash flows are classified according to whether or not they arise from operating and investing activities. This classification is consistent with requirements under AASB 107 *Statement of Cash Flows*.

#### *Statement of changes in equity*

The statement of changes in equity presents reconciliations of each non-owner and owner equity opening balance at the beginning of the reporting period to the closing balance at the end of the reporting period. It also shows separately changes due to amounts recognised in the 'Comprehensive result' and amounts related to 'Transactions with owner in its capacity as owner'.

### (e) New accounting standards applicable from 1 July 2014

The following new and revised Standards have been adopted in the current period with their financial impact detailed as below.

#### *AASB 10 Consolidated Financial Statements*

AASB 10 provides a new approach to determine whether an entity has control over an entity, and therefore must present consolidated financial statements. The new approach requires the satisfaction of all three criteria for control to exist over an entity for financial reporting purposes:

- The investor has power over the investee;
- The investor has exposure, or rights to variable returns from its involvement with the investee; and
- The investor has the ability to use its power over the investee to affect the amount of investor's returns.

Based on the new criteria prescribed in AASB 10, the Authority has reviewed the existing arrangements to determine if there are any additional entities that need to be consolidated into the group. The Authority has concluded that there are no additional entities that the department controls.

#### *AASB 11 Joint Arrangements*

In accordance with AASB 11, there are two types of joint arrangements, i.e. joint operations and joint ventures. Joint operations arise where the investors have rights to the assets and obligations for the liabilities of an arrangement. A joint operator accounts for its share of the assets, liabilities, revenue and expenses. Joint ventures arise where the investors have rights to the net assets of the arrangement; joint ventures are accounted for under the equity method. Proportionate consolidation of joint ventures is no longer permitted.

The Authority has no joint arrangements.

#### *AASB 12 Disclosure of Interests in Other Entities*

AASB 12 *Disclosure of Interests in Other Entities* prescribes the disclosure requirements for an entity's interests in subsidiaries, associates, joint arrangements and extends to the entity's association with unconsolidated structured entities.

The Authority has no interests in other entities.

**(f) Income from transactions***Government grants*

Grants from third parties (other than contribution by owners) are recognised as income in the reporting period in which the Authority gains control over the assets.

*Other Income*

Amounts disclosed as income are, where applicable, net of returns, allowances and duties and taxes.

*Sale of goods and services**Income from the supply of services*

Income from the supply of services is recognised by reference to the stage of completion of the services being performed. The income is recognised when:

- the amount of the income, stage of completion and transaction costs incurred can be reliably measured
- it is probable that the economic benefits associated with the transaction will flow to the Authority

Under the stage of completion method, income is recognised by reference to the successful completion of milestones in individual contracts in each annual reporting period.

In the event that funds are received in advance and the provision of services is incomplete at the reporting date, the value of the incomplete portion is recognised as unearned income for the period and classified as a liability.

*Interest*

Interest income includes interest received on bank term deposits and other investments and the unwinding over time of the discount on financial assets. Interest income is recognised using the effective interest method which allocates the interest over the relevant period.

Net realised and unrealised gains and losses on the revaluation of investments do not form part of income from transactions, but are reported either as part of income from other economic flows in the net result or as unrealised gains or losses taken directly to equity, forming part of the total change in net worth in the comprehensive result.

**(g) Expenses from transactions**

Expenses from transactions are recognised as they are incurred, and reported in the financial year to which they relate.

*Employee expenses*

Refer to the section in Note 1(k) regarding employee benefits.

These expenses include all costs related to employment (other than superannuation which is accounted for separately)

including wages and salaries, leave entitlements, redundancy payment and Workcover premiums.

*Superannuation*

The amount recognised in the comprehensive operating statement is the employer contributions for members of defined contribution superannuation plans that are paid or payable during the reporting period.

*Depreciation*

All items of property, plant and equipment that have finite useful lives are depreciated. Depreciation is generally calculated on a straight-line basis, at rates that allocate the asset's value, less any estimated residual value, over its estimated useful life.

The estimated useful lives, residual values and depreciation method are reviewed at the end of each annual reporting period, and adjustments made where appropriate.

*Supplies and services*

Supplies and services costs which are recognised as an expense in the reporting period in which they are incurred. Please refer to note 3(e) for the type of expenses incurred.

*Other operating expenses*

Other operating expenses generally represent the costs of goods sold, including inventory and supplies purchases.

**(h) Other economic flows included in net result**

Other economic flows measure the change in volume or value of assets or liabilities that do not result from transactions.

*Impairment of non-financial assets*

Assets are assessed annually for indications of impairment, except for: non-financial physical assets held for sale (refer Note 1(j) Non-financial assets).

If there is an indication of impairment, the assets concerned are tested as to whether their carrying value exceeds their recoverable amount. Where an asset's carrying value exceeds its recoverable amount, the difference is written off as other economic flow, except to the extent that the write-down can be debited to an asset revaluation surplus amount applicable to that class of asset.

If there is an indication that there has been a reversal in the estimate of an asset's recoverable amount since the last impairment loss was recognised, the carrying amount shall be increased to its recoverable amount. The impairment loss is reversed only to the extent that the asset's carrying amount does not exceed the carrying amount that would have been determined, net of depreciation or amortisation, if no impairment loss had been recognised in prior years.

It is deemed that, in the event of the loss or destruction of an asset, the future economic benefits arising from the use of the asset will be replaced unless a specific decision to the contrary has been made. The recoverable amount for most assets is measured at the higher of depreciated replacement cost and fair value less costs to sell.

Refer to Note 1(j) Non-financial assets in relation to the recognition and measurement of non-financial assets.

*Other gains/(losses) from other economic flows*

Other gains/(losses) from other economic flows include the gains or losses from the revaluation of the present value of long service leave liability due to changes in bond interest rates.

**(i) Financial assets**

*Cash and deposits*

Cash and deposits, including cash equivalents, comprise of cash on hand and cash at bank, deposits at call and those highly liquid investments with an original maturity of three months or less, which are held for the purpose of meeting short term cash commitments rather than for investment purposes, and which are readily convertible to known amounts of cash and are subject to significant risk of changes in value.

*Receivables*

Receivables consist predominantly of amounts owing from the Victorian Government, debtors in relation to goods and services and GST input tax credits recoverable. Receivables that are contractual are classified as financial instruments. Taxes and other statutory receivables are not classified as financial instruments.

A provision for doubtful receivables is made when there is objective evidence that the debts will not be collected, and bad debts are written off when identified.

**(j) Non-financial assets**

*Non-financial physical assets classified as held for sale*

Non-financial physical assets (including disposal group assets) are treated as current and classified as held for sale if their carrying amount will be recovered through a sale transaction rather than through continuing use.

This condition is regarded as met only when:

- the asset is available for immediate use in the current condition; and
- the sale is highly probable and the asset's sale is expected to be completed within 12 months from the date of classification.

These non-financial physical assets, related liabilities and financial assets are measured at the lower of carrying amount and fair value less costs of disposal, and are not subject to depreciation or amortisation.

*Plant and equipment*

All non-financial physical assets are measured initially at cost and subsequently revalued at fair value less accumulated depreciation and impairment. Where an asset is acquired for no or nominal cost, the cost is its fair value at the date of acquisition. The fair value of plant and equipment, is normally determined by reference to the asset's depreciated cost. More details about the valuation techniques and inputs used in determining the fair value of non-financial physical assets are discussed in Note 6 *Plant and equipment*.

The Authority capitalises expenditures on individual items of \$1,000 or more, and records these as non-financial assets.

The estimated useful lives for plant and equipment are in the range of 3 to 20 years.

*Prepayments*

Other non-financial assets include prepayments which represent payments in advance of receipt of goods or services or that part of expenditure made in one accounting period covering a term extending beyond that period.

**(k) Liabilities**

*Payables*

Payables consist predominantly of creditors, amounts owing to the Victorian Government and other sundry liabilities.

Payables represent liabilities for goods and services provided to the Authority at the end of the financial year, and arise when the Authority becomes obliged to make future payments in respect of the purchase of those goods and services.

Payables are initially measured at fair value, being the cost of the goods and services, and then subsequently measured at amortised cost.

*Borrowings*

All interest bearing liabilities are initially recognised at fair value of the consideration received, less directly attributable transaction costs. The Authority classifies its interest bearing liabilities as financial liabilities at amortised cost.

### Provisions

Provisions are recognised when the Authority has a present obligation, the future sacrifice of economic benefits is probable, and the amount of the provision can be measured reliably.

The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at reporting period date, taking into account the risks and uncertainties surrounding the obligation. Where a provision is measured using the cash flows estimated to settle the present obligation, its carrying amount is the present value of those cash flows, using discount rate that reflects the time value of money and risks specific to the provision.

### Employee benefits

Provision is made for benefits accruing to employees in respect of wages and salaries, annual leave and long service leave for services rendered to the reporting date.

#### (i) Wages and salaries, annual leave and sick leave

Liabilities for wages and salaries, including non-monetary benefits annual leave and accumulating sick leave are all recognised in the provision for employee benefits, as 'current liabilities', because the Authority does not have an unconditional right to defer settlements of these liabilities.

Depending on the expectation of the timing of settlement, liabilities for wages and salaries, annual leave and sick leave are measured at:

- undiscounted value – if the Authority expects to wholly settle within 12 months; or
- present value – if the Authority does not expect to wholly settle within 12 months.

#### (ii) Long service leave

Liability for long service leave (LSL) is recognised in the provision for employee benefits.

Unconditional LSL is disclosed in the notes to the financial statements as a current liability, even where the Authority does not expect to settle the liability within 12 months because it will not have the unconditional right to defer the settlement of the entitlement should an employee take leave within 12 months.

The components of this current LSL liability are measured at:

- discounted value - the Authority expects to wholly settle within 12 months; and
- present value - if the Authority does not expect to wholly settle within 12 months.

Conditional LSL is disclosed as a non-current liability. There is an unconditional right to defer the settlement of the entitlement until the employee has completed the requisite years of service. This non-current LSL liability is measured at present value.

Any gain or loss following revaluation of the present value of non-current LSL liability is recognised as a transaction, except to the extent that a gain or loss arises due to changes in bond interest rates for which it is then recognised as an other economic flow (refer to Note 1(h)).

### On-costs

Provisions for on-costs such as payroll tax, workers compensation and superannuation are recognised separately from provision for employee benefits.

### (l) Leases

A lease is a right to use an asset for an agreed period of time in exchange for payment.

Leases are classified at their inception as either operating or finance leases based on the economic substance of the agreement to reflect the risks and rewards incidental to ownership. Leases of property, plant and equipment are classified as finance leases whenever the terms of the lease transfer substantially all the risks and rewards of ownership from the lessor to the lessee. The commencement of the lease term is deemed to be the date the asset is commissioned. All other leases are classified as operating leases.

#### Motor vehicle finance leases

##### Authority as lessee

At the commencement of the lease term, motor vehicle finance leases are initially recognised as assets and liabilities at amounts equal to the fair value of the lease or, if lower, the present value of the minimum lease payment, each determined at the inception of the lease. The lease asset is accounted for as a non-financial physical asset. If there is certainty that the Authority will obtain the ownership of the lease asset by the end of the lease term, the asset shall be depreciated over the useful life of the asset. If there is no reasonable certainty that the Authority will obtain ownership by the end of the lease term, the asset shall be fully depreciated over the shorter of the lease term and its useful life.

Minimum motor vehicle finance lease payments are apportioned between reduction of the outstanding lease liability and periodic finance expense, which is calculated using the interest rate implicit in the lease and charged directly to the comprehensive operating statement. Contingent rentals associated with finance leases are recognised as an expense in the period in which they are incurred.

#### **(m) Commitments**

Commitments for future expenditure include operating and capital commitments arising from contracts. These commitments are disclosed by way of a note (refer to Note 13) at their nominal value and inclusive of the goods and services tax (GST) payable. In addition, where it is considered appropriate and provides additional relevant information to users, the net present values of significant individual projects are stated. These future expenditure cease to be disclosed as commitments once the related liabilities are recognised in the balance sheet.

#### **(n) Contingent assets and contingent liabilities**

Contingent assets and contingent liabilities are not recognised in the balance sheet, but are disclosed by way of a note (refer to Note 14) and, if quantifiable, are measured at nominal value. Contingent assets and liabilities are presented inclusive of GST receivable or payable respectively.

#### **(o) Accounting for the goods and services tax (GST)**

Income, expenses and assets are recognised net of the amount of associated GST, except where GST incurred is not recoverable from the taxation authority. In this case, the GST payable is recognised as part of the cost of acquisition of the asset or as part of the expense.

Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the taxation authority is included with other receivables or payables in the balance sheet.

For GST transactions, the Authority was initially grouped with the Department of Environment Land Water and Planning and subsequently, as a result of machinery of government changes, was then grouped with the Department of Economic Development, Jobs, Transport and Resources in February 2015.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing and financing activities which are recoverable from or payable to the taxation authority are presented as operating cash flows.

Commitments and contingent assets and liabilities are also stated inclusive of GST.

#### **(p) Events after reporting date**

Assets, liabilities, income or expenses arise from past transactions or other past events. Where the transactions result from an agreement between the Authority and other parties, the transactions are only recognised when the agreement is irrevocable at or before the end of the reporting period. Adjustments are made to amounts recognised in the financial statements for events which occur between the end of the reporting and before the date when the financial statements are authorised for issue, where those events provide information about conditions which existed at the reporting date. Note disclosure is made about events between the end of the reporting period and the date the financial statements are authorised for issue where the events relate to conditions which arose after the end of the reporting period that are considered to be of material interest.

#### **(q) Australian Accounting Standards issued that are not yet effective**

Certain new AASs have been published that are not mandatory for the 30 June 2015 reporting period. The Department of Treasury and Finance (DTF) assess the impact of all these new standards and advises the Authority of their applicability and early adoption where applicable.

As at 30 June 2015, the following AASs have been issued by the AASB but not yet effective. They become effective for the first financial statements for reporting periods commencing after the stated operative dates as follows:

Standard/ Interpretation	Summary	Applicable for annual reporting periods beginning on or after	Impact on public sector entity financial statements
AASB 9 <i>Financial Instruments</i>	The key changes include the simplified requirements for the classification and measurement of financial assets, a new hedging accounting model and a revised impairment loss model to recognise impairment losses earlier, as opposed to the current approach that recognises impairment only when incurred.	1 January 2018	<p>The assessment has identified that the financial impact of available for sale (AFS) assets will now be reported through other comprehensive income (OCI) and no longer recycled to the profit and loss.</p> <p>While the preliminary assessment has not identified any material impact arising from AASB 9, it will continue to be monitored and assessed.</p>
AASB 14 <i>Regulatory Deferral Accounts</i>	AASB 14 permits first-time adopters of Australian Accounting Standards who conduct rate-regulated activities to continue to account for amounts related to rate regulation in accordance with their previous GAAP.	1 January 2016	The assessment has indicated that there is no expected impact, as the Authority has not elected to apply the requirements of this Standard.
AASB 15 <i>Revenue from Contracts with Customers</i>	The core principle of AASB 15 requires an entity to recognise revenue when the entity satisfies a performance obligation by transferring a promised good or service to a customer.	1 January 2017 (Exposure Draft 263 – potential deferral to 1 January 2018)	<p>The changes in revenue recognition requirements in AASB 15 may result in changes to the timing and amount of revenue recorded in the financial statements. The Standard will also require additional disclosures on service revenue and contract modifications.</p> <p>Revenue that was deferred and amortised over a period may now need to be recognised immediately as a transitional adjustment against the opening returned earnings if there are no former performance obligations outstanding.</p>

Standard/ Interpretation	Summary	Applicable for annual reporting periods beginning on or after	Impact on public sector entity financial statements
<p>AASB 1056 <i>Superannuation Entities</i></p>	<p>AASB 1056 replaces AAS 25 <i>Financial Reporting by Superannuation Plans</i>. The standard was developed in light of changes in recent years, developments in the superannuation industry and Australia’s adoption of IFRS.</p> <p>Some of the key changes in AASB 1056 include:</p> <ul style="list-style-type: none"> <li>• the level of integration between AASB 1056 and other AASB standards</li> <li>• a revised definition of a superannuation entity</li> <li>• revised and consistent content for the financial statements</li> <li>• use of fair value rather than net market value for measuring assets and liabilities</li> <li>• revised member liability recognition and measurement requirements</li> <li>• revised disclosure principles</li> </ul>	<p>1 July 2016</p>	<p>The assessment has indicated that there will be no impact on the department, as the Accounting Standard only affects superannuation entities.</p>
<p>AASB 2014-1 <i>Amendments to Australian Accounting Standards [Part E Financial Instruments]</i></p>	<p>Amends various AASs to reflect the AASB’s decision to defer the mandatory application date of AASB 9 to annual reporting periods beginning on or after 1 January 2018 as a consequence of Chapter 6 Hedge Accounting, and to amend reduced disclosure requirements.</p>	<p>1 January 2018</p>	<p>This amending standard will defer the application period of AASB 9 to the 2018-19 reporting period in accordance with the transition requirements.</p>
<p>AASB 2014-4 <i>Amendments to Australian Accounting Standards – Clarification of Acceptable Methods of Depreciation and Amortisation</i> [AASB 116 &amp; AASB 138]</p>	<p>Amends AASB 116 <i>Property, Plant and Equipment</i> and AASB 138 <i>Intangible Assets</i> to:</p> <ul style="list-style-type: none"> <li>• establish the principle for the basis of depreciation and amortisation as being the expected pattern of consumption of the future economic benefits of an asset;</li> <li>• prohibit the use of revenue-based methods to calculate the depreciation or amortisation of an asset, tangible or intangible, because revenue generally reflects the pattern of economic benefits that are generated from operating the business, rather than the consumption through the use of the asset.</li> </ul>	<p>1 January 2016</p>	<p>The assessment has indicated that there is no expected impact as the revenue-based method is not used for depreciation and amortisation.</p>

Standard/ Interpretation	Summary	Applicable for annual reporting periods beginning on or after	Impact on public sector entity financial statements
<p>AASB 2014-9 <i>Amendments to Australian Accounting Standards – Equity Method in Separate Financial Statements</i></p> <p>[AASB 1, 127 &amp; 128]</p>	<p>Amends AASB 127 <i>Separate Financial Statements</i> to allow entities to use the equity method of accounting for investments in subsidiaries, joint ventures and associates in their separate financial statements.</p>	1 January 2016	<p>The Authority has no investments in subsidiaries, joint ventures and associates.</p>
<p>AASB 2014-10 <i>Amendments to Australian Accounting Standards – Sale or Contribution of Assets between an Investor and its Associate or Joint Venture</i></p> <p>[AASB 10 &amp; AASB 128]</p>	<p>AASB 2014-10 amends AASB 10 <i>Consolidated Financial Statements</i> and AASB 128 <i>Investments in Associates</i> to ensure consistent treatment in dealing with the sale or contribution of assets between an investor and its associate or joint venture. The amendments require that:</p> <ul style="list-style-type: none"> <li>• a full gain or loss to be recognised by the investor when a transaction involves a business (whether it is housed in a subsidiary or not); and</li> <li>• a partial gain or loss to be recognised by the parent when a transaction involves assets that do not constitute a business, even if these assets are housed in a subsidiary.</li> </ul>	1 January 2016	<p>The Authority has no investments in subsidiaries, joint ventures and associates.</p>
<p>AASB 2015-6 <i>Amendments to Australian Accounting Standards – Extending Related Party Disclosures to Not-for-Profit Public Sector Entities</i></p> <p>[AASB 10, AASB 124 &amp; AASB 1049]</p>	<p>The Amendments extend the scope of AASB 124 <i>Related Party Disclosures</i> to not-for-profit public sector entities. Guidance has been included to assist the application of the Standard by not-for-profit public sector entities.</p>	1 January 2016	<p>The amending standard will result in extended disclosures on the department's key management personnel (KMP), and the related party transactions.</p>

In addition to the new standards above, the AASB has issued a list of amending standards that are not effective for the 2014-15 reporting period (as listed below). In general, these amending standards include editorial and references changes that are expected to have insignificant impacts on the department.

- AASB 2010-7 Amendments to Australian Accounting Standards arising from AASB 9 (December 2010).
- AASB 2013-9 Amendments to Australian Accounting Standards – Conceptual Framework, Materiality and Financial Instruments
- AASB 2014-1 Amendments to Australian Accounting Standards [PART D – Consequential Amendments arising from AASB 14 Regulatory Deferral Accounts only] #
- AASB 2014-3 Amendments to Australian Accounting Standards – Accounting for Acquisitions of Interests in Joint Operations [AASB 1 & AASB 11]
- AASB 2014-5 Amendments to Australian Accounting Standards arising from AASB 15
- AASB 2014-6 Amendments to Australian Accounting Standards – Agriculture: Bearer Plants [AASB 101, AASB 116, AASB 117, AASB 123, AASB 136, AASB 140 & AASB 141]
- AASB 2014-7 Amendments to Australian Accounting Standards arising from AASB 9 (December 2014)
- AASB 2014-8 Amendments to Australian Accounting Standards arising from AASB 9 (December 2014) – Application of AASB 9 (December 2009) and AASB 9 (December 2010) [AASB 9 (2009 & 2010)]
- AASB 2015-2 Amendments to Australian Accounting Standards – Disclosure Initiative: Amendments to AASB 101 [AASB 7, AASB 101, AASB 134 & AASB 1049]
- AASB 2015-3 Amendments to Australian Accounting Standards arising from the Withdrawal of AASB 1031 Materiality
- AASB 2015-4 Amendments to Australian Accounting Standards – Financial Reporting Requirements for Australian Groups with a Foreign Parent [AASB 127, AASB 128] #
- AASB 2015-5 Amendments to Australian Accounting Standards – Investment Entities: Applying the Consolidation Exception [AASB 10, AASB 12, AASB 128] #

Note: # This Standard or Amendment may not be relevant to Victorian not-for-profit entities when operative

## Note 2. Income from transactions

	2015 \$
<b>(a) Sale of goods and services</b>	
Sales of goods	59,717
Rendering of services	27,440
User fees and charges	44,592
<b>Total sale of goods and services</b>	<b>131,749</b>
<b>(b) Grants</b>	
Department of Environment Land Water and Planning (VIC)	4,800,000
<b>Total grants</b>	<b>4,800,000</b>
<b>(c) Interest</b>	
Interest on cash deposits and Investments	12,799
<b>Total Interest</b>	<b>12,799</b>
<b>(d) Other income</b>	
Other miscellaneous income	256
<b>Total other income</b>	<b>256</b>
<b>Total income from transactions</b>	<b>4,944,804</b>

### Note 3. Expenses from transactions

	2015 \$
<b>(a) Employee expenses</b>	<b>0</b>
Salary and wages	(1,713,149)
Superannuation	(121,012)
Leave expenses	(309,826)
Other on-costs (fringe benefits tax, payroll tax and workcover levy)	(131,333)
<b>Total employee expenses</b>	<b>(2,275,320)</b>
<b>(b) Depreciation</b>	
Plant, machinery and equipment	(1,570)
Motor vehicle finance lease assets	(96,469)
<b>Total depreciation</b>	<b>(98,039)</b>
<b>(c) Interest expenses</b>	
Interest on finance lease expense	(11,409)
<b>Total interest expenses</b>	<b>(11,409)</b>
<b>(d) Contract and professional services</b>	
Contractors and professional services expenses	(440,276)
<b>Total contract and professional services</b>	<b>(440,276)</b>
<b>(e) Supplies and services</b>	
Community awareness and publicity	(1,687)
Equipment maintenance and hire	(6,129)
Information technology expenses	(135,232)
Motor vehicle expenses	(106,718)
Office and accommodation expenses	(187,934)
Payments for Shared Services	(3,379)
Postage and telephone expenses	(196,838)
Travel and subsistence expenses	(64,043)
Other	(65,845)
<b>Total supplies and services</b>	<b>(767,805)</b>
<b>(f) Other operating expenses</b>	
Cost of goods sold/distributed	(16,437)
Ex gratia payments	0
<b>Total other operating expenses</b>	<b>(16,437)</b>
<b>Total expenses from transactions</b>	<b>(3,609,286)</b>

#### Note 4. Other economic flows included in net result

	2015 \$
<b>(a) Net gain on non-financial assets</b>	
Net gain on disposal of property, plant and equipment	18,581
<b>(b) Other (loss) from other economic flows</b>	
Net (loss) arising from revaluation of employee benefits	(2,393)
<b>Total other gains from economic flows</b>	<b>16,188</b>

#### Note 5. Receivables

	2015 \$
<b>Receivables</b>	
<i>Contractual</i>	
Trade receivables	5,329
Accrued income	12,799
<b>Total contractual receivables</b>	<b>18,128</b>
<i>Statutory</i>	
GST input tax credit recoverable	9,704
<b>Total statutory receivables</b>	<b>9,704</b>
<b>Total receivables</b>	<b>27,832</b>

#### Note 6. Plant and equipment

	2015 \$
<b>Plant and equipment</b>	
At fair value	18,194
Less accumulative depreciation	(5,293)
	12,901
Motor vehicles under finance lease at fair value	612,987
Less accumulative amortisation	(53,360)
	559,627
<b>Total plant and equipment</b>	<b>572,528</b>

Table 6.1: Movements in carrying amounts of plant and equipment

Movements in carrying amounts	\$
<b>Balance at 1 July 2014</b>	<b>0</b>
Additions Capital contributions (to)/from owners	557,771
Disposals	(164,555)
Capital contributions from owners	277,351
Depreciation expense (refer to Note 3(b))	(98,039)
<b>Balance at 30 June 2015</b>	<b>572,528</b>

Table 6.2 Fair value measurement hierarchy for assets as at 30 June 2015

	Carrying amount as at 30 June 2015	Fair value measurement at end of reporting period using:		
		Level 1 <sup>(i)</sup>	Level 2 <sup>(i)</sup>	Level 3 <sup>(i)</sup>
Plant and equipment at fair value	\$	\$	\$	\$
Plant and equipment	12,901	0	0	12,901
Motor vehicles under finance lease	559,627	0	559,627	0

Note: (i) Classified in accordance with the fair value hierarchy, refer to Note 1(b).

There have been no transfers between levels during the period.

#### Plant and equipment

Plant and equipment is held at fair value. When plant and equipment is specialised in use, such that it is rarely sold other than as part of a going concern, fair value is determined using the depreciated cost method.

#### Motor vehicles under finance lease

Motor vehicles are valued using the market approach. Under this valuation method, the vehicles are compared to recent comparable sales. To the extent that motor vehicles under finance lease have an exit price prescribed by the lessor at the start of the lease term, these assets are classified as Level 2 under the market approach.

Table 6.3: Reconciliation of Level 3 fair value

Plant and Equipment	\$
Balance at 1 July 2014	0
Purchases/(disposals)	(314)
Depreciation expense (refer to Note 3(b))	(1,570)
<b>Transfers in/(out) through contributions by owner</b>	
Transfers in/(out) – other capital contributions	14,785
<b>Balance at 30 June 2015</b>	<b>12,901</b>

Table 6.4: Description of significant unobservable inputs to Level 3 valuations

Asset class	Valuation technique	Significant Unobservable Inputs	Range	Sensitivity of fair value measurement to changes in significant unobservable inputs
Plant and equipment	Depreciated cost	Cost per unit	\$5,000 – \$5,614 per unit	A significant increase or decrease in cost per unit would result in a significantly higher or lower fair value.
		Useful life of plant and equipment	3 – 20 years	A significant increase or decrease in the estimated useful life of the asset would result in a significantly higher or lower valuation.

## Note 7. Non-financial physical assets classified as held for sale

	2015 \$
Finance lease motor vehicles held for sale	16,504
<b>Total non-financial physical assets classified as held for sale</b>	<b>16,504</b>

Finance lease motor vehicles held for sale represent vehicles identified for immediate disposal in their current condition through the VicFleet disposal process. It is anticipated that these disposals will be completed within the next 12 months

### Fair value measurement of non-financial physical assets classified as held for sale

Motor vehicles held for sale are carried at fair value less costs to disposal.

Refer to Note 15. *Financial Instruments* for the valuation technique of motor vehicles under finance lease.

To the extent that non-financial physical assets classified as held for sale do not contain significant, unobservable adjustments, these assets are classified as Level 2 under the market approach.

## Note 8. Payables

	2015 \$
<b>Payables</b>	
<i>Contractual</i>	
Trade creditors <sup>(i)</sup>	19,080
Accrued expenses	131,632
Other payables (superannuation)	1,176
<b>Total contractual payables</b>	<b>151,888</b>
<i>Statutory</i>	
Taxes payable	835
<b>Total statutory payables</b>	<b>835</b>
<b>Total payables</b>	<b>152,723</b>

(i) The average credit period is 30 days. No interest is charged on the trade creditors or other payables for the first 30 days from the date of the invoice. Thereafter, interest may be charged at differing rates determined by the individual trade arrangements entered into.

### (a) Maturity analysis of contractual payables

Refer to Table 15.3 in Note 15 for the maturity analysis of payables.

### (b) Nature and extent of risk arising from contractual payables

Refer to Note 15 for the nature and extent of risks arising from payables.

## Note 9. Provisions

	2015 \$
<b>Current provisions</b>	
Employee benefits <sup>(i)</sup> – annual leave [Note 9(a)]	
Unconditional and expected to be settled within 12 months <sup>(ii)</sup>	197,219
Unconditional and expected to be settled after 12 months <sup>(iii)</sup>	42,916
Employee benefits <sup>(i)</sup> – long service leave [Note 9(a)]	
Unconditional and expected to be settled within 12 months <sup>(ii)</sup>	258,896
Unconditional and expected to be settled after 12 months <sup>(iii)</sup>	70,799
	<b>569,830</b>
Provisions for on-costs:	
Unconditional and expected to be settled within 12 months <sup>(ii)</sup>	74,392
Unconditional and expected to be settled after 12 months <sup>(iii)</sup>	10,518
	<b>84,910</b>
<b>Total current provisions</b>	<b>654,740</b>
<b>Non-current provisions</b>	
Employee benefits <sup>(i)(iii)</sup> [Note 9(a)]	21,574
Provisions for on-costs <sup>(iii)</sup>	11,548
<b>Total non-current provisions</b>	<b>33,122</b>
<b>Total provisions</b>	<b>687,862</b>

### Notes:

- (i) Provisions for employee benefits consist of amounts for annual leave and long service leave accrued by employees, not including on-costs.
- (ii) The amounts disclosed are nominal amounts.
- (iii) The amounts disclosed are discounted to present values.

## (a) Employee benefits and related on-costs

	2015 \$
<b>Current employee benefits<sup>(i)</sup></b>	
Annual leave entitlements	240,135
Long service leave entitlements	329,695
<b>Total current employee benefits</b>	<b>569,830</b>
<b>Non-current employee benefits<sup>(i)</sup></b>	
Long service leave entitlements <sup>(iii)</sup>	21,574
<b>Total non-current employee benefits</b>	<b>21,574</b>
<b>Total employee benefits</b>	<b>591,404</b>
Current on-costs	84,910
Non-current on-costs <sup>(iii)</sup>	11,548
<b>Total on-costs</b>	<b>96,458</b>
<b>Total employee benefits and related on-costs</b>	<b>687,862</b>

## Notes:

- (i) Provisions for employee benefits consist of amounts for annual leave and long service leave accrued by employees, not including on-costs.
- (ii) The amounts disclosed are nominal amounts.
- (iii) The amounts disclosed are discounted to present values.

## (b) Movement in provisions

	On-costs 2015 \$
<b>Opening balance</b>	0
Contributed capital transfer	86,958
Additional provisions recognised	28,438
Reductions arising from payments	(18,548)
Unwind of discount and effect of changes in the discount rate	(390)
<b>Closing balance</b>	<b>96,458</b>
Current	84,910
Non-current	11,548
	<b>96,458</b>

## Note 10. Borrowings

	2015 \$
<b>Current borrowings</b>	
Motor vehicles under finance lease	142,054
<b>Total current borrowings</b>	<b>142,054</b>
<b>Non-current borrowings</b>	
Motor vehicles under finance lease	419,003
<b>Total non-current borrowings</b>	<b>419,003</b>
<b>Total borrowings</b>	<b>561,057</b>

## Note 11. Leases

	Minimum future lease payments  2015 \$	Present value of minimum future lease payments  2015 \$
Not longer than one year	163,883	142,054
Longer than one year but not longer than five years	439,393	419,003
<b>Minimum future lease payments</b>	<b>603,276</b>	<b>561,057</b>
Less future finance charges	42,219	
<b>Present value of minimum lease payments</b>	<b>561,057</b>	<b>561,057</b>
<b>Included in the financial statements as:</b>		
Current finance lease liability (Note 10)		142,054
Non-current finance lease liability (Note 10)		419,003
<b>Total lease liabilities</b>		<b>561,057</b>

The finance leases disclosed above are exempt from GST.

### (a) Maturity analysis of finance lease liabilities

Please refer to Table 15.4 in Note 15. *Financial instruments* for the maturity analysis of finance lease liabilities.

### (b) Nature and extent of risk arising finance lease liabilities

Please refer to Note 15. *Financial instruments* for the nature and extent of risks arising from finance lease liabilities.

### Leasing arrangements – Motor vehicles

Finance leases relate to motor vehicles leased through the VicFleet lease facility. The lease term is the period over which the vehicle is to be leased. Generally, vehicles must be retained for three years or 60,000 kms, whichever occurs first. On disposal of the vehicle any profit or loss on sale is borne by the Authority. The weighted average interest rate implicit in the leases is 4.69% p.a.

## Note 12. Superannuation

### Government Employees' Superannuation Fund

Employees of the Authority are entitled to receive superannuation benefits and the Authority contributes to defined contribution plans.

However, superannuation contributions paid or payable for the reporting period are included as employee benefits in the comprehensive operating statement of the Authority.

The name, details and amounts expensed in relation to major employee superannuation funds and contributions made by the Authority are as follows:

Fund	Paid contribution for the year 2015 \$	Contribution outstanding at year end 2015 \$
Defined benefit plans:		
Emergency Services Superannuation Scheme	18,576	0
Defined contribution plans:		
Victorian Superannuation Fund – Vic Super Scheme	68,078	1,176
Various other	33,182	0
	<b>119,836</b>	<b>1,176</b>

The bases for contributions are determined by the various schemes.

All employees of the Authority are entitled to varying levels of benefits on retirement, disability or death. Contributions by the Authority of a minimum of 9.50% of employee's wages and salaries are legally enforceable on the Authority.

The above amounts were measured as at 30 June 2015 or in the case of employer contributions they relate to the years ended 30 June 2015.

## Note 13. Commitments for expenditure

	\$
<b>Other operating commitments</b>	
Not later than one year	48,954
<b>Total other operating commitments</b>	<b>48,954</b>

## Note 14. Contingent assets and contingent liabilities

There are no contingent assets or contingent liabilities.

## Note 15. Financial instruments

### (a) Financial risk management objectives and policies

The Authority's principal financial instruments comprise of:

- cash and deposits;
- receivables (excluding statutory receivables);
- payables (excluding statutory payables); and
- borrowings

Details of significant accounting policies and methods adopted, including the criteria for recognition, the basis of measurement, and the basis on which income and expenses are recognised, with respect of each class of financial asset, financial liability and equity instrument above are disclosed in Note 1 to these financial statements.

The main purpose in holding financial instruments is to prudentially manage the Authority's financial risks in the government policy parameters.

The Authority's main financial risks include credit risk, liquidity risk and interest rate risk. The Authority manages these financial risks in accordance with its financial risk management policy.

The Authority uses different methods to measure and manage the different risks to which it is exposed. Primary responsibility for the identification and management of financial risks rests with the Authority.

The carrying amounts of the Authority's contractual financial assets and financial liabilities by category are disclosed in Table 15.1 below.

Table 15.1: Categorisation of financial instruments

	Contractual financial assets – cash and receivables \$	Contractual financial liabilities at amortised cost \$	2015 Total \$
<b>Contractual financial assets</b>			
Cash and deposits	2,136,484	0	2,136,484
Receivables (i)			
Trade receivables	5,329	0	5,329
Accrued income	12,799	0	12,799
<b>Total contractual financial assets</b>	<b>2,154,612</b>	<b>0</b>	<b>2,154,612</b>
<b>Contractual financial liabilities</b>			
Payables (ii)			
Trade creditors	0	19,080	19,080
Accrued expenses	0	131,632	131,632
Other payables	0	2,011	2,011
Borrowings(iii)			
Finance lease liabilities	0	561,057	561,057
<b>Total contractual financial liabilities</b>	<b>0</b>	<b>713,780</b>	<b>713,780</b>

(i) The amount of receivables disclosed excludes statutory receivables (i.e. taxes receivable) – Refer Note 5 – Receivables.

(ii) The amount of payables disclosed excludes statutory payables (i.e. taxes payable) – Refer Note 8 – Payables.

(iii) The amount of borrowings – Refer Note 10. Borrowings.

**(b) Credit risk**

Credit risk arises from the contractual financial assets of the Authority, which comprise cash and deposits, non-statutory receivables, available-for-sale contractual financial assets and derivative instruments. The Authority's exposure to credit risk arises from the potential default of a counter party on their contractual obligations resulting in financial loss to the Authority. Credit risk is measured at fair value and is monitored on a regular basis.

Credit risk associated with the Authority's contractual financial assets is minimal because the main debtor is the Victorian Government. For debtors other than Government, it is the Authority's policy to only deal with entities with high credit ratings and to obtain sufficient collateral or credit enhancements where appropriate.

In addition, the Authority does not engage in hedging for its contractual financial assets and mainly obtains contractual financial assets that are on fixed interest.

Provision of impairment for contractual financial assets is recognised when there is objective evidence that the Authority will not be able to collect a receivable. Objective evidence includes financial difficulties of the debtor, default payments, debts which are more than 60 days overdue, and changes in debtor credit ratings.

The carrying amount of contractual financial assets recorded in the financial statements, net of any allowances for losses, represents the Authority's maximum exposure to credit risk without taking account of the value of any collateral obtained.

***Contractual financial assets that are either past due or impaired***

Currently the Authority does not hold any collateral as security nor credit enhancements relating to any of its financial assets.

As at the reporting date, there is no evidence to indicate that any of the contractual financial assets are impaired.

There are no contractual financial assets that have had their terms renegotiated so as to prevent them from being past due or impaired, and they are stated at the carrying amounts as indicated.

The following table discloses the ageing of contractual financial assets that are due but not impaired:

**Table 15.2: Ageing analysis of contractual financial assets**

	Carrying amount \$	Not past due and not impaired \$	Less than 1 Month \$	Past due but not impaired		
				1 month – 3 month \$	3 months – 1 year \$	1-5 years \$
<b>2015</b>						
Cash and deposits	2,136,484	2,136,484	0	0	0	0
Receivables (i)						
Trade receivables	5,329	0	5,329	0	0	0
Accrued income	12,799	12,799	0	0	0	0
<b>Total</b>	<b>2,154,612</b>	<b>2,149,283</b>	<b>5,329</b>	<b>0</b>	<b>0</b>	<b>0</b>

(i) The amount of receivables disclosed excludes statutory receivables (i.e. taxes receivable) – Refer Note 5 – Receivables.

**(c) Liquidity risk**

Liquidity risk is the risk that the Authority would be unable to meet its financial obligations as they fall due. The Authority operates under the Government fair payments policy of settling financial obligations within 30 days and in the event of a dispute, make payments within 30 days from the date of resolution.

The Authority's exposure to liquidity risk is deemed insignificant based on prior periods data and current assessment of risk.

The following table discloses the contractual maturity analysis for the Authority's contractual financial liabilities.

**Table 15.3: Maturity analysis of contractual financial liabilities**

	Nominal amount \$	Less than 1 month \$	1 – 3 months \$	Maturity dates		
				3 months – 1 year \$	1-5 years \$	5+ years \$
<b>2015</b>						
<b>Payables:</b> <sup>(i)</sup>						
Trade creditors	19,080	19,080	0	0	0	0
Accrued expenses	131,632	131,632	0	0	0	0
Other payables	2,011	2,011	0	0	0	0
<b>Borrowings:</b> <sup>(ii)</sup>						
Finance lease liabilities	561,057	34,902	19,482	87,670	419,003	0
<b>Total</b>	<b>713,780</b>	<b>187,625</b>	<b>19,482</b>	<b>87,670</b>	<b>419,003</b>	<b>0</b>

(i) The amount of payables disclosed exclude statutory payables (i.e. taxes payable) – Refer Note 8 – Payables.

(ii) Ageing analysis of borrowings – Refer to Note 10 – Borrowings.

**(d) Market risk**

The Authority's exposures to market risk are primarily through interest rate risk, with only insignificant exposure to foreign currency and other price risks.

*Interest rate risk*

Fair value interest rate risk is the risk that the fair value of a financial instrument will fluctuate because of changes in market interest rates. The Authority does not hold any interest bearing financial instruments that are measured at fair value, and therefore has no exposure to fair value interest rate risk.

Cash flow interest rate risk is the risk that the future cash flows of a financial instrument will fluctuate because of changes in market interest rates.

The Authority has minimal exposure to cash flow interest rate risks through its term deposits.

The carrying amount of financial assets and financial liabilities that are exposed to interest rate risk are set out in the below table:

Table 15.4: Interest rate exposure of financial instruments

	Weighted average interest rate %	Carrying amount \$	Interest rate exposure		
			Fixed interest rate \$	Variable interest rate \$	Non-interest bearing \$
<b>2015</b>					
<b>Financial assets</b>					
Cash and deposits					
Term deposits	2.20	2,100,000	2,100,000	0	0
Cash on hand	0	36,484	0	0	36,484
Receivables					
Trade receivables	0	5,329	0	0	5,329
Accrued income	0	12,799	0	0	12,799
<b>Total financial assets</b>		<b>2,154,612</b>	<b>2,100,000</b>	<b>0</b>	<b>54,612</b>
<b>Payables</b>					
Trade creditors	0	19,080	0	0	19,080
Accrued expenses	0	131,632	0	0	131,632
Other payables	0	2,011	0	0	2,011
<b>Borrowings</b>					
Finance lease liabilities	4.69	561,057	561,057	0	0
<b>Total financial liabilities</b>		<b>713,780</b>	<b>561,057</b>	<b>0</b>	<b>152,723</b>

**(e) Fair value**

The fair values and net fair values of financial instrument assets and financial liabilities are determined as follows:

- Level 1 – the fair value of financial instrument with standard terms and conditions and traded in active liquid markets are determined with reference to quoted market prices;
- Level 2 – the fair value is determined using inputs other than quoted prices that are observable for the financial asset or liability, either directly or indirectly; and
- Level 3 – the fair value is determined in accordance with generally accepted pricing models based on discounted cash flow analysis using unobservable market inputs.

The Authority considers the carrying amount of financial assets and financial liabilities recorded in the financial statements to be a fair approximation of their fair values, because of the short-term nature of the financial instruments and the expectation that they will be paid in full.

## Note 16. Cash flow information

	2015 \$
<b>(a) Reconciliation of cash and cash equivalents</b>	
Cash on hand (i)	36,484
Funds held in trust – short term deposits	2,100,000
<b>Total cash and cash equivalents</b>	<b>2,136,484</b>
<b>Balance per cash flow statement</b>	<b>2,136,484</b>
<b>(b) Reconciliation of net result for the period</b>	
<b>Net result for the reporting period</b>	<b>1,351,706</b>
<b>Non-cash movements</b>	
Depreciation	98,039
Net gain on disposal of property, plant and equipment	(18,581)
Net loss arising from revaluation of employee benefits	2,393
<b>Movements in assets and liabilities</b>	
(Increase) in receivables	(27,832)
Increase in payables	152,723
Increase in provisions	685,468
<b>Net cash inflow from operating activities</b>	<b>2,243,916</b>

- (i) Cash on hand represents cash held by the Department of Environment Land Water and Planning on behalf of the Authority. The Authority does not have cash at bank.

## Note 17. Responsible persons

In accordance with the Ministerial Directions issued by the Minister for Finance under the *Financial Management Act 1994*, the following disclosures are made regarding responsible persons for the reporting period.

### (a) Names

The person who held the position of responsible minister for the Authority was as follows:

Minister for Agriculture and Food Security  
The Hon Peter Walsh MP  
1 July 2014 to 3 December 2014

Minister for Agriculture  
The Hon Jaala Pulford MP  
4 December 2014 to 30 June 2015

The persons who held the positions of commissioners forming the board of management of the Authority were as follows:

Chairperson	The Hon. Roger Murray Hallam	1 July 2014 to 30 June 2015
Deputy Chairperson	Ms Wendy Susan Greiner	1 July 2014 to 30 June 2015
Board Person	Mr Michael Charles Richard Wagg	1 July 2014 to 30 June 2015
Board Person	Mr Alan Heard Bowman	1 July 2014 to 30 June 2015
Board Person	Cr Eddy Alojz Kontelj	1 July 2014 to 30 June 2015
Board Person	Mrs Margaret Beth Donnan	1 July 2014 to 30 June 2015
Board Person	Mr Mark Edward Little	1 July 2014 to 30 June 2015
Board Person	Mr Peter John Bailey	1 July 2014 to 30 June 2015
Board Person	Mr Rodney William Drew	1 July 2014 to 30 June 2015
Chief Executive Officer	Mr Gregory Hyams	1 July 2014 to 30 June 2015

### (b) Remuneration

The total remuneration received or due and receivable by the board members and the Chief Executive Officer of the Authority during the reporting period was within the following ranges:

	2015 No.
<b>Income band</b>	
\$0 – \$9,999	1
\$10,000 – \$19,999	7
\$40,000 – \$49,999	1
\$190,000 – \$199,999	1
<b>Total numbers</b>	<b>10</b>

The total remuneration received or due and receivable by the executive officers from the Authority during the reporting period was within the following range:

	Total remuneration 2015	Base remuneration 2015
	No.	No.
<b>Income band</b>		
\$180,000 – \$189,999	1	1
<b>Total number of executives</b>	<b>1</b>	<b>1</b>
<b>Total annualised employee equivalent</b>	<b>1</b>	<b>1</b>

Base remuneration is exclusive of bonus payments, long service leave payments, redundancy payments and retirement benefits. The total annualised employee equivalent provides a measure of full time equivalent executive officers over the reporting period.

Amounts relating to ministers are reported in the financial statements of the Department of Premier and Cabinet.

#### (c) Other transactions

Other related transactions and loans requiring disclosure under the Directions of the Minister for Finance have been considered and there are no matters to report.

### Note 18. Remuneration of auditors

	2015 \$
<b>Victorian Auditor General's Office</b>	
Audit or review of the financial statements	15,000

### Note 19. Ex-gratia payments

There were no ex-gratia expenses incurred during the financial year ended 30 June 2015.

### Note 20. Subsequent events

The Authority is not aware of any other circumstances that have arisen, or information that has become available between 30 June 2015 and the date of final approval of this general purpose financial report that qualifies for inclusion as a post balance date event.

### Note 21. Glossary of terms and style conventions

#### Commitments

Commitments include those operating, capital and other outsourcing commitments arising from non-cancellable contractual or statutory sources.

#### Comprehensive result

The net result of all items of income and expense recognised for the period. It is the aggregate of operating result and other comprehensive income.

#### Effective interest method

The effective interest method is used to calculate the amortised cost of a financial asset and of allocating interest income over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash receipts through expected life of the financial instrument, or, where appropriate, a shorter period to the net carrying amount of the financial asset or financial liability.

### Employee benefits expenses

Employee benefits expenses include all costs related to employment including wages and salaries, leave entitlements, redundancy payments, defined benefit superannuation plans, and defined contribution superannuation plans.

### Financial asset

A financial asset is any asset that is:

- (a) cash;
- (b) an equity instrument of another entity;
- (c) a contractual right:
  - to receive cash or another financial asset from another entity; or
  - to exchange financial assets or financial liabilities with another entity under conditions that are potentially favourable to the entity; or
- (d) a contract that will or may be settled in the entity's own equity instruments and is:
  - a non-derivative for which the entity is or may be obliged to receive a variable number of the entity's own equity instruments; or
  - a derivative that will or may be settled other than by the exchange of a fixed amount of cash or another financial asset for a fixed number of the entity's own equity instruments.

### Financial instrument

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity. Financial assets or liabilities that are not contractual (such as statutory receivables or payables that arise as a result of statutory requirements imposed by governments) are not financial instruments.

### Financial liability

A financial liability is any liability that is:

- (a) A contractual or statutory obligation:
  - (i) To deliver cash or another financial asset to another entity; or
  - (ii) To exchange financial assets or financial liabilities with another entity under conditions that are potentially unfavourable to the entity; or
- (b) A contract that will or may be settled in the entity's own equity instruments and is:
  - (i) a non-derivative for which the entity is or may be obliged to deliver a variable number of the entity's own equity instruments; or

- (ii) a derivative that will or may be settled other than by the exchange of a fixed amount of cash or another financial asset for a fixed number of the entity's own equity instruments. For this purpose the entity's own equity instruments do not include instruments that are themselves contracts for the future receipt or delivery of the entity's own equity instruments.

### Financial statements

A complete set of financial statements comprises:

- (a) A statement of financial position as at the end of the period;
- (b) A statement of profit or loss and other comprehensive income for the period;
- (c) A statement of changes in equity for the period;
- (d) A statement of cash flows for the period;
- (e) Notes, comprising a summary of significant accounting policies and other explanatory information;
- (f) Comparative information in respect of the preceding period as specified in paragraphs 38 of AASB 101 *Presentation of Financial Statements*; and
- (g) A statement of financial position as at the beginning of the preceding period when an entity applies an accounting policy retrospectively or makes a retrospective restatement in accordance with paragraphs 41 of AASB 101.

### Grants and other transfers

Transactions in which one unit provides goods, services, assets (or extinguishes a liability) or labour to another unit without receiving approximately equal value in return. Grants can either be operating or capital in nature.

While grants to governments may result in the provision of some goods or services to the transferor, they do not give the transferor a claim to receive directly benefits of approximately equal value. For this reason, grants are referred to by the AASB as involuntary transfers and are termed non-reciprocal transfers. Receipt and sacrifice of approximately equal value may occur, but only by coincidence. For example, governments are not obliged to provide commensurate benefits, in the form of goods or services, to particular taxpayers in return for their taxes.

Grants can be paid as general purpose grants which refer to grants that are not subject to conditions regarding their use. Alternatively, they may be paid as specific purpose grants which are paid for a particular purpose and/or have conditions attached regarding their use.

**Interest income**

Interest income includes unwinding over time of discounts on financial assets and interest received on bank term deposits and other investments.

**Net result**

Net result is a measure of financial performance of the operations for the period. It is the net result of items of income, gains and expenses (including losses) recognised for the period, excluding those that are classified as 'other economic flows – other comprehensive income'.

**Net result from transactions/net operating balance**

Net result from transactions or net operating balance is a key fiscal aggregate and is income from transactions minus expenses from transactions. It is a summary measure of the ongoing sustainability of operations. It excludes gains and losses resulting from changes in price levels and other changes in the volume of assets. It is the component of the change in net worth that is due to transactions and can be attributed directly to government policies.

**Net worth**

Assets less liabilities, which is an economic measure of wealth.

**Non financial assets**

Non-financial assets are all assets that are not 'financial assets'. It includes inventories, land, buildings, road networks, land under roads, plant and equipment, cultural and heritage assets, intangible and biological assets

**Other economic flows included in net result**

Other economic flows included in net result are changes in the volume or value of an asset or liability that do not result from transactions. It includes:

- gains and losses from disposals, revaluations and impairments of non- financial physical and intangible assets;
- fair value changes of financial instruments and agricultural asset; and depletion of natural assets (non-produced) from their use or removal.

**Other economic flows – other comprehensive income**

Other economic flows – other comprehensive income comprises items (including reclassification adjustments) that are not recognised in net result as required or permitted by other Australian Accounting Standards.

The components of other economic flows – other comprehensive income include:

- (a) Changes in physical asset revaluation surplus;
- (b) Share of net movement in revaluation surplus of associates and joint ventures;
- (c) Gains and losses remeasuring available-for-sale financial assets; and
- (d) Revaluation of present value of long service leave.

**Payables**

Includes short and long term trade debt and accounts payable, grants, taxes and interest payable.

**Receivables**

Includes amounts owing from government grants, short and long term trade credit and accounts receivable, accrued investment income, taxes and interest receivable.

**Supplies and services**

Supplies and services generally represent cost of goods sold and the day-to-day running costs, including maintenance costs, incurred in the normal operations of the entity.

**Transactions**

Transactions are those economic flows that are considered to arise as a result of policy decisions, usually an interaction between two entities by mutual agreement. They also include flows within an entity such as depreciation where the owner is simultaneously acting as the owner of the depreciating asset and as the consumer of the service provided by the asset. Taxation is regarded as mutually agreed interactions between the government and taxpayers. Transactions can be in kind (e.g. assets provided/given free of charge or for nominal consideration) or where the final consideration is cash. In simple terms, transactions arise from the policy decisions of the government.

## Accountable Officer's and Chief Finance and Accounting Officer's declaration

The attached financial statements for the Game Management Authority have been prepared in accordance with Standing Direction 4.2 of the *Financial Management Act 1994*, applicable Financial Reporting Directions, Australian Accounting Standards including Interpretations, and other mandatory professional reporting requirements.

We further state that, in our opinion, the information set out in the comprehensive operating statement, balance sheet, statement of changes in equity, cash flow statement and accompanying notes, presents fairly the financial transactions during the year ended 30 June 2015 and financial position of the Authority at 30 June 2015.

At the time of signing, we are not aware of any circumstance which would render any particulars included in the financial statements to be misleading or inaccurate.

We authorise the attached financial report for issue on 14 September 2015.



**Hon Roger Hallam**  
Chairperson of the Game Management Authority

Melbourne  
14 September 2015



**Russell Nash**  
Chief Finance and Accounting Officer

Melbourne  
14 September 2015



**Gregory Hyams**  
Chief Executive Officer

Melbourne  
14 September 2015

# Independent Audit Report from Auditor-General



Victorian Auditor-General's Office

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## INDEPENDENT AUDITOR'S REPORT

### To the Board Members, Game Management Authority

#### *The Financial Report*

The accompanying financial report for the year ended 30 June 2015 of the Game Management Authority which comprises the comprehensive operating statement, balance sheet, statement of changes in equity, cash flow statement, notes comprising a summary of significant accounting policies and other explanatory information, and the Accountable Officer's and Chief Finance and Accounting Officer's declaration has been audited.

#### *The Board Members' Responsibility for the Financial Report*

The Board Members of the Game Management Authority are responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards, and the financial reporting requirements of the *Financial Management Act 1994*, and for such internal control as the Board Members determine is necessary to enable the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error.

#### *Auditor's Responsibility*

As required by the *Audit Act 1994*, my responsibility is to express an opinion on the financial report based on the audit, which has been conducted in accordance with Australian Auditing Standards. Those standards require compliance with relevant ethical requirements relating to audit engagements and that the audit be planned and performed to obtain reasonable assurance about whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The audit procedures selected depend on judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, consideration is given to the internal control relevant to the entity's preparation and fair presentation of the financial report in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of accounting estimates made by the Board Members, as well as evaluating the overall presentation of the financial report.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

*Auditing in the Public Interest*

**Independent Auditor's Report (continued)**

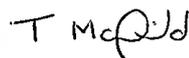
*Independence*

The Auditor-General's independence is established by the *Constitution Act 1975*. The Auditor-General is not subject to direction by any person about the way in which his powers and responsibilities are to be exercised. In conducting the audit, the Auditor-General, his staff and delegates complied with all applicable independence requirements of the Australian accounting profession.

*Opinion*

In my opinion, the financial report presents fairly, in all material respects, the financial position of the Game Management Authority as at 30 June 2015 and its financial performance and cash flows for the year then ended in accordance with applicable Australian Accounting Standards, and the financial reporting requirements of the *Financial Management Act 1994*.

MELBOURNE  
18 September 2015



for John Doyle  
*Auditor-General*

# Notes

# Notes



