



Annual Report 2017 - 18

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For more information about Game Management Authority go to
www.gma.vic.gov.au

26 October 2018

The Hon Jaala Pulford MP
Minister for Agriculture
Level 20
1 Spring Street
Melbourne VIC 3000

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 the Game Management Authority's Annual Report for the year ending 30 June 2018.

Yours sincerely

A handwritten signature in black ink, appearing to read 'B Hine', with a long horizontal flourish extending to the right.

Brian Hine
Chairperson

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Foreword

“We are committed to work hard to improve and enhance our regulatory capacity and capability to ensure that game hunting in Victoria is conducted responsibly and sustainably”.

2017-18 was the first year of operation of the new Game Management Authority (GMA) Board. We would like to sincerely thank inaugural board directors Wendy Greiner, Peter Bailey, Alan Bowman and Michael Wagg for their significant contribution to establishing GMA and congratulate Mark Little, Rod Drew and Margaret Donnan on their reappointments. We also welcome directors Dr Sandra Brizga, Maggy Samaan and Ian Maxfield who bring substantial environmental research, legal and community engagement expertise to our new board.

In the fourth year of the GMA's existence, our focus has been on growing our capacity and capability, as the regulator of game hunting in Victoria, to deliver on our legislative responsibility and stakeholder and community expectations that game hunting in Victoria is conducted responsibly and sustainably.

Following the totally unacceptable behaviour of some hunters during the 2017 duck season, the GMA Board and management committed to a course of action designed to ensure that the GMA had the necessary governance frameworks, resources, skills, experience, culture, equipment, collaboration and communication strategies in place to enable it to become a stronger, more effective regulator.

Specifically, this included tightening a range of regulatory controls on the opening weekend of the 2018 duck hunting season. Whilst there was significant initial criticism of the GMA by stakeholders regarding these reforms, compliance by licenced hunters on the opening weekend was a significant improvement on the unacceptable behaviour displayed at Koorangie State Game Reserve in 2016. We are confident that good regulation can ensure that game hunting is conducted responsibly and sustainably.

As indicated in the Chairperson's foreword to last year's Annual Report, the board is committed to lifting our performance around evidence-based decision-making, stakeholder engagement and governance standards. Accordingly, the new Board implemented a revised committee structure comprising Audit & Risk Management, Research and Stakeholder Engagement and Communication Committees. This revised structure is designed to ensure that the Board is well positioned, from a governance perspective, to support and provide guidance to management in their efforts to strengthen GMA's performance as an efficient, effective and modern regulator.

We have also undertaken considerable work to ensure the long-term financial sustainability of the GMA in a fiscally constrained operating environment. These constraints require us to sometimes make hard decisions on the allocation of resources across our competing areas of priority. This will remain a key future challenge for the GMA. We acknowledge and appreciate the support of our portfolio department in working towards establishing an increased and more sustainable funding base from which to operate.

Technology is vital to our activities and this year we have continued our program of technological reform. We have commenced a process of modernising our communications platforms and tested the market for potential suppliers of a new and improved game hunting licensing system. We are also continuing to explore the value of drone technology in our compliance work during game seasons.

In March we launched the GMA Facebook page with strong support and interest from our stakeholders. We will continue to monitor and improve this page as well as look to embrace other technologies, to enhance our communication and stakeholder engagement, wherever possible.

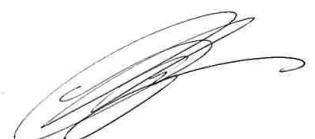
Our staff are of course critical to our ability to undertake the many and varied functions we have under our legislative remit. A committed, skilled, engaged and motivated workforce is a prerequisite for any organisation and for a geographically dispersed and small regulatory body like the GMA it is absolutely vital.

We recognise that staff numbers and training are only part of the story when it comes to delivering on our responsibilities. A comprehensive team building and cultural improvement program was undertaken during the course of the year. The turnaround in the results of independent statewide Victorian Public Sector Commission's People Matter Survey indicates a significant improvement in the culture and work environment across the organisation. We will use the findings of the survey to continue to strengthen our culture and work environment.

We would also like to acknowledge the support and commitment of all Board members and senior management throughout a very challenging year. Supported by our committed and skilled staff, we will continue to work with our key stakeholders to improve and enhance the GMA's regulatory capacity and capability to ensure that game hunting in Victoria is conducted responsibly and sustainably.



Brian Hine
Chairperson



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 undertakes activities 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 in 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 regulation 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).

The Responsible Minister during the 2017-18 reporting period was the Hon Jaala Pulford MP, Minister for Agriculture.

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 this Act or any relevant law
- b) to administer the scheme for issuing game licenses under the *Wildlife Act 1975* in relation to hunting, taking or destroying game
- c) to promote and monitor compliance with this Act or any relevant law in relation to game hunting
- d) to investigate compliance with this Act and any relevant law in relation to game hunting
- 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
- f) to work with public land managers to improve the management of public land and facilities on public land where hunting is permitted
- g) to promote sustainability and responsibility in game hunting
- h) to monitor, conduct research and analyse the environmental, social and economic impacts of game hunting and game management
- i) 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
 - (iv) the management of public and private land as it relates to game and their habitat.

Powers of the Authority

The GMA has the powers necessary to exercise and perform its functions under its governing Act or any other Act. The GMA is also 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 annual business plans
- approving the Authority’s annual report
- regularly reviewing the Authority’s major high-risk policies
- ensuring adequate risk management of all strategic 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

Under the Act, the Board must consist 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 not more than a period of three years but may be reappointed.

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

- legal practice
- finance or accounting
- wildlife biology or ecology
- animal welfare
- public administration
- communications
- Aboriginal culture and identity as they relate to game hunting and game management
- private land management as it relates to agriculture
- public land management
- game hunting
- 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 Board Committee meetings:

Attendance at Board and Board Committee meetings during the year ending 30 June 2018.

| | Board attendance (9 meetings scheduled) | Audit & Risk Management Committee attendance (4 meetings scheduled) | Research Committee attendance (2 meetings scheduled) | Stakeholder Engagement & Comms Committee (no meetings scheduled) |
|--|--|--|--|--|
| Brian Hine, Chairperson | 9 | | | NA |
| Margaret Donnan, Deputy Chairperson | 9 | 4 | | |
| Dr Sandra Brizga | 9 | | 2 | NA |
| Maggy Samaan | 9 | 4 | 2 | |
| Ian Maxfield | 9 | 4 | | NA |
| Mark Little | 8 | | | NA |
| Rod Drew | 7 | | 2 | |
| Tony Christianen (External independent, ARMC) | | 4 | | |

Board Committees

The Board has three sub-committees; the Audit and Risk Management Committee, Research Committee and the Stakeholder Engagement and Communications Committee. The latter two sub-committees were established following the November 2017 Board meeting. Note: It was not possible to schedule any meetings of the Stakeholder Engagement and Communications Committee in 2017-18 following its formation in November 2017.

Membership for each of the sub-committees is as follows:

Audit and Risk Management Committee

In 2017-18, the Audit and Risk Management Committee comprised the following members:

Margaret Donnan (Chairperson, Board Director)
 Maggy Samaan (Committee Member, Board Director)
 Ian Maxfield (Committee Member, Board Director)
 Tony Christianen (Committee Member, external independent)

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 the GMA
- provision of advice to the GMA Board regarding risks to the Authority.

Research Committee

The members of the Research Committee are:

Dr Sandra Brizga (Chair, Board Director)
 Maggy Samaan (Committee Member, Board Director)
 Rod Drew (Committee Member, Board Director)

The purpose of the Research Committee is to provide strategic advice and recommendations to the GMA Board in relation to evidence-based decision-making and the GMA's approach to research.

The Research Committee will:

- review the GMA's research program and strategy
- develop and prioritise a research strategy that aligns with the GMA's functions and obligations as outlined under the *Game Management Authority Act 2014*
- establish an expert panel to assist GMA in regard to evidence-based regulation and management
- develop an annual work program for GMA Board endorsement and
- undertake any other task referred to it by the GMA Board.

Stakeholder Engagement and Communications Committee

The members of the Stakeholder Engagement and Communications Committee are:

Ian Maxfield (Chair, Board Director)
 Dr Sandra Brizga (Committee Member, Board Director)
 Mark Little (Committee Member, Board Director)
 Brian Hine (ex officio, Board Director)

The purpose of the Stakeholder Engagement Committee is to:

- identify all key stakeholders and develop strategies to improve relationships
- ensure equitable Board access and consideration to the views of hunting, animal welfare, conservation and environmental stakeholders across all regions of the State
- ensure stakeholder engagement and consultation is embedded in the actions of the GMA
- develop and prioritise a Stakeholder Engagement Strategy that aligns with GMA's objectives, functions and obligations as outlined under the *Game Authority Management Act 2014*.

Game Management Authority Board



Mr Brian Hine (Chairperson)

Brian is Managing Director of Cassano Consulting Pty Ltd. He has 35 years' experience across a range of government departments and agencies at state, local and commonwealth levels. Responsibilities included public land management, child, family and youth welfare, disability services and emergency management. He was Victoria's Deputy Emergency Services Commissioner from 2007 to 2010.

Brian has significant recent experience in contemporary management challenges including performance management, change management, community engagement, adaptive learning and organisational reform. Over the past 7 years, he has contributed to several independent reports to Parliament, completed several complex inquiries and reviews and provided independent management advice to large non-government entities.

Brian's professional interests include corporate governance, performance evaluation, strategic planning and stakeholder engagement. He is a member of the Australian Institute of Company Directors and a committed advocate of sustainable and responsible game hunting.



Ms Margaret Donnan (Deputy Chairperson)

Margaret is a skilled and strategic Non-Executive Director with extensive experience on a range of government, commercial and not for profit Boards. Margaret has a strong reputation as a leader in both government and industry from her executive roles as a senior executive in WorkSafe Victoria and as Chief Executive of PACIA, the peak body representing Australia's \$40 billion chemical industry.

Margaret is committed to sustainability and government and industry leadership. She has a strong track record in public policy and legislation development and administration. Her professional interests include effective stakeholder relations, risk management, occupational health and safety, strong corporate governance, organisational representation and advocacy, and in working with Ministers, governments, industry, and community to deliver outcomes.

Margaret has significant experience in regulatory environments and public policy gained from her previous role as the CEO of PACIA and as a senior executive with WorkSafe Victoria. She served two terms on the inaugural Board of the National Offshore Petroleum Safety Authority and was recently appointed by the Victorian Minister for Finance to an Independent Ministerial Panel which reviewed WorkSafe Victoria's OHS compliance and enforcement activities.

Margaret holds a Master of Science degree in Chemistry, is an Associate Fellow of the Institution of Chemical Engineers and is a member of the Australian Institute of Company Directors.



Dr Sandra Brizga

Sandra has been an independent consultant specialising in river, catchment and coastal management since 1995 and is the Director and Principal of Brizga Environmental. She has extensive experience on government boards and committees. Current and previous board and committee memberships include the Australian World Heritage Advisory Committee, Fraser Island World Heritage Area Scientific Advisory Committee, Central Coastal Board, Fisheries Co-management Council Inland Fishery Committee, Trust for Nature and Victorian Catchment Management Council.

Sandra is committed to sustainable, evidence-based natural resource management. Prior to becoming a consultant, Sandra pursued a career in academia and has published a book on river management. She has extensive experience in environmental water management and played a lead role in the environmental investigations for Queensland's water resource planning.

Sandra holds the degrees of B.A.(Hons.) in geography, Master of Applied Finance, Master of Environmental Law, Ph.D. and is an Associate of the Financial Services Institute of Australasia. She also is a Fellow of the Peter Cullen Trust, an Honorary Life Member of the River Basin Management Society and has been the Vice-President of the Australian and New Zealand Geomorphology Group.



Ms Maggy Samaan

Maggy is a senior corporate lawyer with broad experience working in the public and not-for-profit sectors. She specialises in corporate advisory (including corporate governance), contract and commercial law and provides advice in relation to governance policies and implementing risk management frameworks.

Maggie holds a Master of Laws, Bachelor of Law, Bachelor of Science and is a graduate of the Governance Institute.



Mr Ian Maxfield

Ian has a strong involvement in Regional Victoria, particularly in the Gippsland Region. He understands the important relationship between land management and regional communities.

He has undertaken numerous roles that have included previous employment as the Manager of Corporate Services at Mt Baw Baw Alpine Resort and Chair of the Parliamentary Task Force investigating cattle grazing in Alpine National Parks.

His employment and public service have extended his skills in industrial relations, human resource management and governance. Ian is committed to serving his community in many leadership positions. As the Chair of Quantum Support Services, he supports an organisation that works with vulnerable people in difficult situations.

As a Board Member of Mt Buller Mt Stirling Alpine Resort Management Board, Ian has contributed to the Audit and Risk Committee and has been actively involved with stakeholder engagement. In the wider community, Ian is a member of Bishop in Council Anglican Church Gippsland. Ian has established Gippsland Community Engagement, a consultancy business working with community organisations and groups across Gippsland in a predominately pro bono capacity.

Ian is a member of the Australian Institute of Company Directors.



Mr Mark Little

Mark's career with the Department of Health and Human Services spans 26 years. He has an excellent understanding of hunting, conservation and game management through his significant experience and professional involvement as member and former office holder with Field and Game Australia and the Australian Deer Association.

As a person of Aboriginal origin, he is a strong advocate for Aboriginal communities and individuals. Mr Little remains actively involved in all aspects of game hunting and game management.



Mr Rod Drew

Rod is currently the Executive Officer for the Shooting Industry Foundation of Australia Limited. Mr Drew is also an active 30 year member of Field and Game Australia 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 industry on various Victorian, interstate and federal government committees and held positions 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.



Chief Executive Officer

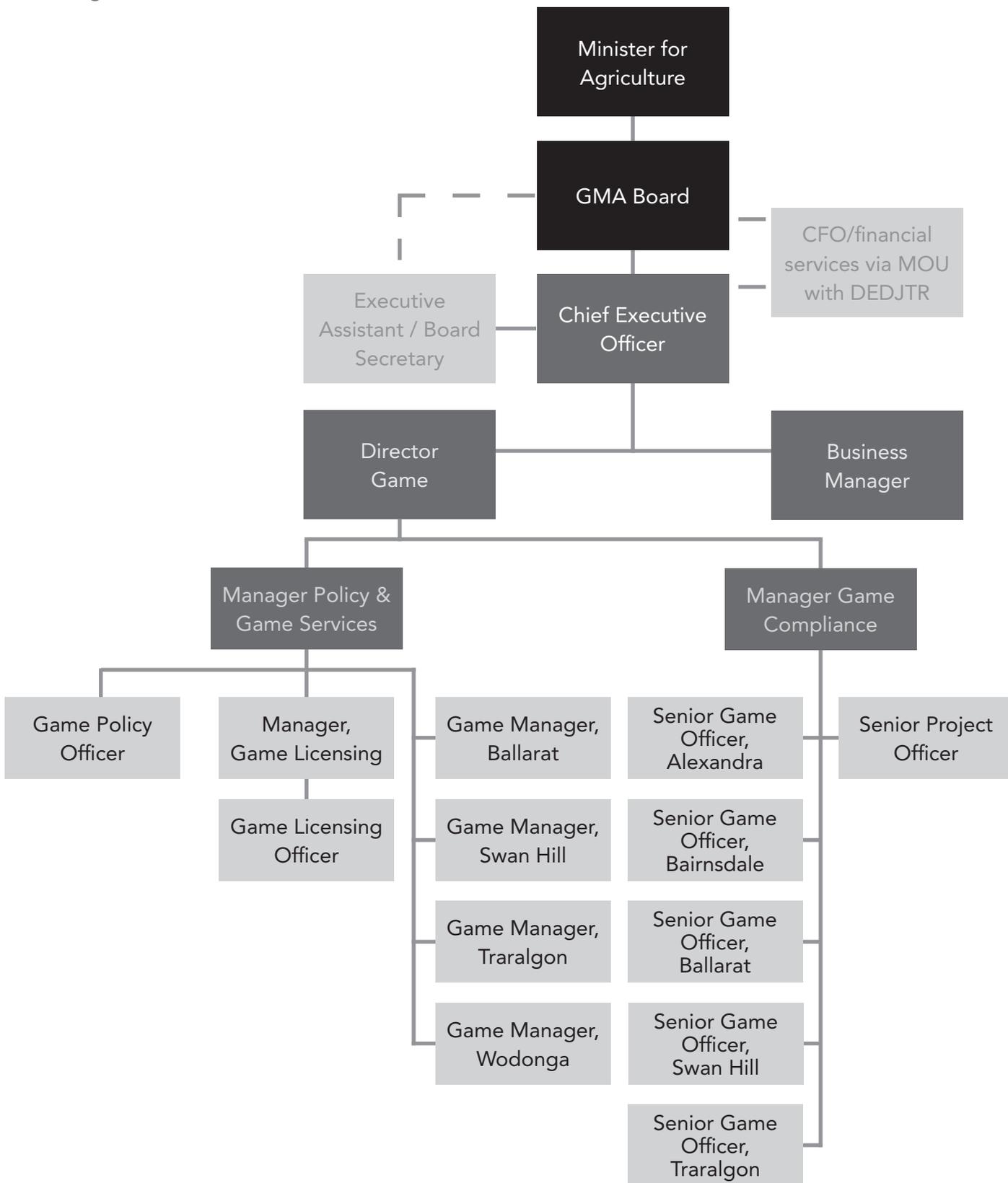
Mr Greg Hyams

Greg has extensive private and public sector experience in regulatory and organisational change, strategic planning, risk management and governance, gained from diverse senior management and consulting 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, is a Fellow of the Institute of Public Administration Australia (Victoria) and a Member of the Australian Institute of Company Directors.

GMA organisational structure as at 30 June 2018



The year in review

Statement of Expectations

The Minister for Agriculture issued a revised Statement of Expectations (SOE) to the Game Management Authority on 1 July 2017. This SOE remained in effect for the 2017-18 business year. The SOE outlined 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 2017-18. Details on the specific activities are covered in the body of this report.

Small business regulatory burden

The SOE recognises that game hunting is generally a recreational activity, with Game Bird Farming being the only permitted commercial use. However, in recognising that regulatory burden can fall disproportionately on small business compared to larger business, the SOE required performance and improvement targets to measure the effort in reducing regulatory burden on small business. The GMA commenced a project in March 2017 to replace its ageing Game Licensing system. The new system will allow Game Bird Farmers to submit electronic returns and reduce reporting administration. They will also be able to update their details directly on the system in real time. In 2017-18, Expressions of Interest to replace the Game Licensing System were sought from the market, reviewed and preferred suppliers were short-listed. Detailed business requirements and system functionality specification documents were developed to provide to short-listed suppliers to assist with Request For Tender (RFT) submissions. An RFT process will be opened early in the 2018-19 financial year. The new system is expected to take 12-18 months to build and become operational. Game Bird Farmers are subject to an annual audit/inspection process.

Risk-based compliance strategies

The SOE reinforced the need for a risk-based approach to compliance that focusses activities to those areas of greatest risk. The Minister required that the GMA compliance policy be reviewed and that a compliance plan be developed. As a result of the unacceptable behaviour of duck hunters at Koorangie State Game Reserve in 2017, the GMA engaged independent consultants Pegasus Economics to comprehensively assess the GMA's capacity and capability to deliver an effective compliance and enforcement regime. Pegasus Economics delivered its report in October 2017. The board supported in principle 26 of the 27 recommendations. The implementation of all supported recommendations will require significant increased funding. Many of the recommendations relate to other agency and departmental responsibilities including regulatory and legislative changes.

The Minister was briefed accordingly. Where GMA has responsibility and resources, recommendations will be implemented including the areas of staff training, stakeholder engagement and social media. The authority is continuing to work with our portfolio department and the Minister to attain the resources necessary to implement all supported recommendations.

To strengthen an intelligence-led approach to compliance, the GMA also engaged a third-party provider to provide intelligence analyst services. The GMA also continued the RESPECT: Hunt Responsibly program to encourage the highest standards of behaviour of hunters in the field and encourage a culture of reporting inappropriate and unlawful hunter behaviour.

Role clarity

The SOE reinforced the need for the GMA to continue to advocate for sustainability and responsibility in game hunting and to perform its duties as required under the *Game Management Authority Act 2014*. This annual report identifies the GMA's actions in respect of those objectives and functions and will be published on the GMA's website.

Broadly, the GMA continued to improve its website, improved and updated the phone app, introduced a Facebook page, provided efficient licensing services, coordinated and worked with partner agencies in delivering game enforcement, and provided advice to government on a range of game management related issues. The GMA also developed education materials (including fact sheets in five non-English languages and the brochure "An introduction to game hunting – important information for first-time game hunters), promoted sustainable and responsible hunting through a number of mediums and forums, monitored game populations and published harvest reports on game birds and deer and provided advice to government and relevant departments on the appropriate management of game to ensure the sustainability of native game species and responsible management of introduced species, such as deer.

The SOE also identified the importance of agencies and stakeholders with an interest in game hunting and management to have a clear understanding of the objectives and functions of the GMA. There is some confusion over the role of the GMA. Under the Act, the Authority is responsible only for promoting sustainability and responsibility in game hunting, game licensing, game hunter education and enforcement, game research and monitoring and providing advice to government on game management issues (see above "Functions of the Authority" for detail).

The GMA educates the community on what its role and responsibility is through written documents and information contained on its website. Importantly, the GMA recommended to the Minister for Agriculture the development of an "accountability framework" that clearly identifies the role and responsibilities of those agencies with obligations in game hunting and management. This would improve transparency and accountability and allow agencies to reflect their responsibilities in their annual business plans. It would also assist the community in understanding which agency is responsible for which component of game and hunting management. This recommendation is being considered by government.

Stakeholder consultation and engagement

The SOE recognised the importance of providing accurate information to hunters and other users of public land in achieving the government's sustainability and safety objectives for game hunting. However, the SOE also recognised that the GMA relies on other government agencies to provide up to date information in order for it to provide this advice to the public.

A stakeholder engagement strategy guides delivery of the GMA's approach to communication and stakeholder consultation and engagement. This strategy was reviewed in 2017-18. As part of its regular program, the Board met with a broad range of stakeholders who have an interest in game hunting, including conservation, animal welfare and hunting representatives. Hunting, conservation and animal welfare organisations were also consulted during decision-making regarding duck season arrangements and the closure of wetlands to duck hunting.

Following the incident at Koorangie State Game Reserve over the opening weekend of the 2017 duck season, the GMA led a review of the management of duck hunting in Victoria. Hunting, conservation and animal welfare groups and relevant government agencies were consulted and a number of recommendations were put to the Minister for Agriculture for consideration. A range of regulatory reforms were implemented during the 2018 duck hunting season. Improved levels of compliance were evident across the State, particularly over the opening weekend.

The GMA facilitated the provision of information to the public on when, where and how game may be hunted, primarily through its website, the Game Hunting Victoria phone app and the new Game Hunting in Victoria manual. Media releases, presentations and attendances at meetings, field days and expos were other important avenues for the transfer of knowledge and provision of advice. In March 2018, GMA created a Facebook page to expand its social media platform and provide another avenue to access information. The GMA also produced information on regulatory reforms to duck hunting in five different non-English languages.

The *RESPECT: Hunt Responsibly* program provides the opportunity for relevant government agencies, industry leaders and hunting organisations to identify areas of risk and address them through the annual works program. This program continued to promote responsible and sustainable hunting.

In 2017-18, the GMA undertook a number of reviews to evaluate its approach to communication. Market research was conducted in July 2017 to evaluate participation in the Shotgun Education Program field days. Findings will improve communications with prospective attendees and increase participation rates. A survey of Game Licence holders was conducted in June 2018 to understand what, when and how they wanted to be communicated with. Approximately 3,800 hunters participated and a draft report was provided in July 2018.

To increase the GMA's capability and capacity in communications and stakeholder engagement, a process to recruit a Senior Communications Officer commenced in 2017-18 and was completed shortly after the end of the financial year.

Clear and consistent regulatory activities and agency collaboration

The GMA operates to a compliance policy which articulates its risk-based, intelligence-led approach across the compliance spectrum. This policy was reviewed in 2017-18. The SOE required that regulatory staff are helpful, respectful, impartial, proportionate, predictable and transparent. These values align with those set out in the GMA compliance policy and officers are required to undertake regular training and operate in accordance with these principles.

The GMA prepared regional game compliance plans and commenced preparation of a compliance strategy, however, this did not progress due to staff vacancies. The GMA convenes the cross-agency Duck Season Coordination Working Group and established the environmental compliance managers' forum and convened one meeting in 2017. The GMA also promotes the reporting of illegal hunting activity through Crime Stoppers, its website and Customer Service Centre and to local Police where appropriate.

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 authorised officers of partner agencies in specific areas of game hunting expertise, has instituted several working groups and contributes to others to ensure a coordinated approach to game compliance across government. The GMA has also developed an information-sharing agreement with Victoria Police and is in the process of developing a memorandum of understanding on how the two agencies will work together.

The SOE recognised that the responsibility for game management is shared across a number of state government entities. The SOEs recognised the limitations of the GMA's budget and staff numbers and that collaboration is critical in ensuring efficient, consistent and well-aligned regulatory services. As stated above, the GMA identified the need for an accountability framework to be developed to clearly articulate the roles, responsibilities and obligations of each of the government entities in relation to game management in Victoria. This will assist in the appropriate allocation of resources, working collaboratively and recognising actions in annual business plans.

The GMA has also worked with partner agencies on a number of policy/implementation projects, including the trial of balloted Hog Deer hunting on Snake Island, the development of a deer management strategy, the use of game species by traditional owners, improvements to the management of duck hunting, the government's response to the Parliamentary Inquiry into the control of invasive animals on Crown land, allowing the processing of deer meat for commercial or personal use, development of a game management research strategy, the development of electronic game hunting maps and several park management plans.

Timeliness

The SOE requires that decisions are made in a timely way given resourcing, quality and due process requirements. The SOE also requires that online services and simplified processes are used to reduce the administrative burden on individuals and businesses. The new Game Licensing system will enable stakeholders to more effectively manage their own information (e.g. directly update change of address), have greater access to it and submit any reports, such as Game Bird Farmer returns and Hog Deer Tag Return Forms. Hunters will also be able to purchase licences online. Where legal proceedings or sanctions are imposed (e.g. infringement notices), the GMA endeavours to expedite these matters as quickly as possible with the assistance of DEDJTR Prosecution Services to avoid any undue or unacceptable delays.

Sustainable Hunting Action Plan

The Government's Sustainable Hunting Action Plan (SHAP) was released on 6 December 2016 to provide policy direction and priority actions relating to game hunting and game management. The GMA is responsible for delivering some of these actions. Amongst the responsibilities assigned to the GMA, the SOE highlighted the following: developing a new Game Licensing system, implementing the Waterfowl Conservation Harvest Model, developing a game management research strategy and improving announcements to stakeholders when seasonal variations are made.

The GMA has already delivered on some key actions, including the preparation and release of the Game Hunting in Victoria manual and the audit of Victoria's State Game Reserves, and progress has been made on others. Business and functional specifications have been developed for the new Game Licensing system, an expression of interest process has been completed and a request for tender will be called. An independent review has been conducted on the adaptive harvest model to review its currency given the passage of time since it was developed in 2010 and a draft game management research strategy has been prepared following public consultation. GMA now has a Facebook page to complement its existing communications channels which will assist in ensuring timely announcements regarding changes to hunting arrangements. The GMA will continue to report on progress of delivery of SHAP actions through its annual reports and quarterly reports published by DEDJTR.

Reporting

The Minister required the GMA to respond to the SOE, describing how it intends to achieve the performance improvements described in it. The GMA's response to the Minister is posted on the GMA website.

Reporting on the progress to achieving the performance targets set out in the SOE are to be set out in the context of annual financial reporting. The contents of this annual report contributes to fulfilling this requirement. The GMA has developed and implemented a business reporting system to assist in performance monitoring and sets targets in its annual business plan to be approved by the Minister for Agriculture.

Ministerial Directions pursuant to section 8(1) of the GMA Act 2014

On 2 March 2018, a community group made allegations to the Minister of misconduct by the GMA. On 5 March 2018, the Minister directed the GMA in writing to instigate an investigation into these allegations, and other allegations concerning the unauthorised disclosure of information by GMA, using the services of the Department of Economic Development, Jobs, Transport and Resources (DEDJTR). DEDJTR engaged Ernst & Young (EY) to conduct an independent investigation.

On 18 May 2018, EY presented to DEDJTR *privileged and confidential* reports that found there was no substance to the allegations. No further action by DEDJTR was recommended by EY regarding the allegations. The Chairperson subsequently provided the Minister with both reports.

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 activities for 2017-18 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. As at 30 June 2018, the total number of Victorian Game Licence holders was 51,770, consisting of 25,918 Game Licences endorsed to hunt duck, 29,182 endorsed to hunt quail and 37,776 endorsed to hunt deer (Note: some hunters may hold licences endorsed for multiple species categories).

Licence transactions

The below table summarises the licensing transactions for 2017-18.

All licences, permits and authorities were issued within the target period of 15 working days, except where additional administrative processes were required.

Testing

In response to a review of duck hunting in Victoria, the GMA increased the pass mark for the Waterfowl Identification Test. Applicants must now get 80% of the game bird sequences

correct and all non-game species must be correctly identified. This was implemented in February 2018, with business rules developed to accommodate different requirements for adjoining states.

The GMA marked and processed 946 Victorian Waterfowl Identification Tests and 289 Hound Hunting Tests. 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 processes Waterfowl Identification Tests for Tasmania, South Australia and New South Wales. In total, the GMA processed 332 tests for these states.

Authorisations

The GMA may issue authorisations to allow people to interact with game species for a number of reasons, including balloted hunting, control of game or research into game species.

For the 2017-18 financial year:

- 92 authorisations were issued to provide for the balloted hunting of Hog Deer
- one authorisation was issued to Para Park for Hog Deer management and research
- two authorisations were issued to Parks Victoria to facilitate deer control programs
- one authorisation was issued to allow the harvesting of Hog Deer outside the prescribed April season to facilitate commercial hunting opportunities.

| Licence type | Total processed for 2017-18 financial year | Total processed for 2016-17 financial year |
|---|--|--|
| General Game Licences issued (new) | 4,327 | 4,622 |
| General Game Licences renewed | 27,448 | 23,283 |
| General Game Licence application refused | 1 | 0 |
| General Game Licences suspended | 1 | 3 |
| General Game Licences cancelled | 0 | 3 |
| General Game Licence issued with conditions | 1 | 0 |
| Non-resident Game Licences issued | 32 | 26 |
| Junior Provisional Game Licences issued | 234 | 267 |
| Gamebird Reserve Hunter's Licences issued | 33 | 13 |
| Hounds registered (new) | 323 | 376 |
| Licence amendments, including change of address | 3,615 | 3,740 |
| Hound pups authorised (new) | 70 | 50 |
| Permits/authorisations issued | 92 | 96 |
| Commercial Game Bird Farmer Licences issued | 0 | 2 |
| Commercial Game Bird Farmer Licences renewed | 7 | 4 |

Game Licensing System replacement

The GMA has commenced a process to replace the aging Game Licensing System. In July 2017, an Expression of Interest was released to the market to gauge competency and affordability. Twenty-three submissions were received and evaluated, with six being short-listed as possible vendors.

Business requirements and functional specifications were prepared in readiness for a Request For Tender process in 2018-19.

Education & Training

Education is a priority responsibility of the GMA. Education directly assists the GMA in promoting sustainability and responsibility in game hunting and encouraging compliance with relevant law. A number of different mediums are used to educate the community.

Publications

The GMA prepared, printed and distributed seven key publications in 2017-18, together with a number of fact sheets, as detailed in the below table:

Shows, expos and meetings

The GMA staffed stands at the Seymour Alternative Farming Expo 2018 and the Wild Deer and Hunting Adventures Expo in March 2018. The GMA also had stands at the Victorian Hound Hunters hound registration day in Tallarook and attended other game events, including a number of Field and Game Association "Duck Fever" nights and Australian Deer Association education weekends. In addition, the GMA attended and presented at a number of community deer forums. The GMA attended nineteen different events.

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

- 88 government meetings
- 19 hunting organisation meetings
- 4 conservation group meetings
- 1 animal welfare group meeting
- 14 community group meetings
- 5 industry meetings
- 8 other meetings

Shotgunning Education Program

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

The GMA is continuing to work with Field and Game Australia and Sporting Shooters Association of Australia to improve and deliver field training days to the public. In the previous financial year, the GMA engaged an external consultant to undertake market research into the current program to assess its relevance to the hunting community and how to continue to grow participation. Sport and Recreation Victoria has provided the GMA with a grant to work in partnership with hunting organisations to address some of the recommendations from the research.

| Publication | No. printed | Available on the web? | Available in government offices? |
|---|-------------|-----------------------|----------------------------------|
| An Introduction to Game Hunting brochure | 10,000 | Yes | Yes |
| Be a better game bird hunter – Shotgunning Education Program Handbook 2nd edition | 500 | Yes | Yes |
| An introduction to better gamebird hunting | 2,000 | Yes | No |
| 2017 Victorian Hog Deer Harvest Report | - | Yes | No |
| Estimates of harvest for duck and Stubble Quail in Victoria 2017 | 50 | Yes | No |
| Estimates of the 2017 deer harvest in Victoria | 50 | Yes | No |
| Five fact sheets revised | 2,500 | Yes | Yes |
| Three new fact sheets produced | 900 | Yes | No |
| Two new facts sheets produced in five non-English speaking languages | - | Yes | No |
| Notification/awareness signs produced | 850 | Yes | No |

Compliance and enforcement

The GMA monitors and regulates recreational game hunting and commercial game bird farm 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*.

RESPECT: Hunt Responsibly

The flagship compliance program of the GMA is the *RESPECT: Hunt Responsibly* program which is aimed at achieving the highest standard of behaviour by hunters and engendering a culture of zero tolerance towards, and reporting of, suspected illegal hunting behaviour.

The GMA delivers this program with the support of a number of organisations and agencies. This includes Victoria Police, Parks Victoria, 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.

Program information and the logo are being widely promoted by both stakeholder and industry groups. The GMA has developed a standard information pack which contains a range of important information for new game hunters which was distributed at events and licence testing sessions. In addition, the GMA has begun filming a number of educational You Tube clips, supported by the Firearms Safety Foundation, which will be hosted on the GMA site.

Prior to the start of the 2018 duck hunting season, three clips were uploaded to the GMA Facebook page re-affirming the expected behaviours for both hunters and protestors.

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 2017-18 year

The GMA seeks to achieve compliance using a range of sanctions, such as official warnings, infringement notices, prosecutions and licence suspensions and cancellations. Any sanctions imposed as a consequence of court proceedings are at the discretion of the courts. It should be noted that other agencies are also authorised to undertake enforcement actions relating to illegal hunting or hunting-related activities. These are not reported here.

The table below details the key enforcement outputs by the GMA for 2017-18:

| Activity | Number in 2017-18 | Number in 2016-17 |
|---|-------------------|-------------------|
| Number of information reports generated | 107 | 116 |
| Official (written) warnings issued | 15 | 2 |
| Infringement notices issued as part of the GMA conducted enforcement operations | 6 | 43 |
| Banning notices issued | 0 | 11 |
| Court proceedings concluded | 11 | 6 |
| % successful court proceedings | 100% | 100% |

Procedures

The GMA uses Standard Operating Procedures (SOPs) to document the way particular activities are to be performed by its authorised officers. These 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.

| Activity | Comments |
|---------------|---|
| SOPs reviewed | 2 SOPs, including 5 attachments, were reviewed in 2017-18 as part of an ongoing program of review |

Partnerships

Given the resource constraints of the GMA 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 other law enforcement agencies (Victoria Police, Victorian Fisheries Authority).

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 below table summarises the partnership activities for game compliance for 2017-18:

| Activity | Comment |
|--|---|
| Agreements in preparation | A memorandum of understanding (MOU) in relation to working arrangements with Victoria Police currently under development. |
| Interagency duck season compliance and monitoring pre-season briefing and post-season debriefing | Includes representatives from DELWP, DEDJTR, Parks Victoria and Victoria Police |
| Duck Season Coordination Working Group | Includes representatives from DELWP, DEDJTR, Parks Victoria and Victoria Police |
| Delivery of duck hunting compliance during surge periods for the 2018 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 |
| Victorian Environmental Compliance Managers' Forum | Includes representatives from the GMA, DELWP, DEDJTR, Parks Victoria, Victoria Police, EPA |

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 holds firearms (long arms - rifles, shotguns) in order to euthanize wounded game or assist in emergency animal destruction in situations such as 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 and user 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*.

The GMA possesses Operational Safety Defensive Equipment (OSDE) for issue and use by the GMA authorised officers. Equipment includes oleoresin capsicum (OC) spray, extendable batons, body armour and handcuffs and are subject to biannual audits. Batons, OC spray and body armour are prohibited weapons under the *Control of Weapons Act 1990* and are subject 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 on activity in controlled operations under the *Wildlife Act 1975* and the Attorney General on 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 of the database is audited each year.

The GMA has an agreement with Victoria Police to access data held as part of its Law Enforcement Assistance Program.

The following table details the audit activity for enforcement for 2017-18:

| Activity | Comments |
|---|--|
| Audits for compliance | Internal audits were conducted for OSDE storage and compliance with GMA policy |
| Audit for data security and compliance with VicRoads agreement | Independent audit conducted and report provided to VicRoads |
| Reports on activity for controlled operations (bi-annual) | Submitted to the Victorian Inspectorate for periods 1 July 2017 to 31 December 2017 and 1 January 2018 to 30 June 2018 |
| Report on activity for the use of certain surveillance devices (annual) | Submitted to the Attorney General for period 1 July 2017 to 30 June 2018 |

Complaints against officers

From time to time, an aggrieved person may make a complaint concerning the conduct of a GMA field staff or authorised officer. The circumstances of the complaint determines who will investigate the complaint. The investigation of alleged misconduct can be conducted by the GMA or an outside agency. The GMA generally uses People and Workplace Services of DEDJTR as an independent complaints investigator for matters concerning authorised officers.

Recommendations and advice

The *Game Management Authority Act 2014* requires the GMA to publish in its annual report any information relating to the Authority's objective or functions specifically requested by the Minister.

Under the Act, 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 a number of matters relating to game hunting. Notable advice included:

- 2018 duck season arrangements
- management of duck hunting in Victoria
- closure of wetlands or the further regulation of duck hunting
- re-opening of wetlands to duck hunting
- review of GMA's compliance capacity, capability and operating environment.

Advice to partner agencies

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

- government response to the Parliamentary Inquiry into the Control of Invasive Animals on Crown land
- possible amendments to the *Firearms Act 1996* possible amendments to the *Wildlife (Game) Regulations 2012*
- possible amendments to the *Game Management Authority Act 2014*
- development of a Deer Management Strategy
- Statewide hunting mapset business rules
- hunting signage to be erected on public land
- changes to Natural Resource Agreements under the *Traditional Owner Settlement Act 2010*.

Balloted Hog Deer hunting

The GMA contributed to the Blond Bay Hog Deer Advisory Group – a multi-agency and stakeholder committee that oversees balloted hunting of Hog Deer on public land. The GMA attended four meetings of the advisory group and 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.

In addition, the GMA assisted Parks Victoria to continue the two-year trial of balloted Hog Deer hunting on Snake Island and issued 56 permits to hunters.

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. The GMA conducted the following in 2017-18:

Game birds

The GMA:

- engaged the DELWP's Arthur Rylah Institute for Environmental Research to produce a guide on how to accurately identify age, sex and moult in game birds, provide a report into the abundance and population trends of Blue-winged Shoveler, complete the review of the adaptive harvest model (in conjunction with NSW Department of Primary Industries) and undertake a study into the disturbance impacts of duck hunting on certain waterbirds (in conjunction with DELWP and DEDJTR). GMA also supported DELWP in conducting the Summer Waterfowl Count by surveying wetlands across the state to identify any wetlands that required closure, partial closure or further regulation of duck hunting. The GMA contributed 40 field days to this wetland monitoring program
- assisted DELWP by coordinating, managing and assessing the collection of biological information on harvested game ducks during the opening weekend bag survey
- the GMA regularly monitored wetlands that were closed, re-opened or had significant threatened waterbird species. Monitoring was undertaken principally by the GMA staff with some assistance from DELWP and DEDJTR staff. More than 54 wetlands were periodically surveyed
- contributed \$13,750 towards the cost of conducting the Eastern Australian Aerial Waterbird Count, delivered by the University of New South Wales.

Deer

The GMA:

- operated four Hog Deer Checking Stations to assess the age, sex, and body and reproductive condition of all Hog Deer legally harvested during balloted hunting periods (including Snake Island) and the April open season
- operated one Hog Deer Checking Station over five days at Wilsons Promontory National Park to process Hog Deer that were removed as part of Parks Victoria's population management program.

Game harvest

The GMA:

- produced and published the *2017 Victorian Hog Deer Harvest Report*
- produced and published *Estimates of the 2017 deer harvest in Victoria*
- produced and published *Estimates of harvest for duck and Stubble Quail in Victoria 2017*.

Other

The GMA:

- engaged Lisa Adams and Associates to develop a whole of government *Game Management Research Strategy*. A draft report was prepared
- produced and published *Game Licence Statistics Summary Report 2017*
- engaged the Australian Survey Research Group to develop, conduct and analyse a survey of Victorian Game Licence Holders to understand preferred methods and content of communication.

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 provided advice to the PhD candidate and assistance with coordinating the collection of tissue samples from checking stations and other population management programs.

The project commenced in February 2015 and is due for completion by the end of 2018. The candidate produced and published one scientific paper in 2017.

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 maximise licence holder awareness of game hunting regulations and required behaviours.

To increase its capacity and strategic approach to communications, the GMA commenced the process to appoint a Senior Communications Officer for a two-year fixed period. The successful applicant was secured in late 2017-18 and commenced on 9 July 2018.

To improve its understanding of what and how Game Licence holders wanted to be communicated with, the GMA commissioned Australian Survey Research Group to develop, conduct and analyse a survey. The survey was conducted in June 2018 and a draft report was produced in July 2018, shortly after the reporting period. The final report will be produced in early 2018-19.

Website

The GMA website (including the YouTube channel) is one of the GMA's primary communication tools. In 2017-18, the website recorded 357,014 sessions/visits undertaken by 193,261 users who spent an average of two minutes and 44 seconds on the website. 89.3% of users were from Australia and, of this, 70% were Victorian.

In total, visitors viewed 920,678 pages, a 5.6% increase from the previous year. The three most popular pages remained the same as the previous three years, these being the *Eastern Victorian Deer Hunting Maps*, *Deer Hunting Maps* and *Where to Hunt* web pages.

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 twice during 2017-18. GMA continues to use the App to send push notifications to users. Twelve different notifications were issued.

YouTube

The GMA YouTube channel has 31 videos uploaded and recorded 57,382 views, a 15.4% decrease from the previous year. These videos cover areas of hunter education, responsible hunting, bird identification, and testing. Each viewer spent an average of three minutes and forty-four seconds watching videos. The total watch time was 211,418 minutes, a 16.6% decrease from the previous year.

Facebook

The GMA launched its Facebook page in March 2018. Since its launch, the GMA has issued 70 posts, with the page having 4,191 followers, receiving 6,297 likes, shared 1,092 times and hosting 2,862 comments.

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 through its 136 186 number.

The majority of queries fielded by the Customer Service Centre related to game licensing, however, many queries related to where game can be hunted. The Customer Service Centre responded to 1,615 requests to amend Game Licences.

Information packs

To facilitate the distribution of Hog Deer tags and information on Checking Station arrangements for the 2018 Hog Deer season, 1,105 Hog Deer Tag packages were created and issued to hunters.

Media

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

Media releases and radio interviews were used extensively. The GMA issued 20 media releases and participated in 18 radio interviews during 2017-18.

Initiatives and key achievements

The below table summarises the GMA's key initiatives and achievements for the 2017-18 period.

| Activity / initiative | Delivery | | | Comments |
|---|-----------|---------------------|-----------------|---|
| | Completed | Partially completed | Yet to commence | |
| Provided advice to the Minister and government agencies | √ | | | Advice provided on a range of game-related matters |
| Conducted a review into the management of duck hunting | √ | | | Consulted hunting, conservation and animal welfare organisations and relevant government agencies. Advice and recommendations provided to the Minister for Agriculture |
| Commissioned a review of the GMA's compliance capability and capacity and operating model | √ | | | External report commissioned and advice and recommendations provided to the Minister for Agriculture |
| Conducted targeted enforcement activities | √ | | | Thirty-five planned operations conducted, resulting in 11 successful prosecutions and the issuing of 6 infringement notices and 15 warning letters |
| Development of an MOU with Victoria Police | | √ | | Draft MOU with Victoria Police currently being developed |
| Timely issue of Game Licences, renewals, testing and authorisations | √ | | | All licences, authorisations and testing completed within the target 15 working days. 32,560 transactions completed |
| Maintained the GMA website | √ | | | Maintained the website and continued to add education material |
| Established a Facebook page | √ | | | To expand its reach and social media channels, GMA established a Facebook page in March 2018 |
| Completed annual harvest reports | √ | | | 2017 report completed for duck and quail, 50 copies printed for distribution, report published on the GMA website. 2017 report on deer harvest completed and published on the GMA website |
| Reviewed Waterfowl Conservation and Harvesting Model | √ | | | Review commissioned and draft report completed |
| Facilitated trial balloted Hog Deer hunting on Snake Island | √ | | | Consultation and management framework developed, information package produced, authorisations issued, compliance operations conducted, checking station operated, hunters surveyed |
| Preparation of a draft Victorian Game Management Research Strategy | | √ | | Stakeholder consultation undertaken and draft strategy in preparation |

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 personal protective equipment (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 and other duties and provide a safe working environment.

To facilitate our adherence to OH&S standards, the GMA established a Safety Excellence Team in 2017. The team is comprised of representatives from the various business streams across metropolitan and regional offices. Its terms of reference include the assessment of existing practices to ensure compliance with current standards, identification of emerging issues and oversight of the implementation of OH&S initiatives designed to improve our safety culture.

Incident management

There was three minor occupational health and safety incidents reported and no Work Cover claims lodged during the period 1 July 2017 to 30 June 2018.

Employment and conduct principles

The GMA is committed to adhering to the Public Sector Values and Employment Principles set out in the *Public Administration Act 2004*. The GMA ensures its policies and procedures reflect these values.

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 available for staff, either developed to suit our particular needs or, where appropriate, utilising those of the Department of Economic Development, Jobs, Transport and Resources including policies relating to:

- grievance resolution
- declaration of interests
- gifts, benefits and hospitality
- managing underperformance
- appropriate workplace behaviour.

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 2018, the GMA participated in the Victorian Public Sector Commission's People Matter Survey. The GMA will use the findings of the survey to continue to strengthen its culture and work environment. The GMA also invested in a program of cultural improvement during 2017-18.

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 was one person who held a position of executive officer as defined by the *Public Administration Act 2004* as at the last full pay period in June 2018.

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 below.

| Reconciliation of executive numbers 2017-18 | 2018 | 2017 |
|---|----------|----------|
| Executive positions with total remuneration over \$100,000. | 2 | 2 |
| <i>(Financial Statement Note 16)</i> | | |
| Vacancies | - | - |
| Separations | - | - |
| Total executives numbers at 30 June | 2 | 2 |

Workforce data

| | Ongoing employees 2017-18 | | | | Fixed term and casual employees (including secondees) |
|------------------------|---------------------------|-----------------------|-----------------------|----------------|---|
| | Employees (Headcount) | Full time (Headcount) | Part time (Headcount) | FTE | FTE |
| Executive positions | 2 (2) | 2 (2) | 0 | 2 (2) | 0 |
| Senior Managers | 1 (3) | 1 (3) | 0 | 1 (3) | 0 |
| Administration staff | 3 (4) | 3 (4) | 0 | 3 (4) | 1 |
| Field staff | 5 (9) | 5 (9) | 0 | 5 (9) | 3 |
| Total positions | 11 (18) | 11 (18) | 0 | 11 (18) | 4 |
| Male | 9 (15) | 9 (15) | 0 | 9 (15) | 3 |
| Female | 2 (3) | 2 (3) | 0 | 2 (3) | 1 |
| Total | 11 (18) | 11 (18) | 0 | 11 (18) | 4 |

Note: Figures in parenthesis are from 2016-17 financial year.

Other disclosures

Implementation of the Victorian Industry Participation Policy

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

Consultancy expenditure

There were no consultancies under \$10,000 engaged during 2017-18.

In 2017-18, the GMA undertook two consultancies where the total fees payable were greater than \$10,000.

The total expenditure incurred during 2017-18 in relation to these consultancies was \$147,222 (excluding GST).

Details of the consultancies are outlined below.

| Consultant | Purpose of consultancy | Start date | End date | Total approved project fee (excl. GST) | Expenditure 2017-18 (excl. GST) | Future expenditure (excl. GST) |
|-------------------------|--|--------------|-------------|--|---------------------------------|--------------------------------|
| Pegasus Economics | GMA Capacity and Capability Review | 24 July 2017 | 31 Oct 2017 | \$67,722 | \$67,722 | Nil |
| Lisa Adams & Associates | Development of a Game Management Research Strategy | 20 Oct 2017 | 31 Jul 2018 | \$81,819 | \$79,500 | Nil |

Freedom of information

Victoria's *Freedom of Information Act 1982* (FOI Act) gives members of the public the right to apply for access to information held by ministers, State Government departments, local councils, public hospitals, most semi-government agencies and statutory authorities.

FOI statistics and timeliness

For the period from 1 July 2017 to 30 June 2018, the GMA received 7 FOI requests. They came from:

| | Number | Per cent (%) |
|-----------------------|--------|--------------|
| Individuals | 1 | 14% |
| Members of Parliament | - | - |
| Lawyers & Journalists | - | - |
| Community groups | 6 | 86% |
| Companies | - | - |

The outcomes of the requests were:

| | Number | Per cent (%) |
|-----------------------------|--------|--------------|
| Full access granted | 1 | 14% |
| Partial access granted | 3 | 43% |
| Access denied | 3 | 43% |
| No relevant documents found | - | - |

The processing time for the FOI requests is shown below, with an average of 75 days.

| | Number | Per cent (%) |
|----------------------------|--------|--------------|
| Within 30 day time period | - | - |
| Within 30 to 45 day period | - | - |
| Within 46 to 90 day period | 5 | 71% |
| More than 90 days | 2 | 29% |

Freedom of Information Commissioner

Reviews

Notification of one request for a review of an FOI decision were received from the OVIC between 1 July 2017 and 30 June 2018 and was awaiting a decision as at 30 June 2018.

Complaints

The GMA was advised by OVIC one complaint was made and was awaiting a decision as at 30 June 2018.

Victorian Civil and Administrative Tribunal

No applications for a review of an FOI decision were made to the Victorian Civil and Administrative Tribunal during this reporting period.

Making a request

Freedom of information requests must be made in writing describing the documents requested and including payment of the application fee of \$28.90 (as at 1 July 2018). 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 Victorian Government's Freedom of Information website www.ovic.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

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*. The purpose of the Act is to encourage and facilitate the making of disclosures of corrupt or improper conduct by public officers and public bodies, including the GMA, its employees and directors, without the fear of reprisal.

The GMA recognises the value of transparency and accountability in its administrative and management practices and supports the making of disclosures that reveal improper conduct. It does not tolerate improper conduct by the organisation, its employees, officers or directors, nor the taking of detrimental action in reprisal against those who come forward to disclose such conduct.

The GMA has established procedures to facilitate and encourage the making of disclosures under the Act, and how the GMA will manage the welfare of persons connected with protected disclosures.

Disclosures under the Act about improper conduct of, or detrimental action taken in reprisal for a protected disclosure by, GMA or its employees and directors must be made to the Victorian Independent Broad-based Anti-corruption Commission (IBAC):

- in person at Level 1, North Tower, 459 Collins Street, Melbourne, Victoria 3000
- in writing GPO Box 24234, Melbourne, Victoria, 3001
- by telephone 1300 735 135.

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, the 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

Game Management Authority Financial Management Compliance Attestation Statement

I, Brian Hine on behalf of the Responsible Body, certify that the Game Management Authority has complied with the applicable Standing Directions of the Minister for Finance under the *Financial Management Act 1994* and Instructions.

A handwritten signature in black ink, appearing to read 'B. Hine', with a long horizontal flourish extending to the right.

Brian Hine
Chairperson

Financial Report – 30 June 2018

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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 – Mr Brian Hine, the Chief Executive Officer – Mr Graeme Ford, and the Chief Finance Officer – Mr Antony Christianen on 24/10/2018.

For queries in relation to our financial reports, please call 136 186, or visit our website www.gma.vic.gov.au.

Accountable Officer's declaration, Chairperson's declaration and Chief Finance Officer's declaration

The attached financial statements for the Game Management Authority have been prepared in accordance with Standing Direction 5.2 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 2018 and financial position of the Authority at 30 June 2018.

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 statements for issue on 24 October 2018.



Mr Antony Christianen
Chief Finance Officer
Game Management Authority
Melbourne
Date: 24/10/2018



Mr Graeme Ford
Chief Executive Officer
Game Management Authority
Melbourne
Date: 24/10/2018



Mr Brian Hine
Chairperson
Game Management Authority
Melbourne
Date: 24/10/2018

Independent Audit Report from Auditor-General



Victorian Auditor-General's Office

Independent Auditor's Report

To the Board Members of the Game Management Authority

| | |
|---|---|
| Opinion | <p>I have audited the financial report of the Game Management Authority (the authority) which comprises the:</p> <ul style="list-style-type: none"> • balance sheet as at 30 June 2018 • comprehensive operating statement for the year then ended • statement of changes in equity for the year then ended • cash flow statement for the year then ended • notes to the financial statements, including significant accounting policies • accountable officer's declaration and chief finance and accounting officer's declaration. <p>In my opinion the financial report presents fairly, in all material respects, the financial position of the authority as at 30 June 2018 and their financial performance and cash flows for the year then ended in accordance with the financial reporting requirements of Part 7 of the <i>Financial Management Act 1994</i> and applicable Australian Accounting Standards.</p> |
| Basis for Opinion | <p>I have conducted my audit in accordance with the <i>Audit Act 1994</i> which incorporates the Australian Auditing Standards. I further describe my responsibilities under that Act and those standards in the <i>Auditor's Responsibilities for the Audit of the Financial Report</i> section of my report.</p> <p>My independence is established by the <i>Constitution Act 1975</i>. My staff and I are independent of the authority in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's <i>APES 110 Code of Ethics for Professional Accountants</i> (the Code) that are relevant to my audit of the financial report in Victoria. My staff and I have also fulfilled our other ethical responsibilities in accordance with the Code.</p> <p>I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.</p> |
| Board Members' responsibilities for the financial report | <p>The Board Members of the authority are responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards and the <i>Financial Management Act 1994</i>, and for such internal control as the Board Members determine is necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error.</p> <p>In preparing the financial report, the Board Members are responsible for assessing the authority's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless it is inappropriate to do so.</p> |

Auditor's responsibilities for the audit of the financial report

As required by the *Audit Act 1994*, my responsibility is to express an opinion on the financial report based on the audit. My objectives for the audit are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

As part of an audit in accordance with the Australian Auditing Standards, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

- identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- obtain an understanding of internal control relevant to the audit 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 authority's internal control
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board Members
- conclude on the appropriateness of the Board Members' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the authority's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the authority to cease to continue as a going concern.
- evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

I communicate with the Board Members regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

MELBOURNE
25 October 2018



Simone Bohan
as delegate for the Auditor-General of Victoria

Comprehensive operating statement

for the financial year ended 30 June 2018

| | Notes | \$ 2018 | \$ 2017 |
|---|-------|--------------------|--------------------|
| Income from transactions | | | |
| Grants | 2.2.2 | 5,152,696 | 5,300,000 |
| Interest | | 115,860 | 93,157 |
| Sales of goods and services | | 12,500 | 44,533 |
| Fair value of assets and services received free of charge | | 257,210 | - |
| Total income from transactions | | 5,538,266 | 5,437,690 |
| Expenses from transactions | | | |
| Employee expenses | 3.1.1 | (2,376,277) | (2,547,493) |
| Depreciation | 4.1.1 | (107,794) | (117,874) |
| Interest expense | | (14,273) | (18,866) |
| Other operating expenses | 3.2 | (2,499,998) | (1,830,176) |
| Total expenses from transactions | | (4,998,342) | (4,514,410) |
| Net result from transactions (net operating balance) | | 539,924 | 923,280 |
| Other economic flows included in net result | | | |
| Net gain on non-financial assets | | 204,504 | - |
| Other gains/(losses) from other economic flows | | (659) | 14,696 |
| Total other economic flows included in net result | 8.1 | 203,845 | 14,696 |
| Comprehensive result | | 743,769 | 937,976 |

The accompanying notes form part of these financial statements.

Balance sheet

as at 30 June 2018

| | Notes | \$ 2018 | \$ 2017 |
|-----------------------------------|--------------|------------------|------------------|
| Assets | | | |
| Financial assets | | | |
| Cash and deposits | 6.3 | 5,009,944 | 4,431,216 |
| Receivables | 5.1 | 48,148 | 520,056 |
| Total financial assets | | 5,058,092 | 4,951,272 |
| Non-financial assets | | | |
| Plant and equipment | 4.1 | 748,105 | 307,982 |
| Total non-financial assets | | 748,105 | 307,982 |
| Total assets | | 5,806,197 | 5,259,254 |
| Liabilities | | | |
| Payables | 5.2 | 242,364 | 590,808 |
| Borrowings | 6.1 | 417,853 | 300,610 |
| Provisions | 3.1.2 | 941,386 | 907,013 |
| Total liabilities | | 1,601,603 | 1,798,431 |
| Net assets | | 4,204,594 | 3,460,824 |
| Equity | | | |
| Accumulated surplus | | 4,204,594 | 3,460,824 |
| Net worth | | 4,204,594 | 3,460,824 |

The accompanying notes form part of these financial statements.

Cash flow statement

for the financial year ended 30 June 2018

| | Notes | \$ 2018 | \$ 2017 |
|---|--------------|--------------------|--------------------|
| Cash flows from operating activities | | | |
| Receipts | | | |
| Receipts from government | | 5,636,632 | 4,800,000 |
| Receipts from other entities | | 12,500 | 44,533 |
| Net goods and services tax recovered from/(paid to) the ATO | | 114,634 | 90,243 |
| Interest received | | 115,860 | 93,157 |
| Total receipts | | 5,879,626 | 5,027,934 |
| Payments | | | |
| Payments to suppliers and employees | | (5,060,455) | (5,320,520) |
| Interest payments | | (14,273) | (18,866) |
| Total payments | | (5,074,727) | (5,339,386) |
| Net cash flows from/(used in) operating activities | 6.3.1 | 804,899 | (311,452) |
| Cash flows from investing activities | | | |
| Proceeds from plant and equipment | | 454,500 | - |
| (Payments) for plant and equipment | | (336,965) | - |
| Net cash flows from/(used in) investing activities | | 117,535 | - |
| Cash flows from financing activities | | | |
| (Repayment) of finance leases | | (343,705) | (118,393) |
| Net cash flows from/(used in) financing activities | | (343,705) | (118,393) |
| Net increase/(decrease) in cash and cash equivalents | | 578,728 | (429,845) |
| Cash and cash equivalents at beginning of financial year | | 4,431,216 | 4,861,061 |
| Cash and cash equivalents at end of financial year | | 5,009,944 | 4,431,216 |

The accompanying notes form part of these financial statements.
Goods and Services Tax paid to the Australian Tax Office (ATO) is presented on a net basis.

Statement of changes in equity

for the financial year ended 30 June 2018

| | Accumulated surplus | Contributions by owner | Total |
|---|------------------------|---------------------------|------------------|
| | \$ | \$ | \$ |
| Balance at 1 July 2016 | 2,522,848 | - | 2,522,848 |
| Net result from transactions | 923,280 | - | 923,280 |
| Other economic flows included in net result | 14,696 | - | 14,696 |
| Balance at 30 June 2017 | 3,460,824 | - | 3,460,824 |
| Net result from transactions | 539,924 | - | 539,924 |
| Other economic flows included in net result | 203,845 | - | 203,845 |
| Balance at 30 June 2018 | 4,204,594 | - | 4,204,594 |

The accompanying notes form part of these financial statements.

Notes to the financial statements as at 30 June 2018

Contents

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1. About this report

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

The Board was appointed by the Minister for Agriculture by determination on the 1 July 2014, and subsequent appointments made on the 1 July 2017.

These annual financial statements represent the audited general purpose financial statements of the Authority for the period ended 30 June 2018. The purpose of the report is to provide users with information about the Authority's stewardship of resources entrusted to it.

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

Basis of preparation

These financial statements are in Australian dollars and the historical cost convention is used unless a different measurement basis is specifically disclosed in the note associated with the item on a different basis.

The accrual basis of accounting has been applied in preparing 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 financial information being presented. The significant judgements made in the preparation of these financial statements are disclosed in the notes where amounts affected by those judgements are disclosed. 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 plant and equipment;
- 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 3.1.2); and
- superannuation expense for defined benefit scheme (refer to Note 3.1.3).

These financial statements cover the Authority as an individual reporting entity and include all the controlled activities of the Authority.

All amounts in the financial statements have been rounded to the nearest \$1 unless otherwise stated.

Compliance information

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). In particular, they are presented in a manner consistent with the requirements of AASB 1049 *Whole of Government and General Government Sector Financial Reporting* (AASB 1049).

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

Accounting policies 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 8.8.

2. Funding delivery of our services

Introduction

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

To enable GMA to fulfil its objective and provide services as, it receives income (predominantly grants from the Department of Economic Development, Jobs, Transport and Resources (DEDJTR)).

Structure

- 2.1 Summary of income that funds the delivery of our services
- 2.2 Income from transactions

2.1 Summary of income that funds the delivery of our services

| | 2018 | 2017 |
|---|------------------|------------------|
| | \$ | \$ |
| Grants | 5,152,696 | 5,300,000 |
| Interest | 115,860 | 93,157 |
| Sale of goods and services | 12,500 | 44,533 |
| Fair value of assets and services received free of charge | 257,210 | - |
| Total income from transactions | 5,538,266 | 5,437,690 |

Income is recognised to the extent it is probable the economic benefits will flow to the Authority and the income can be reliably measured at fair value. Where applicable, amounts disclosed as income are net of returns, allowances, duties and taxes.

2.2 Income from transactions

2.2.1 Sale of goods and services

| | 2018 | 2017 |
|---|---------------|---------------|
| | \$ | \$ |
| Sale of goods | - | 3,636 |
| User fees and charges | - | 40,897 |
| Other receipts | 12,500 | - |
| Total income from sale of goods and services | 12,500 | 44,533 |

Income from the supply of services

Income from the supply of services is recognised when services have been provided.

2.2.2 Grants

| | 2018 | 2017 |
|---|------------------|------------------|
| | \$ | \$ |
| Department of Economic Development, Jobs, Transport and Resources | 5,107,696 | 5,300,000 |
| Department of Health and Human Services | 45,000 | - |
| Total grant income | 5,152,696 | 5,300,000 |

Grant income arises from transactions in which a party provides goods or assets (or extinguishes a liability) to the Authority without receiving approximately equal value in return. While grants may result in the provision of some goods or services to the transferring party, they do not provide a claim to receive benefits directly of approximately equal value (and are termed 'non-reciprocal' transfers). Receipt and sacrifice of approximately equal value may occur, but only by coincidence.

For non-reciprocal grants, the Authority recognises revenue when the grant is received.

2.2.3 Interest

Interest income includes interest received on 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.

2.2.4 Fair value of assets and services received free of charge

Contributions of resources provided free of charge or for nominal consideration are recognised at their fair value when the recipient obtains control over the resources, irrespective of whether restrictions or conditions are imposed over the use of the contributions. Contributions in the form of services are only recognised when a fair value can be reliably determined and the services would have been purchased if not donated.

3. The cost of delivering services

Introduction

This section provides an account of the expenses incurred by the Game Management Authority (GMA) in delivering services. In Section 2, the funds that enable the provision of services were disclosed and in this note the cost associated with provision of services are recorded.

Structure

- 3.1 Expenses incurred in delivery of services
- 3.2 Other operating expenses

3.1 Expenses incurred in delivery of services

| | 2018 | 2017 |
|--|------------------|------------------|
| | \$ | \$ |
| Employee benefit expenses | 2,376,277 | 2,547,493 |
| Other operating expenses | 2,499,998 | 1,830,177 |
| Total expenses incurred in delivery of services | 4,876,275 | 4,377,670 |

3.1.1 Employee benefits in the comprehensive operating statement

| | 2018 | 2017 |
|---|------------------|------------------|
| | \$ | \$ |
| Salary and wages | 1,776,251 | 1,937,959 |
| Superannuation | 169,445 | 185,333 |
| Leave expenses | 281,413 | 294,156 |
| Other on-costs (fringe benefits tax, payroll tax and WorkCover) | 104,929 | 130,045 |
| Termination benefits | 44,240 | - |
| Total employee expenses | 2,376,277 | 2,547,493 |

Employee expenses include all costs related to employment including wages and salaries, fringe benefits tax, leave entitlements, termination payments and WorkCover premiums.

Superannuation

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

Termination benefits

Termination benefits are payable when employment is terminated before normal retirement date, or when an employee accepts an offer of benefits in exchange for the termination of employment. Termination benefits are recognised when the Authority is demonstrably committed to terminating the employment of current employees according to a detailed formal plan without possibility of withdrawal or providing termination benefits as a result of an offer made to encourage voluntary redundancy.

3.1.2 Employee benefits in the balance sheet

| | 2018 | 2017 |
|---|----------------|----------------|
| | \$ | \$ |
| Current provisions | | |
| <i>Employee benefits⁽ⁱ⁾ – annual leave</i> | | |
| Unconditional and expected to be settled within 12 months ⁽ⁱⁱ⁾ | 118,375 | 163,484 |
| Unconditional and expected to be settled after 12 months ⁽ⁱⁱⁱ⁾ | 104,660 | 142,799 |
| <i>Employee benefits⁽ⁱ⁾ – long service leave</i> | | |
| Unconditional and expected to be settled within 12 months ⁽ⁱⁱ⁾ | 94,966 | 19,254 |
| Unconditional and expected to be settled after 12 months ⁽ⁱⁱⁱ⁾ | 447,063 | 365,834 |
| Total current provisions for employee benefits | 765,064 | 691,372 |
| Provisions for on-costs | | |
| Unconditional and expected to be settled within 12 months ⁽ⁱⁱ⁾ | 34,404 | 33,322 |
| Unconditional and expected to be settled after 12 months ⁽ⁱⁱⁱ⁾ | 89,085 | 86,124 |
| Total current provisions for on-costs | 123,489 | 119,446 |
| Total current provisions | 888,553 | 810,817 |
| Non-current provisions | | |
| Employee benefits ⁽ⁱ⁾⁽ⁱⁱⁱ⁾ | 45,561 | 82,689 |
| Provisions for on-costs ⁽ⁱⁱⁱ⁾ | 7,272 | 13,507 |
| Total non-current provisions | 52,833 | 96,196 |
| Total provisions | 941,386 | 907,013 |

(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.

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 on-costs 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:

- undiscounted 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' in the net result.

3.1.3 Superannuation contributions

Employees of the Authority are entitled to receive superannuation benefits and the Authority contributes to defined benefit and defined contribution plans. The defined benefit plans provide benefits based on years of service and final average salary.

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:

| | Contribution for the year | | Contribution outstanding at year-end | |
|--|---------------------------|----------------|--------------------------------------|----------|
| | 2018 | 2017 | 2018 | 2017 |
| | \$ | \$ | \$ | \$ |
| Defined benefit plans | | | | |
| Emergency Services Superannuation Scheme | 19,575 | 16,542 | - | - |
| Defined contribution plans | | | | |
| Victorian Superannuation Fund – VicSuper | 106,808 | 117,582 | - | - |
| Other | 43,062 | 51,210 | - | - |
| Total | 169,445 | 185,333 | - | - |

3.2 Other operating expenses

| | 2018 | 2017 |
|--|------------------|------------------|
| | \$ | \$ |
| Supplies and services | | |
| Contractors and professional services expenses | 918,696 | 462,546 |
| Accommodation expenses | 395,426 | 388,698 |
| Postage and telephone expenses | 98,010 | 152,447 |
| Office expenses | 82,129 | 196,868 |
| Motor vehicle expenses | 149,815 | 87,425 |
| Information technology expenses | 153,560 | 96,814 |
| Insurance | 15,374 | 15,885 |
| Travel and subsistence expenses | 49,611 | 112,647 |
| Equipment maintenance and hire | 10,045 | 10,112 |
| Community awareness and publicity | 83,993 | 25,975 |
| DEDJTR Services | 346,754 | 139,754 |
| Other | 189,216 | 113,768 |
| Total supplies and services expenses | 2,492,628 | 1,802,939 |
| Cost of goods sold/distributed | 7,370 | 27,237 |
| Total other operating expenses | 2,499,998 | 1,830,176 |

Other operating expenses

Other operating expenses generally represent the day-to-day running costs incurred in normal operations.

Supplies and services costs which are recognised as an expense in the reporting period in.

Cost of Sales

When inventories are sold, the carrying amount of those inventories shall be recognised as an expense in the period in which the related income is recognised. The amount of any write down of inventories to net realisable value and all losses of inventories shall be recognised as an expense in the period of the write down or loss occurs.

4. Key assets available to support output delivery

Introduction

The Authority controls and utilises plant and equipment in fulfilling its objectives and conducting its activities. They represent the resources that have been entrusted to the Authority to be utilised for delivery of those outputs.

Structure

4.1 Total property, plant and equipment

4.1 Total property, plant and equipment

| | 2018 | 2017 |
|--|----------------|----------------|
| | \$ | \$ |
| Plant and equipment | | |
| Gross carrying amount | 342,069 | 18,194 |
| Accumulated depreciation | (10,098) | (9,062) |
| Net carrying amount - plant and equipment | 331,971 | 9,131 |
| Motor vehicles | | |
| Gross carrying amount | 460,948 | 557,771 |
| Accumulated depreciation | (44,813) | (258,920) |
| Net carrying amount - motor vehicles | 416,135 | 298,851 |
| Net carrying amount - property, plant and equipment | 748,105 | 307,982 |

Initial recognition

Items of property, plant and equipment, 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.

Subsequent measurement

Property, plant and equipment (PPE) are subsequently measured at fair value less accumulated depreciation and impairment. Fair value is determined with regard to the asset's highest and best use (considering legal or physical restrictions imposed on the asset, public announcements or commitments made in relation to the intended use of the asset) and is summarised on the following page by asset category.

Vehicles

Vehicles are valued using the current replacement cost method. The Authority acquires new vehicles and at times disposes of them before the end of their economic life. The process of acquisition, use and disposal in the market is managed by experienced fleet managers in the Authority who set relevant depreciation rates during use to reflect the utilisation of the vehicles.

4.1.1 Depreciation expense

| | 2018 | 2017 |
|---|----------------|----------------|
| | \$ | \$ |
| Plant, and equipment | 11,232 | 1,885 |
| Leased motor vehicles | 96,562 | 115,990 |
| Total depreciation and amortisation expenses | 107,794 | 117,874 |

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 for vehicles is between 1 and 3 years, and plant and equipment are in the range of 3 to 20 years.

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

4.1.2 Reconciliation of movements in carrying amount of property, plant and equipment

| | Plant, equipment at fair value | | Leased motor vehicles at fair value | |
|------------------------|--------------------------------|---------------|-------------------------------------|----------------|
| | 2018 | 2017 | 2018 | 2017 |
| | \$ | \$ | \$ | \$ |
| Opening balance | 9,131 | 11,016 | 298,851 | 414,841 |
| Additions | 336,965 | - | 460,948 | - |
| Disposals | (2,895) | - | (247,101) | - |
| Depreciation expense | (11,232) | (1,885) | (96,562) | (115,990) |
| Closing balance | 331,971 | 9,131 | 416,135 | 298,851 |

5. Other assets and liabilities

Introduction

This section sets out those assets and liabilities that arose from the Authority's controlled operations.

Structure

5.1 Receivables

5.2 Payables

5.1 Receivables

| | 2018 | 2017 |
|--------------------------------------|---------------|----------------|
| | \$ | \$ |
| Contractual | | |
| Trade receivables ⁽ⁱ⁾ | 23,081 | 507,016 |
| Total contractual receivables | 23,081 | 507,016 |

Statutory

| | | |
|------------------------------------|---------------|----------------|
| GST input tax credit recoverable | 25,067 | 13,040 |
| Total statutory receivables | 25,067 | 13,040 |
| Total receivables | 48,148 | 520,056 |

Represented by

| | | |
|-------------------------|--------|---------|
| Current receivables | 48,148 | 520,056 |
| Non-current receivables | - | - |

(i) The average credit period on sales of goods and/or services is 30 days. No interest is charged on other receivables.

Contractual receivables

Contractual receivables are classified as financial instruments and categorised as 'loans and receivables'. They are initially recognised at fair value plus any directly attributable transaction costs. Subsequent to initial measurement they are measured at amortised cost using the effective interest method, less any impairment.

Statutory receivables

Statutory receivables do not arise from contracts and are recognised and measured similarly to contractual receivables (except for impairment), but are not classified as financial instruments. Amounts recognised from the Victorian Government represent funding for all commitments incurred and are drawn from the Consolidated Fund as the commitments fall due.

Ageing analysis of contractual receivables

| | Carrying amount | Not past due and not impaired | Past due but not impaired | | |
|---|-----------------|-------------------------------|---------------------------|---------------|-------------|
| | | | < 1 month | 1-3 months | 3-12 months |
| | \$ | \$ | \$ | \$ | \$ |
| 2018 | | | | | |
| Receivables ⁽ⁱ⁾ | | | | | |
| Other receivables | 23,081 | 23,081 | | | - |
| Total contractual financial assets | 23,081 | 23,081 | - | - | - |
| 2017 | | | | | |
| Receivables ⁽ⁱ⁾ | | | | | |
| Other receivables | 507,016 | 471,318 | 23,235 | 12,463 | - |
| Total contractual financial assets | 507,016 | 471,318 | 23,235 | 12,463 | - |

(i) The amount of receivables disclosed excludes statutory receivables (e.g. taxes receivable); refer to Note 5.1 – Receivables.

5.2 Payables

| | 2018 | 2017 |
|-----------------------------------|----------------|----------------|
| | \$ | \$ |
| Contractual | | |
| Creditors ⁽ⁱ⁾ | 84,055 | 45,795 |
| Accrued expenses | 108,341 | 362,256 |
| Other payables ⁽ⁱⁱ⁾ | 45,469 | 182,757 |
| Total contractual payables | 237,864 | 590,808 |
| Statutory | | |
| GST input tax credit payable | 4,500 | - |
| Total statutory payables | 4,500 | - |
| Total payables | 242,364 | 590,808 |
| Represented by | | |
| Current receivables | 242,364 | 590,808 |
| Non-current receivables | - | - |

(i) The average credit period is 30 days. No interest is charged on the 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.

(ii) Other payables represent accrued employee expenses.

Contractual payables

Are classified as financial instruments and measured at amortised cost. Accounts payable represent liabilities for goods and services provided to the Authority prior to the end of the financial year that are unpaid.

Statutory payables

Are recognised and measured similarly to contractual payables, but are not classified as financial instruments and not included in the category of financial liabilities at amortised cost, because they do not arise from contracts.

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.

Maturity analysis of contractual payables

| | Carrying Amount | Nominal amount | Maturity dates | | | |
|-----------------------------------|-----------------|----------------|----------------|------------|-------------|-------------|
| | | | < 1 month | 1-3 months | 3-12 months | 1 - 5 years |
| | \$ | \$ | \$ | \$ | \$ | \$ |
| 2018 | | | | | | |
| Payables ⁽ⁱ⁾ | | | | | | |
| Creditors | 84,055 | 84,055 | 84,055 | - | - | - |
| Accrued expenses | 108,341 | 108,341 | 108,341 | - | - | - |
| Other payables | 45,469 | 45,469 | 45,469 | - | - | - |
| Total contractual payables | 237,864 | 237,864 | 237,864 | - | - | - |
| 2017 | | | | | | |
| Payables ⁽ⁱ⁾ | | | | | | |
| Creditors | 45,795 | 45,795 | 45,795 | - | - | - |
| Accrued expenses | 362,256 | 362,256 | 362,256 | - | - | - |
| Other payables | 182,757 | 182,757 | 182,757 | - | - | - |
| Total contractual payables | 590,808 | 590,808 | 590,808 | - | - | - |

(i) The amount of payables disclosed exclude statutory payables (e.g. taxes payable); refer to Note 5.2 – Payables.

6. Financing our operations

Introduction

This section provides information on the sources of finance utilised by the Authority during its operations, along with interest expenses (the cost of borrowings) and other information related to financing activities of the Authority. This section includes disclosures of balances that are financial instruments (such as borrowings and cash balances). Notes 7.1 and 7.3 provide additional, specific financial instrument disclosures.

Structure

6.1 Borrowings

6.2 Leases

6.3 Cash flow information and borrowings

6.4 Commitments for expenditure

6.1 Borrowings

| | 2018 | 2017 |
|-------------------------------------|----------------|----------------|
| | \$ | \$ |
| Current borrowings | | |
| Motor Vehicles under finance lease | 72,887 | 300,610 |
| Total current borrowings | 72,887 | 300,610 |
| Non-current borrowings | | |
| Motor Vehicles under finance lease | 344,965 | - |
| Total non-current borrowings | 344,965 | - |
| Total borrowings | 417,853 | 300,610 |

Borrowings

Refer to interest bearing liabilities mainly raised from public borrowings raised through the Treasury Corporation of Victoria, finance leases and other interest bearing arrangements.

Borrowings are classified as financial instruments. All interest bearing borrowings are initially recognised at the fair value of the consideration received less directly attributable transaction costs. The measurement basis subsequent to initial recognition depends on whether the Authority has categorised its interest bearing liabilities as either 'financial liabilities designated at fair value through profit or loss', or financial liabilities at 'amortised cost'. The classification depends on the nature and purpose of the interest bearing liabilities. The Authority determines the classification of its interest bearing liabilities at initial recognition.

6.1.1 Interest Expense

Interest expense

Interest expense includes costs incurred in connection with borrowings. It includes interest on components of finance lease repayments, and amortisation of discounts or premiums in relation to borrowings. Interest expense is recognised as an expense in the period in which it is incurred.

6.2 Leases

Finance lease liabilities

| | Minimum future lease payments | | Present value of minimum future lease payments | |
|--|-------------------------------|----------------|--|----------------|
| | 2018 | 2017 | 2018 | 2017 |
| | \$ | \$ | \$ | \$ |
| Not longer than 1 year | 85,388 | 304,538 | 72,887 | 300,610 |
| Longer than 1 year and not longer than 5 years | 358,348 | - | 344,965 | - |
| Minimum future lease payments | 443,736 | 304,538 | 417,853 | 300,610 |
| less: Future finance charges | (25,883) | (3,927) | - | - |
| Present value of minimum lease payments | 417,853 | 300,610 | 417,853 | 300,610 |

Included in the financial statements as

| | | |
|--|----------------|----------------|
| Current finance lease liability (Note 6.1) | 72,887 | 300,610 |
| Non-current finance lease liability (Note 6.1) | 344,965 | - |
| Total lease liabilities | 417,853 | 300,610 |

The finance leases disclosed above are exempt from GST.

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.

For the financial year, the Authority only has leases on motor vehicles through VicFleet lease facility, which

As lessee, the 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.

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.

6.3 Cash flow information and balances

| | 2018 | 2017 |
|--|------------------|------------------|
| | \$ | \$ |
| Reconciliation of cash and cash equivalents | | |
| Cash and deposits | 5,009,944 | 4,431,216 |
| Balance as per cash flow statement | 5,009,944 | 4,431,216 |

6.3.1 Reconciliation of net result for the period to cash flow from operating activities

| | | |
|---|----------------|------------------|
| Net result for the reporting period | 743,769 | 937,976 |
| Non-cash movements | | |
| Depreciation and amortisation | 107,794 | 117,874 |
| (Gain)/ loss on sale of disposal of non-current assets | (204,504) | - |
| Net loss / (gain) arising from revaluation of employee benefits | 659 | (14,696) |
| Movements in assets and liabilities | | |
| Decrease / (increase) in receivables | 471,908 | (1,471) |
| (Decrease) / increase in payables | (348,442) | (1,572,452) |
| Increase / (decrease) in provisions | 33,715 | 221,315 |
| Net cash flows from / (used) in operating activities | 804,899 | (311,453) |

6.4 Commitments for expenditure

Commitments for future expenditure include operating and capital commitments arising from contracts. These commitments are recorded below at their nominal value and inclusive of GST. Where it is considered appropriate and provides additional relevant information to users, the net present value of significant individual projects are stated.

These future expenditures cease to be disclosed as commitments once the related liabilities are recognised in the balance sheet.

| | Less than 1 year | 1 - 5 years | Over 5 years | Total |
|---|---------------------|---------------|---------------|-----------------|
| | \$ | \$ | \$ | \$ |
| Nominal amounts: 2018 | | | | |
| Operating and lease commitments payable | 146,453 | 35,530 | 35,530 | 217,513 |
| Total commitments (inclusive of GST) | 146,453 | 35,530 | 35,530 | 217,513 |
| less GST recoverable | | | | (19,774) |
| Total commitments (exclusive of GST) | | | | 197,739 |

There were no commitments disclosed for 2016-17 financial year as the operating and lease contracts were not signed until post 30 June 2017.

7. Risks, contingencies and valuation judgements

Introduction

The Game Management Authority is exposed to risk from its activities and outside factors. In addition, it is often necessary to make judgements and estimates associated with recognition and measurement of items in the financial statements. This section sets out financial instrument specific information, (including exposures to financial risks) as well as those items that are contingent in nature or require a higher level of judgement to be applied, which for the Authority related mainly to fair value determination.

Structure

- 7.1 Financial instruments specific disclosures
- 7.2 Fair value determination
- 7.3 Contingent assets and contingent liabilities

7.1 Financial instruments specific disclosures

7.1.1 Financial instruments: Categorisation

| | 2018 | 2017 |
|--|------------------|------------------|
| | \$ | \$ |
| Contractual financial assets | | |
| Cash and deposits | 5,009,944 | 4,431,216 |
| Receivables ⁽ⁱ⁾ | | |
| Other receivables | 23,081 | 507,016 |
| Total contractual financial assets | 5,033,024 | 4,938,232 |
| Contractual financial liabilities | | |
| Payables ⁽ⁱⁱ⁾ | | |
| Creditors | 84,055 | 45,795 |
| Accrued expenses | 108,341 | 362,256 |
| Other payables | 45,469 | 182,757 |
| Borrowings ⁽ⁱⁱⁱ⁾ | | |
| Finance lease liabilities | 417,853 | 300,610 |
| Total contractual financial liabilities | 655,717 | 891,418 |

(i) The amount of receivables disclosed excludes statutory receivables (e.g. taxes receivable); refer to Note 5.1 – Receivables.

(ii) The amount of payables disclosed excludes statutory payables (e.g. taxes payable); refer to Note 5.2 – Payables.

(iii) Further information may be found in Note 6.1 – Borrowings.

7.1.2 Financial risk management objectives and policies

The Authority's principal financial instruments comprise the following:

- guaranteed bill indexed deposit;
- 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.

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.

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.

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.

Credit quality of contractual financial assets that are neither past due nor impaired

| | Financial institutions \$ | Government agencies \$ | Other \$ | Total \$ |
|---|---------------------------------|------------------------------|-------------|------------------|
| 2018 | | | | |
| Cash and deposits | - | 5,009,944 | - | 5,009,944 |
| Receivables ⁽ⁱ⁾ | | | | |
| Other receivables | - | 23,081 | - | 23,081 |
| Total contractual financial assets | - | 5,033,024 | - | 5,033,024 |
| 2017 | | | | |
| Cash and deposits | | 4,431,216 | - | 4,431,216 |
| Receivables ⁽ⁱ⁾ | | | | |
| Other receivables | - | 507,016 | - | 507,016 |
| Total contractual financial assets | - | 4,938,232 | - | 4,938,232 |

(i) The total amounts disclosed here exclude statutory amounts (e.g. amounts owing from Victorian government and GST input tax credit recoverable).

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.

Market Risk

The Authority’s exposures to market risk are primarily through interest rate risk, with only insignificant exposure to 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 Table below.

Sensitivity disclosure analysis and assumptions

The Authority’s sensitivity to market risk is determined based on the observed range of actual historical data for the preceding five year period, with all variables other than the primary risk variable held constant. The Authority’s fund managers cannot be expected to predict movements in market rates and prices. Sensitivity analyses shown are for illustrative purposes only.

The following movements are ‘reasonably possible’ over the next 12 months:

- a movement of 100 basis points up and down (100 basis points up and down) in market interest rates (AUD).

The interest rate risk sensitivity table over the following pages shows the impact on the Authority’s net result and equity for each category of financial instrument held by the Authority at the end of the reporting period as presented to key management personnel, if the above movements were to occur.

Interest rate exposure of financial instruments

| | Weighted average effective interest rate % | Carrying amount \$ | Fixed interest rate \$ | Variable interest rate \$ | Non-interest bearing \$ |
|------------------------------------|--|--------------------------|------------------------------|---------------------------------|-------------------------------|
| 2018 | | | | | |
| Financial assets | | | | | |
| Cash and deposits | | | | | |
| Guaranteed Bill Indexed Deposit | 1.78 % | 5,009,944 | - | 5,009,944 | - |
| Receivables | | | | | |
| Other receivables | | 23,081 | - | - | 23,081 |
| Total financial assets | | 5,033,025 | - | 5,009,944 | 23,081 |
| Financial liabilities | | | | | |
| Payables | | | | | |
| Creditors | | 84,055 | - | - | 84,055 |
| Accrued expenses | | 108,341 | - | - | 108,341 |
| Other payables | | 45,469 | - | - | 45,469 |
| Borrowings | | | | | |
| Finance lease liabilities | 3.59 % | 417,853 | 417,853 | - | - |
| Total financial liabilities | | 655,717 | 417,853 | - | 237,864 |

Interest rate exposure of financial instruments

| | Weighted average effective interest rate % | Carrying amount \$ | Fixed interest rate \$ | Variable interest rate \$ | Non-interest bearing \$ |
|------------------------------------|--|--------------------------|------------------------------|---------------------------------|-------------------------------|
| 2017 | | | | | |
| Financial assets | | | | | |
| Cash and deposits | | | | | |
| Guaranteed Bill Indexed Deposit | 1.80 % | 4,431,216 | - | 4,431,216 | - |
| Receivables | | | | | |
| Other receivables | | 507,016 | - | - | 507,016 |
| Total financial assets | | 4,938,232 | - | 4,431,216 | 507,016 |
| Financial liabilities | | | | | |
| Payables | | | | | |
| Creditors | | 45,795 | - | - | 45,795 |
| Accrued expenses | | 362,256 | - | - | 362,256 |
| Other payables | | 182,757 | - | - | 182,757 |
| Borrowings | | | | | |
| Finance lease liabilities | 4.55 % | 300,610 | 300,610 | - | - |
| Total financial liabilities | | 891,418 | 300,610 | - | 590,808 |

Interest rate risk sensitivity

| | Carrying amount \$ | -100 basis points Net Result \$ | +100 basis points Net Result \$ |
|--|-----------------------|---------------------------------------|---------------------------------------|
| 2018 | | | |
| Contractual financial assets | | | |
| Cash and deposits | 5,009,944 | (50,099) | 50,099 |
| Receivables | 23,081 | - | - |
| Total impact | 5,033,025 | (50,099) | 50,099 |
| Contractual financial liabilities | | | |
| Payables | 237,864 | - | - |
| Borrowings | 417,853 | 4,179 | (4,179) |
| Total impact | 655,717 | 4,179 | (4,179) |
| 2017 | | | |
| Contractual financial assets | | | |
| Cash and deposits | 4,431,216 | (44,312) | 44,312 |
| Receivables | 507,016 | - | - |
| Total impact | 4,938,232 | (44,312) | 44,312 |
| Contractual financial liabilities | | | |
| Payables | 590,808 | - | - |
| Borrowings | 300,610 | 3,006 | (3,006) |
| Total impact | 891,418 | 3,006 | (3,006) |

7.2 Fair value determination

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.

7.3 Contingent assets and contingent liabilities

The Authority had no contingent assets or contingent liabilities as at 30 June 2018 (2017: nil).

8. Other disclosures

Introduction

This section includes additional material disclosures required by accounting standards or otherwise, for the understanding of this financial report.

Structure

- 8.1 Other economic flows included in the net result
- 8.2 Responsible persons
- 8.3 Remuneration of executives
- 8.4 Related parties
- 8.5 Remuneration of auditors
- 8.6 Subsequent events
- 8.7 Ex-gratia expenses
- 8.8 Glossary of technical terms
- 8.9 Style conventions

8.1 Other economic flows included in the net result

| | 2018 | 2017 |
|---|----------------|---------------|
| | \$ | \$ |
| (a) Net gain on disposal of non-financial assets | | |
| Net gain on disposal of motor vehicles | 207,399 | - |
| Net loss on disposal of plant and equipment | (2,895) | - |
| Total net gain on non-financial assets | 204,504 | - |
| (b) Other gains/(losses) from other economic flows | | |
| Net (loss) / gain arising from revaluation of employee benefits | (659) | 14,696 |
| Total other gain/(losses) from other economic flows | (659) | 14,696 |
| Total other economic flows included in net result | 203,845 | 14,696 |

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.

8.2 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.

Names

The person who held the position of Responsible Minister for the Authority was as follows:
Minister for Agriculture, The Hon. Jaala Pulford MLC, 01 July 2017 to 30 June 2018

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

| | | | |
|--|--------------------|-------------|-------------|
| Mr Brian Hine | Chairperson | 01 Jul 2017 | 30 Jun 2018 |
| Ms Margaret Donnan | Deputy Chairperson | 01 Jul 2017 | 30 Jun 2018 |
| Dr Sandra Brizga (appointed 1 July 2017) | Board Member | 01 Jul 2017 | 30 Jun 2018 |
| Mr Ian Maxfield (appointed 1 July 2017) | Board Member | 01 Jul 2017 | 30 Jun 2018 |
| Mr Rodney Drew | Board Member | 01 Jul 2017 | 30 Jun 2018 |
| Ms Maggy Samaan (appointed 1 July 2017) | Board Member | 01 Jul 2017 | 30 Jun 2018 |
| Mr Mark Little | Board Member | 01 Jul 2017 | 30 Jun 2018 |

Accountable Officer

Mr Gregory Hyams, as Chief Executive Officer, held the position of Accountable Officer for the period 01 July 2017 to 30 June 2018.

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:

| | | Total Remuneration | |
|----------------------|--------------|--------------------|-----------|
| | | 2018 | 2017 |
| | | # | # |
| Income band | | | |
| \$ 0 | - \$ 9,999 | 1 | 1 |
| \$ 10,000 | - \$ 19,999 | 5 | 7 |
| \$ 20,000 | - \$ 29,999 | - | 1 |
| \$ 40,000 | - \$ 49,999 | 1 | - |
| \$ 200,000 | - \$ 209,999 | 1 | - |
| \$ 210,000 | - \$ 219,999 | - | 1 |
| Total numbers | | 8 | 10 |

8.3 Remuneration of executives

Amounts relating to Ministers are reported in the financial statements of the Department of Parliamentary Services.

For the financial year ended 30 June 2018, the Authority did not make any payments to other personnel charged with significant management responsibilities.

There were no executives for Game Management Authority (GMA), other than the accountable officer, for the financial year ended 30 June 2018 (2017: nil).

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.

8.4 Related parties**Related parties**

The Authority is a wholly-owned and controlled entity of the State of Victoria.

Related parties of the Authority include:

- all key management personnel and their close family members;
- all cabinet ministers and their close family members; and
- all departments and public sector entities that are controlled and consolidated into the whole-of-state consolidated financial statements.

All related party transactions have been entered into on an arm's length basis.

Key management personnel

Key management personnel of the Authority include the Responsible Minister, the Chief Executive Officer, and the Board of Management. The compensation detailed below excludes the salaries and benefits the Responsible Minister receives. Ministerial remuneration and allowances are set by the *Parliamentary Salaries and Superannuation Act 1968*, and is reported within the Department of Parliamentary Services Financial Report.

| | 2018 | 2017 |
|--|----------------|----------------|
| | \$ | \$ |
| Remuneration of key management personnel | | |
| Salaries and other short-term employee benefits | 180,546 | 197,939 |
| Post-employment benefits | 18,206 | 18,543 |
| Other long-term employment benefits | 4,791 | 4,892 |
| Board member fees | 122,288 | 118,072 |
| Total compensation for key management personnel | 325,831 | 339,447 |

Transactions with key management personnel and other related parties

Given the breadth and depth of state government activities, related parties transact with the Victorian public sector in a manner consistent with other members of the public, e.g. stamp duty and other government fees and charges.

Further employment of processes within the Victorian public sector occur on terms and conditions consistent with the *Public Administration Act 2004* and Codes of Conduct and Standards issued by the Victorian Public Sector Commission. Procurement processes occur on terms and conditions consistent with Victorian Government Procurement Board requirements.

Outside of normal citizen-type transactions with the Authority, there were no related party transactions that involved key management personnel and their close family members. No provision has been required, nor any expense recognised, for impairment of receivables from related parties.

Significant transactions with government-related entities

GMA recognised funding from the Department of Economic Development, Jobs, Transport and Resources of \$5.1 million (2017: \$5.3 million). Treasury Corporation Victoria also holds funds deposited by GMA; \$5.0 million (2017: \$4.8 million) was deposited, whilst \$5.2 million (2017: \$5.3 million) withdrawn during the financial year. In addition, GMA recognised on their Operating Statement "services received free of charge" which was provided by Department of Economic Development, Jobs, Transport and Resources; \$0.2m (2017:nil).

GMA also transacts with VicFleet for the purchase of motor vehicles; refer to Note 6.1 – Borrowings.

8.5 Remuneration of auditors

| | 2018 | 2017 |
|---|---------------|---------------|
| | \$ | \$ |
| Victorian Auditor-General's Office | | |
| Audit of the financial statements | 12,700 | 12,300 |
| Total audit fees | 12,700 | 12,300 |

8.6 Subsequent events

The Game Management Authority is not aware of any other circumstances that have arisen, or information that has become available between 30 June 2018 and the date of final approval of this general purpose financial report that qualifies for inclusion as a post balance date event.

8.7 Ex-gratia expenses

There were no ex-gratia expenses incurred during the financial year ended 30 June 2018 (2017: nil).

8.8 Glossary of technical terms

Borrowings

Borrowings refers to interest bearing liabilities mainly from public borrowings raised through the Treasury Corporation of Victoria, finance leases and other interest bearing arrangements. Borrowings also include non-interest bearing advances from government that are acquired for policy purposes.

Comprehensive result

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

Commitments

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

Depreciation

Depreciation is an expense that arises from the consumption through wear or time of a produced physical asset.

This expense is classified as a 'transaction' and so reduces the 'net result from transaction'.

Effective interest method

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

Employee expenses

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

Ex gratia expenses

Ex gratia expenses are the voluntary payment of money or other non-monetary benefit (e.g. a write-off) that is not made either to acquire goods, services or other benefits for the entity or to meet a legal liability, or to settle or resolve a possible legal liability or claim against the entity.

Financial asset

A financial asset is any asset that is:

- a) cash;
- b) an equity instrument of another entity;
- c) a contractual right or statutory 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:
 - to deliver cash or another financial asset to another entity; or
 - 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:
- 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
 - 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 balance sheet as at the end of the period;
- b) a comprehensive operating statement for the period;
- c) a statement of changes in equity for the period;
- d) a cash flow statement for the period;
- e) notes, comprising a summary of significant accounting policies and other explanatory information;
- f) comprehensive information in respect of the preceding period as specified in paragraph 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 of items in its financial statements, or when it reclassifies items in its financial statements v in accordance with paragraph 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 expense

Costs incurred in connection with the borrowing of funds. Interest expenses include interest on bank overdrafts and short-term and long-term borrowings, amortisation of discounts or premiums relating to borrowings, interest component of finance lease repayments, and the increase in financial liabilities and non-employee provisions due to the unwinding of discounts to reflect the passage of time.

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, infrastructure, road networks, land under roads, plant and equipment, investment properties, 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 assets; and
- depletion of natural assets (non-produced) by 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; and
- c) gains and losses on remeasuring available-for-sale financial assets.

Payables

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

Receivables

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

Sales of goods and services

Refers to income from the direct provision of goods and services and includes fees and charges for services rendered, sales of goods and services, fees from regulatory services, work done as an agent for private enterprises. It also includes rental income under operating leases and on produced assets such as buildings and entertainment, but excludes rent income from the use of non-produced assets such as land. User charges include sale of goods and services income.

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 Authority.

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.

8.9 Style conventions**Style conventions**

Figures in the tables and in the text have been rounded. Discrepancies in tables between totals and sums of components reflect rounding. Percentage variations in all tables are based on the underlying unrounded amounts.

The notation used in the tables is as follows:

| | |
|----------------|---------------------------------|
| - | zero, or rounded to zero |
| 201x | year period |
| 201x-1x | year period |

The financial statements and notes are presented based on the illustration for a government department in the 2017-18 Model Report for Victorian Government Departments. The presentation of other disclosures is generally consistent with the other disclosures made in earlier publications of the Authority's annual reports.

Disclosure Index

The Annual Report of the Game Management Authority is prepared in accordance with all relevant Victorian legislation. This index has been prepared to facilitate the Authority's compliance with statutory disclosure requirements.

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| <i>Other disclosures as required by FRDs in notes to the financial statements (a)</i> | | |
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| FRD 110A | Cash Flow Statements | 35 |
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Note:

(a) References to FRDs have been removed from the Disclosure Index if the specific FRDs do not contain requirements that are of the nature of disclosure.

Legislation

| | |
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