

OFFICIAL



Game Management Authority Annual Business Plan

2025 - 26

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Message from the Chairperson and CEO

On behalf of the Board, Executive and staff, we are pleased to present the 2025–26 Business Plan for the Victorian Game Management Authority (GMA).

Our mission remains unchanged—to ensure game hunting remains safe, sustainable, and responsible. Our goals and initiatives continue to be guided by the *Game Management Authority Act 2014*, our core values, and our role in delivering on Victorian Government regulations and policies. This includes educating game hunters on and monitoring compliance with the *Wildlife Act 1975*, Wildlife (Game) Regulations 2024 and the Wildlife Regulations 2024.

We will continue to deliver key reforms, including those outlined in the Victorian Government's response to the Legislative Council Select Committee Inquiry into Victoria's Recreational Native Bird Hunting Arrangements. Central to this reform agenda is implementing Victoria's Waterfowl Wounding Reduction Action Plan, Adaptive Harvest Management to operate within limits outlined in the Victorian Government's Game Duck Harvest Strategy, introducing mandatory education and training for gamebird hunters, and a ban on the use of lead shot and quail callers in Stubble Quail hunting.

This business plan outlines how the GMA will support and deliver these reforms and contribute to the Government's vision for game hunting in Victoria: that it meets community expectations as a sustainable, science-based and well-regulated activity, carried out responsibly.

Our business plan is focused on delivery against four key goals:

- Our advice and decisions are based on the best available science and information
- Our engagement, education and testing programs ensure game hunters have the knowledge and proficiency to hunt ethically and responsibly
- Our enforcement compliance program is informed by intelligence, supported by research and education programs, and is targeted to minimise the greatest harms to the community
- Our workplace is inclusive, safe, supportive and innovative to attract and retain the best people for the best results.

Scientific research remains a cornerstone of our work. It informs our advice to Government, supports evidence-based decisions, and underpins the successful implementation of Adaptive Harvest Management for game ducks. Through research into game species populations, hunter behaviours and hunting impacts, we aim to improve outcomes for animal welfare and sustainability. This work also supports the development of education initiatives that promote best practice in hunting and improved compliance with regulations.

In the year ahead, we will enhance our online licensing and learning management system, MyGL, to align with new mandatory education and training requirements. The GMA will use a broad range of tools and work across the compliance and engagement spectrum to assist hunters to act in accordance with game hunting laws. Education and training are key tools in delivering behavioural change that allows game hunters to undertake their legal recreation in an ethical, responsible and compliant manner.

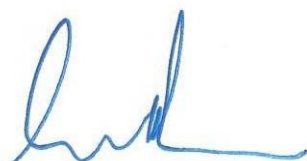
We will roll out education initiatives as part of the Waterfowl Wounding Reduction Action Plan, focusing on methods to reduce wounding and fostering a stronger culture of industry leadership to enhance responsible hunting culture within the hunting community. Cultural awareness and respect for Traditional Owners will be further integrated into our education and compliance activities. We will work to raise awareness among Game Licence holders and strengthen our field presence to protect cultural heritage during the 2025–26 hunting seasons.

A visible and effective presence in the field remains central to our enforcement strategy. Our officers are equipped to exercise the full range of compliance powers and are supported by data-driven intelligence, modern enforcement tools, and regular community engagement. We have established clear enforcement targets, particularly around illegal spotlighting and high-risk areas, and will continue to raise awareness of the dangers and harms of illegal hunting. We work with a range of compliance partners and with their support will continue to implement a whole of government approach to education and compliance.

Building and maintaining strong relationships is vital to our success. In 2025–26, we will review and strengthen our stakeholder engagement approach, ensuring it reflects the needs and expectations of Game Licence holders and communities affected by hunting. This includes running community forums, focus groups, and educational sessions. We will continue to promote participation in our research programs, including harvest surveys and wing collection program.

Through coordinated efforts in research, education, enforcement, and stakeholder engagement, this plan sets out how the GMA will continue to regulate game hunting in line with Government policy, community safety needs and environmental conditions, to support long-term sustainability and responsibility in game hunting in Victoria.

Sincerely,



Chris Rose
Chairperson
Victorian Game Management Authority



Graeme Ford
Chief Executive Officer
Victorian Game Management Authority

1 Introduction

1.1 Purpose

Through engagement with stakeholders and targeted research, the Game Management Authority (GMA) understands the potential harms associated with game hunting. We regulate through education and enforcement to reduce the incidence and impacts of high-risk harms and provide authoritative advice on game hunting.

1.2 Vision

Game hunting in Victoria is a well-regulated, evidence-based and sustainable activity that is informed by science and conducted responsibly.

1.3 Values

Our work is made stronger by the values that guide it.

Safety: We take responsibility for our own safety and wellbeing and that of our colleagues.

Integrity: We act with respect, impartiality, and transparency.

Accountability: We are accountable for our own work, performance, decisions, and actions.

Excellence: We pursue professional excellence, always.

Teamwork: We value diversity, we are inclusive, and we collaborate to achieve positive outcomes.

1.4 Role

The GMA is an independent statutory authority responsible for the regulation of game hunting in Victoria. It undertakes activities to promote sustainability and responsibility in game hunting in Victoria.

Under the *Game Management Authority Act 2014*, 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 also 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.

1.5 Board

The GMA is accountable to the Minister for Outdoor Recreation and is governed by a Board. The Board's primary role is to ensure that the GMA fulfils its legislated functions effectively and complies with its governance obligations.

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

- setting and approving the strategic and annual business plans
- approving the GMA's annual report
- regularly reviewing major risks
- ensuring adequate risk management of all strategic business and operational risks
- providing recommendations to relevant Ministers
- reviewing internal financial and operational controls
- Chief Executive Officer (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.

The Board has three committees: the Audit and Risk Management Committee, the Ethics, Welfare and Science Committee, and the People and Partnerships Committee. Each year the board reviews the GMA's strategic direction including the Board's performance and committee structure.

The CEO manages the day-to-day operations of the GMA under the direction of the Board and is responsible for implementing the GMA's vision and delivering against the annual business plan.

1.6 People

The GMA recognises the importance of diversity, inclusion, and respect in the workplace. Staff safety and wellbeing are a top priority.

The GMA is organised into four main business functions to deliver the projects and programs identified in this plan.

Stakeholder and Hunting Programs

The Stakeholder and Hunting Programs Division is focused on developing hunting stakeholder relationships and providing advice, education, licensing and training to hunters to increase voluntary compliance. This team maintains working relationships with industry and supports other GMA functions to manage open and closed seasons for game species, conduct field research and enforce game hunting laws.

Compliance and Intelligence

The Compliance and Intelligence Division's operational context incorporates a range of government policy and community drivers. This includes departmental compliance, policies and systems; legislation and regulations; Victorian community expectations; other government agencies and regulators; political; social; economic; resource protection and values.

The GMA is a risk-based, intelligence-led and harms-focused regulator with a strong emphasis on improved outcomes for the Victorian community.

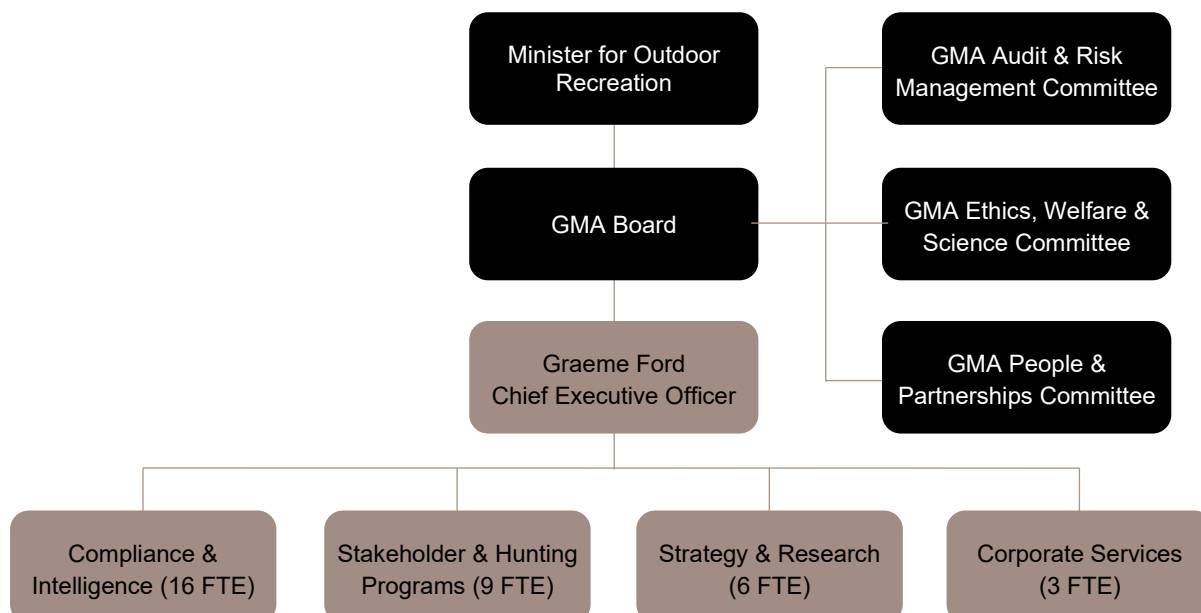
Strategy and Research

The Strategy and Research Division is responsible for developing advice for the Board and to government, providing communications and media services on behalf of the GMA, conducting and coordinating research, and monitoring the needs and performance of hunters, game harvesting and the impacts of hunting on game species.

Corporate Services

The Corporate Services Division supports the CEO in managing the day-to-day operations of the GMA, including finances, risk management, procurement, information technology, human resources, audits, assets and other corporate service functions. This team also assists in the operation of the Board and its committees by providing secretariat services.

Organisation structure



1.7 Stakeholders

Game hunting has broad social, economic, environmental and cultural impacts on the Victorian community.

The GMA has diverse stakeholder relationships and is often required to develop workable solutions with stakeholders that sit at opposite ends of the debate of supporting or opposing the hunting of native and non-native game species. The GMA understands the importance of listening to the views of stakeholders, and of keeping stakeholders informed, to ensure that game hunting is managed sustainably and responsibly. Building trusted, engaged, and respectful relationships is essential.

The primary stakeholder is the Minister for Outdoor Recreation. The GMA also works with a broad range of stakeholders including state and federal government agencies and other public-sector entities, Game License holders, hunting, environment, and animal welfare interest groups, Traditional Owners and the Victorian community.

Engagement with stakeholders is through face-to-face meetings and workshops, attendance at shows, expos and demonstration days, interactions in the field, through digital communication channels and written consultation.

1.8 Partner agencies

The GMA works with partner agencies, including Parks Victoria (PV), the Department of Energy, Environment and Climate Action (DEECA), the Department of Jobs, Skills, Industry and Regions (DJSIR), Victorian Fisheries Authority (VFA), Victoria Police, and the community to ensure that game hunting is sustainable, safe and humane.

2 Summary plan

The following table is a summary of the goals, outcomes, and enablers for 2025-26.

Goal 1: Our advice and decisions are based on the best available science and information	Goal 2: Our engagement, education and testing programs ensure game hunters have the knowledge and proficiency to hunt ethically and responsibly	Goal 3: Our enforcement compliance program is informed by intelligence, supported by research and education programs, and is targeted to minimise the greatest harms to the community.	Goal 4: Our workplace is inclusive, safe supportive and innovative to attract and retain the best people for the best results.
<p><i>The outcome of achieving this goal is:</i></p> <ul style="list-style-type: none"> • We are a trusted regulatory authority • Stakeholders have confidence in our work • Game hunting does not threaten the sustainability of native species. • The GMA has a thorough understanding of its operating environment. <p><i>Success will be enabled by:</i></p> <ul style="list-style-type: none"> • Productive relationships with stakeholders and research organisations • Research focussed on reducing wounding and environmental impacts and building knowledge of game animal population dynamics and the impacts of hunting • Expert staff capability and organisational capacity • Focus on strategic direction. 	<p><i>The outcome of achieving this goal is:</i></p> <ul style="list-style-type: none"> • Education programs raise the understanding of laws and responsible hunting practices • Animal welfare outcomes are improved as wounding in game hunting is reduced • Environmental outcomes are improved • Cultural heritage sites are protected and respected • Hunters understand that they are accountable for hunting ethically and responsibly. <p><i>Success will be enabled by:</i></p> <ul style="list-style-type: none"> • Education programs are informed by research and global best practice • Investing in learning management systems and contemporary education platforms • Productive relationships with Traditional Owners, delivery partners and training providers • Measuring change in practice and knowledge. • An informed and responsible hunting culture. 	<p><i>The outcome of achieving this goal is:</i></p> <ul style="list-style-type: none"> • Enforcement and compliance activities are targeted and risk-based • We have a constructive relationship with hunters and community stakeholders • Communities impacted by inappropriate or illegal hunting have confidence in our enforcement effectiveness • Cooperation with other agencies. <p><i>Success will be enabled by:</i></p> <ul style="list-style-type: none"> • Exercising the full range of powers provided by law • Intelligence collection and analysis capability • Investment in innovative enforcement tools • Support and cooperation with partner agencies • Regular community engagement • Transparent reporting of outcomes • Influence regulatory setting to ensure appropriate powers are available to address harms of concern. 	<p><i>The outcome of achieving this goal is:</i></p> <ul style="list-style-type: none"> • A safety culture exists • Staff are trusted, capable and respected • Staff are engaged and satisfied • Our workforce supports diversity, representation, and equity. <p><i>Success will be enabled by:</i></p> <ul style="list-style-type: none"> • Our OneGMA approach • Staff participating in establishing and maintaining a positive culture • Encouraging staff to be creative and trial innovative ways of working • Using contemporary tools, technology, systems, and equipment • Effective evaluation and quality assurance.

3 Regulatory functions

Pursuant to Section 6 of the *Game Management Authority Act 2014*, the functions of the GMA are to:

- a) perform the regulatory, investigative and disciplinary functions conferred on the GMA by or under this Act or any relevant law
- b) administer the scheme for issuing game licences under the *Wildlife Act 1975* in relation to hunting, taking or destroying game
- c) promote and monitor compliance with this Act or any relevant law in relation to game hunting
- d) investigate compliance with this Act and any relevant law in relation to game hunting
- e) 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) work with public land managers to improve the management of public land and facilities on public land where hunting is permitted
- g) promote sustainability and responsibility in game hunting
- h) monitor, conduct research and analyse the environmental, social and economic impacts of game hunting and game management
- i) 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.

The GMA has the powers necessary to exercise and perform its functions under its governing Act or any other relevant Act. The GMA is also subject to written directions provided by the Minister for Outdoor Recreation.

3.1 Regulatory approach

The GMA's regulatory approach is to work across the compliance spectrum from education and the provision of information to enforcement action. Where people wish to be compliant, the GMA will endeavour to assist them to achieve compliance; where deliberate non-compliance is a problem, the GMA will actively enforce the law.

The approach taken in these activities is risk-based targeting those areas of greatest risk for non-compliance and harm to the community. The GMA delivers its regulatory obligations by considering:

- legislative requirements as provided for under the *Game Management Authority Act (2014)*, *Public Administration Act (Vic) 2004*, the *Wildlife Act 1975* and relevant regulations
- the GMA's Strategic Charter outlines the work and activities that will be performed by the GMA to meet its legislative obligations
- GMA Policy Frameworks, which includes a range of policies and procedures that outline core governance, actions and responsibilities.

4 Major Projects

4.1 Hunting Reform Package

On 29 January 2024, the Victorian Government announced its response the *Legislative Council Select Committee Inquiry into Victoria's Recreational Native Bird Hunting Arrangements*. The Government accepted seven of the Select Committee's eight recommendations in full or in principle, noting that recreational duck and quail hunting will continue in Victoria. A series of actions are required to deliver the reform program, including important changes to ensure that bird hunting remains safe, sustainable and responsible. Those requiring the GMA's participation include:

- Use of the science-based Adaptive Harvest Management (AHM) to guide annual game duck seasons.
- Improved animal welfare outcomes through implementing the Waterfowl Wounding Reduction Action Plan (WWRAP).
- Banning the use of lead shot in quail hunting.
- Improved hunter knowledge and skill through mandatory education and training for hunters, including cultural awareness training.
- Continuation of investment in the implementation of the Traditional Owner Game Management Strategy (TOGMS).
- Investigation of appropriate enforcement and penalties for non-compliance with cultural heritage protections, and damage and destruction of cultural heritage. This extends to additional Authorised Officers and Aboriginal Heritage Officers to deliver stronger on ground presence to enhance protection of cultural heritage sites for the 2025 season.

The work over the past 12 months has met the schedule for the reform program, and over the next 12 months the GMA will focus on completing the implementing of the reforms.

The actions required to deliver against these commitments are captured in *Section 8 Work program* and will be delivered in consultation with hunting groups, animal welfare groups and Traditional Owners.

The Government has made a commitment to deliver the full reform package. The budget and forward estimates have been developed based on the GMA delivering this commitment.

5 Managing risks

The GMA identifies, prioritises and mitigates risk through its Risk Management Framework, aligned to the Victorian Government Risk Management Framework. Embedded into the risk management process is an ongoing focus on key areas of strategic risk identified by the GMA Board, including:

- People and safety – ensuring that the GMA provides a workplace that promotes the physical and psychological health and safety of its staff.
- Governance – ensuring that the GMA meets its legislative and regulatory responsibilities and operates in a way that meets the standards of diligence and probity expected of a government body.
- Reputation – ensuring that the GMA is effective, fair, consistent, transparent, meets community expectations and treats all private data with the strictest confidence and highest security. Our research enhances our capacity to make decisions that ensure sustainable and responsible hunting.
- Financial – ensuring that the GMA manages its finances diligently and sustainably.
- Regulatory – ensuring that the GMA's compliance and enforcement activities cover the breadth of the compliance spectrum from education for voluntary compliance, through to enforcement action. Enforcement is guided by intelligence and targeted at the activities posing the highest risk of harm. This approach will ensure compliance activities are conducted efficiently, consistently and effectively to reduce the likelihood and consequence of non-compliance.
- Stakeholder relationships – ensuring the GMA maintains effective relationships across government, stakeholders and the community.

Key areas identified above form the categories of the Strategic Risk Register, which includes controls/mitigation strategies and a responsible person for managing each risk.

The Board considers the Strategic Risk Register at each meeting, approves amendments to the risk management framework and monitors the effectiveness of the risk management.

On an annual basis the Risk Appetite Statement (RAS) and the Strategic Risk Register is reviewed by the Board to ensure it remains current and enhanced, as required to comply with requirements under the Standing Directions 2018.

5.1 Risk in the operating environment

There are two significant macro level risks in the operating environment for game hunting:

- Social – the focus on hunting and the activism of those opposed to hunting will continue to challenge the community's acceptance of hunting as a recreational and commercial activity.
- Environment – a changing climate is creating a set of challenges that, over time, are likely to impact on game species and game hunting practices. Reducing negative impacts on the environment and on human health caused by hunting is also important.

The community expects that hunting is well regulated and managed to minimise adverse animal welfare impacts and that hunters have the knowledge and skill required to achieve this. The GMA is undertaking research and education to improve animal welfare outcomes and provide advice to government on areas of necessary regulatory reform. As the regulator, the GMA applies a compliance approach that aims to maximise voluntary compliance through educating and informing hunters of their legal obligations and good hunting practice. We also apply targeted enforcement action to effectively address breaches to hunting laws and regulations.

From the environment perspective, a drying climate and changes in land management practices are impacting on the range and abundance of game species. For native waterfowl and Stubble Quail, these changes appear to be negatively impacting populations. Managing the sustainability of native game duck and Stubble Quail hunting requires dedicated research to strengthen the scientific understanding of population dynamics and the direct relationship between populations and the environment. This includes gathering science-based evidence about the fluctuations of game duck and Stubble Quail populations in response to climatic conditions and the impact hunting has on populations. Minimising the risks associated with game hunting on non-game native species, particularly those that are threatened or vulnerable, requires active management.

The challenge with deer is the possible risk of populations increasing to the point of causing increased environmental and economic damage. In this case, well-regulated hunting may be one valuable tool that could contribute to controlling deer populations.

Some materials used in hunting equipment can be a source of environmental pollution and impact on human health if not managed effectively. Plastics associated with gamebird hunting shotgun cartridges can pollute wetlands and waterways, pose a risk to other wildlife, and act as a source of microplastics. Lead projectiles used in deer hunting can be a source of environmental pollution, poison non-target species that consume lead from carcass remains or pose a threat to human health if ingested in game meat. The GMA is conducting research into these impacts to raise awareness among the hunting community and promote the use of more environmentally friendly alternatives and provide advice to government on the need for regulatory reform where required.

6 Work Program

The GMA delivers its statutory responsibilities through four strategic goals. These strategic goals are underpinned by the GMA's vision and values and guide the investment of resources into areas of priority.

Each goal is supported by enablers, outcomes, and time-bound performance indicators.

This section documents the GMA's work program for the 2025/26 financial year through to 2027/28.

Goal 1 Our advice and decisions are based on the best available science and information.			
Enablers <ul style="list-style-type: none"> Productive relationships with stakeholders and research organisations Research focused on reducing wounding and environmental impacts and building knowledge of game animal population dynamics and the impacts of hunting Expert staff capability and organisational capacity Focus on strategic direction 			
Performance Measures			
Outcomes	2025/2026	2026/2027	2027/2028
We are a trusted regulatory authority	Stakeholder engagement <ul style="list-style-type: none"> Stakeholder information sessions on relevant work programs (compliance, research, education) Identify opportunities with key stakeholders to put in place information sharing / MOU agreements Hunting Regulatory group meeting (NSW, Tas, SA, NT) Best science / information <ul style="list-style-type: none"> Commence two focus group meetings with communities affected by illegal spotlighting and duck hunters to understand needs and perceptions Prepare a report on the outcomes of focus group meetings with communities affected by illegal spotlighting and duck hunters Three technical reports or peer-reviewed papers are published Review the suitability of existing online communication channels Compliance <ul style="list-style-type: none"> Annual Compliance Plan is developed and published Compliance-related statistics are updated and published quarterly Four major hunting and industry field-days/expos are attended Implementing changes as identified in the field day evaluation Engage VGSO for Prosecution Services Stakeholder debrief after the duck season (govt agency, hunters and animal welfare groups) 	Best science / information <ul style="list-style-type: none"> Three technical reports or peer-reviewed papers are published Hunting's contribution to deer control data collection is completed Undertake time from death research to support compliance on illegal deer spotlighting Evaluate the value delivered by the focus groups Stakeholder research to determine attitudinal changes in trust in the GMA commences Compliance <ul style="list-style-type: none"> Compliance-related statistics are updated and published quarterly Annual Compliance Plan is developed and published Four major hunting and industry field-days/expos are attended 	Stakeholder engagement <ul style="list-style-type: none"> Stakeholder Engagement Plan revised as a result of sentiment survey Best science / information <ul style="list-style-type: none"> Hunting's contribution to deer control technical report is published Compliance <ul style="list-style-type: none"> Compliance-related statistics are updated and published quarterly Annual Compliance Plan is developed and published Four major hunting and industry field-days/expos are attended
Stakeholders have confidence in our work.	Research <ul style="list-style-type: none"> Stakeholders are involved in harvest surveys and wing collection programs Communication <ul style="list-style-type: none"> Research and results are published, along with reasoning for the research. 	Communication <ul style="list-style-type: none"> Research results are made available publicly Hold an information session for key stakeholders to outline that year's research program activities 	

Goal 1		Our advice and decisions are based on the best available science and information.	
Enablers	<ul style="list-style-type: none">Productive relationships with stakeholders and research organisationsResearch focused on reducing wounding and environmental impacts and building knowledge of game animal population dynamics and the impacts of huntingExpert staff capability and organisational capacityFocus on strategic direction		
Performance Measures			
Outcomes	2025/2026	2026/2027	2027/2028
	Reforms <ul style="list-style-type: none">GMA will meet schedule of the reforms program as set by Government		
Game hunting does not threaten the sustainability of native species.	Harvest monitoring <ul style="list-style-type: none">Harvest and hunter effort surveys are conducted, and reports are prepared for deer and game birds Adaptive Harvest Management (AHM) <ul style="list-style-type: none">The AHM model provides advice on how to achieve government harvest objectivesAerial and ground surveys of Victoria's game duck abundance and distribution are conducted and a report on the findings is publishedWaterfowl spatial ecology field work commencesExpert panel the performance of the AHM modelling and monitoring programInvestigate the need for refinement or development of alternate bag limit model/s Stubble Quail <ul style="list-style-type: none">Stubble Quail abundance and distribution surveys are conducted and a report on the findings is published Deer <ul style="list-style-type: none">Research to evaluate the contribution of hunting to deer control continues	Harvest monitoring <ul style="list-style-type: none">Harvest and hunter effort surveys are conducted, and reports are prepared for deer and game birds Adaptive Harvest Management (AHM) <ul style="list-style-type: none">The AHM model provides advice on how to achieve government harvest objectivesAerial and ground surveys of Victoria's game duck abundance and distribution are conducted and a report on the findings is publishedWaterfowl spatial ecology field work continuesExpert panel provides advice to the GMA on the operation of the AHM modelling and monitoring program Stubble Quail <ul style="list-style-type: none">Stubble Quail abundance and distribution surveys are conducted and a report on the findings is published Deer <ul style="list-style-type: none">Research to evaluate the contribution of hunting to deer control continues	Harvest monitoring <ul style="list-style-type: none">Harvest and hunter effort surveys are conducted, and reports are prepared for deer and game birds Adaptive Harvest Management (AHM) <ul style="list-style-type: none">Final year of field data collection for the waterfowl spatial ecology field work is undertakenExpert panel provides advice to the GMA on the operation of the AHM modelling and monitoring program Stubble Quail <ul style="list-style-type: none">Stubble Quail abundance and distribution surveys are conducted and a report on the findings is published Deer <ul style="list-style-type: none">Research to evaluate the contribution of hunting to deer control concludes and report published

Goal 2 Our engagement, education and testing programs ensure game hunters have the knowledge and proficiency to hunt ethically and responsibly			
Enablers			
<ul style="list-style-type: none"> • Education programs are informed by research and global best practice. • Investing in learning management systems and contemporary education platforms. • Productive relationships with Traditional Owners, delivery partners and training providers. • Measuring change in practice and knowledge. • An informed and responsible hunting culture. 			
Performance Measures			
Outcomes	2025/2026	2026/2027	2027/2028
Education programs raise the understanding of laws and responsible hunting practices.	Education and testing <ul style="list-style-type: none"> • All Game bird Licence holders complete knowledge testing upon renewal. • Implement MyGL system changes to facilitate hound hunting reforms • Education module for balloted Hog Deer hunters, to replace current face-to-face engagement, is developed. • Review the performance of online testing • Establish a working group to enhance responsible hunting culture • Accreditation for online modules with the International Hunting Education Association obtained Research hunter behavior <ul style="list-style-type: none"> • Undertake research into the attitudes, behaviours and actions of duck hunters in contributing to wounding 	Education and testing <ul style="list-style-type: none"> • Game Licence holders, upon renewal are required to undertake online education and training • Develop a complete Hunting In Victoria Manual Research hunter behavior <ul style="list-style-type: none"> • Complete research into hunter attitudes, behaviours and actions that contribute to waterfowl wounding, including the release of a report 	Education and testing <ul style="list-style-type: none"> • Game Licence holders, upon renewal are required to undertake online education and training
Animal welfare outcomes are improved as wounding in game hunting is reduced.	Hunter Proficiency <ul style="list-style-type: none"> • Program trial to deliver proficiency model for gamebird hunting completed with advice provided to government Waterfowl Wounding <ul style="list-style-type: none"> • Wounding rate research commences • Produce and publish a report on the waterfowl wounding monitoring program • Market research conducted into the effectiveness of the REDUCE Wounding communications materials Stubble Quail Wounding <ul style="list-style-type: none"> • A draft Stubble Quail wounding reduction action plan is developed in consultation with the Wounding Working Group and submitted to government for 	Waterfowl Wounding <ul style="list-style-type: none"> • Wounding rate research continues • A manuscript on the frequency of embedded pellets in game ducks is submitted to a peer-reviewed journal Stubble Quail Wounding <ul style="list-style-type: none"> • Implement the Stubble Quail wounding reduction action plan once approved Deer wounding <ul style="list-style-type: none"> • Complete development of the draft deer wounding reduction action plan and submit to government for consideration 	Waterfowl Wounding <ul style="list-style-type: none"> • Wounding rate research findings are documented in a published technical report Deer wounding <ul style="list-style-type: none"> • Implement the deer wounding reduction action plan once approved

Goal 2 Our engagement, education and testing programs ensure game hunters have the knowledge and proficiency to hunt ethically and responsibly			
Enablers <ul style="list-style-type: none"> • Education programs are informed by research and global best practice. • Investing in learning management systems and contemporary education platforms. • Productive relationships with Traditional Owners, delivery partners and training providers. • Measuring change in practice and knowledge. • An informed and responsible hunting culture. 			
Performance Measures			
Outcomes	2025/2026	2026/2027	2027/2028
	consideration. Deer Wounding <ul style="list-style-type: none"> • Commence development of the deer wounding reduction action plan in consultation with the Wounding Working Group 		
Environmental outcomes are improved.	Lead and plastics <ul style="list-style-type: none"> • Participate in government's working group to consider transitioning from lead ammunition for deer hunting and the use of single use plastics in game bird hunting • Manuscript on the efficacy of lead vs non-lead bullets in Fallow Deer hunting submitted to a peer-reviewed publication 	Deer <ul style="list-style-type: none"> • Research to evaluate the contribution of hunting to deer control concludes and report prepared 	
Cultural heritage sites are protected and respected.	Education and testing <ul style="list-style-type: none"> • Game Licence holders upon renewal undertake cultural heritage education modules Governance <ul style="list-style-type: none"> • GMA continues to support the Traditional Owners Game Management Strategy through involvement on government's PCB Staff training <ul style="list-style-type: none"> • Education program for GMA Authorised Officers on aboriginal Cultural Heritage Act. 	Education and testing <ul style="list-style-type: none"> • Game Licence holders upon renewal undertake cultural heritage education modules Staff training GMA Officers authorised under the Aboriginal Cultural Heritage Act.	Education and testing <ul style="list-style-type: none"> • Game Licence holders upon renewal undertake cultural heritage education modules
Hunters understand that they are accountable for hunting ethically and responsibly.	In field engagement <ul style="list-style-type: none"> • Six targeted education events/patrols held >300 hunters engaged in-field Program <ul style="list-style-type: none"> • In partnership with Victoria Police, GMA delivers a firearms safety awareness program 	In field engagement <ul style="list-style-type: none"> • Six targeted education events/patrols held >300 hunters engaged in-field Online education and testing <ul style="list-style-type: none"> • Education modules are revised following outcomes of review 	In field engagement <ul style="list-style-type: none"> • Six targeted education events/patrols held >300 hunters engaged in-field Online education and testing <ul style="list-style-type: none"> • Game Licence holders who undertook education modules and WIT and testing are surveyed to understand their comprehension and recall of material.

Goal 3 Our enforcement compliance program is informed by intelligence, supported by research and education programs, and is targeted to minimise the greatest harms to the community.			
Enablers <ul style="list-style-type: none"> • Exercising the full range of powers provided by law • Intelligence collection and analysis capability • Investment in innovative enforcement tools • Support and cooperation with partner agencies • Regular community engagement • Transparent reporting of outcomes • Influence regulatory setting to ensure appropriate powers are available to address harms of concern. 			
Performance Measures			
Outcomes	2025/2026	2026/2027	2027/2028
Enforcement and compliance activities are targeted and risk-based.	<ul style="list-style-type: none"> • 16 operations targeting the highest level of risk (i.e., illegal spotlighting) are undertaken • >150 proactive patrols are undertaken (based on intelligence) • Complete development of a Patrol Reporting App used to support operations • Enhanced intelligence analysis and mapping of themes • Continue Strategic Education and Enforcement Panel and report on initiatives • Outcomes and debrief for large compliance operations are published / shared 	<ul style="list-style-type: none"> • 16 operations targeting the highest level of risk (i.e., illegal spotlighting) are undertaken • >150 proactive patrols are undertaken (based on intelligence) 	<ul style="list-style-type: none"> • 16 operations targeting the highest level of risk (i.e., illegal spotlighting) are undertaken • >150 proactive patrols are undertaken (based on intelligence)
We have a constructive relationship with hunters and community stakeholders.	<ul style="list-style-type: none"> • Finalise research to understand the communications and engagement preferences of game licence holders and begin implementation of findings 	<ul style="list-style-type: none"> • Continue implementation of findings of the hunter communication preferences research • Conduct stakeholder sentiment research and begin implementation of findings. 	<ul style="list-style-type: none"> • Community sentiment survey to determine attitudinal changes in trust in the GMA is conducted.
Communities impacted by inappropriate or illegal hunting have confidence in our enforcement effectiveness.	<ul style="list-style-type: none"> • 4 community forums are held based on intelligence • 2 targeted education sessions with regional councils are conducted 	<ul style="list-style-type: none"> • 4 community forums are held based on intelligence • 2 targeted education sessions with regional councils are conducted 	<ul style="list-style-type: none"> • 4 community forums are held based on intelligence • 2 targeted education sessions with regional councils are conducted
Cooperation with other agencies	<ul style="list-style-type: none"> • More than 12 multi agency operations are conducted • Support work placements with other jurisdictional regulatory bodies (NSW and SA) • Facilitate a cross-border education and enforcement forum 	<ul style="list-style-type: none"> • More than 12 multi agency operations are conducted • Support work placements with other jurisdictional regulatory bodies (NSW and SA) 	<ul style="list-style-type: none"> • More than 12 multi agency operations are conducted • Support work placements with other jurisdictional regulatory bodies (NSW and SA) • Facilitate a cross-border education and enforcement forum

Goal 4 Our workplace is inclusive, safe, supportive and innovative to attract and retain the best people for the best results			
Enablers	<ul style="list-style-type: none">• Our OneGMA approach• Staff participating in establishing and maintaining a positive culture• Encouraging staff to be creative and trial innovative ways of working• Using contemporary tools, technology, systems, and equipment• Effective evaluation and quality assurance.		
Performance Measures			
Outcomes	2025/2026	2026/2027	2027/2028
A safety culture exists	Safety Statistics <ul style="list-style-type: none">• Lost time due to injury (including wellbeing issues) less than 5 days per annum• Encourage and facilitate the reporting of inappropriate behaviour. All reports will be actioned appropriately.• All near miss incidents are reported in SIMS OHS Internal Audit <ul style="list-style-type: none">• Conduct a Health, Safety and Wellbeing Audit with a focus on staff mental health	Safety Statistics <ul style="list-style-type: none">• Lost time due to injury (including wellbeing issues) less than 5 days per annum• Encourage and facilitate the reporting of inappropriate behaviour. All reports will be actioned appropriately.• All near miss incidents are reported in SIMS	Safety Statistics <ul style="list-style-type: none">• Lost time due to injury (including wellbeing issues) less than 5 days per annum• Encourage and facilitate the reporting of inappropriate behaviour. All reports will be actioned appropriately.• All near miss incidents are reported in SIMS
Staff are trusted, capable and respected	Professional Development <ul style="list-style-type: none">• All staff over a three-year period undertake professional development• All staff mandatory training is complete and current Cyber Security <ul style="list-style-type: none">• Access and security controls for accessing MyGL• Behavioural testing for staff on Cyber Security• Offboarding checklist	Professional Development <ul style="list-style-type: none">• All staff over a three-year period undertake professional development• All staff mandatory training is complete and current	Professional Development <ul style="list-style-type: none">• All staff over a three-year period undertake professional development• All staff mandatory training is complete and current
Staff are engaged and satisfied	People Matters Survey <ul style="list-style-type: none">• People Matter Survey results show 90% staff satisfaction Turn over <ul style="list-style-type: none">• Less than 10% annual turnover	People Matters Survey <ul style="list-style-type: none">• People Matter Survey results show 90% staff satisfaction Turn over Less than 10% annual turnover	People Matters Survey <ul style="list-style-type: none">• People Matter Survey results show 90% staff satisfaction Turn over Less than 10% annual turnover
Our workforce supports diversity, representation, and equity.	<ul style="list-style-type: none">• External review of our organisation to improve diversity and inclusion	<ul style="list-style-type: none">• Staff survey to assess progress on ensuring a diverse workforce• Action plan revised and implemented as needed	

7 2025-26 Budget

The Game Management Authority (GMA) has prepared its forecast budget for 2025-26 to support its operations as an independent statutory authority and to execute the initiatives outlined in *Section 6 Work Program*.

As the GMA is not dependent on revenue collected from game licenses, financial risks related to licensing income are not anticipated.

7.1 Financial risks and implications of financial projections

The majority of the GMA's operating expenses relate to staff salaries and associated staff costs, meeting its statutory responsibility to regulate game hunting, and conduct research and analysis of the environmental, social and economic impacts of game hunting.

Since implementing the MyGL online Game License System in 2021, the GMA continues to enhance its features, including eLearning modules and regular security updates.

The 2025-26 budget will provide for the following:

Governance and Compliance

- Transparent best practice governance and delivery of the GMA's functions as described in the *Game Management Authority Act 2014*
- Compliance to the *Public Administration Act 2004*, *Financial Management Act 1994* (the FMA Act) and the Department of Treasury and Finance's Standing Directions 2018 (updated March 2021)
- External audits under the direction of the Victorian Auditor General's Office and the appointment of internal auditors as required under the *FMA Act*
- Meeting legal obligations in relation to the health and safety of staff and community safety
- Mitigating all risks identified by the GMA through the Victorian Government Risk Management Framework

Research and Advisory

- Expert advice to Ministers on game hunting and game management
- Regular updates and improvements to the MyGL online Game Licence system
- Ongoing development of educational modules and a practical testing framework

Compliance and Enforcement

- Surveillance, intelligence gathering, inspections, audits and education
- Investment in equipment and training for staff to enhance field operations
- investment in new technology to improve the efficiency and effectiveness of staff operating in the field.

The 2025-26 budget and forward estimates support the GMA's commitment to responsible game hunting, fulfils its legislated functions effectively and complies with its governance obligations.

7.2 Mitigation strategies to manage the budget

The GMA has established a financial reserves policy, which ensures the GMA holds financial reserves to ensure the financial duties of Directors are met.

Based on current approved funding over the forward estimates and existing cash reserves, the GMA will be unable to meet the provisions of its financial reserves policy over the forward estimates period.

To address this, from 2027-28, the GMA will need to either:

- Review resource allocations in line with approved funding, and / or
- Seek a continuation of sunseting funding, including:
 - *Safe and Sustainable Recreational Game Hunting* – \$2.300 million p.a.
 - *Kangaroo Harvesting Program* – \$1.000 million p.a.

The GMA has an Audit and Risk Management Committee (ARMC) to assist the Board in its governance, risk management and financial reporting responsibilities. The ARMC provides oversight and review, and makes recommendations to the Board in relation to:

- overall policy direction of the audit compliance and risk management function
- effective management of financial and non-financial risks as directed by the board
- compliance with relevant laws, regulations and codes
- compliance with the Authority's policies
- timely, accurate and reliable financial reporting
- reviewing the external auditors annual report and management letter; and
- reviewing and monitoring the internal control framework.

The ARMC convenes at least five times a year, reviewing the CFO's financial report prior to Board approval. Any concerns raised by members of the ARMC are addressed and resolved prior to the Board approving financial reports.

In addition, regular management reports are provided to the GMA the Senior Management Team. Any identified budget risks are highlighted in consultation with the CEO to enable appropriate planning and development of mitigation strategies.

7.3 Three-year budget forecast

The forecast revenue includes core funding allocations from Government, funding from Government Departments under service level agreements and any interest earnings on cash reserves.

In 2019-20, the GMA received \$6.000 million over four years from Government to increase the workforce by 30% to expand its regulatory footprint and better serve the community across Victoria. In 2023-24 this funding was extended for one year, providing \$1.800 million. In 2024-25, \$6.900 million over three years was approved in the State Budget to support enforcement activities, compliance with hunting regulations and stakeholder engagement.

In 2024-25, the GMA also, received \$7.450 million over four years to deliver the '*Hunter Reform Program*' to support the Victorian Government response to the *Legislative Council Select Committee Inquiry into Victoria's Recreational Native Bird Hunting Arrangements*. Reform implementation is ongoing. To support this implementation, the 2025-26 Business Plan, provides significant investment in:

- **Adaptive Harvest Management (AHM):** science-based approach to guide annual game duck seasons.
- **Waterfowl Wounding Reduction Action Plan (WWRAP):** improved animal welfare outcomes
- **Hunter Education and Training:** Improved hunter knowledge through education and training, including cultural awareness training.
- **Compliance Officers:** Strengthened compliance, including further penalties for hunters doing the wrong thing.

The 2025-26 State Budget provides \$2.200 million funding over two years to DJSIR for the Kangaroo Harvesting Program (KHP). The GMA and DJSIR are in regular negotiations on the delivery and funding of the program via a service level agreement.

The proposed expenses in the 2025-26 budget and the forward estimates include maintaining current workforce levels and delivering on committed research programs.

The following tables provide the three-year budget projection, financial position and cash position based on the GMA's current expected funding allocation. Deficit budgets based on expected revenue and committed expenditure have been prepared for the next three years as reserves are drawn down.

Grant Revenue

	Actual	Budget			
	2024-25 \$'M	2025-26 \$'M	2026-27 \$'M	2027-28 \$'M	
Ongoing core funding	5.023	4.846	4.869	4.894	
Safe and sustainable recreational game hunting	2.300	2.300	2.300	-	
Kangaroo harvesting program	1.059	0.880	0.880	-	
Other SLA	0.072	0.072	0.072	0.072	
Operating Grants	8.455	8.098	8.122	4.966	
Hunter Reform Program	3.140	2.015	1.330	0.965	
Total Grants	11.595	10.113	9.452	5.931	

Safe and sustainable recreational game hunting initiative provided \$6.900 million over three years was approved in 2024-25. Funding has been provided to the GMA to maintain local enforcement, compliance with hunting regulation and stakeholder engagement. This funding lapses in 2026-27.

Kangaroo harvesting program initiative approved in the 2025-26 Budget Papers provides funding of \$2.200 million over two years to support the management of kangaroos. The GMA has forecast \$0.880 million p.a to fund compliance and administration of the program.

Hunter Reform Program initiative provided \$7.450 million over four years was approved in 2024-25 to the GMA to implement various components of the Governments \$10.600 million commitment to hunting reforms. This funding has been phased in line with delivery milestones of the program and lapses in 2027-28.

The GMA is estimating interest revenue of \$0.350 million in 2025-26 based on the conservative estimated Central Banking System (CBS) interest rates and cash holdings.

Summarised Operating Statement

	Actual	Budget		
	2024-25 \$'M	2025-26 \$'M	2026-27 \$'M	2027-28 \$'M
Revenue				
Grants	11.595	10.113	9.452	5.931
Interest / Other	0.477	0.350	0.350	0.350
Total Revenue	12.072	10.463	9.802	6.281
Expenditure				
Employee Related Expenses	6.373	6.405	6.555	6.356
Other Operating Expenses	3.204	3.043	3.174	3.256
Total Operating Expenses	9.577	9.448	9.729	9.612
Operating Result	2.495	1.015	0.073	(3.330)
Research Projects	1.412	2.379	2.134	1.030
Hunter Education MyGL Enhancements	0.965	0.615	0.025	0.014
Total Expenditure	11.954	12.442	11.887	10.656
Net Operating Result	0.118	(1.979)	(2.086)	(4.375)
Depreciation and Amortisation	0.427	0.437	0.446	0.455
Net Result	(0.309)	(2.416)	(2.532)	(4.830)

Operating Expenditure

Employee Related Expenses: The 2025-26 budget and forward estimates are based on expected staffing requirements as per the GMA organisation structure of 35 full time equivalent (FTE) staff. The forward estimates are in line with the staff funded from approved grants and aligned to delivering on the 2025-26 to 2027-28 work program. The employee related expenditure forecasts include provision for 3.5% p.a. increases as per the latest Employee Bargaining Agreement (EBA).

Other Operating Expenses: The 2025-26 budget and forward estimates are in line with expected spending to deliver on the works program and, where applicable include an escalation rate of 2.5% across the forward estimates. The escalation rate considers current forecasts from the RBA and internal efficiency strategies to reduce future year spending such as contract negotiations.

The 2025-26 operating budget is in deficit across the forward estimates due to lapsing grants revenue in 2027-28 and the GMA continuing to fund approved research programs from its cash reserves including unfunded commitments under the '*Sustainable Hunting Action Plan 2021-2024 (SHAP2)*'.

The cash reserves have been created from internal savings, reprioritisations and rephasing of project delivery timeframes.

In 2024-25 the GMA received \$7.450m over 4 years to deliver the '*Hunting Reform Program*'. The GMA will fully deliver the program within budget by 2027-28. Expenditure on the '*Waterfowl Wounding Reduction Action Plan*' has been rephased in line with amended milestones.

Detailed Operating Statement

	Actual	Budget				Actual	Budget			Actual	Budget		
	2024-25 \$'M	2025-26 \$'M	2026-27 \$'M	2027-28 \$'M	2024-25 \$'M	2025-26 \$'M	2026-27 \$'M	2027-28 \$'M	2024-25 \$'M	2025-26 \$'M	2026-27 \$'M	2027-28 \$'M	
	Total Budget				Core Operating Budget				Hunter Reform Budget				
Grants Revenue	11.595	10.113	9.452	5.931	8.455	8.098	8.122	4.966	3.140	2.015	1.330	0.965	
Interest	0.477	0.350	0.350	0.350	0.477	0.350	0.350	0.350	-	-	-	-	
Total Revenue	12.072	10.463	9.802	6.281	8.932	8.448	8.472	5.316	3.140	2.015	1.330	0.965	
Salary and Oncosts	6.373	6.405	6.555	6.356	6.048	5.834	6.033	6.064	0.325	0.571	0.522	0.292	
Professional Services / Agency Hire	0.267	0.085	0.087	0.089	0.167	0.085	0.087	0.089	0.100	-	-	-	
IT Expenses (incl. hunter education)	1.386	1.273	0.700	0.699	0.421	0.659	0.675	0.685	0.965	0.615	0.025	0.014	
Purchases of Services from Govt	0.742	0.660	0.677	0.693	0.742	0.660	0.677	0.693	-	-	-	-	
Occupancy and Property Holding	0.312	0.225	0.230	0.236	0.312	0.225	0.230	0.236	-	-	-	-	
General Expenses (incl VAGO, Audit and Legal)	0.315	0.370	0.379	0.389	0.315	0.370	0.379	0.389	-	-	-	-	
Vehicle and Equipment Expenses	0.265	0.260	0.266	0.271	0.255	0.260	0.266	0.271	0.010	-	-	-	
Staff Related Expenses (uniforms, training, etc)	0.243	0.145	0.140	0.164	0.243	0.137	0.133	0.160	-	0.008	0.007	0.004	
Personal & Travel Costs	0.234	0.222	0.224	0.230	0.229	0.213	0.216	0.225	0.005	0.009	0.008	0.005	
Communications	0.023	0.100	0.173	0.175	0.008	0.100	0.173	0.175	0.015	-	-	-	
Office Expenses	0.263	0.220	0.226	0.231	0.263	0.220	0.226	0.231	-	-	-	-	
Telecommunications	0.045	0.038	0.039	0.038	0.043	0.036	0.037	0.037	0.002	0.002	0.002	0.001	
Vehicle Registrations / State Taxes	0.010	0.015	0.015	0.016	0.010	0.015	0.015	0.016	-	-	-	-	
Interest Expense	0.038	0.035	0.033	0.029	0.038	0.035	0.033	0.029	-	-	-	-	
Other Expenses	0.026	0.010	0.010	0.011	0.026	0.010	0.010	0.011	-	-	-	-	
Total Operating Expenses	10.542	10.063	9.754	9.627	9.120	8.858	9.190	9.310	1.422	1.205	0.564	0.316	
Operating Result	1.530	0.401	0.048	(3.345)	(0.188)	(0.410)	(0.718)	(3.994)	1.718	0.810	0.766	0.649	
Quail abundance monitoring	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	-	-	-	-	
Recreational deer hunting's contribution to deer control	0.247	0.225	0.125	0.000	0.247	0.225	0.125	0.000	-	-	-	-	
Develop and implement wounding reduction action plans	0.000	0.015	0.015	0.015	0.000	0.015	0.015	0.015	-	-	-	-	
Harvest monitoring and estimation (gamebirds, deer)	0.109	0.140	0.140	0.140	0.109	0.140	0.140	0.140	-	-	-	-	
Eastern Australian Waterbird Survey (EAWS)	0.025	0.035	0.035	0.035	0.025	0.035	0.035	0.035	-	-	-	-	
Spatial ecology and survivorship of game birds	0.255	0.370	0.225	-	0.255	0.370	0.225	-	-	-	-	-	
Hunter Communications Preferences Surveys	0.060	-	-	-	0.060	-	-	-	-	-	-	-	
Adaptive Harvest Model	0.493	0.500	0.500	0.500	-	-	-	-	0.493	0.500	0.500	0.500	
Waterfowl Wounding Reduction Action Plan	0.023	0.894	0.894	0.140	-	-	-	-	0.023	0.894	0.894	0.140	
Research Programs	1.412	2.379	2.134	1.030	0.896	0.985	0.740	0.390	0.516	1.394	1.394	0.640	
Total Expenditure	11.954	12.442	11.887	10.657	10.016	9.843	9.930	9.700	1.938	2.599	1.958	0.956	
Net Result Before Depreciation	0.118	(1.979)	(2.086)	(4.375)	(1.084)	(1.395)	(1.458)	(4.384)	1.202	(0.584)	(0.628)	0.009	
Depreciation	0.427	0.437	0.446	0.455	0.427	0.437	0.446	0.455	-	-	-	-	
Net Result	(0.309)	(2.416)	(2.532)	(4.830)	(1.511)	(1.832)	(1.904)	(4.839)	1.202	(0.584)	(0.628)	0.009	

Balance Sheet

	Actual	Budget		
	2024-25 \$'M	2025-26 \$'M	2026-27 \$'M	2027-28 \$'M
Assets				
Financial Assets				
Cash and deposits	12.628	6.311	3.878	(0.852)
Receivables	3.419	0.500	0.500	0.500
Total financial assets	16.047	6.811	4.378	(0.352)
Non-financial assets				
Prepayments	0.091	-	-	-
Right of use - office lease	0.735	0.555	0.955	0.755
Office Fit out	0.172	0.109	0.046	-
Plant and equipment (incl MV)	0.455	0.500	0.500	0.500
Game Licensing System	0.044	0.019	-	-
Total non-financial assets	1.497	1.183	1.501	1.255
Total Assets	17.544	7.994	5.880	0.903
Liabilities				
Right of use - office lease	0.872	0.662	1.140	0.946
Payables	8.734	1.000	1.000	1.000
Right of use - vehicles	0.390	0.500	0.500	0.500
Provisions	1.849	1.700	1.700	1.700
Total Liabilities	11.845	3.862	4.340	4.146
Net Assets	5.699	4.132	1.540	(3.243)

The GMA is not expecting any investment in capital programs over the forward estimate. Movements in balance sheet accounts primarily relate to the change in cash reserves through operating activities and the amortisation of right of use assets.

Cashflow Statement

	Actual	Budget		
	2024-25 \$'M	2025-26 \$'M	2026-27 \$'M	2027-28 \$'M
Cashflows from operating activities				
Receipts received from Government	8.831	10.113	9.452	5.931
Interest Received	0.477	0.350	0.350	0.350
Payments to suppliers and employees	(4.953)	(16.442)	(11.887)	(10.657)
Net Cash inflows / (used in) operating activities	4.355	(5.979)	(2.086)	(4.375)
Cashflows from investing activities				
Purchase of non-financial assets	-	-	-	-
Net Cash inflows / (used in) investing activities	-	-	-	-
Cashflows from financing activities				
Repayment of financial leases	0.062	(0.338)	(0.347)	(0.355)
Net Cash inflows / (used in) financing activities	0.062	(0.338)	(0.347)	(0.355)
Net increase /(decrease) in cash held	4.416	6.317	(2.433)	(4.731)
Cash at beginning of financial year	8.212	12.628	6.311	3.878
Cash at end of financial year	12.628	6.311	3.878	(0.852)

The reduction in cash reserves primarily reflects the expected investment in committed research programs over the forward estimates period. The GMA regularly review cash requirements to deliver on the strategic objectives within the parameters of the financial reserves policy.

