



Annual Report 2022 - 23

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

28 September 2023

The Hon. Sonya Kilkenny MP
Minister for Outdoor Recreation
Level 1, 2 Treasury Place
East Melbourne VIC 3002

Dear Minister

In accordance with the *Financial Management Act 1994* and section 20 of the *Game Management Authority Act 2014*, I am pleased to present the Game Management Authority's Annual Report for the year ending 30 June 2023.

Yours sincerely

A handwritten signature in black ink, reading 'Corrie Goodwin' with a stylized flourish at the end.

Corrie Goodwin
Acting Chairperson

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Foreword

I am pleased to present the Game Management Authority's Annual Report for 2022-23. This report outlines our strategic objectives and operations for the year and highlights the achievements we have made in the areas of research, education, enforcement, and game licensing.

This year has been a year of change and adaptability for the Game Management Authority (GMA). After six years, Brian Hine stepped down from his post as Chairperson of the GMA. I would like to acknowledge the highly valued contributions made by Brian to support the transformation of the GMA. Brian's leadership was exemplified when the GMA Board engaged Pegasus Economics to conduct an independent assessment of the GMA's compliance and enforcement function. This included assessing the GMA's operating model, and its capacity and capability to effectively support and monitor compliance and enforce the law. Following the Pegasus Economics assessment, Brian was instrumental in taking on the lessons learned, restructuring the GMA, and appointing qualified professionals to take carriage of the GMA's day-to-day operations, including current Chief Executive Officer (CEO), Graeme Ford.

I would like to thank Graeme and the Senior Management Team for their commitment to the GMA, and for supporting me as I stepped into the position of Acting Chairperson. It has been a privilege to lead the GMA for the last three months, and I remain committed to fulfilling the role of Acting Chair until a new Chair is appointed. I was recently pleased to accept a second-term appointment in my substantive role as Deputy Chair. It is a privilege to continue to serve the GMA and Victorian community in this capacity. I would also like to thank my fellow Board Directors for supporting me in my role as Acting Chair, and for their continued stewardship of the GMA. The Board comprises valued and diverse skills and experience, providing informed and balanced decision-making and strategic direction.

Throughout the year, we have continued to deliver on our responsibilities under the Victorian Government's Sustainable Hunting Action Plan 2021-2024, across the areas of education, animal welfare and research. We have also continued to implement the GMA's 2020-24 Research Strategy, 2020-25 Education Strategy and 2020-25 Compliance Strategy. Our contingent of Game Officers and Game Managers work tirelessly to ensure that hunters are well informed and equipped with the resources that they need to comply with the law.

In 2022-23, we contracted an independent expert to run the interim harvest model and prepare a report recommending bag limits for the 2023 duck season. We provided advice to government on arrangements for the 2023 duck and quail seasons, including the closure or partial closure of a number of wetlands to duck hunting. We also recommended the prohibition of the use of quail callers, for a second year, to ensure the ethical and sustainable harvest of Victoria's Stubble Quail.

Our advice to government is informed by our research program, which includes monitoring game species distribution, abundance, wounding caused by hunting, and annual harvest levels. In 2022-23 we have co-funded research and co-authored several papers that were published in the scientific literature. The GMA aims to better understand and monitor the ecology of game species and the impacts and mechanics of game hunting. This work is critical in our efforts to ensure that game hunting in Victoria remains sustainable.

As we acknowledge our achievements throughout the year, we also recognise that the challenges of game hunting regulation are evolving. Our commitment to adapting and improving our services remains steadfast. This approach has been particularly important as we contributed to the recent Inquiry into recreational native bird hunting arrangements in Victoria.

Throughout the Inquiry, the Select Committee heard a range of views from members of the community, receiving more than 10,000 submissions. This demonstrates the level of interest in game hunting and the importance of our role as Victoria's game hunting regulator. The GMA has great respect for the diversity of stakeholder views that were represented during the Inquiry, which are based in strongly held values, experience and cultural perspectives. We also understand our responsibility to deliver effective regulatory services. Along with other government agencies, the GMA provided an informal pre-hearing briefing to the Select Committee along with our latest research and data, to help inform its deliberations. We also responded to the Select Committee's enquiries during a public hearing in July this year. This work exemplifies the GMA's commitment to transparency and evidence-based decision-making.

Throughout the year, we have delivered on our responsibilities under the *Game Management Authority Act 2014* and the former responsible Minister's Statement of Expectations. We welcomed the Hon. Sonya Kilkenny MP, the new Minister for Outdoor Recreation, as we joined the newly formed portfolio for Outdoor Recreation. We have, and will continue to, support the Minister for Outdoor Recreation in administering government policy related to game hunting.

Effective game hunting regulation requires the cooperation of our partner agencies, including Victoria Police, the Victorian Fisheries Authority, Parks Victoria, the Department of Energy, Environment and Climate Action and the Department of Jobs, Skills, Industry and Regions. We have worked closely with our partner agencies throughout 2022-23 and, on behalf of the GMA Board and GMA staff, we thank them for their continued cooperation and support.

In closing, I must acknowledge our dedicated staff for their unwavering commitment to excellence throughout a challenging year. The output from the GMA reflects the professionalism of the GMA team. This annual report provides a summary account of the work of the entire team, including the Board, executive and staff, over the last 12 months. Together with our stakeholders, we continue to promote responsibility and sustainability in game hunting in Victoria.



Corrie Goodwin
Acting Chairperson

CEO Report

The GMA has delivered on a wide range of priorities throughout the year, by continuing to deliver an ambitious research agenda, enhancing hunter education programs, and strengthening our risk-based, intelligence-led approach to compliance and enforcement.

By monitoring and analysing the environment, we are tracking trends in hunting impacts and activity to ensure hunting does not adversely affect the sustainability of native game species or their habitats. We continued to monitor wounding levels of ducks as a result of hunting, promoted our REDUCE Wounding awareness campaign and developed a Draft Waterfowl Wounding Reduction Action Plan for the Victorian Government's consideration. We conducted field surveys and published reports on the abundance and distribution of game ducks and Stubble Quail in Victoria and produced harvest reports for deer, duck and quail game species.

Much of this research depends on the participation of our stakeholders and Game Licence holders. We'd like to thank those who participated in our research activities for their valuable contributions. By continually advancing our understanding of Victoria's game species, we can provide evidence-based advice to inform decision-making and contribute to responsible and sustainable game management.

Our research program also informs our priorities and approach to hunter education. In a digital age where information is at our fingertips, we understand the importance of providing accessible and comprehensive hunter education. This year, we released interactive, online hunter education modules. The modules were developed in consultation with Victorian hunters, hunting organisations, animal welfare groups and Traditional Owners, and are a key deliverable in the Victorian Government's Sustainable Hunting Action Plan 2021-24. They provide information on all game species and essential hunting and survival skills, empowering hunters with the knowledge they need to act safely, responsibly and to comply with Victoria's game hunting laws. The online education modules will complement our online game licensing system, which is now in its third year of successful operation.

While we aim to ensure that our hunter education program successfully promotes voluntary compliance with game hunting laws, achieving compliance is further supported by our enforcement program. Our dedicated team of Authorised Officers conducted more than 270 patrols across diverse landscapes. These patrols represent hours of hard work in all weather conditions and various terrains, from early mornings at wetlands to night patrols through state forests. Our visible presence in the field can act as a deterrent to potential offenders while also reminding communities of our commitment to public safety.

Our commitment to public safety was further bolstered by our Report Illegal Spotlighting community awareness campaign. We promoted information on how to report illegal spotlighting across regional Victoria through radio, print and online publications. Nearly 60 per cent of our information reports related to deer hunting. During 2022-23, the GMA conducted 15 operations with a specific focus on deer hunting and illegal spotlighting, which have resulted in five people being charged with a total of 27 deer-related hunting offences.

Working closely with our partner agencies and gathering information from local communities is critical in effective game hunting regulation. We are appreciative of our partner agencies and the community members across Victoria who have provided information on game hunting-related offences. We value working closely with all of our stakeholders, including our partners, communities and hunting interest groups, to ensure that hunting is safe, sustainable and conducted responsibly.

The GMA Board has provided valuable strategic direction and governance throughout the year, which is appreciated by the executive team. I would like to acknowledge the work of the GMA's former Chairperson, Brian Hine, who committed himself to the effective regulation of game hunting for six years, concluding a remarkable public service career. The GMA transformed under Brian's leadership. Following Brian's departure, Corrie Goodwin has acted as Chairperson, providing steady and thoughtful leadership.

Finally, I would also like to thank the GMA's dedicated staff, who work consistently and with conviction, to effectively deliver the GMA's licensing, education, research, and enforcement priorities. The skills and experience of our staff are the GMA's greatest assets. With strong leadership from the executive team and the Board, the GMA team has delivered on its priorities throughout 2022-23, as detailed in this report.



Graeme Ford
Chief Executive Officer

About the Game Management Authority

The Game Management Authority (GMA) is an independent statutory authority responsible for the regulation of game hunting in Victoria.

The GMA was established on 1 July 2014 to facilitate the effective regulation of Victoria's game resources and game hunting across the state. The GMA's functions are outlined in the *Game Management Authority Act 2014* (the Act).

The responsible Ministers during the 2022-23 reporting period were:

- The Hon. Sonya Kilkenny MP, Minister for Outdoor Recreation (5 December 2022 – 30 June 2023),
- The Hon. Gayle Tierney MP, Minister for Agriculture (25 June 2022 – 4 December 2022).

As part of machinery of government changes, the GMA moved from the Agriculture portfolio to the newly established portfolio for Outdoor Recreation in December 2022.

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.

Our staff are located across Victoria to help oversee game hunting activities. Game Licences and information are available from selected Department of Energy, Environment and Climate Action (DEECA) and Department of Jobs, Skills, Industry and Regions (DJSIR) offices, as well as through the GMA website.

Our vision

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

Our purpose

Through engagement with stakeholders and targeted research, the 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.

Our 5-year goals

Goal 1: Deliver education programs that are based on evidence.

Key result: Our education programs are based on an understanding of hunter motivations for deliberate non-compliance and behaviours. They are designed and delivered on innovative and accessible platforms resulting in a measurable improvement in hunting standards and behaviour.

Goal 2: Undertake research and monitoring to inform our decisions.

Key result: Our research, and the application of a growing knowledge base, helps ensure that hunting does not negatively impact native species populations, animal welfare, the environment, and the community.

Goal 3: Be recognised as an effective regulator.

Key result: In partnership with the community and other agencies, we deliver on our statutory obligations with integrity and transparency.

Goal 4: Deliver risk-based and intelligence-led compliance programs.

Key result: Improve compliance outcomes using a risk-based approach delivered in partnership with the community and other agencies.

Goal 5: Be a learning organisation with a continued commitment to the safety and wellbeing of our staff.

Key result: We have a safe workplace. Our staff are skilled professionals that are encouraged to innovate and do things better.

Our 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.

Our decision-making

We regulate in the public interest, that is on behalf of all Victorians. Game is part of the national and international biodiversity estate for which we have an important stewardship responsibility. The impact of hunting on non-game species, and on the environment is considered in our decision making. Another key driver in the GMA's decision-making is minimising adverse animal welfare outcomes as a result of hunting.

We utilise the best available science, based upon established methodologies and evidence. We carefully consider, analyse, and apply judgment to the science in developing our advice.

Functions of the GMA

The functions of the GMA are:

- a) to perform the regulatory, investigative and disciplinary functions conferred on the GMA by or under the Act or any relevant law
- b) to administer the scheme for issuing game licences 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.

Source: extract from the *Game Management Authority Act 2014*

Powers of the GMA

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 provided by the Minister.

Governance

The GMA Board

The GMA Board (the Board) is the governing body of the GMA and is accountable to the Minister for Outdoor Recreation for the exercise of its functions. The Board's role is to ensure that the GMA fulfils its functions effectively and complies with its governance framework.

The Board provides strategic leadership and oversees the GMA's functions prescribed under section 6 of the Act, as amended from time to time.

This includes:

- a strategic and business planning role
- a performance monitoring and reporting role
- a stewardship role
- reviewing, approving, and monitoring the GMA's risk management systems, including internal controls
- approving the annual report and financial statements
- monitoring corporate governance requirements of the GMA, including formation of Board committees
- establishing the GMA's strategic plan and monitoring its performance against the plan
- approving and reviewing succession plans
- selecting, appointing, and terminating, as necessary, the external and internal auditors
- monitoring and guiding the culture of the GMA.

Membership of the Board

Under the Act, the Board must consist of not less than five members and not more than nine members appointed by the Minister for Outdoor Recreation. Members of the Board are appointed for not more than a period of three years but may be reappointed.

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:

	Board attendance (8 meetings)	Audit & Risk Management Committee (ARMC) attendance (4 meetings)	Research Committee attendance (3 meetings)	People and Culture Committee attendance (2 meetings)
Brian Hine, Chairperson*	4	N/A	1	N/A
Corrie Goodwin (Deputy Chairperson / Acting Chairperson)**	8	4	N/A	2
Chris Rose	8	N/A	N/A	1
Dr Sandra Brizga	8	N/A	3	N/A
Maggy Samaan	8	4	2	N/A
Ian Maxfield	8	4	N/A	2
Owen Cavanough	8	N/A	3	N/A
Dr Amanda Errington ***	8	N/A	1	N/A
Mark Anderson (Independent member, ARMC)	N/A	4	N/A	N/A

*Resigned from the Board 20 March 2023.

**Deputy Chairperson 1 July 2022 to 20 March 2023, Acting Chairperson on 21 March 2023.

***Appointed to the Board 10 October 2022, Appointed to the Research Committee 10 March 2023.

Board committees

The Board has three committees: the Audit and Risk Management Committee (ARMC), Research Committee and the People and Culture Committee.

Audit and Risk Management Committee

In 2022-23, the ARMC comprised the following members:

- Maggy Samaan (Chairperson)
- Corrie Goodwin
- Ian Maxfield
- Mark Anderson (independent member).

The ARMC provides advice to the GMA Board to assist in the effective discharge of responsibilities including:

- fulfilling 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
- oversight of the internal audit program
- provision of advice to the GMA Board regarding risks to the GMA.

Research Committee

In 2022-23, the Research Committee comprised the following members:

- Dr Sandra Brizga (Chairperson)
- Brian Hine*
- Maggy Samaan
- Dr Amanda Errington **
- Owen Cavanough

* Resigned from the Board 20 March 2023.

** Appointed to the Research Committee on 10 March 2023.

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

The purpose of the Research Committee is to:

- oversee the GMA's research program to ensure evidence-based regulation and management to achieve responsibility and sustainability in game hunting
- oversee and monitor the implementation of the GMA's Research Strategy

- review the GMA's Research Strategy annually to ensure it aligns with priorities and GMA's functions and obligations as outlined under the *Game Management Authority Act 2014*
- develop an annual work program for GMA Board endorsement.

People and Culture Committee

In 2022-23, the People and Culture Committee comprised the following members:

- Chris Rose (Chairperson)
- Corrie Goodwin
- Ian Maxfield

The purpose of the People and Culture Committee is to:

- assist the Board to discharge its responsibility to review, monitor and make recommendations regarding:
 - workplace health, safety, and wellbeing strategies
 - human resource management, policies, and obligations under industrial instruments
 - oversight of people and culture strategic risks and key performance metrics
- support the Board and the GMA CEO on significant change management processes, and/or policies and obligations under industrial instruments
- other matters relating to the GMA's people, their safety, culture, and performance that requires the Committee's consideration.

Game Management Authority Board

Mr Brian Hine (Chairperson until 20 March 2023)

Brian 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, local government, and emergency management regulation.

Brian was Victoria's Deputy Emergency Services Commissioner from 2007 to 2010.

In 2010, Brian established Cassano Consulting Pty Ltd. Since then, he has contributed to several independent reports to the Victorian Parliament, completed several complex inquiries and reviews, and provided independent management advice to large non-government entities.

Upon appointment to the GMA Board, Brian deregistered Cassano Consulting in 2018 to focus on the role of Chairperson.

Brian has significant experience in contemporary management challenges including performance management, change management, community engagement, adaptive learning, and organisational reform.

Brian's professional interests include corporate governance, performance evaluation, strategic planning, and stakeholder engagement. He holds a Bachelor of Arts (B.A) in Social Anthropology, a Graduate Diploma in Regional Administration, and a Master of Public Policy.

He is a member of the Australian Institute of Company Directors and a committed advocate of sustainability and responsibility in game hunting.

Brian holds a current Victorian Game Licence.

Ms Corrie Goodwin (Deputy Chairperson, Acting Chairperson from 27 May 2023)

Corrie has built an accomplished career in agriculture and brings more than 20 years of experience driving transformational change and leading broader industry and regulatory reform. Corrie holds a deep understanding of how to overcome challenges common to agribusiness and trading environments.

Corrie has experience in a range of non-executive directorships, industry committees and advisory roles. Key appointments include Director of the Australian Dairy Industry Council, Vice President of the Australian Dairy Products Federation and Chair of the Minister's Selection Committee for the Board of Dairy Food Safety Victoria.

Corrie is a member of the Australian Institute of Company Directors, a Fellow of the Australian Rural Leadership Foundation and holds a Bachelor of Arts from the University of Melbourne.

Corrie is currently Responsible Dairy Manager with Fonterra Australia, where she is leading the development of a sustainability strategy tailored to the diverse farming systems in south-east Australia.

Mr Chris Rose

Chris has an extensive background in public land management in Victoria and Tasmania. Chris was an executive in Parks Victoria for over eight years before acting as Chief Executive Officer for eight months. In 2016, Chris left government and started a company, Three Pipe Consulting, specialising in connecting people and nature, practical governance, and risk management.

Chris lives in regional Victoria and is passionate about developing opportunities for regional and rural business development based on tourism, sustainably and the appropriate use of public land assets. Chris also has considerable experience in emergency management and understands the importance of strong communication with all sectors.

Other professional interests include Occupational Health and Safety, communication and consultation, strategy development and organisational performance.

Chris holds a Degree in Forest Science from Melbourne University. In 2010, Chris completed the Williamson Community Leadership Program, is a Williamson Fellow and is a member and graduate of the Australian Institute of Company Directors.

Dr Sandra Brizga

Sandra is an independent consultant specialising in river, catchment and coastal management, and a Sessional Member of Planning Panels Victoria. She has extensive experience on government boards, committees and advisory panels relating to environmental and natural resource management. Current and previous board and committee memberships include the Australian World Heritage Advisory Committee, K'Gari (Fraser Island) World Heritage Area Scientific Advisory Committee, Central Coastal Board, Victorian Catchment Management Council, Bellarine Bayside Foreshore Committee of Management and Trust for Nature.

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.

Sandra holds the degrees of Bachelor of Arts (Hons.) in Geography, Master of Applied Finance, Master of Environmental Law, Ph.D. and is a Graduate of the Australian Institute of Company Directors. Sandra is also the President of the Australian and New Zealand Geomorphology Group, a Fellow of the Peter Cullen Water and Environment Trust, and an Honorary Life Member of the River Basin Management Society.

Ms Maggy Samaan

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

Maggy 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 has a good understanding of the important relationship between land management and regional communities.

Ian's previous roles, including as Manager of Corporate Services at Mt Baw Baw Alpine Resort, and as the Chair of the Parliamentary Task Force investigating cattle grazing in Alpine National Parks, have equipped Ian with skills in industrial relations, human resource management and governance.

Ian is committed to serving his community in many leadership positions including Board Member of the Latrobe Regional Hospital and Alpine Resorts Co-ordinating Council.

Previously as Board Chair of Quantum Support Services, he supported an organisation that works with vulnerable people in difficult situations across Gippsland.

Ian has been involved in audit and risk committees and stake holder engagement across various boards.

In the wider community Ian is a member of Bishop in Council Anglican Church Gippsland. He has been involved in a range of community organisations and groups across the state in a predominately pro bono capacity.

Dr Amanda Errington

Amanda has significant animal welfare expertise as a veterinarian for over 30 years, with a special interest in animal welfare and ethics.

As a career veterinarian and through her previous role with Animal Welfare Victoria, Amanda has developed a strong background in best practice animal welfare, regulation, policy design, and assurance systems. Amanda is also experienced in developing integrated systems to identify and manage risks to animal welfare and ensuring that all actions are aligned with the organisation's environmental, social, and governance goals.

Amanda has previously sat on several animal ethics committees, which are responsible under the *Prevention of Cruelty to Animals Act 1986* for oversight of an organisation's care and use of animals for scientific and research purposes. She currently works with organisations using animals for this purpose to support high standards in animal care and welfare.

Amanda holds a Bachelor of Veterinary Science (Hons.) and is a member of both the Animal Welfare and Medicine and Management of Laboratory Animals Chapters of the Australian and New Zealand College of Veterinary Scientists. She is a member of the Australian Institute of Company Directors.

Mr Owen Cavanough

Owen is a strategic leader with a focus on the development of people. He has over 30 years of industry experience, building high performing, integrated teams to deliver complex projects.

Owen was previously a board member for over 10 years of an organisation that has actively been involved in conservation of game and responsible hunting. He brings practical experience in sustainable and responsible game hunting to the GMA. He is proud of his Wiradjuri and Ngannawal heritage.

Owen holds a Bachelor of Engineering (Hons.) (Civil Engineering) and a Bachelor of Business (Finance and Law).

Owen holds a current Victorian Game Licence and is a member of Field and Game Australia and the Australian Deer Association.

Chief Executive Officer

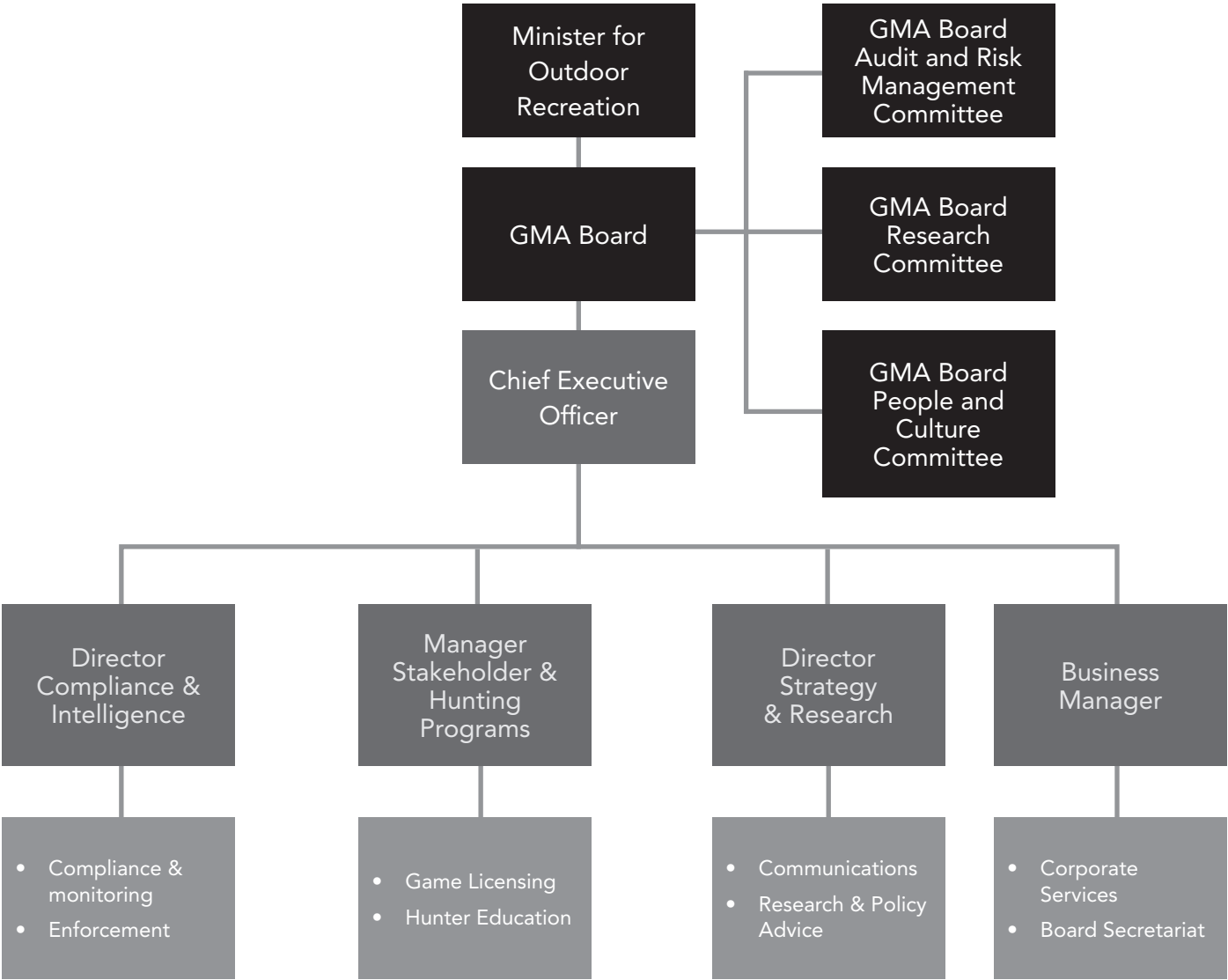
Mr Graeme Ford

Graeme has extensive leadership experience from his previous roles as the Chief Executive Officer at the Victorian Farmers Federation and as the Principal Consultant at Hillside Advisory Services.

Graeme has a Victorian rural farming background and has been a member of various boards and committees where he has worked with a diverse range of stakeholders and government over many years.

Graeme is a graduate of the Australian Institute of Company Directors and the General Management Program of Harvard Business School and holds post graduate qualifications in rural resource management, applied science and business administration.

GMA organisational structure as at 30 June 2023



Our Activities

As required under section 6 of the Act, 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.

Summary of activities in 2022-23

Licensing

- In 2022-23, the GMA issued 6,751 new Game Licences and renewed a total of 24,027 Game Licences. All licences, permits and authorities were issued within the target period of 15 working days
- The GMA assessed a total of 795 Waterfowl Identification Tests (WITs) and Hound Hunting Tests (HHTs), including 142 WITs assessed for interstate government agencies.

Compliance and intelligence

- The GMA conducted 277 proactive patrols using an intelligence-led approach to target specific locations. This was a 52 per cent increase from the previous year (133)
- 83 new investigations were commenced during the year
- 78 investigations were concluded in the reporting period
- Compliance operations and activities resulted in 12 court proceedings (64 charges), 37 infringement notices and 13 official warnings
- During the 2023 duck season, compliance and survey staff attended 216 individual wetlands with a combined total of 469 wetland attendances.

Education

In 2022-23, the GMA:

- published eight comprehensive and interactive online education modules including more than 45 educational videos and tools
- conducted 15 targeted in-field education events, directly engaging with more than 900 active hunters
- held two practical introduction sessions to new licence holders for both deer and duck hunting in partnership with industry
- developed and distributed a Junior Hunter Education Pack to new Junior Game Licence holders
- hosted 10 Hog Deer Ballot educational briefings and presented at the Hog Deer pre-season education weekend on Sunday Island, as well as the Forest Edge deer education weekend
- presented at 13 industry education events, two Landcare events and attended three major expos
- continued the REDUCE Wounding awareness campaign to help educate duck hunters in the methods and techniques to reduce wounding of ducks.

Research and advice

In 2022-23, the GMA:

- contracted an independent expert to run the interim harvest model and prepare a report recommending bag limits for the 2023 duck season
- provided advice to government on possible arrangements for the 2023 duck and quail seasons
- recommended the use of quail callers be prohibited for the duration of the 2023 quail season
- recommended to government the closure/partial closure of wetlands to duck hunting to protect threatened species
- submitted a Draft Waterfowl Wounding Reduction Action Plan for government's consideration
- conducted field surveys and published a report on the abundance of game ducks in Victoria
- conducted field surveys and published a report on the abundance of Stubble Quail in Victoria
- commenced research into the abundance and population genetics of Victoria's Hog Deer
- published the *Estimates of duck and Stubble Quail harvest in Victoria for 2022* and the *Estimates of the 2021 deer harvest in Victoria*
- monitored wounding levels of ducks as a result of duck hunting
- completed a study into the community's perception of the GMA's performance
- co-authored four peer-reviewed published scientific journal papers and one that is in press
- provided advice to Government and government departments on several legislative or regulatory reviews
- provided an informal background briefing to the Select Committee Inquiry into Native Bird Hunting Arrangements in Victoria.

Details of activities in 2022-23

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 of 30 June 2023, the total number of Victorian Game Licence holders was 59,682. Of this total, 22,193 were endorsed to hunt duck, 26,940 were endorsed to hunt quail and 48,038 were endorsed to hunt deer. *Note: some hunters hold licences endorsed for multiple species categories.*

Licence transactions

The table below summarises licensing transactions for 2022-23.

Licence type	Total processed for 2021-22 financial year	Total processed for 2022-23 financial year
General Game Licences issued (new and reissued expired licences)	11,485	6,502
General Game Licences renewed	26,553	24,027
General Game Licences automatically extended	54 (Junior Provisional Licences)	0
General Game Licence applications refused	0	0
General Game Licences suspended	3	1
General Game Licences cancelled	1	1
General Game Licence issued with conditions	0	3
Non-resident Game Licences issued	5	9
Junior Provisional Game Licences issued	214	240
Private Game Bird Reserve Licences issued	26	61
Hounds registered	339	384
Licence amendments, including change of address	1,303	1,606
Hound pups authorised	45	126
Permits/authorisations issued	88	75
Commercial Game Bird Farmer Licences issued	0	0
Commercial Game Bird Farmer Licences renewed	4	4

Licence Referencing Committee

The Licence Referencing Committee (LRC) is convened to consider any matters relating to a Game Licence, Commercial Game Bird Farmer, hound registration or authorisation that may warrant consideration for refusal, suspension, or cancellation.

In 2022-23, the LRC considered five cases of Game Licence holders who had breached a condition of their Game Licence. One licence was immediately suspended and subsequently cancelled as a result of the LRC's consideration. One licence was issued and a further three licences were issued with special conditions imposed.

The LRC considered 21 cases of hounds registered for scent-trailing Sambar Deer that were assessed infield as not meeting the breed standard and requirements under the *Wildlife (Game) Regulations 2012*. Of these, 17 hounds were deregistered with the GMA. In addition, one authorised hound assessor had accreditation to assess hounds, for the purposes of providing advice to the GMA, cancelled.

Testing

In 2022-23, the GMA conducted and marked 438 Victorian Waterfowl Identification Tests (WITs) and 215 Hound Hunting Tests (HHTs). The GMA also processed WITs for Tasmania, South Australia, and New South Wales. In total, the GMA processed 142 tests for these States.

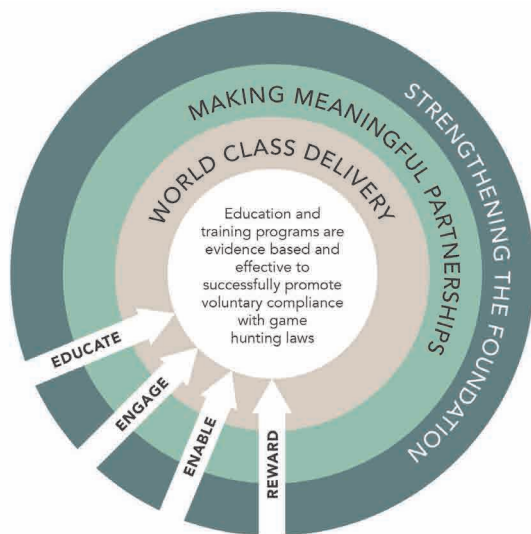
My Game Licence (MyGL)

The MyGL system is fully functional, allowing users to manage their licence details online, including Game Licence applications and renewals, Hog Deer tag requests and returns and test bookings. The system hosts online learning modules and associated testing. To ensure that the system remains contemporary and meets user needs, seven enhancements were implemented.

Education and training

The GMA recognises that appropriate education and training promotes voluntary compliance with game hunting laws and builds an informed and respected industry. The GMA continued to deliver against its Education Strategy 2020-2025, to ensure that education and training programs and activities for the next five years are evidence-based and effective.

Figure 1: Education Framework – Education Strategy 2020 – 2025, published by GMA, April 2020



In 2022-23, the GMA delivered against its Education Strategy 2020-2025 through:

In-field education

The GMA delivers targeted, in-field education programs in-field education patrols to actively engage with hunters and other public land users, maximise exposure and address specific issues or trends. In 2022-23, the GMA conducted 15 in-field education patrols targeting deer and duck hunters. General areas included Gippsland Lakes and surrounding State Game Reserves, Kerang wetlands, Buffalo River and Rose River, Omeo and Mt Worth areas.

Thirteen industry venues were visited and provided with educational material.

Expos and events

The GMA attended the Elmore and Seymour Agricultural Field Days and the Wild Deer and Hunting Expo in Warragul. It also attended three hound registration days, the Hog Deer pre-season education weekend on Sunday Island, and the Forest Edge deer education weekend. The GMA also delivered ten education workshops for balloted Hog Deer hunters.

The GMA partnered with multiple community groups, including Tanjil Valley and Mt Worth Landcare(s) to present information on responsible and ethical game hunting. It also participated in an Entrepreneurial workshop: Hunting and Game Processing at Toorongo – part of a government transition initiative to support timber towns and attended a workshop hosted by the Gunaikurnai Land and Waters Aboriginal Corporation.

Education tools

In June 2023, the GMA launched eight online educational modules. These modules are comprehensive and interactive with more than 45 education tools and videos embedded. Fourteen major stakeholder groups were engaged in the development of the modules, including interstate and international hunting education providers.

The GMA developed and distributed a Junior Hunter Education Pack to 596 Junior Game Licence holders providing them with introductory hunter education and direct contact details of Game Managers should they want further information.

In delivering against the Sustainable Hunting Action Plan (SHAP) 2021-24, the GMA in partnership with industry delivered two practical education sessions for deer and duck hunters. These sessions were targeted at new Game Licence holders, and will continue to be refined and delivered in future years.

As part of the REDUCE Wounding awareness campaign, five educational videos were published to help educate duck hunters in the methods and techniques to reduce the wounding of ducks.

Compliance and intelligence

The GMA seeks to achieve compliance using a range of sanctions, including 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. Other agencies, including Victoria Police, Department of Energy, Environment and Climate Action (DEECA), RSPCA, Parks Victoria and the Victorian Fisheries Authority, are also authorised to undertake enforcement actions relating to illegal hunting or hunting-related activities.

The table below details the key enforcement outputs by the GMA for the last five years, including 2022-23:

Activity	2018-19	2019-20	2020-21	2021-22	2022-23
Information reports generated	222	454	801	1081	770
Official (written) warnings issued	50	24	3	30	13
Warnings (non-infringeable offences)	12	1	0	4	1
Infringement notices issued as part of GMA conducted enforcement operations	27	97	118	117	37
Banning notices issued	6	0	3	4	5
Court proceedings concluded	20	9	2	14	12

Complaints Process

The Intake and Assessment Panel (IAP) has been established to facilitate and embed an intelligence-led, risk-based approach to GMA-wide compliance and enforcement action. The purpose of the IAP is to provide early guidance on possible regulatory responses to each matter that has been referred to the IAP. The IAP considers how a matter should be categorised and triaged if further information is required before recommending additional action, including if formal investigation is warranted.

In making any recommendation, the IAP takes account of the apparent severity and scale of potential or actual harm, the seriousness of any potential breach of law, any risk that may significantly impact the GMA's ability to achieve its strategic objectives, the GMA's enforcement priorities and available resources, preliminary questions about the admissibility of evidence, and the wider relevance of the event, including significant public safety/ animal welfare concerns.

Illegal Hunting Reports

In 2022-23, the GMA generated 770 Information Reports from internal sources, members of the community and other referring agencies, regarding hunting-related matters. Of the Information Reports generated, 356 were the result of illegal hunting reports submitted via the GMA website (56 per cent), direct contact with GMA staff (12 per cent) and the Customer Contact Centre (32 per cent).

Of the 356 matters, reporting related to deer and illegal hunting (45 per cent), duck hunting (13 per cent), hunting with hounds (6 per cent), kangaroos (4 per cent), animal cruelty/ welfare (2 per cent), protestors (1 per cent) and "other" matters including: seasonal arrangements, recruitment, firearms-related etc, (29 per cent).

Intake and Assessment Panel (IAP)

In 2022-23, the IAP assessed 205 matters, which is a reduction from 358 matters assessed in 2021-22. This is due to continuous improvement of GMA processes and only referring matters to the IAP where it is alleged breaches of the GMA's legislated functions may have occurred.

Figure 2: Source of reports 2022-23

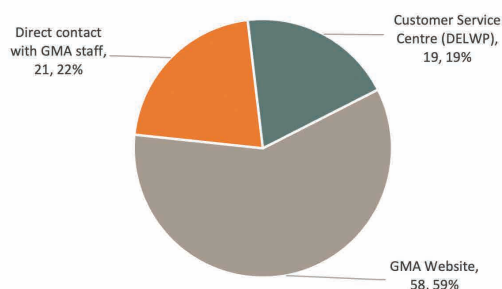
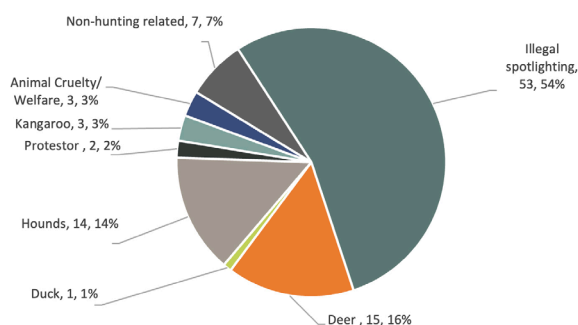


Figure 3: Reporting themes 2022-23



Summary of 2022-23 operations

- During 2022-23, the GMA conducted 16 GMA-led operations, with the majority targeting illegal hunting activities associated with deer hunting.
- The GMA was involved in nine multi-agency operations that were not led by the GMA and 25 multi-agency operations in total.
- AOs conducted 277 proactive patrols targeting areas using a risk-based, intelligence-led and outcomes-focused approach.

Summary of 2023 duck season activities

- GMA Authorised Officers (AOs) checked 1,212 Game Licences and 981 hunter bags. Two hunters were found in breach of the bag limit.
- In total, 45 breaches of hunting or public safety laws were detected throughout the season (see Table 1 for offences detected throughout the 2023 duck season).
- GMA AOs attended a combined total of 469 wetlands, noting numerous wetlands received multiple visits.

Table 1: For offences detected throughout the 2023 duck season

Offences detected (all persons)	Number
Banning Notice s58C of Wildlife Act	5*
Breach of s86 Notice	9
Enter/ Remain in specified hunting area	3*
Exceed bag limit	2
Expired game licence	1
Fail to immediately kill game which is alive when recovered	2 (1*)
Fail to leave wing attached	7
Fail to retrieve	1
Hinder/ harass	3*
Littering	1
No game licence	3 (1*)
Possess game when unlicensed	1*
Unattended campfire	3
Use/possess toxic shot	4
Total Offences	45

*Protestor related

Summary of 2022-23 deer hunting and illegal spotlighting activities

During 2022-23, the GMA conducted 15 operations with a specific focus on deer hunting and illegal spotlighting.

- Of the total 770 Information Reports, 462 (60 per cent) related to deer hunting and 171 (22 per cent) related to illegal spotlighting.
- Five people were charged with a total of 27 deer-related hunting offences.

Summary of 2023 quail season activities

- AOs conducted 36 patrols dedicated to monitoring quail hunting activity as a primary function
- A total of 33 Game Licences and hunter bags were checked. There was 100 per cent hunter compliance with the prescribed bag limits
- There were no reports of quail callers being used during the season
- A total of five offences were detected (three for a breach of a s86 Notice and two for hunting without a Game Licence).

Summary of 2022-23 Game Bird Farm activities

- GMA AOs conducted six onsite audits/inspections of Game Bird Farms.
- The audits/ inspections covered the areas of:
 - Record keeping
 - Husbandry
 - Shelter and facility (including nutrition)
 - Transportation
 - Release management
 - Holding and recapture
 - Minimum standards
- All Game Bird Farms were compliant with the requirements of the *Wildlife Act 1975* and the *Wildlife (Game) Regulations 2012*.

Operational support to government

The GMA continued to deliver on two Service Level Agreements (SLAs) to provide compliance services to DEECA for the management of forest protests and DJSIR for compliance with the commercial Kangaroo Harvest Program. These agreements contain specific performance measures that the GMA delivered against. Reporting against the outcomes of these SLAs is the responsibility of DEECA and DJSIR.

Recommendations and advice

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, bag limits and the management of public and private land as it relates to game species and their habitats.

The GMA regularly consults with other Victorian government and interstate agencies on game management issues.

Advice to government

The GMA provided advice to government on several matters relating to game hunting, including:

- 2023 duck hunting season arrangements, which included use of the interim harvest model outputs to inform the daily bag limit
- 2023 Stubble Quail hunting seasonal arrangements
- closure or partial closure of fifteen wetlands for 2023 duck hunting season
- prohibition of electronic quail callers for the 2023 Stubble Quail season
- a Draft Waterfowl Wounding Reduction Action Plan for government's consideration.

Advice to partner agencies

Throughout 2022-23, the GMA was involved in several forums and provided advice to, or was consulted by, other agencies on subjects that directly and indirectly impact game hunting or game management. The GMA provided input into:

- remaking the sunseting Wildlife (Game) Regulations 2012 and the Wildlife (Game) Interim Regulations 2023
- reforms to animal welfare legislation
- review of the Wildlife Regulations 2013
- deer control strategies
- reforms to public land such as the development of Water (Recreational Area) Regulations 2023.

Research and monitoring

Under the Act, the GMA may monitor, conduct research and analyse the environmental, social, and economic impacts of game hunting and game management. By monitoring and analysing the environment, the GMA tracks trends in hunting activity and impacts to ensure hunting does not adversely affect the sustainability of native game species or their habitats.

To help inform decision-making for regulating the hunting of game birds, the GMA:

- conducted the third aerial/ground survey of Victorian game duck abundance from 25 November to 13 December 2022 to estimate the total number of game ducks in Victoria. A total of 883 waterbodies, comprising 821 aerial surveys and 62 ground surveys, were conducted. The final report was published in March 2023
- supported DEECA in conducting the Priority Waterbird Count by surveying wetlands across the state to identify any that required closure, partial closure, or further regulation of duck hunting
- monitored wetlands that were closed to duck hunting or had significant concentrations of threatened waterbird species present
- contributed to the cost of conducting the Eastern Australian Waterbird Survey, delivered by the University of New South Wales
- engaged an independent expert to run the interim harvest model and prepare an output report
- continued the monitoring program to provide an index of waterfowl wounding from duck hunting which will allow long-term trends to be monitored and assess the success of wounding reduction management programs/interventions. A report was published on the GMA website in April 2023
- conducted surveys at 71 sites along 269 km of transects during January 2023 using a refined sampling technique to determine the state-wide abundance and distribution of Stubble Quail. A final report was published in June 2023
- collected wings and tail feathers from game ducks harvested during the first week of the 2023 duck season to determine age, sex and productivity
- engaged volunteers to collect and submit wings of Stubble Quail harvested during the 2023 hunting season for later analysis to determine age, moult and productivity
- the GMA staff co-authored a paper titled '*Expanding the use of portable XRF to monitor lead exposure in an Australian duck species two decades after a ban on lead shot*' to consider bone lead levels in Black Ducks which was published in *Science of the Total Environment* in April 2023.

To better understand the ecology of deer, the GMA:

- previously sponsored a PhD candidate from La Trobe University to investigate the genetics of Victoria's Hog Deer population. An additional paper arising from the study and co-authored with GMA staff was published in CSIRO Wildlife Research in June 2023 and entitled '*Kinship analysis reveals low dispersal in a hog deer (*Axis porcinus*) population in Wilsons Promontory National Park, Australia*'.

To monitor the extent and impacts of hunting on game species, the GMA:

- published *Estimates of the 2021 deer harvest in Victoria* in September 2022
- published *Estimates of harvest for duck and Stubble Quail in Victoria 2022* in February 2023
- commenced research into the abundance and population genetics of Victoria's Hog Deer.

To better understand the ecological impacts and mechanics of hunting, the GMA:

- in collaboration with the University of Melbourne, co-authored a paper exploring the exposure of hounds fed deer meat shot with lead projectiles to lead intoxication. The paper '*Elevated lead exposure in Australian hunting dogs during a deer hunting season*' was published in *Environmental Pollution* in April 2023
- in collaboration with the University of Melbourne, co-authored a paper considering the performance of lead vs copper bullets for culling Sambar Deer. The paper '*A comparison of lead-based and lead-free bullets for shooting sambar deer (*Cervus unicolor*) in Australia*' was published in CSIRO Wildlife Research in October 2022
- in collaboration with the University of Melbourne, co-authored a manuscript comparing the fragmentation, residue and dispersal of bullet material throughout carcasses of culled deer. The manuscript is currently in review for publication.

To better understand the perceptions of GMA performance, the GMA:

- contracted an independent company to conduct research into local community's understanding of the role and function of the GMA and their perceptions of the GMA's performance. The report will be published on the GMA website
- in collaboration with the University of Melbourne, commenced research into understanding the reasons and motivations for hunter offending. This will assist to evaluate the efficacy of existing penalties and deterrents as part of prevention strategies and inform development of evidence-based compliance and education strategies to reduce illegal hunting.

Communications

The GMA aims to increase awareness of its role and functions, maximise opportunities with partner agencies, provide 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.

In 2022-23, the GMA engaged an independent consultant to conduct a review of the GMA's website and social media channels and develop a social media strategy to guide the delivery of improved communications and engagement. Throughout 2022-23, the GMA began implementing its social media strategy and making improvements to the GMA website.

Website

The website is one of the GMA's primary communication channels. In 2022-23, the website recorded 297,712 sessions by 205,981 users, an increase from 294,485 sessions by 194,115 users in 2021-22. Approximately 87 per cent of users were from Australia and, of this, approximately 60 per cent were Victorian.

In total, visitors viewed 678,343 pages, a decrease from 786,585 pages in 2021-22. The three most popular pages were the *hunting maps*, *apply for a Game Licence* and *where to hunt deer*.

In May 2023, the GMA uploaded eight new education modules to the website. The education modules will be widely promoted throughout 2023-24.

Facebook

From 1 July 2022 – 30 June 2023, the GMA issued 94 Facebook posts which received a combined 7,047 likes, 6,206 comments and 984 shares. Facebook posts reached 721,346 users. As of 30 June 2023, the GMA Facebook page has 17,063 followers.

YouTube

From 1 July 2022 – 30 June 2023, the GMA uploaded six videos, which include information on how to reduce waterfowl wounding and how to report illegal spotlighting, to its YouTube channel. These videos received a combined 22,549 views. As of 30 June 2023, the GMA YouTube channel has a total of 1,956 subscribers, an increase of 266 (14 per cent) on last year.

SMS

From 1 July 2022 – 30 June 2023, the GMA sent six SMS text messages to Game Licence holders on subjects including duck season arrangements and wetland closures.

Advertising campaigns

From 1 July 2022 – 30 June 2023, the GMA ran two advertising campaigns. One campaign promoted how to report illegal spotlighting and one campaign promoted the importance of reducing waterfowl wounding from duck hunting.

Customer Contact Centre

The DEECA Customer Contact Centre provides call centre services to the GMA.

The majority of queries received by the Customer Contact Centre related to game licensing and associated testing. The Customer Contact Centre responded to 6,722 GMA-related requests, with the majority of requests received from people within metropolitan Melbourne.

Media

The GMA uses a range of media to inform the community of recent events, such as seasonal arrangements and compliance outcomes. The GMA issued 22 latest news updates and media releases during 2022-23.

Our Performance

Statement of Expectations

The Statement of Expectations (SOE) outlines the Government's expectations of the GMA in discharging its responsibilities under the Act. The SOE was issued on 8 June 2021 and contained expectations across seven categories including:

- risk-based strategies
- compliance-related assistance and advice
- role clarity
- accountability and transparency
- stakeholder consultation and engagement
- timeliness
- planning and reporting.

The following section outlines how the SOE was met during the 2022-23 reporting period.

Risk-based strategies

The GMA continued to implement the GMA Compliance Strategy 2020-2025. The Strategy articulates the GMA's risk-based, intelligence-led, and outcomes-focused approach to compliance, with a strong focus on deterrence. The Strategy focuses on allocating resources more efficiently and to act quickly on intelligence that identifies significant risks to public safety (for hunters and non-hunters), animal welfare, sustainable game harvest and risks to protected wildlife.

The GMA established the IAP to facilitate and embed an intelligence-led, risk-based approach to GMA-wide compliance and enforcement action. Throughout 2022-23, the IAP provided early guidance on possible regulatory responses to each matter that was referred to the IAP. The IAP considered how each matter should be categorised and triaged if further information was required before recommending additional action, including if formal investigation was warranted.

In making a recommendation, the IAP takes account of the apparent severity and scale of potential or actual harm, the seriousness of any potential breach of law and any risk that may significantly impact the GMA's ability to achieve its strategic objectives. It also takes into account the GMA's enforcement priorities and available resources, the admissibility of any evidence, and the wider relevance of the event, including significant public safety concerns.

The GMA has also continued to build on its understanding and use of risk-based, intelligence-led enforcement programs to monitor, measure, and improve compliance through:

- annual reporting of compliance operations to assist in identifying high risk non-compliant behaviour
- using GMA research and monitoring to inform risk-based regulation of hunting and improving the GMA's knowledge of game species populations and hunting impacts. This includes conducting annual game harvest surveys for deer, duck, and quail, and conducting annual wing collection programs for gamebird hunters.

Compliance-related assistance and advice

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

To assist the community in understanding the breadth of game hunting laws in Victoria, the eight online educational modules on game hunting have been hosted on the GMA website, are free and open-access to all parties.

Procedures

The GMA uses Standard Operating Procedures (SOPs) to document the way activities are to be performed by its AOs. These SOPs contribute to the consistent and efficient operation of the GMA's compliance program and help ensure that critical processes and responsibilities relating to law enforcement activities are routinely followed, proper action is taken, and AOs act in a safe and professional manner, while focusing on the health, safety and wellbeing of staff.

Intelligence gathering and evidence management system

The GMA AOs are equipped with body-worn cameras (BWCs) and thermal imaging equipment.

A BWC is a small, overt camera used by AOs when performing operational duties. The introduction of BWCs has provided more transparent interactions between the GMA AOs and the community to enhance professionalism, accountability, and the safety of both the GMA AOs and the community.

The BWC footage is uploaded to the evidence management system. The evidence management system also allows the sharing of footage within the GMA and other trusted agencies, including Victoria Police.

Accountability and transparency

In addition to using technology such as drones to enhance accountability and ensure transparency, the GMA continues to refine intelligence and evidence databases to measure the efficiency and effectiveness of compliance efforts, identify improvement opportunities and assist with compliance planning. This has included refinement to the case management system, an intelligence platform to enable the capture, analysis and reporting of compliance information.

The GMA conducts an annual review of the AOs complaint management system to ensure compliance with best practice.

Where appropriate, the GMA publishes information about the outcomes of its compliance efforts on its website and in its annual reports, to help deter further non-compliant behaviours and provide assurance to the community that the GMA is fulfilling its regulatory functions.

Role clarity

The GMA engaged an external contractor to conduct the 2023 Community Survey, to strengthen the GMA's knowledge of community's understanding of the role of the GMA, its core regulatory functions, and establish a baseline measure of community satisfaction, which will allow tracking over time.

The 2023 Community Survey found that overall awareness of the GMA and understanding of its role was relatively low, ranging from 33 per cent in metropolitan Melbourne to 41 per cent in regions where hunting occurs. These baseline results will be used to measure the successful implementation of the GMA's Stakeholder Engagement Strategy and implementation plan.

Together with the results of the 2021 Stakeholder Survey, the 2023 Community Survey results are informing a review of the GMA's stakeholder engagement approach.

Stakeholder consultation and engagement

The GMA's Stakeholder Engagement Strategy guides delivery of the GMA's approach to stakeholder consultation and engagement. In 2022-23, the GMA began a review of its Stakeholder Engagement Strategy and implementation plan.

In 2022, the GMA engaged an independent consultant to conduct a review of the GMA's digital channels (social media and website) to ensure that the GMA was employing suitable platforms to digitally engage with its stakeholders. The review found that GMA's existing social media channels and website were appropriate for engaging effectively with its stakeholders, particularly Game Licence holders. The review informed the development of a new Social Media Strategy, which is currently being implemented.

The GMA consulted with stakeholders, as part of its annual decision-making process for developing a recommendation on the 2023 duck season arrangements. Stakeholders were provided with a range of information that assists in understanding the status of game duck populations, environmental conditions, and possible duck season arrangements. Stakeholders were invited to provide additional information on whether changes to the prescribed arrangements for duck season were required.

The GMA finalised development of a draft Waterfowl Wounding Reduction Action Plan, in consultation with the Wounding Reduction Working Group, which comprises hunting, animal welfare and firearms industry stakeholders. It also engaged 14 major stakeholder groups in the development of its online education modules.

To increase its capability, GMA staff delivering education programs undertook specific training in stakeholder engagement.

Timeliness

Since the introduction of MyGL, all standard Game Licence applications (99 per cent) have been processed automatically and all non-standard applications (1 per cent) have been assessed and processed within 48 hours of receipt of application. To assist system users, three educational videos were published and a successful advertising initiative was delivered to increase the rate of uptake.

All authorisations issued under s28A of the *Wildlife Act 1975* have been processed within five working days of receipt of application.

The mandatory Waterfowl Identification Test and Hound Hunting Test are now delivered through an online portal. This provides immediate responses for students.

There is a standalone customer service link embedded into MyGL to facilitate timely customer feedback, seven enhancements and 23 bug fixes were implemented to future-proof and increase the effectiveness of the system.

In June 2023, the GMA launched eight online education modules covering all laws, responsible hunting methods, Traditional Owner and community considerations, animal welfare and safety relating to all game species that are hunted.

Planning and reporting

In accordance with the Minister’s SOE and requirement of the Act, the GMA delivered its draft 2023-24 Annual Business Plan to the Minister on 30 May 2023 for consideration.

The GMA reports its progress against the SOE in its annual reports, which are provided to the Minister for Outdoor Recreation for tabling in Parliament.

Compliance with legislation and agreements

Given the powers afforded to it under various Acts, the GMA is required to comply with certain laws regarding the execution of those powers or the use of certain equipment.

The GMA possesses Operational Safety Defensive Equipment (OSDE) for issue and use by GMA Authorised Officers. Equipment includes oleoresin capsicum (OC) spray, extendable batons, body armour and handcuffs. These are subject to bi-annual 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 the 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 2022-23:

Activity	Comments
Audits for compliance conducted	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 2022 to 31 December 2022 and 1 January 2023 to 30 June 2023
Report on activity for the use of certain surveillance devices (annual)	Submitted to the Attorney General for period 1 July 2022 to 30 June 2023

Sustainable Hunting Action Plan 2021-2024

Funding for delivery of the Victorian Government's Sustainable Hunting Action Plan 2021-2024 (SHAP) was announced in the 2021 State budget. The GMA has several responsibilities under the SHAP that comprise education, animal welfare and research-related tasks.

In 2022-23, in delivering on SHAP, the GMA has:

- developed and published eight online education modules, including a Firearm Safety Module. It also delivered two practical introductory education modules for new deer and duck licence holders. These will continue to be run in future years
- the Wounding Reduction Working Group contributed to development of a draft Waterfowl Wounding Reduction Action Plan (draft action plan). The draft action plan was endorsed by the GMA Board and provided to government in September 2022 for consideration
- published a report on the findings of the wounding monitoring program for the 2022 duck season and undertook field surveys for the 2023 duck season
- completed and published a report on the results of the 2023 Stubble Quail abundance surveys
- conducted field surveys and genetic sample collection as part of the program to monitor Hog Deer abundance and population genetics.

Current Year Financial Review

The Game Management Authority (GMA) continues delivering on several initiatives committed in its Business Plan, the Minister's Statement of Expectations and the Government's Sustainable Hunting Action Plan (SHAP).

The GMA expenditure was higher compared to previous years. This was a result of full complement of staff throughout the year, update to IT hardware, delivery of priority research programs, increased compliance and enforcement patrols, and community and stakeholder awareness campaigns.

The GMA receivables and payables were higher compared to previous years due to timing of clearing operating activities under the service level agreement with DJSIR. The GMA's net worth remains strong at over \$6.5 million at the end June 2023.

Five-year financial summary

	2022-23	2021-22	2020-21 Restated	2019-20	2018-19
	\$	\$	\$	\$	\$
Grants	9,111,356	9,062,565	8,829,815	7,388,190	7,134,000
Interest	241,118	22,705	25,750	81,010	103,640
Sale of goods and services	2,574	-	-	4,500	-
Fair value of assets and services received free of charge	-	-	-	-	91,845
Total revenue	9,355,048	9,085,270	8,855,565	7,473,700	7,329,485
Employee expenses	(5,536,597)	(5,103,876)	(4,551,287)	(3,474,831)	(2,510,060)
Depreciation	(403,289)	(386,015)	(341,195)	(265,445)	(89,110)
Interest expense	(30,121)	(31,460)	(26,717)	(30,972)	(12,984)
Other operating expenses	(3,485,732)	(3,263,580)	(3,021,216)	(2,866,446)	(2,444,569)
Total expenditure	(9,455,739)	(8,784,931)	(7,940,415)	(6,637,693)	(5,056,723)
Net Result	(100,691)	300,339	915,149	836,007	2,272,762
Financial assets	10,651,342	7,868,001	7,409,032	7,896,721	8,051,109
Non-financial assets	1,878,559	2,136,769	2,213,784	3,276,273	796,403
Total assets	12,529,902	10,004,770	9,622,816	11,172,994	8,847,512
Payables	2,962,478	398,096	294,810	1,518,267	1,030,439
Borrowings	1,430,428	1,558,311	1,729,250	1,299,730	379,045
Provisions	1,618,759	1,437,898	1,375,448	1,051,465	960,672
Total liabilities	6,011,664	3,394,305	3,399,507	3,869,462	2,370,156

Human Resource Management

Occupational Health and Safety (OHS)

The GMA is committed to providing and maintaining 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 free access to vaccinations for influenza and Japanese encephalitis
- providing safety equipment to field staff, including uniforms and personal protective equipment (PPE)
- ergonomic assessments of all workstations
- providing facilities to support physical activity
- providing all staff with confidential access to an Employee Assistance Program
- providing SOPs to guide enforcement duties and provide a safe working environment.
- providing training in OHS practices and dynamic risk assessment
- maintaining a staff-driven Safety Consultative Committee to ensure site specific or environmental risks are addressed.

The Board-appointed People and Culture Committee provides oversight and support for the safety of all GMA staff.

Incident management

There were 14 occupational health and safety incidents reported and one Work Cover claim lodged during the period 1 July 2022 to 30 June 2023. All 14 incidents were assessed and closed off as of 30 June 2023.

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 applying merit and equity principles when appointing staff. The selection processes ensure applicants are assessed and evaluated fairly and equitably on the basis of the key selection criteria and other accountabilities without discrimination. Employees have been correctly classified in workforce data collections.

Executive Officer data

A member of the Senior Executive Service (SES) is defined as a person employed as an executive under Part 3 of the *Public Administration Act 2004* (PAA). For a public body, an executive is defined as a person employed under Part 3 of the PAA or a person to whom the Victorian Government's *Public Entity Executive Remuneration Policy* applies. All figures reflect employment levels at the last full pay period in June of the current and corresponding previous reporting year.

There were two people who held the positions of executive officer as defined by the *Public Administration Act 2004* as at the last full pay period in June 2023.

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 8 in the Financial Statement lists the actual number of EOs and their remuneration 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. This disclosure is reconciled below:

Reconciliation of executive numbers	2020	2021	2022	2023
Executive positions with total remuneration over \$100,000. (Financial Statement Note 8)	2	2	2	2
Vacancies	-	-	-	-
Separations	-	-	-	-
Total executive numbers at 30 June	2	2	2	2

Workforce data

	Ongoing employees 2022-23			Fixed term and casual employees (including secondees)
	Employees	Full time	Part time	FTE
Executive	2 (2)	2 (2)	0 (0)	0
Principal Scientist	1 (1)	1 (1)	0 (0)	0
Senior Manager	3 (4)	3 (4)	0 (0)	0
Administration staff	8 (8)	8 (8)	0 (0)	1
Field staff	20 (19)	20 (19)	0 (0)	
Total positions	34 (34)	34 (34)	0 (0)	1
Male	27 (25)	27 (25)	0 (0)	1
Female	7 (9)	7 (9)	0 (0)	0

Note:

Figures in parenthesis are from 2021-22 financial year.

The Executive classification reflect SES-1 in accordance with the VPSC guidelines.

All figures reflect employment levels during the last full pay period in June of each year.

Excluded are those on leave without pay or absent on secondment, external contractors/consultants and temporary staff employed by employment agencies.

Ongoing employees includes people engaged on an open-ended contract of employment and executives engaged on a standard executive contract.

Other Disclosures

Local Jobs First initiative

The GMA has not undertaken any projects during the financial reporting period relevant to the Local Jobs First initiative.

Social Procurement Framework

Government departments, agencies and public entities are required to measure and report their achievements under the Victorian Government Social Procurement Framework (SPF), which includes 10 social and sustainability objectives.

The SPF applies to the procurement of all goods, services and construction undertaken by, or on behalf of, the Government, and is defined by ten objectives:

1. Opportunities for Victorian Aboriginal people
2. Opportunities for Victorians with disability
3. Women's equality and safety
4. Opportunities for disadvantaged Victorians
5. Supporting safe and fair workplaces
6. Sustainable Victorian social enterprise and Aboriginal business sectors
7. Sustainable Victorian regions
8. Environmentally sustainable outputs
9. Environmentally sustainable business practices
10. Implementation of the climate change policy objectives.

The GMA embraces the principles underpinning the SPF and is committed to developing processes and policies that reflect these principles and to contribute to the achievement of the stated objectives, wherever practicable.

Consultancy expenditure (valued at \$10,000 or greater)

In 2022-23, the GMA engaged one consultant where the total fees payable to the consultant was \$10,000 or greater. The total expenditure incurred during 2022-23 in relation to these consultancies was \$52,500 (excluding GST). Details of the consultancy are outlined below:

Consultant	Purpose of consultancy	Start Date	End Date	Total approved fee (excl. GST)	Expenditure 2022-23 (excl. GST)	Future expenditure (excl. GST)
ORIMA	Stakeholder sentiment survey research 2023	1 July 2022	20 June 2023	52,500	52,500	0

Consultancy expenditure (valued at under \$10,000)

In 2022-23, there were nil consultancies engaged during the year where the total fees payable was less than \$10,000.

The GMA continues its Traditional Owner's Initiative project, including the delivery of cultural awareness and safety training to all staff and a Truth-telling workshop by a First Nations owned business, exploring partnership opportunities with Traditional Owners and Aboriginal organisations and businesses. The GMA is a member of DJSIR's Traditional Owner Engagement Community of Practice and Traditional Owner Game Management Strategy Co-Governance Group.

The GMA applied the social procurement framework during its procurement process for the purchase of hog deer tags, which are made from materials that are more durable and can be re-used, thereby demonstrating the objectives of the SPF: creating environmentally sustainable outputs.

The GMA supports regional towns and communities through its operational activities. During the 2022-23 reporting period, GMA staff regularly travelled to Victorian regional towns to conduct operations and field training, involving overnight stays in regional accommodation and the purchase of food and other services, all of which contributed to local economic activity and employment.

As the GMA is principally engaged in the delivery of regulatory services, it has limited procurement activity. Nevertheless, the GMA is committed to reducing its carbon footprint and has made progress towards this objective by transitioning to automated processes, for example, 100 per cent of Game Licence applications are now paperless and payments are now made electronically.

Advertising expenditure

The GMA's expenditure in the 2022-23 reporting period on government campaign expenditure did not exceed \$100,000.

Information and Communication Technology expenditure

For the 2022-23 reporting period, the GMA had a total ICT expenditure of \$486,515 with details shown below:

All operational ICT expenditure		ICT expenditure relating to projects to create or enhance ICT capabilities	
Business As Usual (BAU) ICT expenditure	Non-Business As Usual (non-BAU) ICT expenditure	Operational expenditure (OPEX)	Capital expenditure (CAPEX)
(Total)	(Total = Operational expenditure and Capital Expenditure)		
249,658	236,857	226,607	10,250

Note:

ICT expenditure refers to the GMA's costs in providing business enabling ICT services within the current reporting period. It comprises Business As Usual (BAU) ICT expenditure and Non-Business As Usual (Non-BAU) ICT expenditure.

Non-BAU ICT expenditure relates to extending or enhancing GMA's current ICT capabilities.

BAU ICT expenditure is all remaining ICT expenditure, which primarily relates to ongoing activities to operate and maintain the current ICT capability.

Freedom of information

The *Freedom of Information Act 1982* allows the public a right of access to documents held by the GMA as the prescribed authority for the purposes of the Act.

FOI statistics and timeliness

For the 12 months ending 30 June 2023, there were five valid Freedom of Information (FOI) requests received by the GMA, which were all from the general public.

In 2022–23, there were five FOI access decisions and the average time taken to finalise requests was 29 days. All decisions were made within statutory time periods.

Victorian Information Commissioner

Reviews

During 2022-23, zero FOI decisions were appealed to the Office of the Victorian Information Commissioner (OVIC).

Making a request

FOI requests must be made in writing describing the documents requested and including payment of the application fee of \$31.80. 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 424, Melbourne Victoria 3001. Further information regarding the *Freedom of Information Act 1982* may be found at www.ovic.vic.gov.au

Compliance with the Building Act 1993

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 *Public Interest Disclosures Act 2012*

The GMA is a public body subject to the *Public Interest Disclosure Act 2012* (PID). 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 PID about improper conduct of, or detrimental action taken in reprisal for a protected disclosure by the 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 or email info@ibac.vic.gov.au
- 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 including reducing single use plastics.

The GMA has an SLA in place with the DJSIR for the provision of fleet services. For the provision of office accommodation, the GMA has a combination of direct lease agreements and SLAs with DEECA.

Under Financial Reporting Direction (FRD) 24, the GMA is now required to report on electricity consumption and electricity offsets. For 2022-23 and comparative years, the GMA's electricity provider is unable to provide consumption rates. The GMA has put measures in place to ensure the provision of accurate data from 2023-24.

Asset Management Accountability Framework (AMAF) maturity assessment

The AMAF is a non-prescriptive, devolved accountability model of asset management that requires compliance with 41 mandatory requirements.

The GMA has an exemption from Standing Direction 4.2.1 Asset management accountability and will not be required to complete the assessment.

Availability of additional information on request

In compliance with the requirements of the *Standing Directions 2018*, under the *Financial Management Act 1994*, 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 FOI requirements, if applicable):

- a statement that declarations of pecuniary interests have been duly completed by all relevant officers
- details of shares held by a senior officer as nominee or held beneficially in a statutory authority or subsidiary
- details of publications produced by the entity about the entity, and how these can be obtained

- details of changes in prices, fees, charges, rates and levies charged by the entity
- details of any major external reviews carried out on the entity
- 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
- details of overseas visits undertaken including a summary of the objectives and outcomes of each visit
- details of major promotional, public relations and marketing activities undertaken by the entity to develop community awareness of the services provided by the entity
- details of assessments and measures undertaken to improve the occupational health and safety of employees, not otherwise detailed in the report of operations
- 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
- 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 424
Melbourne Victoria 3001

Game Management Authority Financial Management Compliance Attestation Statement

I, Corrie Goodwin, on behalf of the Game Management Authority, certify that the Game Management Authority has no Material Compliance Deficiency with respect to the applicable Standing Directions under the *Financial Management Act 1994* and Instructions.

The Game Management Authority Audit and Risk Management Committee has verified this attestation.



Corrie Goodwin
Acting Chairperson

28 September 2023

Financial Report – 30 June 2023

How this report is structured

The Game Management Authority (GMA) has presented its audited general purpose financial statements for the financial year ended 30 June 2023 in the following structure to provide users with information about the GMA's stewardship of resources entrusted to it.

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

The attached financial statements for the Game Management Authority (GMA) have been prepared in accordance with Direction 5.2 of the Standing Directions of the Assistant Treasurer under 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 2023 and financial position of the GMA as at 30 June 2023.

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

We authorise the attached financial statements for issue on 20 September 2023.



Mr Antony Christianen
Chief Finance Officer
Game Management Authority
Melbourne
20 September 2023



Ms Corrie Goodwin
Acting Chairperson
Game Management Authority
Melbourne
20 September 2023



Mr Graeme Ford
Chief Executive Officer
Game Management Authority
Melbourne
20 September 2023

Independent Audit Report from Auditor-General



Independent Auditor's Report

To the Board 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 2023 • 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 • declaration in the financial statements. <p>In my opinion the financial report presents fairly, in all material respects, the financial position of the authority as at 30 June 2023 and its 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 APES 110 <i>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's responsibilities for the financial report	<p>The Board of the authority is 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 determines 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 is 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
- conclude on the appropriateness of the Board's 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 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.



Simone Bohan

as delegate for the Auditor-General of Victoria

MELBOURNE
22 September 2023

Comprehensive operating statement^(a)

For the financial year ended 30 June 2023

	Notes	2023 \$	2022 \$
Continuing operations			
Income from transactions			
Income	2.1	9,355,048	9,085,270
Total income from transactions		9,355,048	9,085,270
Expenses from transactions			
Employee expenses	3.1	(5,536,597)	(5,103,876)
Other operating expenses	3.2	(3,485,732)	(3,263,580)
Depreciation and amortisation	4.1.2	(403,289)	(386,015)
Interest expense	6.2.2	(30,121)	(31,460)
Total expenses from transactions		(9,455,739)	(8,784,931)
Net result from transactions (net operating balance)		(100,691)	300,339
Other economic flows included in net result			
Net gain/(loss) on disposal of property plant and equipment	8.1	-	42,939
Net gain/(loss) arising from revaluation of long service leave liability	8.1	8,462	43,880
Total other economic flows included in net result		8,462	86,819
Net result		(92,229)	387,158
Comprehensive result		(92,229)	387,158

The accompanying notes form part of these financial statements.

^(a) This format is aligned to AASB 1049 Whole of Government and General Government Sector Financial Reporting.

Balance sheet^(a)

as at 30 June 2023

	Notes	2023 \$	2022 \$
Assets			
Financial assets			
Cash and deposits	6.3	7,932,282	7,515,333
Receivables	5.1	2,719,061	352,669
Total financial assets		10,651,342	7,868,001
Non-financial assets			
Property, plant and equipment	4.1	1,748,203	1,995,571
Intangible assets	4.2	93,141	91,700
Other non-financial assets	5.2	37,216	49,498
Total non-financial assets		1,878,559	2,136,769
Total assets		12,529,902	10,004,770
Liabilities			
Payables	5.3	2,962,478	398,096
Borrowings	6.1	1,430,428	1,558,311
Employee related provisions	3.1.2	1,618,759	1,437,898
Total liabilities		6,011,664	3,394,305
Net assets		6,518,237	6,610,466
Equity			
Accumulated surplus		6,518,237	6,610,466
Net worth		6,518,237	6,610,466

The accompanying notes form part of these financial statements.

^(a) This format is aligned to AASB 1049 Whole of Government and General Government Sector Financial Reporting.

Cash flow statement^(a)

for the financial year ended 30 June 2023

	Notes	2023 \$	2022 \$
Cash flows from operating activities			
Receipts			
Receipts from government		6,806,164	8,756,213
Receipts from other entities		241,118	252,416
Interest received		2,574	22,704
Total receipts		7,049,856	9,031,333
Payments			
Payments to suppliers and employees		(6,267,086)	(8,419,804)
Goods and Services Tax received from the ATO ^(b)		(50,455)	-
Interest costs of finance paid		(30,121)	(31,459)
Total payments		(6,347,662)	(8,451,262)
Net cash flows from operating activities	6.3.1	702,194	580,071
Cash flows from investing activities			
Purchases of non-financial assets		(7,650)	(136,855)
Net cash flows (used in) investing activities		(7,650)	(136,855)
Cash flows from financing activities			
Repayment of borrowings and principal portion of lease liabilities ^(c)		(277,595)	(250,646)
Net cash flows (used in) financing activities		(277,595)	(250,646)
Net increase/(decrease) in cash and cash equivalents		416,949	192,569
Cash and cash equivalents at beginning of financial year		7,515,333	7,322,764
Cash and cash equivalents at end of financial year	6.3	7,932,282	7,515,333

The accompanying notes form part of these financial statements.

^(a) This format is aligned to AASB 1049 Whole of Government and General Government Sector Financial Reporting.

^(b) Goods and Services Tax received from the Australian Taxation Office (ATO) is presented on a net basis.

^(c) The GMA has recognised cash payments for the principal portion of lease payments as financing activities; cash payments for the interest portion as operating activities consistent with the presentation of interest payments and short-term lease payments for leases and low-value assets as operating activities.

Statement of changes in equity^(a)

for the financial year ended 30 June 2023

	Accumulated surplus \$	Total \$
Balance at 1 July 2021	6,223,308	6,223,308
Comprehensive result for the year	387,158	387,158
Balance at 30 June 2022	6,610,466	6,610,466
Balance at 1 July 2022	6,610,466	6,610,466
Comprehensive result for the year	(92,229)	(92,229)
Balance at 30 June 2023	6,518,237	6,518,237

The accompanying notes form part of these financial statements.

^(a) This format is aligned to AASB 1049 Whole of Government and General Government Sector Financial Reporting.

1. About this report

The Game Management Authority (GMA) is an independent statutory authority, established under the *Game Management Authority Act 2014*.

A description of the nature of its operations and its principal activities is included in the "Report of Operations" which does not form part of these financial statements.

The principal address is: Game Management Authority, Level 2, 535 Bourke 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 measured 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 applying Australian Accounting Standards (AAS) that have significant effects on the financial statements and estimates are disclosed in the notes under the heading: 'Significant judgement or estimates'.

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 (AASs) 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.

Where appropriate, those AASs paragraphs applicable to not-for-profit entities have been applied. Accounting policies selected and applied in these financial statements ensure 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.

2. Funding delivery of our services

Introduction

The purpose of the Game Management Authority (GMA) is to regulate through education, research and enforcement to achieve responsible and sustainable game hunting in Victoria in accordance with the *Game Management Authority Act 2014*.

To enable the GMA to fulfil its objective, it receives grants from the Department of Jobs, Skills, Industry and Regions (DJSIR).

Significant judgement: Grants revenue

The GMA has made the judgement that amounts received in relation to grant revenue should be recognised under AASB 1058 on the basis that specific performance obligations are deemed not to exist within grant agreements. This assessment is subjective in nature and requires the GMA to exercise judgment in the interpretation of applicable accounting standards.

Structure

2.1 Summary of income that funds the delivery of our services

2.1 Summary of income that funds the delivery of our services

	2023	2022
	\$	\$
Grants	9,111,356	9,062,565
Interest	241,118	22,705
Other Income	2,574	-
Total income for transactions	9,355,048	9,085,270

Grants

The GMA has determined that the grant income included in the preceding table under AASB 1058 has been earned under arrangements that are either not enforceable and/or linked to sufficiently specific performance obligations.

Income from grants without any sufficiently specific performance obligations, or that are not enforceable, is recognised when GMA has an unconditional right to receive cash which usually coincides with receipt of cash. On initial recognition of the asset, GMA recognises any related contributions by owners, increases in liabilities, decreases in assets, and revenue ('related amounts') in accordance with other Australian Accounting Standards.

Related amounts may take the form of:

- contributions by owners, in accordance with AASB 1004
- revenue or a contract liability arising from a contract with a customer, in accordance with AASB 15
- a lease liability in accordance with AASB 16
- a financial instrument, in accordance with AASB 9
- a provision, in accordance with AASB 137 Provisions, Contingent Liabilities and Contingent Assets.

Interest

Interest income received on funds held in the Victorian Government Central Banking System. Interest income is recognised using the effective interest method which allocates the interest over the relevant period.

Other income

Other income represented an Australian Taxation Office refund.

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

	Notes	2023 \$	2022 \$
Employee expenses	3.1.1	5,536,597	5,103,876
Other operating expenses	3.2	3,485,732	3,263,579
Total expenses incurred in delivery of services		9,022,329	8,367,455

3.1.1 Employee benefits in the comprehensive operating statement

	2023 \$	2022 \$
Salaries and wages, annual leave and long service leave	5,069,514	4,678,714
Defined benefit superannuation expense	467,084	424,510
Defined contribution superannuation expense	-	652
Total employee expenses	5,536,597	5,103,876

Employee expenses include all costs related to employment including wages and salaries, Fringe Benefits Tax, leave entitlements, termination payments and WorkCover premiums.

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. The GMA does not recognise any defined benefit liabilities because it has no legal or constructive obligation to pay future benefits relating to its employees. Instead, the Department of Treasury and Finance (DTF) discloses in its annual financial statements the net defined benefit cost related to the members of these plans as an administered liability (on behalf of the State as the sponsoring employer).

3.1.2 Employee benefits in the balance sheet

Provision is made for benefits accrued by employees in respect of wages and salaries, annual leave and long service leave (LSL) for services rendered to the reporting date and recorded as an expense during the period the services are delivered.

	2023 \$	2022 \$
Current provisions		
<i>Annual leave</i>		
Unconditional and expected to be settled within 12 months	285,740	269,599
Unconditional and expected to be settled after 12 months	253,385	232,776
<i>Long service leave</i>		
Unconditional and expected to be settled within 12 months	121,665	106,622
Unconditional and expected to be settled after 12 months	595,101	511,591
<i>Provisions for on-costs</i>		
Unconditional and expected to be settled within 12 months	68,565	61,407
Unconditional and expected to be settled after 12 months	139,562	119,938
Total current provisions for employee benefits	1,464,018	1,301,933
Non-current provisions		
Employee benefits	132,674	117,418
Provisions for on-costs	22,066	18,547
Total non-current provisions for employee benefits	154,741	135,966
Total provisions for employee benefits	1,618,759	1,437,899

Reconciliation of movement in on-cost provision

	2023 \$
Opening balance	199,892
Additional provisions recognised	30,301
Closing balance	230,193
Current	208,127
Non-current	22,066

Wages and salaries, annual leave and sick leave

Liabilities for wages and salaries (including non-monetary benefits, annual leave and on-costs) are recognised as part of the employee benefit provision as current liabilities, because the GMA does not have an unconditional right to defer settlements of these liabilities.

The liability for salaries and wages are recognised in the balance sheet at remuneration rates which are current at the reporting date. As the GMA expects the liabilities to be wholly settled within 12 months of reporting date, they are measured at undiscounted amounts.

The annual leave liability is classified as a current liability and measured at the undiscounted amount expected to be paid, as the GMA does not have an unconditional right to defer settlement of the liability for at least 12 months after the end of the reporting period.

No provision has been made for sick leave as all sick leave is non-vesting and it is not considered probable that the average sick leave taken in the future will be greater than the benefits accrued in the future. As sick leave is non-vesting, an expense is recognised in the Comprehensive Operating Statement as it is taken.

Employment on-costs such as payroll tax, workers compensation and superannuation are not employee benefits. They are disclosed separately as a component of the provision for employee benefits when the employment to which they relate has occurred.

Unconditional LSL is disclosed as a current liability; even where the GMA 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 – if the GMA expects to wholly settle within 12 months or
- present value – if the GMA does not expect to wholly settle within 12 months.

Conditional LSL is disclosed as a non-current liability. There is a conditional right to defer the settlement of the entitlement until the employee has completed the requisite years of service. This non-current LSL 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 GMA are entitled to receive superannuation benefits and the GMA contributes to both defined benefit and defined contribution plans. The defined benefit plans provide benefits based on years of service and final average salary.

	Contribution for the year	
	2023	2022
	\$	\$
Defined benefits plans ^(a)		
State Superannuation Fund	-	652
Defined contribution plans		
VicSuper	260,238	235,949
Other	206,846	188,561
Total	467,084	425,162

Note:

^(a) The basis for determining the level of contributions is determined by the various actuaries of the defined benefit superannuation plans.

3.2 Other operating expenses

	2023	2022
	\$	\$
Supplies and services		
Contractors and professional services expenses	1,228,452	1,047,701
Office expenses	1,172,103	1,132,224
Purchase of services from department	328,339	403,835
Community awareness and publicity	214,116	57,030
Fleet expenses	183,332	184,584
Travel and subsistence expenses	152,338	73,052
Accommodation expenses	140,590	249,275
Equipment maintenance	66,462	115,878
Total supplies and services	3,485,732	3,263,579

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

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

4. Key assets available to support service delivery

Introduction

The Game Management Authority (GMA) controls property, plant and equipment that are utilised in fulfilling its objectives and conducting its activities. They represent the key resources that have been entrusted to the GMA to be utilised for delivery of those services.

Significant judgement: Classification of property, plant, equipment and vehicles as "Key assets"

The GMA has made the judgement that property, plant, equipment and vehicles are key assets utilised to support the GMA's objectives.

Fair value measurement

Where the assets included in this section are carried at fair value, additional information is disclosed in Note 7.3 in connection with how those fair values were determined.

Structure

- 4.1 Total property, plant and equipment
- 4.2 Intangible assets

4.1 Total property, plant and equipment^(a)

	Gross carrying amount		Accumulated depreciation		Net carrying amount	
	2023	2022	2023	2022	2023	2022
	\$	\$	\$	\$	\$	\$
Buildings at fair value	1,397,817	1,248,105	(563,220)	(406,555)	834,597	841,551
Motor Vehicles at fair value	808,869	808,869	(315,349)	(193,926)	493,520	614,943
Leasehold improvements at fair value	590,292	590,292	(276,676)	(192,154)	313,616	398,138
Plant and equipment at fair value	208,509	208,509	(102,038)	(67,569)	106,471	140,939
Net carrying amount	3,005,486	2,855,775	(1,257,283)	(860,203)	1,748,203	1,995,571

The following tables are subsets of property and vehicles by right-of-use assets

4.1.1 Total right-of-use assets: property and vehicles

	Gross carrying amount		Accumulated depreciation		Net carrying amount	
	2023	2022	2023	2022	2023	2022
	\$	\$	\$	\$	\$	\$
Buildings at fair value	1,397,817	1,248,105	(563,220)	(406,555)	834,597	841,551
Vehicles at fair value	808,869	808,869	(315,349)	(193,926)	493,520	614,943
Net carrying amount	2,206,684	2,056,973	(878,569)	(600,481)	1,328,115	1,456,492

	Buildings	Vehicles
	2023	2023
	\$	\$
Opening balance - 1 July 2022	841,551	614,943
Additions	149,711	-
Depreciation	(156,665)	(121,423)
Closing balance - 30 June 2023	834,597	493,520

	Buildings	Vehicles
	2022	2022
	\$	\$
Opening balance - 1 July 2021	998,216	621,228
Additions	-	160,106
Disposals	-	(37,458)
Depreciation	(156,665)	(128,932)
Closing balance - 30 June 2022	841,551	614,943

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.

The cost of a leasehold improvement is capitalised and depreciated over the shorter of the remaining term of the lease or their estimated useful lives.

Right-of-use asset acquired by lessees – initial measurement

The GMA recognises a right-of-use asset and a lease liability at the lease commencement date. The right-of-use asset is initially measured at cost which comprises the initial amount of the lease liability adjusted for:

- any lease payments made at or before the commencement date less any lease incentive received plus
- any initial direct costs incurred and
- an estimate of costs to dismantle and remove the underlying asset or to restore the underlying asset or the site on which it is located.

Right-of-use asset – subsequent measurement

The GMA depreciates the right-of-use assets on a straight line basis from the lease commencement date to the earlier of the end of the useful life of the right-of-use asset or the end of the lease term. The estimated useful life of the right-of-use assets are determined on the same basis as property, plant and equipment. The right-of-use assets are also subject to revaluation.

In addition, the right-of-use asset is periodically reduced by impairment losses, if any and adjusted for certain remeasurements of the lease liability.

Vehicles are valued using the current replacement cost method. The GMA 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 VicFleet who set relevant depreciation rates during use to reflect the utilisation of the vehicles.

Impairment of property, plant and equipment

The recoverable amount of primarily non-cash-generating assets of not-for-profit entities, which are typically specialised in nature and held for continuing use of their service capacity, is expected to be materially the same as fair value determined under AASB 13 Fair Value Measurement, with the consequence that AASB 136 does not apply to such assets that are regularly revalued.

4.1.2 Depreciation and amortisation

Charge for the period

	2023	2022
	\$	\$
Property, plant and equipment ^(a)	275,656	257,083
Vehicles under finance lease	121,423	128,932
Intangible assets	6,209	-
Total depreciation	403,289	386,015

^(a) The table incorporates depreciation of right-of-use assets as AASB 16 Leases.

All property, plant, equipment and vehicles 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. Typical estimated useful lives for the different asset classes for current and prior years are included in the table below:

Asset	Useful life: years
Leased right-of-use assets and improvements	2 to 10
Plant, equipment and vehicles (including leased assets)	3 to 10
Intangible assets	3 to 5

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

Right-of-use assets are generally depreciated over the shorter of the asset's useful life and the lease term. Where the GMA obtains ownership of the underlying leased asset or if the cost of the right-of-use asset reflects that the entity will exercise a purchase option, the entity depreciates the right-of-use asset over its useful life.

4.1.3 Reconciliation of movements in carrying values of property, plant and equipment

	Building at fair value		Property, plant and equipment at fair value		Motor Vehicles at fair value		Total	
	2023	2022	2023	2022	2023	2022	2023	2022
	\$	\$	\$	\$	\$	\$	\$	\$
Opening balance	841,551	998,216	539,078	561,918	614,943	640,446	1,995,571	2,200,580
Additions	149,711	-	-	-	-	218,464	149,711	218,464
Disposals	-	-	-	-	-	(37,458)	-	(37,458)
Depreciation	(156,665)	(156,665)	(118,991)	(22,841)	(121,423)	(206,508)	(397,080)	(386,015)
Closing balance	834,597	841,551	420,087	539,078	493,520	614,943	1,748,203	1,995,571

4.2 Intangible assets

	Computer software		Total	
	2023	2022	2023	2022
	\$	\$	\$	\$
Gross carrying amount				
Opening balance	91,700	13,203	91,700	13,203
Additions	7,650	78,497	7,650	78,497
Closing balance	99,350	91,700	99,350	91,700
Accumulated amortisation				
Opening balance	-	-	-	-
Amortisation	(6,209)	-	(6,209)	-
Closing balance	(6,209)	-	(6,209)	-
Net book value at end of financial year	93,141	91,700	93,141	91,700

Initial recognition

Purchased intangible assets are initially recognised at cost. When the recognition criteria in AASB 138 Intangible Assets is met, internally generated intangible assets are recognised at cost. Subsequently, intangible assets with finite useful lives are carried at cost less accumulated amortisation and accumulated impairment losses. Amortisation begins when the asset is available for use, that is, when it is in the location and condition necessary for it to be capable of operating in the manner intended by management.

Subsequent measurement

Intangible produced assets with finite useful lives, are amortised as an 'expense from transactions' on a straight-line basis over their useful lives.

Impairment of intangible assets

Intangible assets with finite useful lives are tested for impairment whenever an indication of impairment is identified.

5. Other assets and liabilities

Introduction

This section sets out those assets and liabilities that arose from the Game Management Authority's (GMA) operations.

Structure

- 5.1 Receivables
- 5.2 Other non-financial assets
- 5.3 Payables

5.1 Receivables

	2023 \$	2022 \$
Contractual		
Sale of goods and services	956	7,122
Statutory		
Amount owing from Victorian Government	2,679,723	318,866
GST input tax credit recoverable	38,381	26,681
Total receivables	2,719,061	352,669
<i>Represented by:</i>		
Current receivables	2,719,061	352,669

Contractual receivables are classified as financial instruments and categorised as 'financial assets and amortised costs'. They are initially recognised at fair value plus any directly attributable transaction costs. The GMA holds the contractual receivables with the objective to collect the contractual cash flows and therefore subsequently measured at amortised cost using the effective interest method, less any impairment.

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. The GMA applies AASB 9 for initial measurement of the statutory receivables and as a result statutory receivables are initially recognised at fair value plus any directly attributable transaction cost. Amounts recognised from the Victorian Government represent funding for all commitments incurred and are drawn from the Consolidated Fund as the commitments fall due.

Details about the GMA's impairment policies, the GMA's exposure to credit risk and the calculation of the loss allowance are set out in Note 7.1.2.

5.2 Other non-financial assets

	2023 \$	2022 \$
Current other non financial assets		
Prepayments	37,216	49,498
Total other non-financial assets	37,216	49,498

Other non-financial assets include pre-payments, which represent payments in advance of receipt of goods or services or the payments made for services covering a term extending beyond that financial accounting period.

5.3 Payables

	2023 \$	2022 \$
Contractual		
Supplies and services	84,274	361,959
Employee benefits	-	9,115
Statutory		
Amount owing to Victorian Government	2,875,975	-
Accrued Fringe Benefits Tax	2,229	
GST input tax credit payable	-	27,022
Total payables	2,962,478	398,096
<i>Represented by:</i>		
Current payables	2,962,478	398,096

Payables consist of:

- **contractual payables:** classified as financial instruments and measured at amortised cost. Accounts payable represent liabilities for supplies and services provided to the GMA prior to the end of the financial year that are unpaid
- **statutory payables:** Recognised and measured similarly to contractual payables, but 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 for supplies and services have an average credit period of 30 days.

The terms and conditions of amounts payable to the government and agencies vary according to the particular agreements and as they are not legislative payables, they are not classified as financial instruments.

Maturity analysis of contractual payables^(a)

	Carrying amount \$	Nominal amount \$	Maturity dates			
			< 1 month \$	1-3 months \$	3-12 months \$	1 - 5 years \$
2023						
Supplies and services	84,274	84,274	-	84,274	-	-
Total	84,274	84,274	-	84,274	-	-
2022						
Supplies and services	361,959	361,959	-	361,959	-	-
Employee benefits	9,115	9,115	9,115	-	-	-
Total	371,074	371,074	9,115	361,959	-	-

^(a) Maturity analysis is presented using the contractual undiscounted cash flows.

6. Financing our operations

Introduction

This section provides information on the sources of finance utilised by the Game Management Authority (GMA) during its operations, along with interest expenses (the cost of borrowings) and other information related to financing activities of the GMA.

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 balances
- 6.4 Commitments for expenditure

6.1 Borrowings

	2023	2022
	\$	\$
Current borrowings		
Finance lease liabilities ^(a)		
– Non-PPP related finance lease liabilities	321,009	363,966
Total current borrowings	321,009	363,966
Non-current borrowings		
Finance lease liabilities ^(a)		
– Non-PPP related finance lease liabilities	1,109,418	1,194,345
Total non-current borrowings	1,109,418	1,194,345
Total borrowings	1,430,428	1,558,311

^(a) Secured by the assets leased. Lease liabilities are effectively secured as the rights to the leased assets revert to the lessor in the event of default.

'Borrowings' refer to interest bearing liabilities mainly raised from public borrowings raised through the Treasury Corporation of Victoria, lease liabilities and other interest bearing arrangements.

Borrowings are classified as financial instruments. Interest bearing liabilities are classified at amortised cost unless the GMA elects to irrevocably designate them at fair value through profit or loss at initial recognition. The election depends on the nature and purpose of the interest-bearing liabilities.

The GMA has designated certain financial liabilities at fair value through net result to eliminate or significantly reduce the accounting mismatch that would otherwise arise. All other interest bearing borrowings are initially recognised at the fair value of the consideration received less directly attributable transaction costs and subsequently measured at amortised cost using the effective interest method. For financial liabilities designated at fair value through net result, all transaction costs are expensed as incurred. They are subsequently measured at fair value with changes in fair value relating to the GMA's own credit risk recognised in other comprehensive income and the remaining amount of changes in fair value recognised in net result. Amounts in other comprehensive income related to credit risk are not subject to recycling in profit loss but are transferred to retained earnings when realised.

Maturity analysis of borrowings

	Carrying amount \$	Nominal amount \$	Maturity dates				
			< 1 month \$	1-3 months \$	3-12 months \$	1 - 5 years \$	5+ years \$
2023							
Lease liabilities	1,430,428	1,445,130	34,449	67,610	308,892	949,563	84,615
Total	1,430,428	1,445,130	34,449	67,610	308,892	949,563	84,615
2022							
Lease liabilities	1,558,311	1,585,232	30,995	62,154	283,661	1,059,102	149,318
Total	1,558,311	1,585,232	30,995	62,154	283,661	1,059,102	149,318

6.2 Leases

Information about leases for which the GMA is a lessee is presented below.

GMA leasing activities

The GMA leases various buildings and motor vehicles. The lease contracts are typically made for fixed periods of 1-5 years with an option to renew the lease after that date. Lease payments are renegotiated every four years to reflect market rentals.

6.2.1 Right-of-use assets

Right-of-use assets are presented in note 4.1.1.

6.2.2 Amounts recognised in the Comprehensive Operating Statement

The following amounts are recognised in the Comprehensive Operating Statement relating to leases:

	2023 \$	2022 \$
Interest expense on lease liabilities	30,121	31,460
Total amount recognised in the Comprehensive Operating Statement	30,121	31,460

6.2.3 Amounts recognised in the Statement of Cashflows

The following amounts are recognised in the Statement of Cashflows relating to leases.

	2023 \$	2022 \$
Total cash outflow for leases	277,595	250,646

For any new contracts, the GMA considers whether a contract is, or contains a lease. A lease is defined as 'a contract, or part of a contract, that conveys the right to use an asset (the underlying asset) for a period of time in exchange for consideration'. To apply this definition the GMA assesses whether the contract meets three key evaluations which are whether:

- the contract contains an identified asset, which is either explicitly identified in the contract or implicitly specified by being identified at the time the asset is made available to the GMA and for which the supplier does not have substantive substitution rights;
- the GMA has the right to obtain substantially all of the economic benefits from use of the identified asset throughout the period of use, considering its rights within the defined scope of the contract and the GMA has the right to direct the use of the identified asset throughout the period of use; and
- the GMA has the right to take decisions in respect of 'how and for what purpose' the asset is used throughout the period of use.

This policy is applied to contracts entered into, or changed on or after 1 July 2019.

Separation of lease and non-lease components

At inception or on reassessment of a contract that contains a lease component, the lessee is required to separate out and account separately for non-lease components within a lease contract and exclude these amounts when determining the lease liability and right-of-use asset amount.

Recognition and measurement of leases as a lessee**Lease Liability – initial measurement**

The lease liability is initially measured at the present value of the lease payments unpaid at the commencement date, discounted using the interest rate implicit in the lease if that rate is readily determinable or the GMA's incremental borrowing rate.

Lease payments included in the measurement of the lease liability comprise the following:

- fixed payments (including in-substance fixed payments) less any lease incentive receivable
- variable payments based on an index or rate, initially measured using the index or rate as at the commencement date
- amounts expected to be payable under a residual value guarantee
- payments arising from purchase and termination options reasonably certain to be exercised.

Lease Liability – subsequent measurement

Subsequent to initial measurement, the liability will be reduced for payments made and increased for interest. It is remeasured to reflect any reassessment or modification, or if there are changes in-substance fixed payments.

When the lease liability is remeasured, the corresponding adjustment is reflected in the right-of-use asset, or profit and loss if the right of use asset is already reduced to zero.

Presentation of right-of-use assets and lease liabilities

The GMA presents right-of-use assets as 'property, plant and equipment' unless they meet the definition of investment property, in which case they are disclosed as 'investment property' in the balance sheet. Lease liabilities are presented as 'borrowings' in the balance sheet.

6.3 Cash flow information and balances

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

For cash flow statement presentation purposes, cash and cash equivalents are indicated in the reconciliation below.

	2023	2022
	\$	\$
Total cash and deposits disclosed in the balance sheet	7,932,282	7,515,333
Balance as per cash flow statement	7,932,282	7,515,333

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

	2023 \$	2022 \$
Net result for the period	(92,229)	387,158
Non-cash movements		
Depreciation and amortisation of non-current assets	403,289	386,015
Net (loss) on disposal of property plant and equipment	-	(42,939)
Net (loss)/gain arising from revaluation of long service leave liability	(8,462)	(43,880)
Movements in assets and liabilities:		
(Increase)/decrease in receivables	(2,343,915)	(288,877)
Increase/(decrease) in payables	2,554,188	76,264
Increase in provisions	189,323	106,330
Net cash flows from/(used in) operating activities	702,194	580,071

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 values 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.

6.4.1 Total commitments payable

GMA has no commitments 30 June 2023 (2022 Nil).

7. Risks, contingencies and valuation judgements

Introduction

The Game Management Authority (GMA) 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 high level of judgement to be applied, which for the GMA related mainly to fair value determination.

Structure

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

7.1 Financial instruments specific disclosures

Introduction

Financial instruments arise out of contractual agreements that give rise to a financial asset of one entity and a financial liability or equity instrument of another entity. Due to the nature of the GMA's activities, certain financial assets and financial liabilities arise under statute rather than a contract (for example taxes, fines and penalties). Such assets and liabilities do not meet the definition of financial instruments in AASB 132 Financial Instruments: Presentation.

Categories of financial assets

Financial assets at amortised cost

Financial assets are measured at amortised costs if both of the following criteria are met and the assets are not designated as fair value through net result:

- the assets are held by the GMA to collect the contractual cash flows
- the assets' contractual terms give rise to cash flows that are solely payments of principal and interests.

These assets are initially recognised at fair value plus any directly attributable transaction costs and subsequently measured at amortised cost using the effective interest method less any impairment.

The GMA recognises the following assets in this category:

- cash and deposits
- receivables (excluding statutory receivables).

Categories of financial liabilities

Financial liabilities at amortised cost

Financial liabilities at amortised cost are initially recognised on the date they are originated. They are initially measured at fair value plus any directly attributable transaction costs. Subsequent to initial recognition, these financial instruments are measured at amortised cost with any difference between the initial recognised amount and the redemption value being recognised in profit and loss over the period of the interest-bearing liability, using the effective interest rate method. The GMA recognises the following liabilities in this category:

- payables (excluding statutory payables)
- borrowings (including lease liabilities).

7.1.1 Financial instruments: Categorisation

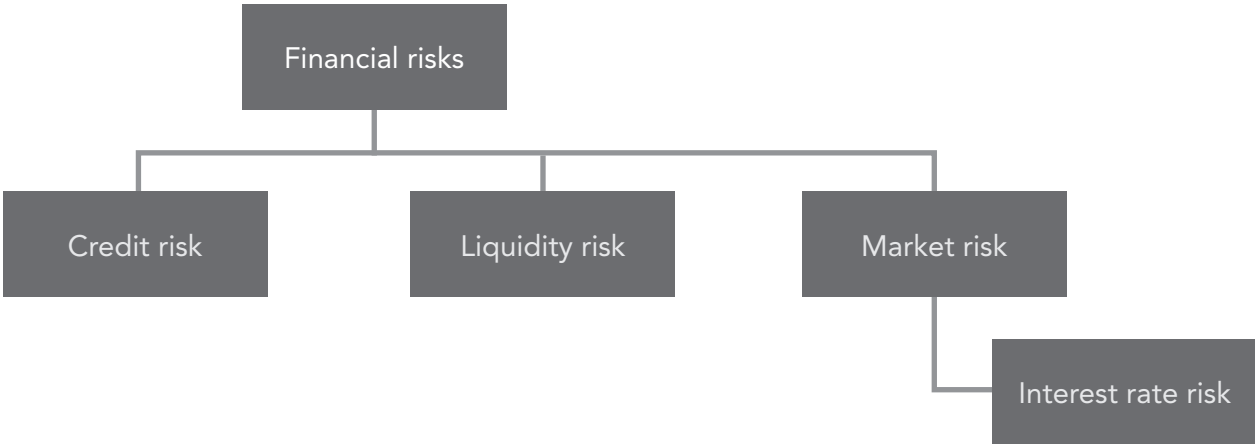
	Cash and deposits \$	Financial assets at amortised cost (AC) \$	Financial liabilities at amortised cost (AC) \$	Total \$
2023				
Contractual financial assets				
Cash and deposits	7,932,282	-	-	7,932,282
Receivables ^(a)	-	956	-	956
Total contractual financial assets	7,932,282	956	-	7,933,238
Contractual financial liabilities				
Payables ^(a)				
Supplies and services	-	-	84,274	84,274
Borrowings				
Financial lease liabilities	-	-	1,430,428	1,430,428
Total contractual financial liabilities	-	-	1,514,700	1,514,700

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

	Cash and deposits \$	Financial assets at amortised cost (AC) \$	Financial liabilities at amortised cost (AC) \$	Total \$
2022				
Contractual financial assets				
Cash and deposits	7,515,333	-	-	7,515,333
Receivables ^(a)	-	7,122	-	7,122
Total contractual financial assets	7,515,333	7,122	-	7,522,455
Contractual financial liabilities				
Payables ^(a)				
Supplies and services	-	-	361,959	361,959
Employee benefits	-	-	2,167	2,167
Borrowings				
Finance lease liabilities	-	-	1,558,311	1,558,311
Total contractual financial liabilities	-	-	1,922,436	1,922,436

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

7.1.2 Financial risk management objectives and policies



As a whole, the GMA’s financial risk management program seeks to manage these risks and the associated volatility of its financial performance.

Details of the 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 to each class of financial asset and financial liability above are disclosed in Note 7.3 to the financial statements.

The main purpose in holding financial instruments is to prudentially manage the GMA’s financial risks within Government policy parameters.

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

The GMA 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 Accountable Officer of the GMA.

Financial instruments: Credit risk

Credit risk refers to the possibility that a borrower will default on its financial obligations as and when they fall due. The GMA’s exposure to credit risk arises from the potential default of a counter party on their contractual obligations resulting in financial loss to the GMA. Credit risk is measured at fair value and is monitored on a regular basis.

Credit risk associated with the GMA’s contractual financial assets is minimal because the main debtor is the Victorian Government. For debtors other than the Government, it is the GMA’s policy to only deal with entities with high credit ratings of a minimum triple-B rating and to obtain sufficient collateral or credit enhancements where appropriate.

Credit quality of contractual financial assets that are neither past due nor impaired^(a)

	Financial institutions	Government agencies	Total
	\$	\$	\$
2023			
Cash and deposits	7,932,282	-	7,932,282
Receivables ^(a)	-	956	956
Total contractual financial assets	7,932,282	956	7,933,238
2022			
Cash and deposits	7,515,333	-	7,515,333
Receivables ^(a)	-	7,122	7,122
Total contractual financial assets	7,515,333	7,122	7,522,455

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

At 30 June 2023 the GMA did not have trade receivables past due (2022: Nil). On this basis, the GMA determined no allowance for expected credit loss was required at end of the financial year (2022: Nil).

The GMA records the allowance for expected credit loss for the relevant financial instruments under AASB 9's simplified Expected Credit Loss approach.

Financial instruments: Liquidity risk

Liquidity risk arises from being unable to meet financial obligations as they fall due. The GMA operates under the Government fair payments policy of settling financial obligations within 30 days and in the event of a dispute, making payments within 30 days from the date of resolution.

The GMA is exposed to liquidity risk mainly through the financial liabilities as disclosed on the face of the balance sheet. The GMA manages its liquidity risk by:

- maintaining an adequate level of uncommitted funds that can be drawn at short notice to meet its short-term obligations and
- holding investments and other contractual financial assets that are readily tradeable in the financial markets.

The GMA's exposure to liquidity risk is deemed insignificant based on prior periods' data and current assessment of risk. Cash for unexpected events is generally sourced from liquidation of available for sale financial investments.

Financial instruments: Market risk

The GMA's exposures to market risk are primarily through interest rate risk. Objectives, policies and processes used to manage each of these risks are disclosed below.

Sensitivity disclosure analysis and assumptions

The following movements are 'reasonably possible' over the next 12 months. A movement of 50 basis points up and down (2022: 25 basis points up and down) in market interest rates (AUD) and the tables that follow show the impact on the GMA's net result and equity for each category of financial instrument held by the GMA at the end of the reporting period, if the above movements were to occur.

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 GMA has minimal exposure to cash flow interest rate risks through cash and deposits that are at floating rate.

The GMA manages this risk by depositing funds in the Victorian Government Westpac Central Banking System. Management has concluded for cash at bank as a financial asset that can be left at floating rate without necessarily exposing the GMA to significant bad risk, management relies on DTF to monitor movement in interest rates under the whole of government contract.

The carrying amounts of financial assets and financial liabilities that are exposed to interest rates and the GMA's sensitivity to interest rate risk are set out in the table that follows.

Interest rate exposure of financial instruments

	Weighted average effective interest rate %	Carrying amount \$	Fixed interest rate \$	Variable interest rate \$	Non-interest bearing \$
2023					
Financial assets					
Cash and deposits	3.12%	7,932,282	-	7,932,282	-
Receivables ^(a)		956	-	-	956
Total financial assets		7,933,238	-	7,932,282	956
Financial liabilities					
Payables^(a)					
Supplies and services		84,274			84,274
Employee benefits		-	-	-	-
Borrowings					
Finance lease liabilities	2.00%	1,430,428	1,430,428	-	-
Total financial liabilities		1,514,701	1,430,428	-	84,274
2022					
Financial assets					
Cash and deposits	0.03%	7,515,333	-	7,515,333	-
Receivables ^(a)		7,122	-	-	7,122
Total financial assets		7,522,455	-	7,515,333	7,122
Financial liabilities					
Payables^(a)					
Supplies and services		361,959			361,959
Employee benefits		2,167	-	-	2,167
Borrowings					
Finance lease liabilities	2.38%	1,558,311	1,558,311	-	-
Total financial liabilities		1,922,437	1,558,311	-	364,126

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

Interest rate risk sensitivity

	Carrying amount \$	-050 basis points ^(a) Net Result \$	+050 basis points ^(a) Net Result \$
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2023**Contractual financial assets**

Cash and deposits ^(b)	7,932,282	(39,661)	39,661
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Total impact		(39,661)	39,661
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Contractual financial liabilities

Borrowings	1,430,428	(7,152)	7,152
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Total impact		(7,152)	7,152
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	Carrying amount \$	-025 basis points ^(a) Net Result \$	+025 basis points ^(a) Net Result \$
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2022**Contractual financial assets**

Cash and deposits	7,515,333	(18,788)	18,788
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Total impact		(18,788)	18,788
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Contractual financial liabilities

Borrowings	1,558,311	(3,896)	3,896
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Total impact		(3,896)	3,896
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^(a) Cash and deposits are exposed to floating rates movements. Sensitivities to these movements are calculated at movements of 0.5% (2022-23) and 0.25% (2021-22) up or down.

^(b) Interest rate sensitivity percentage has been increased as a result of the increasing interest rate.

7.2 Contingent assets and contingent liabilities

Contingent assets

The GMA has no contingent assets at 30 June 2023 (2022: \$Nil).

Contingent liabilities

The GMA has no contingent liabilities at 30 June 2023 (2022: \$Nil).

7.3 Fair value determination

Significant judgement: Fair value measurements of assets and liabilities

Fair value determination requires judgement and the use of assumptions. This section discloses the most significant assumptions used in determining fair values. Changes to assumptions could have a material impact on the results and financial position of the GMA.

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

7.3.1 Fair value hierarchy

In determining fair values, a number of inputs are used. To increase consistency and comparability in the financial statements, these inputs are categorised into three levels, also known as the fair value hierarchy. The levels are as follows:

Level 1 – Quoted (unadjusted) market prices in active markets for identical assets or liabilities;

Level 2 – Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable; and

Level 3 – Valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable.

In addition, the fair values of other assets and liabilities that are carried at amortised cost, also need to be determined for disclosure purposes.

Significant unobservable inputs have remained unchanged since 30 June 2023.

Property, plant and equipment is classified as Level 3.

7.3.2 Fair value determination of financial assets and liabilities

The fair values and net fair values of financial assets and 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 GMA currently holds a range of financial instruments that are recorded in the financial statements where the carrying amounts approximate fair value, due to their short-term nature or with the expectation that they will be paid in full by the end of the 2023-2024 reporting period.

These financial instruments include:

Financial Assets	Financial liabilities
Cash and deposits	Payables
Receivables	Borrowings

Where the fair value of the financial instruments is different from the carrying amounts, the following information has been included to disclose the difference:

Fair value of financial instruments measured at amortised cost

	Carrying amount	Fair value	Carrying amount	Fair value
	2023	2023	2022	2022
	\$	\$	\$	\$
Financial assets				
Receivables	956	956	7,122	7,122
Financial liabilities				
Borrowings	1,430,428	1,430,428	1,558,311	1,558,311
Total	1,431,384	1,431,384	1,565,433	1,565,433

7.3.3 Fair value determination: Non-financial physical assets

Fair value measurement hierarchy

	Carrying amount as at 30 June 2023	Fair value measurement at end of reporting period using:		
		Level 1 ^(a)	Level 2 ^(a)	Level 3 ^(a)
Motor vehicles under lease at fair value				
Vehicles ^(a)	493,520	-	-	493,520
Property, plant and equipment at fair value				
Plant and equipment	106,471	-	-	106,471
Leasehold improvement	313,616	-	-	313,616
Buildings at fair value				
Buildings	834,597	-	-	834,597
Total	1,748,203	-	-	1,748,203

^(a) Classified in accordance with the fair value hierarchy see note 7.3.1.

	Carrying amount as at 30 June 2022	Fair value measurement at end of reporting period using:		
		Level 1 ^(a)	Level 2 ^(a)	Level 3 ^(a)
Motor vehicles under lease at fair value				
Vehicles ^(a)	614,943	-	-	614,943
Property, plant and equipment at fair value				
Plant and equipment	140,939	-	-	140,939
Leasehold improvement	398,138	-	-	398,138
Buildings at fair value				
Buildings	841,551	-	-	841,551
Total	1,995,571	-	-	1,995,571

^(a) Classified in accordance with the fair value hierarchy see note 7.3.1.

There have been no transfers between levels during the period.

Vehicles are valued using the current replacement cost method. The GMA 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 VicFleet who set relevant depreciation rates during use to reflect the utilisation of the vehicles.

Property, plant and equipment and Buildings are held at fair value. When an asset is specialised in use, such that it is rarely sold other than as part of a going concern, fair value is determined using the current replacement cost method.

There were no changes in valuation techniques throughout the period to 30 June 2023.

For all assets measured at fair value, the current use is considered the highest and best use.

2023	Leasehold improvements	Buildings	Plant and equipment	Motor vehicles
Opening balance	398,138	841,551	140,938	614,943
Additions	-	149,711	-	-
Depreciation	(84,523)	(156,665)	(34,468)	(121,423)
Closing balance	313,616	834,597	106,470	493,520

2022	Leasehold improvements	Buildings	Plant and equipment	Motor vehicles
Opening balance	483,540	998,216	97,596	621,228
Purchases	-	-	58,358	160,106
Disposal	-	-	-	(37,458)
Depreciation	(85,402)	(156,665)	(15,016)	(128,932)
Closing balance	398,138	841,551	140,938	614,943

Description of significant unobservable inputs to Level 3 valuations

	Valuation technique	Significant unobservable inputs	Range (weighted average)	Sensitivity of fair value measurement to changes in significant unobservable inputs
Plant and equipment	Current replacement cost	Cost per unit	\$5,000-\$20,000 per unit	A significant increase or decrease in the cost per unit of the asset would result in a significantly higher or lower valuation.
		Useful life of plant and equipment	5-10 years (7 years)	A significant increase or decrease in the estimated useful life of the asset would result in a significantly higher or lower fair value.
Motor vehicle under finance lease	Current replacement cost	Cost per unit	\$20,000-\$30,000 per unit	A significant increase or decrease in direct cost per unit would result in a significantly higher or lower fair value.
		Useful life of motor vehicle	3-5 years (5 years)	A significant increase or decrease in the estimated useful life of the asset would result in a significantly higher or lower fair value.
Leasehold improvements	Current replacement cost	Useful life of leasehold improvements	5 to 10 years (7 years)	A significant increase or decrease in the estimated useful life of the asset would result in a significantly higher or lower fair value.
Right-of-use - Buildings	Current replacement cost	Useful life of leasehold premises	5 to 10 years (7 years)	A significant increase or decrease in rental cost per square metre would result in a significantly higher or lower fair value.

Significant unobservable inputs have remained unchanged since June 2022.

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 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 Australian Accounting Standards issued that are not yet effective
- 8.8 Glossary of technical terms
- 8.9 Style conventions

8.1 Other economic flows included in the net result

Other economic flows are changes in the volume or value of an asset or liability that do not result from transactions. Other gains/(losses) from other economic flows include the gains or losses from the revaluation of the present value of the long service leave liability due to changes in the bond interest rates.

	2023 \$	2022 \$
Net gain/(loss) on non-financial assets		
Net gain/(loss) on disposal of property plant and equipment	-	42,939
Total net gain/(loss) on non-financial assets	-	42,939
Other gains/(losses) from other economic flows		
Net gain/(loss) arising from revaluation of long service leave liability ^(a)	8,463	43,881
Total other gains/(losses) from other economic flows	8,463	43,881

^(a) Revaluation gain/(loss) due to changes in bond rates.

8.2 Responsible persons

In accordance with the Ministerial Directions issued by the Assistant Treasurer under the *Financial Management Act 1994* (FMA), the following disclosures are made regarding responsible persons for the reporting period.

Names

The persons who held the positions of Ministers and Accountable Officers in the GMA are as follows:

Minister for Agriculture	The Hon Gayle Tierney MP	(1 July 2022 to 4 December 2022)
Minister for Outdoor Recreation	The Hon Sonya Kilkenny MP	(5 December 2022 to 30 June 2023)
Chief Executive Officer	Mr Graeme Ford	(1 July 2022 to 30 June 2023)

Remuneration

The Minister's remuneration and allowances is set by the *Parliamentary Salaries and Superannuation Act 1968* and is reported within the State's Annual Financial Report.

Remuneration received or receivable by the Accountable Officer in connection with the management of GMA during the reporting period was in the range: \$240,000–\$249,999 (2022: \$230,000–\$239,999).

The individuals who held the positions of Responsible Officers, other than the Ministers in the GMA are as follows:

Mr Brian Hine	Chairperson	1 July 2022 to 20 March 2023
Ms Corrie Goodwin	Acting Chairperson	21 March 2023 to 30 June 2023
Ms Corrie Goodwin	Board Member	1 July 2022 to 20 March 2023
Mr Christopher Rose	Board Member	1 July 2022 to 30 June 2023
Dr Sandra Brizga	Board Member	1 July 2022 to 30 June 2023
Mr Owen Cavanough	Board Member	1 July 2022 to 30 June 2023
Mr Ian Maxfield	Board Member	1 July 2022 to 30 June 2023
Ms Maggy Samaan	Board Member	1 July 2022 to 30 June 2023
Dr Amanda Errington	Board Member	10 October 2022 to 30 June 2023

The number of responsible persons, other than the Ministers and their total remuneration is shown below:

				2023	Total Number 2022
Band Range					
\$	10,000	-	\$ 19,999	6	7
\$	20,000	-	\$ 29,999	1	1
\$	30,000	-	\$ 39,999	1	-
Total				8	8
Total remuneration				156,649	160,689

8.3 Remuneration of executives

The number of Executive Officers, other than Ministers and the Chief Executive Officer as the Accountable Officer, and their total remuneration during the reporting period are shown in the table. Total annualised employee equivalents provides a measure of full time equivalent executive officers over the reporting period.

Remuneration comprises employee benefits (as defined in AASB 119 Employee Benefits) in all forms of consideration paid, payable or provided by the entity, or on behalf of the entity, in exchange for services rendered. Accordingly, remuneration is determined on an accrual basis, and is disclosed in the following categories.

Short-term employee benefits include amounts such as wages, salaries, annual leave or sick leave that are usually paid or payable on a regular basis, as well as non-monetary benefits such as allowances and free or subsidised goods or services.

Post-employment benefits include pensions and other retirement benefits paid or payable on a discrete basis when employment has ceased.

Other long-term benefits include long service leave, other long service benefits or deferred compensation.

Remuneration of executive officers	2023	2022
	\$	\$
Short-term employee benefits	195,724	203,769
Post-employment benefits	21,726	18,653
Other long-term benefits	4,849	4,770
Total remuneration	222,298	227,192
Total number of executives	1	1
Total annualised employee equivalents ^(a)	1	1

^(a) Annualised employee equivalent is based on the time fraction worked over the reporting period.

8.4 Related parties

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

Related parties of the GMA include:

- all Key Management Personnel and their close family members and personal business interests (controlled entities, joint ventures and entities they have significant influence over)
- 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.

Significant transactions with government-related entities

The GMA received funding from the following:

	2023	2022
	\$	\$
Department of Jobs, Skills, Industry and Regions	9,111,356	9,062,565
	9,111,356	9,062,565

The GMA made payments to the following:

	2023	2022
	\$	\$
Department of Energy, Environment and Climate Action	376,610	332,403
Victorian Fisheries Authority	214,870	316,726
Department of Jobs, Skills, Industry and Regions	76,926	-
CenITex	74,891	55,613
Victorian Government Solicitors Office	68,459	119,125
Victorian Auditor-General's Office	10,000	22,000
Department of Transport	-	81,421
Victorian Managed Insurance Authority	26,999	25,576
Victorian Public Sector Commission	-	4,092
Total	848,754	956,956

Remuneration of Key Management Personnel

Key Management Personnel of the GMA 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. The Minister's remuneration and allowances is set by the *Parliamentary Salaries and Superannuation Act 1967* and is reported within the State's Annual Financial Report.

Remuneration comprises employee benefits in all forms of consideration paid, payable or provided by the entity, or on behalf of the entity, in exchange for services rendered, and is disclosed in the following categories. Short-term employee benefits include amounts such as wages, salaries, annual leave or sick leave that are usually paid or payable on a regular basis, as well as non-monetary benefits such as allowances and free or subsidised goods or services. Post-employment benefits include pensions and other retirement benefits paid or payable on a discrete basis when employment has ceased. Other long-term benefits include long service leave, other long service benefits or deferred compensation.

	2023	2022
	\$	\$
Short-term benefits	357,585	354,760
Post-employment benefits	36,468	35,440
Other long-term benefits	5,396	5,546
Total	399,448	395,746

Transactions and balances 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 GMA and related party transactions previously disclosed, there were no related party transactions that were attributed to key management personnel, their close family members and their personal business interests. No provision has been required, nor any expense recognised, for impairment of receivables from related parties.

8.5 Remuneration of auditors

	2023	2022
	\$	\$
Victorian Auditor-General's Office		
Audit or review of the financial statements	30,000	22,000
Total remuneration of auditors	30,000	22,000

8.6 Subsequent events

Parliamentary Select Committee inquiry into Victoria's Recreational Native Bird Hunting Arrangements

The Victorian Government Inquiry into Victoria's recreational native bird hunting arrangements has recommended the Victorian Government end the annual recreational native bird hunting season opening on all public and private land from 2024. The Victorian Government has six months to respond to the Select Committee's recommendations.

Based on the recommendations in the Select Committee's majority report, the GMA management have concluded the accounting for assets and liabilities as of 30 June 2023 are reported at fair value given the GMA will continue to operate as business-as-usual until the Victorian Government response is known. Management have concluded the going concern assumption in the accounting for assets and liabilities remains appropriate for the period of 1 July 2023 to the date of any Victorian Government announcement because of the level of retained earnings the entity has at 30 June 2023.

The Board considers that no other matters or circumstances have arisen subsequent to 30 June 2023, that would require adjustment of, or disclosure in the financial statements.

8.7 Australian Accounting Standards issued that are not yet effective

Certain new and revised accounting standards have been issued but are not effective for the 2022-23 reporting period. These accounting standards have not been applied to these Financial Statements.

AASB 2022-10 Amendments to Australian Accounting Standards – Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities.

AASB 2022-10 amends AASB 13 Fair Value Measurement by adding authoritative implementation guidance and illustrative examples for fair value measurements of non-financial assets of not-for-profit public sector entities not held primarily for their ability to generate net cash inflows.

Among other things, the Standard:

- specifies that an entity needs to consider whether an asset's highest and best use differs from its current use only when it is held for sale or held for distributions to owners under AASB 5 Non-current Assets Held for Sale and Discontinued Operations or if it is highly probable that it will be used for an alternative purpose
- clarifies that an asset's use is 'financially feasible' if market participants would be willing to invest in the asset's service capacity, considering both the capacity to provide needed goods or services and the resulting costs of those goods and services

- specifies that if both market selling price and some market participant data required to fair value the asset are not observable, an entity needs to start with its own assumptions and adjust them to the extent that reasonably available information indicates that other market participants would use different data
- provides guidance on the application of the cost approach to fair value, including the nature of costs to be included in a reference asset and identification of economic obsolescence.

This Standard applies prospectively to annual periods beginning on or after 1 January 2024, with earlier application permitted.

AASB 17 Insurance Contracts, AASB 2022-8 Amendments to Australian Accounting Standards – Insurance Contracts: Consequential Amendments and AASB 2022-9 Amendments to Australian Accounting Standards – Insurance Contracts in the Public Sector

AASB 17 replaces AASB 4 Insurance Contracts, AASB 1023 General Insurance Contracts and AASB 1038 Life Insurance Contracts for not-for-profit public sector entities for annual reporting periods beginning on or after 1 July 2026.

AASB 2022-9 amends AASB 17 to make public sector-related modifications (for example, it specifies the pre-requisites, indicators and other considerations in identifying arrangements that fall within the scope of AASB 17 in a public sector context). This Standard applies for annual reporting periods beginning on or after 1 July 2026.

AASB 2022-8 makes consequential amendments to other Australian Accounting Standards so that public sector entities are permitted to continue to apply AASB 4 and AASB 1023 to annual periods before 1 July 2026. This Standard applies for annual reporting periods beginning on or after 1 January 2023.

AASB 2020-1 Amendments to Australian Accounting Standards – Classification of Liabilities as Current or Non-Current and AASB 2022-6 Amendments to Australian Accounting Standards – Non-current Liabilities with Covenants

AASB 2020-1 amended AASB 101 Presentation of Financial Statements to clarify requirements for the presentation of liabilities in the statement of financial position as current or non-current and was applicable to annual reporting periods beginning on or after 1 January 2022.

AASB 2020-6 subsequently amended AASB 2020-1, deferring the mandatory effective date of AASB 2020-1 from 1 January 2022 to 1 January 2023. AASB 2022-6 was applicable for annual reporting periods beginning on or after 1 January 2022.

AASB 2022-6 amends and clarifies the requirements contained in AASB 2020-1. Among other things, it:

- clarifies that only those covenants that an entity must comply with at or before the reporting date affect a liability's classification as current or non-current
- requires additional disclosures for non-current liabilities that are subject to an entity complying with covenants within 12 months after the reporting date.
AASB 2022-6 applies to annual reporting periods beginning on or after 1 January 2023.

The GMA is in the process of analysing the impacts of this Standard. However, it is not anticipated to have a material impact for accounting standards issued but not yet effective.

8.8 Glossary of technical terms

Borrowings

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

Commitments

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

Comprehensive result

The amount included in the operating statement representing total change in net worth other than transactions with owners as owners.

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 benefits expense

Employee benefits expense 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.

Finance lease

Is a lease that transfers substantially all the risks and rewards incidental to ownership of an underlying asset.

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
 - 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 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 balance sheet as at the end of the period
- a comprehensive operating statement for the period
- a statement of changes in equity for the period
- a cash flow statement for the period
- notes, comprising a summary of significant accounting policies and other explanatory information
- comparatives information in respect of the preceding period as specified in paragraph 38 of AASB 101 *Presentation of Financial Statements*, and
- 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 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

Represents costs incurred in connection with borrowings. It includes interest on advances, loans, overdrafts, bonds and bills, deposits, interest components of lease repayments, service concession financial liabilities and amortisation of discounts or premiums in relation to borrowings.

Interest income

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

Leases

Rights conveyed in a contract, or part of a contract, the right to use an asset (the underlying asset) for a period of time in exchange for consideration.

Net result

Net result is a measure of financial performance of the operations for the period. It is the net result of items of revenue, gains and expenses (including losses) recognised for the period, excluding those classified as 'other non-owner movements in equity'.

Net result from transactions or net operating balance

Net operating balance or net result from transactions is a key fiscal aggregate and is revenue 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.

Operating result

Is a measure of financial performance of the operations for the period. It is the net result of items of revenue, gains and expenses (including losses) recognised for the period, excluding those that are classified as 'other non-owner movements in equity'. Refer also 'net result'.

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. In simple terms, other economic flows are changes arising from market remeasurements. They include gains and losses from disposals, revaluations and impairments of non-current physical and intangible assets; fair value changes of financial instruments and agricultural assets; and depletion of natural assets (non produced) from their use or removal.

Other economic flows - other comprehensive income

Other economic flows – other comprehensive income comprises items (including reclassification adjustments) that are not recognised in net result as required or permitted by other Australian Accounting Standards. They include changes in physical asset revaluation surplus; share of net movement in revaluation surplus of associates and joint ventures; and 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.

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 GMA.

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 2022-23 *Model Report for Victorian Government Departments*. The presentation of other disclosures is generally consistent with the other disclosures made in earlier publications of the GMA's annual reports.

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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.

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