



Annual Report 2015 - 16

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

28 October 2016

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

Dear Minister

In accordance with the *Financial Management Act 1994* and section 20 of the *Game Management Authority Act 2014*, I am pleased to present the Game Management Authority's Annual Report for the year ending 30 June 2016.

Yours sincerely

A handwritten signature in black ink, appearing to read 'Wendy', followed by a stylized flourish that extends horizontally to the right.

Wendy Greiner
Acting Chair

Contents

Chair's foreword	5
CEO report	6
About the Game Management Authority	7
Corporate governance	9
Game Management Authority Board	11
The year in review	14
Key outcomes	15
Human resource management	25
Other disclosures	27
Financial Report - 30 June 2016	30
Notes to the Financial Statements	35
Disclosure Index	69
Independent Audit Report from Auditor-General	71

Chair's foreword

It is with much pleasure that I present the Annual Report of the Game Management Authority (GMA) for the 2015-16 financial year.

This report marks the completion of the second year of operation of the Game Management Authority that was established on 1 July 2014. It is an independent statutory authority responsible for the regulation of game hunting in Victoria.

The Board remains committed to having the Authority gain respect both as a regulator and an expert in game management and has the charter to promote safe, responsible and sustainable hunting.

Hunting and game management activities generate a diverse range of social, environmental, and economic benefits. Recreational hunting is growing in popularity and is currently enjoyed by over 48,000 licensed game hunters. It is estimated game and pest hunting contributes \$439 million annually to the economy and provides around 3,500 jobs, with many in regional communities.

The importance of sustainable hunting requires sound game, conservation and land management and is at the core of our strategic focus.

There are opportunities to build stronger strategic ties with our stakeholders to advance significant major initiatives. The Board has undertaken a regular and structured engagement program with stakeholders on the operations and performance of the Authority. This will ensure a healthy collaboration, directed towards our strategic and business planning into the future.

With a clear strategic focus on regulation, accountability, governance, financial and risk management, education and training the Board has addressed and consolidated a range of key issues throughout the year.

The Board and the executive team have been focused on ensuring we have the best mix of skills, experience and resourcing to undertake our many and varied functions under the *Game Management Authority Act 2014*.

We remain committed to working pro-actively with our partner agencies in pursuit of our primary objective of the promotion of responsible and sustainable game hunting in Victoria.

I would like to take this opportunity to acknowledge the contribution of the inaugural Chair of the GMA, the Hon. Roger Hallam, who resigned in April 2016. Roger's passion and commitment has ensured a strong foundation for the Authority.

My role of Acting Chair from August 2016 has also led to the appointment at this time of an Acting Deputy Chair with Alan Bowman taking on this role. I have appreciated his support in the short period of these Acting roles. I want to also thank my fellow Board members for their wonderful support, time and commitment to the GMA.

I would like to express my appreciation of the talented team, led competently by our Chief Executive Officer Greg Hyams.

We will continue to challenge the way we do things, in our ongoing quest to deliver better outcomes for the hunting community.



Wendy Greiner
Acting Chair

Chief Executive Officer's report

This report for the 2015-16 reporting period provides the Game Management Authority (GMA) with our first opportunity to evaluate, reflect and report on our comparative progress since our creation on 1 July 2014.

By the end of our first 12 months of operation as the GMA, we had gained a clearer insight into what was required for us to be an effective regulator. The objective for 2015-16, was therefore to take what we had learned from that first year of operation and consolidate ourselves as a true risk-based, intelligence-led regulator.

The skill sets, structures, roles and processes needed to achieve this level of regulatory performance became clearer as we continued to evolve as an operating entity. Accordingly, adjustments were made to the GMA's structure and staff to ensure we had the appropriate blend of skills and experiences necessary to implement the required changes.

I am pleased to report that the changes implemented to date are starting to bear fruit.

We have provided advice to government on a variety of matters including the development of a deer management strategy framework and hog deer hunting on Snake Island. We have undertaken an audit of all State Game Reserves across Victoria and continued to focus on growth of the RESPECT initiative.

We have a workforce focussed on the efficient and targeted use of our limited resources, based on full and proper assessments of risks and alternative courses of action available to us to achieve the desired outcomes.

Our regular engagement with all our stakeholders is providing valuable insights into areas requiring attention and in some cases providing opportunities for us to work collaboratively on areas of mutual concern.

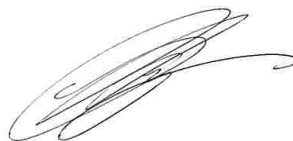
We are working more effectively with our partner agencies including Parks Victoria and Victoria Police in areas such as compliance and enforcement and training.

In 2016 -17, we will continue to build on the initiatives commenced over the last year and look to take our performance as a regulator to the next level, particularly looking to the innovative use of technology to assist us in our efforts.

I would like to take the opportunity to acknowledge the contribution of the former Chair of the GMA the Hon. Roger Hallam, for his support and guidance during the formative period of the GMA.

I would also like to acknowledge the support and commitment provided by the Board members during the course of the past year.

To the staff of the GMA, I pass on my thanks for their commitment and efforts to ensure that as the regulator for game hunting in Victoria we are seen as possessing the utmost integrity, having an empathetic engagement approach to all our stakeholders in all circumstances and a highly competent and effective workforce.



Greg Hyams
Chief Executive Officer

About the Game Management Authority

Charter and purpose

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

The GMA is responsible for:

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

The GMA has an important advisory role in the management of natural resources across Victoria including:

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

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

Our vision

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

Our mission

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

Establishment of the Authority

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

The Responsible Minister during the 2015-16 reporting period was the Hon Jaala Pulford MP, Minister for Agriculture.

Functions of the Authority

The functions of the GMA are:

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

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

Powers of the Authority

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

Corporate governance

The GMA Board

Responsibilities of the Board

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

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

This includes:

- setting and approving the strategic and corporate plans
- approving the annual report
- regularly reviewing the Authority's major high risk policies
- ensuring adequate risk management of all strategic business and operational risks
- providing recommendations to relevant Ministers
- reviewing internal financial and operational controls
- CEO selection, appointment, succession planning and performance assessment
- oversight of the management of the GMA by the CEO to ensure effective operation and a culture of compliance and best practice business performance in all areas of operational, financial, human resources, risk management and asset management.

Membership and term of the Board

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

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

- legal practice
- finance or accounting
- wildlife biology or ecology
- animal welfare
- public administration
- communications
- Aboriginal culture and identity as they relate to game hunting and game management;
- private land management as it relates to agriculture
- public land management
- game hunting
- game and wildlife management, including pest animal management.

Meeting attendance

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

Attendance at Board and Sub Committee meetings during the year ended 30 June 2016.

	Board attendance (7 meetings scheduled)	Audit & Risk Management Committee attendance (5 meetings scheduled)	Remuneration Committee (2 meetings scheduled)
Roger Hallam (resigned 15/4/16)	5		2
Wendy Greiner	7	4 (ceased temporarily 8/5/16)	
Peter Bailey	7	3	
Alan Bowman	7	4	
Margaret Donnan	7	5	
Rodney Drew	6		2
Eddy Kontelj	6	1 (appointed temporarily 9/5/16)	
Mark Little	6		2
Michael Wagg*	5		1

*M. Wagg granted leave of absence for two Board meetings

Sub - committees

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

Audit and Risk Management Committee

Ms Wendy Greiner (Chair until 8 May 2016)

Mr Alan Bowman (assumed Chair temporarily 9 May 2016)

Ms Margaret Donnan

Mr Peter Bailey

Mr Eddy Kontelj (appointed temporarily 9 May 2016)

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

- fulfilling of statutory and fiduciary responsibilities relating to the accounting and financial reporting practices of the GMA Board
- oversight of the Victorian Auditor-General's report of GMA
- provision of advice to the GMA Board regarding risks to the Authority.

Remuneration Committee

Mr Rodney Drew (Chair)

Mr Mark Little

Mr Michael Wagg

Hon. Roger Hallam (ex-officio resigned 15 April 2016)

Ms Wendy Greiner (ex- officio from 9 May 2016)

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

- total remuneration payable to the Chief Executive Officer
- key performance indicators for the Chief Executive Officer.

Game Management Authority Board



Ms Wendy Greiner (Acting Chair – from 12 August 2016)

Wendy has extensive experience as a non-executive director and Chair across a range of industry sectors. Wendy is also currently Chair of the Murray Regional Tourism Board, a unique cross border partnership of two state governments and 13 local government authorities. She has previously held various government and private directorships including Chair of the Australian Institute of Management, Mayor of a large metropolitan Council in South Australia, Director of Harness Racing Victoria and the Royal Automobile Association. She has also served on Audit, Remuneration and Risk Committees.

Wendy has significant experience in regulatory authorities as well as in public policy and administration. She has worked extensively with all levels of government to deliver key strategic outcomes. She has held leadership roles in Southcorp, Qantas and many other high profile organisations. Ms Greiner has added enormous value to companies with her breadth of experience in governance, financial and risk management, strategy, organisational change, corporate affairs and stakeholder engagement.

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



Mr Alan Bowman (Acting Deputy Chair – from 12 August 2016)

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

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



Mr Peter Bailey

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

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



Ms Margaret Donnan

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

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

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



Mr Rod Drew

Rod is currently the Executive Officer for the Shooting Industry Foundation of Australia Limited. Mr Drew is also an active 30 year member of Field and Game Australia (FGA) and held the position of CEO from 1997 until 2014. Mr Drew has vast experience in game management, hunting and conservation of natural resources through sustainable utilisation. He has represented FGA and the Shooting Industry on various Victorian, interstate and federal government committees and held positions on a range of non-government committees throughout Australia. As part of his professional development, Mr Drew has visited and spent time with hunting and game management organisations in the UK and USA. Mr Drew was a member of the former Victorian Hunting Advisory Committee.



Mr Eddy Kontelj

Eddy is currently Managing Director of a Caterpillar equipment dealership and has over 38 years' experience in mining, heavy industry, plant and equipment. He possesses strong business acumen and is an experienced Non-Executive Director having held Director and Chair positions on a number of boards including the Barwon Regional Waste Management Group.

Mr Kontelj is actively involved in the community and served as Councillor with the City of Greater Geelong from 2010 through to 2016. His community involvement includes leading and coordinating several significant and successful fundraising initiatives and campaigns for not for profit organisations including the Asthma Foundation and Beyond Blue.



Mr Mark Little

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

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



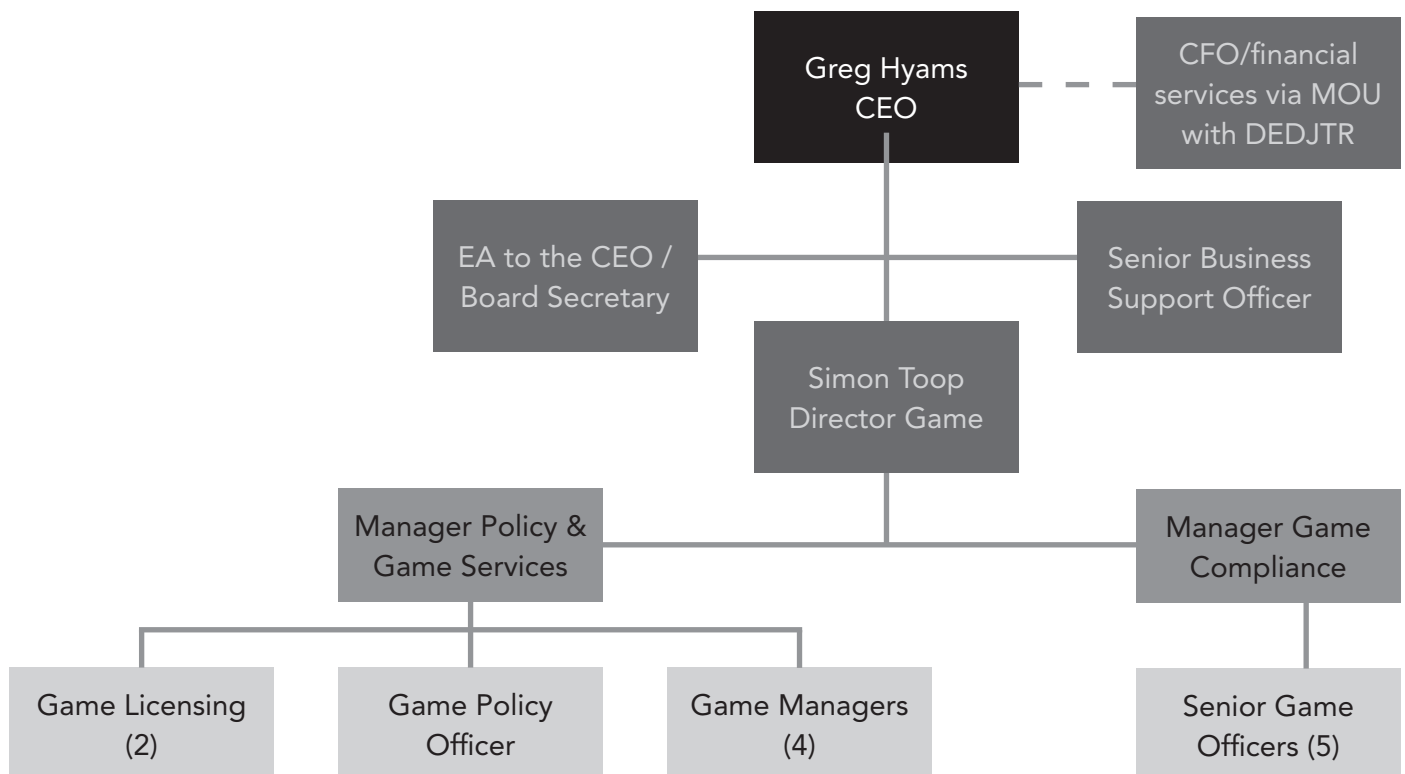
Mr Michael Wagg

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

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

Mr Wagg was formerly the Chair of the Glenelg Hopkins Catchment Management Authority and is currently serving as a Director for a further two year period.

GMA organisational structure as at 30 June 2016



The year in review

Statement of Expectations

The GMA was issued its inaugural Statement of Expectations (SOE) in October 2014. This outlines government's expectations of the GMA in discharging its responsibilities under the *Game Management Authority Act 2014*. Our Minister has advised that the SOE remains in effect. The following is an overview of how these expectations were met in 2015-16. Details on the specific activities are covered in the body of this report.

Role clarity

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

In response, the GMA continued to improve its website, improved and updated the phone app, provided efficient licensing services, coordinated and worked with partner agencies in delivering game enforcement, commenced preparation of a comprehensive hunting manual and provided advice to government on a range of game management related issues. The GMA also produced an audit report into the condition of the state's 199 State Game Reserves.

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

The GMA's approach to compliance is articulated in its Compliance Policy.

Stakeholder consultation and engagement

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

As the lead regulator for game hunting in Victoria, the GMA provided authoritative information on when, where and how game may be hunted, primarily through material on its website, the Game Hunting Victoria phone app and the annual Victorian Hunting Guide, which was mailed to all licence holders. Media releases, presentations and

attendances at meetings, field days and expos were other important avenues for the transfer of knowledge and provision of advice. A communications strategy and a stakeholder engagement strategy guides delivery of the GMA's stakeholder consultation and engagement.

Clear and consistent regulatory activities

The SOE sought a risk-based approach to game compliance. The GMA operates to a compliance policy which articulates its risk-based, intelligence-lead approach across the compliance spectrum. The GMA also developed draft regional game compliance plans, maintained its tasking and coordination committee to assign compliance resources to areas of priority and is finalising its compliance strategy for 2016-17 and beyond. The GMA undertook an independent review of its compliance function in relation to a safe, effective and efficient working environment for staff.

Compliance-related assistance and advice

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

The SOE required the GMA to work closely and collaboratively with relevant agencies. To that end, the GMA leads and coordinates game compliance in Victoria, including joint enforcement operations. The GMA trains and provides advice to partner agency officers in specific areas of game hunting expertise and has instituted several working groups and contributes to others to ensure a coordinated approach to game compliance across government. The GMA has also developed an information-sharing agreement with Victoria Police and is in the process of developing a memorandum of understanding on how the two agencies will work together. The GMA was also authorised to exercise powers under the *Prevention of Cruelty to Animals Act 1986* to assist lead agencies in responding to acts of animal cruelty identified in the course of its primary duties. The GMA is in the process of obtaining authorisation under the *Environment Protection Act 1970* to respond primarily to incidents of littering.

Reporting

The SOE required the GMA to report on its performance and document its targets in its annual business plan. The contents of this annual report contributes to fulfilling this requirement. The GMA has developed and implemented a business reporting system to assist in performance monitoring and sets targets in its annual business plan to be approved by the Minister for Agriculture.

Key outcomes

As required under Section 6 of the *Game Management Authority Act 2014*, the GMA delivers a range of services and activities in meeting its functions, including licensing, enforcement, education, research and monitoring and the provision of advice. An account of the GMA's activities for 2015-16 is included below.

Licensing

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

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

As at 30 June 2016, the total number of Victorian Game Licence holders was 48,023, consisting of 25,646 Game Licences endorsed to hunt duck, 28,545 endorsed to hunt quail and 32,306 endorsed to hunt deer (Note: some hunters may hold licences endorsed for multiple species).

Licence transactions

The below table summarises the licensing transactions for 2015-16.

The majority of general Game Licences were renewed between December 2015 and February 2016. All licences, permits and authorities were issued within the target period of 15 working days, except where additional administrative processes were required.

Testing

The GMA marked and processed 1,169 Victorian Waterfowl Identification Tests and 379 Hound Hunting Tests (HHT). These tests are required to be undertaken before a person can hunt duck or Sambar Deer with the aid of hounds in Victoria, respectively.

The GMA processes Waterfowl Identification Tests (WIT) for Tasmania, South Australia and New South Wales. In total, GMA processed 214 WITs for these states.

Permits/authorisations

The GMA may issue permits/authorisations to allow people to interact with game species for a number of reasons. Many permits/authorisations are provided to assist in hunter management, while others allow for the control of game or research into game species.

For the 2015 - 16 financial year:

- 32 authorisations were issued to provide for the balloted hunting of Hog Deer
- one authorisation was issued to facilitate a commercial hunting opportunity for Hog Deer
- one authorisation was issued to Para Park for Hog Deer management and research
- two authorisations were issued to Parks Victoria to facilitate a Hog Deer control program
- one authorisation was issued to the Dja Dja Wurrung Aboriginal Corporation for cultural use of game
- one authorisation was provided to continue a three-year research program into Hog Deer genetics.

Licence type	Total processed for 2014-15 financial year	Total processed for 2015-16 financial year
General Game Licences issued (new)	4,264	4,139
General Game Licences renewed	25,435	23,297
General Game Licences suspended	1	4
General Game Licences cancelled	1	4
Non-resident Game Licences issued	11	16
Junior Provisional Game Licences issued	292	262
Gamebird Reserve Hunter's Licences issued	16	24
Hounds registered	451	476
Licence amendments, including change of address	2,812	3,242
Hound pups authorised	170	120
Permit/authorisations issued	34	38
Permit/authorisations cancelled	0	1
Commercial Game Bird Farmer Licence issued	0	0
Commercial Game Bird Farmer Licence renewed	4	0

Licensing Reference Committee

The GMA administers a Licensing Reference Committee to review new licence applicants with prior criminal convictions and current licence holders recently found guilty of offences relating to game hunting. The purpose of review is to provide information to the decision-maker on issues that may warrant consideration of whether a Game Licence should be issued or retained given the requirements under the *Wildlife Act 1975*, including fit and proper person consideration and the ability to suspend or cancel Game Licences where a person is found guilty of an offence against the Act. When a Game Licence is cancelled, Victoria Police is notified.

The Licensing Reference Committee met on two occasions and reviewed eight separate matters.

Administration

DELWP and DEDJTR staff in some regional offices administer front-of-house licence transactions, testing and provide information to hunters on behalf of the GMA. The staff involved receive training and other support from the GMA to ensure they are appropriately skilled and aware of their obligations.

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

To improve its customer service delivery and future-proof its ageing licensing system, the GMA engaged an external contractor to develop business specifications for replacing the current licensing system. These specifications will provide the platform for seeking contractors to replace the system, ensuring it is contemporary and functional.

Education and training

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

Publications

GMA prepared, printed and distributed five publications in 2015-16, as detailed in the below table.

12,000 copies of the Victorian Hunting Guide 2016 were provided to regional DELWP and DEDJTR offices, as well as at various shows and stakeholder meetings.

Fact sheets

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

The GMA maintains a catalogue of 28 fact sheets on its website. In 2015-16, it developed 10 new and revised four existing fact sheets relating to duck, quail and hog deer seasons, as well as explaining laws regarding hound breeds, vegetation used in blinds on State Game Reserves and issues associated with duck hunting on creeks and rivers.

The GMA also partnered with the Dja Dja Wurrung Aboriginal Corporation to produce a fact sheet outlining the cultural importance of State Game Reserves that occur within their country and settlement agreement area as defined under the *Traditional Owner Settlement Act 2010*.

Publication	No. printed	Mailed direct to Game Licence holders	Available on the web?	Available in government offices?
Estimates of harvest for duck and quail in Victoria 2015	50	-	Yes	No
Victorian Hunting Guide 2016	60,000	48,000	Yes	Yes
An audit of Victoria's State Game Reserves	50	-	Yes	No
Wilsons Promontory National Park Hog Deer control program	1	-	Yes	No
2015 Hog Deer Checking Station survey report	1	-	Yes	No

More than 1,000 fact sheet copies were printed and distributed to regional offices and stakeholders. GMA also developed and printed five signs notifying of the presence of threatened species, informing areas that were closed to hunting and educating hunters on key messages of the RESPECT: Hunt responsibly program. 500 signs were printed, distributed and posted at relevant duck hunting wetlands during the open season.

Shows, expos and meetings

The GMA staffed stands at the Seymour field day in February 2016 and the Wild Deer Hunting, Guiding and Fishing Expo located in Bendigo. The GMA also had stands at the Victorian Hound Hunters hound registration day in Tallarook and 24 other game events, including a number of Field and Game Association "Duck Fever" nights.

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

- 198 government meetings
- 66 hunting organisation meetings
- 1 conservation group meeting
- 10 animal welfare group meetings
- 14 community group meetings
- 88 industry meetings
- 43 other meetings.

RESPECT: Hunt Responsibly

One of the ongoing pillar educational programs that the GMA delivers is *RESPECT: Hunt Responsibly* which is aimed at achieving the highest standard of behaviour by hunters and engendering a culture of zero tolerance and reporting suspected illegal hunting behaviour.

The GMA delivers this program with the support of a number of organisations and agencies. This includes Victoria Police, Parks Victoria, Firearm Safety Foundation (Vic) Inc., Field and Game Australia, Sporting Shooters' Association of Australia, Victorian Hound Hunters Incorporated, Australian Deer Association, Beretta Australia, Winchester Australia, Raytrade Pty Ltd and Outdoor Sporting Agencies.

The GMA coordinated a working group meeting with program partners and developed a works plan. From this, GMA developed a badge to issue to hunters who were observed acting in a responsible manner, a fact sheet to advise duck hunters on how to hunt legally on creeks and rivers, a sign to place at duck hunting wetlands to remind hunters to hunt responsibly and an online form to report illegal hunting.

Program information and logos are being widely promoting by both stakeholder and industry groups. The GMA also developed an advertisement for the television hunting program *Beyond the Divide*, which is screened on Channel

31, Foxtel's Aurora channel and can be viewed on the Channel 31 website and is viewed weekly by an estimated 100,000 viewers.

Shotgunning Education Program (SEP)

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

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

GMA is continuing to work with Field and Game Australia (FGA) and Sporting Shooters' Association of Australia (SSAA) to deliver field training days to the public. Three working group meetings were held to ensure that program delivery and costing frameworks were consistent. Three training days were provided to the public across the state and one internal day to GMA staff.

Enforcement

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

In 2015, GMA Authorised Officer powers were extended to include authorisation under the *Prevention of Cruelty to Animals Act 1986* and the GMA is in the process of being authorised by the Environment Protection Authority for the purposes of the *Environmental Protection Act 1970*.

The GMA's approach to compliance is documented in the GMA Compliance Policy. This policy is reviewed annually. The GMA's risk-based, intelligence-lead regulatory approach is informed by its Tasking and Coordination Committee with respect to the identification of issues and allocation and deployment of resources.

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

In 2016, the GMA created an on-line portal for members of the public to report illegal hunting.

Summary of enforcement outputs for the 2015-16 year

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

The table below details the key enforcement outputs by the GMA for the 2015-16 period.

Activity	Number in 2014-15	Number in 2015-16
Number of information reports generated	106*	77
Official (written) warnings issued	7	27
GMA authorised officers issued infringement notices	61	17
Banning notices issued	7	1
Exclusion Orders (issued by the Magistrates Court)	1	0
Game Licences suspended	1	4
Game Licences cancelled	1	4
Authorisations/permits suspended	0	0
Authorisations/permits cancelled	0	1
Court proceedings taken	21	26
% successful court proceedings	100%	100%
Proceedings pending	5	3

* Incorrectly reported as 193 in 2014-15 Annual Report

Allocation of resources

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

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

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

Activity	Number 2014-15	Number 2015-16
Operation orders prepared		
• Game birds other than duck	1	1
• Hound hunting	9	7
• Deer spotlighting	6	11
• Game duck	11	18
• Public holiday general operations	4	11
• Search warrants for execution	1	0
Inspections conducted	0	3
Total number of planned operations conducted	32	51

Procedures

The GMA uses Standard Operating Procedures (SOPs) to document the way particular activities are to be performed by its Authorised Officers. The GMA's 26 SOPs contribute to the consistent and efficient operation of the enforcement program and help to ensure that critical processes and responsibilities relating to law enforcement activities are routinely followed, that proper action is taken, and that authorised officers act in a safe and professional manner.

Activity	Comments
SOPs prepared	Two new SOPs were developed in 2015-16
SOPs reviewed	10 existing SOPs were reviewed in 2015-16 as part of an ongoing program of review

Partnerships

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

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

The below table summarises the partnership activities for game compliance for 2015-16

Activity	Comment
Agreements signed	<ul style="list-style-type: none"> VicRoads Information Sharing Agreement Victoria Police Law Enforcement Assistance Program (LEAP)
Agreements in preparation	A Memorandum of Understanding (MOU) in relation to working arrangements with Victoria Police currently under development.
Inter-agency cooperation	
Interagency duck season compliance and monitoring preseason briefing	Includes representatives from DELWP, DEDJTR, Parks Victoria and Victoria Police
Duck Season Planning and Coordination Working Group	Includes representatives from DELWP, DEDJTR, Parks Victoria and Victoria Police
Delivery of duck hunting compliance during surge periods for the 2016 open season	Delivery partners included authorised officers from DELWP, DEDJTR, Parks Victoria and Victoria Police
Assistance with deer hunting compliance during peak periods of activity	Delivery partners included authorised officers from DELWP, Parks Victoria and Victoria Police
Interagency Game Compliance Coordination Working Group	Includes representatives from DELWP, Parks Victoria and Victoria Police
Hound hunting compliance campaign	Delivery partners included authorised officers from DELWP, Parks Victoria and Victoria Police
Building capability in deer hunting law enforcement with Victoria Police	Delivered deer hunting laws workshops to Victoria Police at Wodonga and Pakenham
Working group on illegal deer hunting activity in the Alexandra and Gippsland areas	The GMA is an active participant in this multi-agency working group

Training

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

The following table details those areas of mandatory training undertaken by GMA authorised officers, including refresher training, for 2015-16. Note: Officers are only required to undertake training if they have not received accreditation previously or accreditation is due to expire.

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

GMA compliance with legislation and agreements

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

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

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

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

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

The GMA established an agreement with Victoria Police to access data held as part of its Law Enforcement Assistance Program. As a requirement of this agreement, all GMA staff underwent training to ensure they were aware of their obligations regarding data control and security.

The following table details the audit activity for enforcement for 2015-16:

Activity	Comments
Audits for compliance conducted	Internal audits were conducted for firearms and OSDE storage and compliance with GMA policy
Audit for data security and compliance with VicRoads agreement	Independent audit conducted and report provided to VicRoads
Inspection of records for <i>Surveillance Devices Act 1999</i> and <i>Wildlife Act 1975</i> (controlled operations)	Conducted by the Victorian Inspectorate
Reports on activity for controlled operations (bi-annual)	Submitted to the Victorian Inspectorate for periods 1 July 2015 to 31 December 2015 and 1 January 2016 to 30 June 2016
Report on activity for the use of certain surveillance devices (annual)	Submitted to the Attorney General for period 1 July 2015 to 30 June 2016

Campaign - Hound Hunter compliance

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

In 2014-15, the GMA conducted a risk assessment aimed at identifying compliance issues in the use of hounds for hunting Sambar Deer. A combination of education, peer influence, audit and enforcement was employed. This approach has been ongoing throughout 2015-16.

In 2015-16, GMA Game Officers continued to work closely with Victoria Police, Parks Victoria and DELWP on enforcement and infield education.

Review of Risk Management for Game Compliance

The GMA commissioned an independent review of risks faced by Game Officers in the course of their enforcement duties. This review considered risks in the context of physical harm to officers, public safety, as well as the impact on their capacity to carry out their duties effectively and efficiently.

The GMA is in the process of implementing the recommendations.

Complaints against officers

From time to time, an aggrieved person may make a complaint concerning the conduct of a GMA field staff or Authorised Officer. The circumstances of the complaint determine who will be investigating the complaint. The investigation of alleged misconduct can be conducted by the GMA or an outside agency. The GMA uses the services of the People and Workplace Services of DEDJTR as an independent complaints investigator for matters concerning Authorised Officers. When the investigation begins, workings are documented and relevant employees, complainants and witnesses are interviewed.

Nature of complaint	Comments
Employee making an insensitive comment to a stakeholder	One investigation was conducted. The matter was investigated and resolved.

Recommendations and advice

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

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

Advice to government

The GMA provided advice to government on a number of matters relating to game hunting. Notable advice included:

- 2016 duck season arrangements
- closure of wetlands to duck hunting
- re-opening of wetlands to duck hunting
- development of a state-wide deer management strategy
- Hog Deer hunting on Snake Island
- possible amendments to the *Wildlife Act 1975*.

Advice to partner agencies

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

- Sustainable Hunting Action Plan
- Deer control in Alpine bogs
- possible amendments to the *Wildlife Act 1975*

- possible amendments to the *Game Management Act 2014*
- possible amendments to the *Traditional Owner Settlement Act 2010*
- Hog Deer management in Wilsons Promontory National Park
- Draft Alpine National Park Management Plan
- DEDJTR Aboriginal Inclusion Plan.

The GMA continued to work with the Department of Justice and Regulation to facilitate agreements with Traditional Owners that allow access to natural resources under the *Traditional Owner Settlement Act 2010*. The GMA attended three state agency meetings. It also assisted DELWP in developing an educational package for the Dja Dja Wurrung Aboriginal Corporation (DDW) and had all relevant GMA field staff attend an information workshop aimed at understanding the obligations of the state to facilitate the DDW in accessing natural resources.

The GMA attended two multi-agency round table deer management meetings in north east Victoria and presented at four regional community deer management working groups. It also presented at a Gippsland Land Care forum.

At the instigation of the GMA, the South Eastern Australia Game Management Forum was created to provide an opportunity for senior representatives from state agencies responsible for game management in Victoria, New South Wales, South Australia and Tasmania to exchange ideas, explore opportunities to work together and pool resources. Two meetings were held in July and December 2015, the latter being hosted by the GMA in Victoria. Issues discussed included the continued use of lead shot in NSW duck damage mitigation programs, deer management, the *RESPECT: Hunt Responsibly* program and adaptive harvest management for duck hunting.

Balloted Hog Deer hunting

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

Research and monitoring

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

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

Gamebirds

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

Throughout the season, the GMA regularly monitored wetlands that were closed, re-opened or had significant threatened waterbird species. Monitoring was undertaken principally by GMA staff with some assistance from DELWP and DEDJTR staff.

In addition, GMA and DELWP engaged the services of Rakali Ecological Consulting to undertake survey work on Johnson Swamp State Game Reserve for Australasian Bittern, a threatened species. Survey work was undertaken by consultants, GMA staff and volunteers from Field and Game Australia and BirdLife Victoria.

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

Deer

The GMA operated three Hog Deer Checking Stations to assess the age, sex, and body and reproductive condition of all Hog Deer legally harvested during the balloted hunting period and April open season. Checking Stations were gazetted and located at Leongatha, Bairnsdale and Golden Beach and collectively processed 138 individual Hog Deer.

A further Hog Deer Checking Station was gazetted and located on Sunday Island, processing 47 Hog Deer.

During August 2015 and May 2016, the GMA operated a Hog Deer Checking Station at Wilsons Promontory National Park to process Hog Deer that were removed as part of Parks Victoria's population management program. Biological information and samples were provided to the University of Melbourne, the Arthur Rylah Institute for Environmental Research, DELWP, Biosecurity DEDJTR and PhD candidates from La Trobe University and Monash University.

Hog Deer genetics PhD study

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

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

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

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

Game harvest

The GMA completed its annual phone survey of game harvests with data gathered from game hunters licensed to hunt game in Victoria. For 2015, the GMA changed the format of its harvest reporting to ensure that harvests results for the calendar year were reported. One report, *Estimates of harvest for duck and quail in Victoria* was published by the GMA and is available on the website. A further report on Estimated deer harvest will be available in late-2016.

Communication

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

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

Electronic – website

The GMA website (including the YouTube channel) is one of the GMA's primary communication tools. In 2015-16, the website recorded 267,507 sessions/visits undertaken by 154,044 users who spent an average of three minutes on the website. 90% of users were from Australia and, of this, 79% were Victorian. Of the Victorian website users, 96% were from Melbourne, with Geelong, Traralgon, Ballarat and Bendigo being the most frequent regional users.

In total, visitors viewed 748,096 pages. The three most popular pages, excluding the Home Page, remained the same as last year and included the *Eastern Victorian Deer Hunting Maps*, *Where to Hunt* and *Deer Hunting Maps* web pages.

Electronic – Phone application

To provide a more accessible avenue of electronic information and to capitalise on different functionality the GMA maintains a phone application accessible by both Android and iOS devices. The phone application was updated twice during 2015-16 and has been downloaded on about 23,000 devices.

Electronic – YouTube

The GMA YouTube channel has 30 videos uploaded and recorded 43,149 views. These videos cover areas of hunter education, responsible hunting, bird identification, and testing. Each person spent an average of four minutes watching videos. Visitors watched a total of 168,155 minutes of content.

Customer Service Centre

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

The majority of the queries fielded by the Customer Service Centre related to game licensing, however, many queries related to where game can be hunted. The Customer Service Centre responded to 10,365 calls during 2015-16, with 46% of these occurring between January and March 2016.

Information packs

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

To assist Front-of-House agency staff to respond to queries regarding the 2016 duck season, the GMA prepared and distributed a detailed internal information pack.

To facilitate the distribution of Hog Deer tags and information on Checking Station arrangements for the 2016 Hog Deer season, 1,000 Hog Deer Tag packages were created and distributed at regional offices and the Customer Service Centre.

Media

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

Media releases and radio interviews were used extensively. The GMA released 21 media releases and participated in 10 radio interviews during 2015-16.

As part of the RESPECT: Hunt Responsibly program, the GMA sponsored and placed an advertisement on the 10 episode Channel 31 hunting program *Beyond the Divide*, which commenced on 4 June 2016. Three different versions of the advertisement were screened, each with a different key message focusing on sustainable and responsible hunting. *Beyond the Divide* is broadcast nationally to an estimated 100,000 viewers.

Hunter manual

Recognising the importance of education and the role it plays in ensuring hunter compliance, the GMA commenced production of a Hunter manual. This new manual will replace the current *Victorian Hunting Guide* and will provide more comprehensive information to assist new and existing hunters on how to hunt effectively and safely, comply with laws and ensure they are aware of their responsibilities.

As the management of game hunting is shared across a number of agencies, an inter-government working group has been established to oversee content and final production. A leading international company for publishing education manuals and material for outdoor user groups, has been engaged to assist in producing the manual. Further contractors have also been engaged to provide specialist information on laws and other material. The manual will be produced and made available in 2017.

Initiatives and key achievements

The below table summarises the GMA's key initiatives and achievements for the 2015-16 period.

Activity / initiative	Delivery			Comments
	Completed	Partially completed	Yet to commence	
Provide advice to the Minister and government agencies	√			Advice provided on a range of game-related matters
Conduct targeted enforcement activities	√			51 planned operations conducted, resulting in 71 enforcement actions, including 26 successful prosecutions
Maintain compliance standard operating procedures	√			26 SoPs maintained, two new SoPs developed and 10 reviewed
Finalise information-sharing agreement with Victoria Police	√			Agreement in place to access Law Enforcement Assistance Program
Finalise an MOU with Victoria Police		√		Draft MOU with Victoria Police currently being developed
Extend powers of Authorised Officers	√			Powers of Authorised Officers extended to <i>Prevention of Cruelty to Animals Act 1986</i> and in preparation for the <i>Environment Protection Act 1970</i> to assist in better regulating activities associated with game hunting
Review of risk management for game enforcement	√			An external review of risk management for game compliance was completed. The GMA is currently implementing recommendations
Timely issue of game licences, renewals, testing and authorisations	√			All licences, authorisations and testing completed within the target 15 working days. 32,488 transactions completed
Produce the 2016 Hunting Guide	√			Hunting Guide produced and 48,000 copies direct mailed to game licence holders. 12,000 copies available at regional offices. Published on the GMA website
Maintain the GMA website	√			Migrated website to a more cost effective and stable hosting environment. Continued to add customer service functionality, like online change of address, test bookings and reporting of illegal hunting
Commence production of a comprehensive hunter manual	√			Engaged appropriate contractors, and established an inter-agency working group First draft of manual completed
Undertake audit of all State Game Reserves	√			The GMA (in partnership with Parks Victoria) conducted an audit of all 199 State Game Reserves in Victoria. <i>An Audit of State Game Reserves – summary findings</i> was produced. 50 copies have been published and will be provided to relevant land managers
Conduct survey of hunters using Hog Deer checking stations	√			Survey was conducted and <i>2015 Hog Deer checking station survey report</i> was produced. The report is available on-line and will inform future management of checking stations
Grow the RESPECT: Hunt Responsibly program	√			Meeting held with industry and stakeholder working group. Work plan developed. Materials, including fact sheets, signs, badges and an online illegal hunting reporting form, were produced
Complete the annual harvest report	√			2015 report completed for duck and quail, 50 copies printed for distribution. Report published on GMA website Further report on 2014 and 2015 deer harvest commenced for completion later in 2016 to account for changed reporting arrangements
Develop a state-wide deer management framework	√			Framework developed and approved by the Minister for Agriculture
Developed a framework for balloted Hog Deer hunting on Snake Island	√			A framework was developed with Parks Victoria

Human resource management

Occupational health and safety

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

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

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

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

Incident management

There were two minor occupational health and safety incidents reported and no Work Cover claims lodged during the period 1 July 2015 to 30 June 2016.

Employment and conduct principles

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

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

- ensure all recruitment activities are conducted with full recognition of the principles of diversity
- recruit the best person for each position

- recognise and comply with all current legislation governing all aspects of recruitment
- provide all staff with the opportunity and encouragement to further their development.

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

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

Organisational climate and culture

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

In June 2016, the GMA participated in the Victorian Public Sector Commissions People Matter Survey. Analysis of the results was not possible however, given the small number of responses.

Executive Officer data

An Executive Officer (EO) is defined as a person employed as a public service body head or other executive under Part 3, Division 5 of the *Public Administration Act 2004*. All figures reflect employment levels at the last full pay period in June of the current and corresponding previous reporting year. There were no persons who held a position of Executive Officer as defined by the *Public Administration Act 2004* as at the last full pay period in June 2016.

The number of executives in the report of operations is based on the number of executive level positions that are occupied at the end of the financial year. Note 16 in the Financial Statement lists the actual number of and amount of remuneration paid to executives over the course of the reporting period. The Financial Statement does not distinguish between executive levels, nor does it disclose vacant positions, nor does it include the Accountable Officer. To assist readers, this disclosure is reconciled below.

Reconciliation of executive numbers 2015-16	2015	2016
Executive positions with total remuneration over \$100,000.	2	2
<i>(Financial Statement Note 16)</i>		
Vacancies	-	-
Separations	-	-
Total executives numbers at 30 June	2	2

Comparative workforce data⁽ⁱ⁾

Table 1: Full time equivalents (FTE) staffing trends from 2014 to 2016

2016	2015	2014
18	18	18

Table 2: Summary of employment levels in June of 2015 and 2016

	Ongoing employees ⁽ⁱⁱⁱ⁾				Fixed term and casual employees
	Employees (headcount)	Full time (headcount)	Part time (headcount)	FTE	FTE
June 2016	18	18	0	18	0
June 2015	18	18	0	18	0

Table 3: Details of employment levels in June of 2015 and 2016

	2016			2015		
	Ongoing		Fixed term and casual employees	Ongoing		Fixed term and casual employees
	Employees (headcount)	FTE	FTE	Employees (headcount)	FTE	FTE
Gender						
Male	16	16	0	16	16	0
Female	2	2	0	2	2	0
Total	18	18	0	18	18	0
Age						
Under 25	0	0	0	0	0	0
25-34	2	2	0	2	2	0
35-44	6	6	0	6	6	0
45-54	6	6	0	7	7	0
55-64	4	4	0	3	3	0
Over 64	0	0	0	0	0	0
Total	18	18	0	18	18	0
Classification						
VPS 1	0	0	0	0	0	0
VPS 2	1	1	0	1	1	0
VPS 3	2	2	0	1	1	0
VPS 4 ⁽ⁱⁱ⁾	10	10	0	11	11	0
VPS 5	0	0	0	0	0	0
VPS 6	3	3	0	3	3	0
STS	0	0	0	0	0	0
Other ^(iv)	2	2	0	2	2	0
Total	18	18	0	18	18	0

Notes:

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

(ii) Change reflects a reclassification of one position from VPS4 to VPS 3.

(iii) Ongoing employees includes people engaged on an open ended contract of employment and executives engaged on a standard executive contract who were active in the last full pay period of June.

(iv) Numbers reflects two Executive positions.

Other disclosures

Implementation of the Victorian Industry Participation Policy

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

Consultancy Expenditure

In 2015-16, the GMA undertook one consultancy where the total fees payable was greater than \$10,000. The total expenditure incurred during 2015-16 in relation to this consultancy was \$60,000 (excluding GST). Details of the consultancy are outlined below.

Freedom of information

The *Freedom of Information Act 1982* allows the public a right of access to documents held by the GMA as the prescribed authority for the purposes of the Act. For the 12 months ended 30 June 2016, there were five freedom of information requests received by the GMA. All of these requests were from a Member of Parliament.

Freedom of information requests must be made in writing describing the documents requested and including payment of the application fee of \$26.50. The fee may be waived if the payment is likely to cause hardship to the applicant. Assistance can be provided to applicants to help determine the type of documents being requested. Access charges may also apply once documents are processed and a decision on access is made; for example photocopying and search and retrieval charges.

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

Compliance with the Building Act

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

National Competition Policy

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

Compliance with the Protected Disclosure Act

The GMA is a public body subject to the *Protected Disclosure Act 2012*. The purpose of the Act is to encourage and facilitate the making of disclosures of corrupt or improper conduct by public officers and public bodies, including the GMA, its employees and directors, without the fear of reprisal.

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

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

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

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

Consultant	Purpose of consultancy	Start date	End date	Total approved project fee (excl. GST)	Expenditure 2015-16 (excl. GST)	Future expenditure (excl. GST)
Emergency Management Consultancy Agency	Review of risk management for game compliance	21 July 2015	28 October 2015	\$60,000	\$60,000	nil

Environmental reporting

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

Availability of additional information on request

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

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

- (d) details of changes in prices, fees, charges, rates and levies charged by the entity
- (e) details of any major external reviews carried out on the entity
- (f) details of any other research and development activities undertaken by the entity that are not otherwise covered either in the report of operations or in a document which contains the financial statement and report of operations
- (g) details of overseas visits undertaken including a summary of the objectives and outcomes of each visit
- (h) details of major promotional, public relations and marketing activities undertaken by the entity to develop community awareness of the services provided by the entity
- (i) details of assessments and measures undertaken to improve the occupational health and safety of employees, not otherwise detailed in the report of operations
- (j) a general statement on industrial relations within the entity and details of time lost through industrial accidents and disputes, which are not otherwise detailed in the report of operations
- (k) a list of major committees sponsored by the entity, the purposes of each committee and the extent to which the purposes have been achieved.

This information is available on request from:

Game Management Authority
GPO Box 4509, Melbourne, Victoria 3001

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

I, Wendy Greiner certify that the Game Management Authority has partially complied with the Ministerial Standing Direction 4.5.5 – Risk Management Framework and Processes.

The GMA will be working to progressively strengthen its risk management process, in conjunction with relevant Departments and Agencies, to contribute to the identification and management of inter-agency and state significant risks.

The Game Management Authority Audit and Risk Management Committee believes this to be a reasonable statement at this point in time.

A handwritten signature in black ink, appearing to read 'Wendy Greiner', followed by a horizontal line.

Wendy Greiner
Acting Chair

Financial Report – 30 June 2016

Contents

Comprehensive operating statement for the financial year ended 30 June 2016	31
Balance sheet as at 30 June 2016	32
Statement of changes in equity for the financial year ended 30 June 2016	33
Cash flow statement for the financial year ended 30 June 2016	34
Notes to the Financial Statements – 30 June 2016	35
Accountable Officer's and Chief Finance and Accounting Officer's declaration	66
Disclosure Index	67
Independent Audit Report from Auditor-General	69

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

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

Game Management Authority
121 Exhibition Street
Melbourne VIC 3000

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

The financial report was authorised for issue by the Acting Chair – Ms Wendy Greiner, the Chief Executive Officer – Mr Gregory Hyams, and the Chief Finance and Accounting Officer – Mr Dennis Bastas on 28 October 2016.

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

Comprehensive operating statement for the financial year ended 30 June 2016

	Notes	2016 \$	2015 \$
Income from transactions			
Sales of goods and services	2(a)	59,057	131,749
Grants	2(b)	4,800,000	4,800,000
Interest	2(c)	98,275	12,799
Other income	2(d)	-	256
Total income from transactions		4,957,332	4,944,804
Expenses from transactions			
Employee expenses	3(a)	(2,321,194)	(2,275,320)
Depreciation and amortisation	3(b)	(117,874)	(98,039)
Interest expense	3(c)	(8,044)	(11,409)
Contractors and professional services	3(d)	(428,531)	(440,276)
Supplies and services	3(e)	(882,897)	(767,805)
Cost of goods sold/distributed	3(f)	(27,161)	(16,437)
Total expenses from transactions		(3,785,701)	(3,609,286)
Net result from transactions (net operating balance)		1,171,631	1,335,518
Other economic flows included in net result			
Net gain on non-financial assets	4(a)	8,678	18,581
Other gains/(losses) from other economic flows	4(b)	(9,167)	(2,393)
Total other economic flows included in net result		(489)	16,188
Comprehensive result		1,171,142	1,351,706

The above comprehensive operating statement should be read in conjunction with the accompanying notes.

Balance sheet as at 30 June 2016

	Notes	2016 \$	2015 \$
Assets			
Financial assets			
Cash and deposits	15	4,861,061	2,136,484
Receivables	5,15	1,742,529	27,832
Total financial assets		6,603,590	2,164,316
Non-financial assets			
Property, plant and equipment	6	425,857	572,528
Non-financial physical assets classified as held for sale		-	16,504
Total non-financial assets		425,857	589,032
Total assets		7,029,447	2,753,348
Liabilities			
Payables	8,15	3,387,203	152,723
Borrowings	10,15	419,003	561,057
Provisions	9	700,393	687,862
Total liabilities		4,506,599	1,401,642
Net assets		2,522,848	1,351,706
Equity			
Accumulated surplus		2,522,848	1,351,706
Net worth		2,522,848	1,351,706
Commitments for expenditure	Note 13		
Contingent liabilities and contingent assets	Note 14		

The above balance sheet should be read in conjunction with the accompanying notes.

Statement of changes in equity for the financial year ended 30 June 2016

	Accumulated surplus \$	Contributions by owners \$	Total \$
Balance at 1 July 2014	-	-	-
Net result from transactions	1,351,706	-	1,351,706
Other economic flows included in net result	-	-	-
Balance at 30 June 2015	1,351,706	-	1,351,706
Net result from transactions	1,171,631	-	1,171,631
Other economic flows included in net result	(489)	-	(489)
Balance at 30 June 2016	2,522,848	-	2,522,848

The above statement of changes in equity should be read in conjunction with the accompanying notes.

Cash flow statement for the financial year ended 30 June 2016

	Notes	2016 \$	2015 \$
Cash flows from operating activities			
Receipts			
Receipts from government		4,800,000	4,800,000
Receipts from other entities		77,185	113,873
Net goods and services tax recovered/(paid) to/from the ATO ⁽ⁱ⁾		71,035	(9,704)
Interest received		98,275	12,799
Total receipts		5,046,495	4,916,968
Payments			
Payments to suppliers and employees		(2,225,800)	(2,672,384)
Interest payments		(8,044)	(668)
Total payments		(2,233,843)	(2,673,052)
Net cash flows from/(used in) operating activities	16(b)	2,812,651	2,243,916
Cash flows from investing activities			
Proceeds / (payments) for plant and equipment		25,182	(178,714)
Payments of non-financial assets		-	166,321
Net cash flows from/(used in) investing activities		25,182	(12,393)
Cash flows from financing activities			
Repayment of finance leases		(113,257)	(95,039)
Net cash flows from/(used in) financing activities		(113,257)	(95,039)
Net increase/(decrease) in cash and cash equivalents		2,724,577	2,136,484
Cash and cash equivalents at beginning of financial year		2,136,484	-
Cash and cash equivalents at the end of the financial year	16(a)	4,861,061	2,136,484

The above cash flow statement should be read in conjunction with the accompanying notes.

(i) Goods and Services Tax (GST) paid to ATO is presented on a net basis

Notes to the Financial Statements – 30 June 2016

Contents

Note 1. Summary of significant accounting policies	36
Note 2. Income from transactions	44
Note 3. Expenses from transactions	45
Note 4. Other economic flows included in net result	46
Note 5. Receivables	46
Note 6. Plant and equipment	47
Note 7. Non-financial physical assets classified as held for sale	49
Note 8. Payables	50
Note 9. Provisions	51
Note 10. Borrowings	53
Note 11. Leases	53
Note 12. Superannuation	54
Note 13. Commitments for expenditure	54
Note 14. Contingent liabilities and contingent assets	54
Note 15. Financial instruments	55
Note 16. Cash flow information	61
Note 17. Responsible Persons	62
Note 18. Remuneration of auditors	63
Note 19. Ex-gratia payments	64
Note 20. Subsequent Events	64
Note 21. Glossary of terms and style conventions	64

Note 1.

Summary of significant accounting policies

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

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

These annual financial statements represent the audited general purpose financial statements of the Authority for the period ended 30 June 2016. The purpose of the report is to provide users with information about the Authority's stewardship of resources entrusted to it.

(a) Statement of compliance

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

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

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

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

These annual financial statements were authorised for issue by the Authority on 28 October 2016.

(b) Basis of accounting preparation and measurement

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

Judgements, estimates and assumptions are required to be made about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on professional

judgements derived from historical experience and various other factors that are believed to be reasonable under the circumstances. Actual results may differ from these estimates.

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

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

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

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

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

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

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

(c) Reporting entity

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

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

Its principal address is:

Game Management Authority
121 Exhibition Street,
Melbourne, VIC 3000

Objectives of the Game Management Authority

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

(d) Scope and presentation of financial statements**Comprehensive operating statement**

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

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

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

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

Balance sheet

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

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

Cash flow statement

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

Statement of changes in equity

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

Rounding

Amounts in the financial statements have been rounded to the nearest \$1000, unless otherwise stated. Figures in the financial statements may not equate due to rounding.

(e) Changes in accounting policies

There has been no change in accounting policy for Game Management Authority for 2015-16.

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

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

Other Income

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

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

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

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

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

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

Interest

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

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

(g) Expenses from transactions

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

Employee expenses

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

These expenses include all costs related to employment (other than superannuation which is accounted for separately) including wages and salaries, leave entitlements, redundancy payment and Workcover premiums.

Superannuation

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

Depreciation

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

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

Interest expense

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

Supplies and services

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

Other operating expenses

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

(h) Other economic flows included in net result

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

Net gain/(loss) on non-financial assets

Net gain/(loss) on non-financial assets and liabilities includes realised and unrealised gains and losses as follows:

Net gain/(loss) on disposal of non-financial assets

Any gain or loss on the disposal of non-financial assets is recognised at the date of disposal and is determined after deducting the proceeds from the carrying value of the asset at that time.

Impairment of non-financial assets

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

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

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

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

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

Other gains/(losses) from other economic flows

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

(i) Financial assets***Cash and deposits***

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

Receivables

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

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

(j) Non-financial assets***Non-financial physical assets classified as held for sale***

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

This condition is regarded as met only when:

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

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

Plant and equipment

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

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

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

Prepayments

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

(k) Liabilities***Payables***

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

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

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

Borrowings

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

Provisions

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

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

Employee benefits

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

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

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

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

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

(ii) Long service leave

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

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

The components of this current LSL liability are measured at:

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

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

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

On-costs

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

(l) Leases

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

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

Motor vehicle finance leases**Authority as lessee**

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

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

(m) Commitments

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

(n) Contingent assets and contingent liabilities

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

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

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

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

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

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

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

(p) Events after reporting date

Assets, liabilities, income or expenses arise from past transactions or other past events. Where the transactions result from an agreement between the Authority and other parties, the transactions are only recognised when the agreement is irrevocable at or before the end of the reporting period.

Adjustments are made to amounts recognised in the financial statements for events which occur between the end of the reporting and before the date when the financial statements are authorised for issue, where those events provide information about conditions which existed at the reporting date. Note disclosure is made about events between the end of the reporting period and the date the financial statements are authorised for issue where the events relate to conditions which arose after the end of the reporting period that are considered to be of material interest.

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

Certain new AASs have been published that are not mandatory for the 30 June 2016 reporting period. The Department of Treasury and Finance (DTF) assess the impact of all these new standards and advises the Authority of their applicability and early adoption where applicable.

The Authority early adopted AASB 2015 7 *Fair Value Disclosures of Not for Profit Public Sector Entities*, which was operative from 1 July 2016 provided an exemption for not for profit public sector entities from disclosing the quantitative information of 'significant unobservable inputs' and the 'sensitivity analysis' if the assets are held primarily for their current service potential rather than to generate net cash inflows.

For the financial year ended 30 June 2016, GMA has assessed the new standards and has decided not to early adopt these standards, as they will have no impact on GMA.

Standard/ Interpretation	Summary	Applicable for annual reporting periods beginning on	Impact on public sector entity financial statements
AASB 9 <i>Financial Instruments</i>	The key changes include the simplified requirements for the classification and measurement of financial assets, a new hedging accounting model and a revised impairment loss model to recognise impairment losses earlier, as opposed to the current approach that recognises impairment only when incurred.	1-Jan-18	<p>The assessment has identified that the financial impact of available for sale (AFS) assets will now be reported through other comprehensive income (OCI) and no longer recycled to the profit and loss.</p> <p>While the preliminary assessment has not identified any material impact arising from AASB 9, it will continue to be monitored and assessed.</p>
AASB 2010-7 <i>Amendments to Australian Accounting Standards arising from AASB 9</i> (December 2010)	<p>The requirements for classifying and measuring financial liabilities were added to AASB 9. The existing requirements for the classification of financial liabilities and the ability to use the fair value option have been retained. However, where the fair value option is used for financial liabilities the change in fair value is accounted for as follows:</p> <ul style="list-style-type: none"> • The change in fair value attributable to changes in credit risk is presented in other comprehensive income (OCI); and • Other fair value changes are presented in profit and loss. If this approach creates or enlarges an accounting mismatch in the profit or loss, the effect of the changes in credit risk are also presented in profit or loss. 	1-Jan-18	<p>The assessment has identified that the amendments are likely to result in earlier recognition of impairment losses and at more regular intervals.</p> <p>Changes in own credit risk in respect of liabilities designated at fair value through profit and loss will now be presented within other comprehensive income (OCI).</p> <p>Hedge accounting will be more closely aligned with common risk management practices making it easier to have an effective hedge. For entities with significant lending activities, an overhaul of related systems and processes may be needed.</p>

Standard/ Interpretation	Summary	Applicable for annual reporting periods beginning on	Impact on public sector entity financial statements
AASB 15 <i>Revenue from Contracts with Customers</i>	The core principle of AASB 15 requires an entity to recognise revenue when the entity satisfies a performance obligation by transferring a promised good or service to a customer.	1-Jan-18	<p>The changes in revenue recognition requirements in AASB 15 may result in changes to the timing and amount of revenue recorded in the financial statements. The Standard will also require additional disclosures on service revenue and contract modifications.</p> <p>A potential impact will be the upfront recognition of revenue from licenses that cover multiple reporting periods. Revenue that was deferred and amortised over a period may now need to be recognised immediately as a transitional adjustment against the opening returned earnings if there are no former performance obligations outstanding.</p>
AASB 16 <i>Leases</i>	The key changes introduced by AASB 16 include the recognition of most operating leases (which are current not recognised) on balance sheet.	1-Jan-19	<p>The assessment has indicated that as most operating leases will come on balance sheet, recognition of lease assets and lease liabilities will cause net debt to increase.</p> <p>Depreciation of lease assets and interest on lease liabilities will be recognised in the income statement with marginal impact on the operating surplus.</p> <p>The amounts of cash paid for the principal portion of the lease liability will be presented within financing activities and the amounts paid for the interest portion will be presented within operating activities in the cash flow statement.</p> <p>No change for lessors.</p>

Standard/ Interpretation	Summary	Applicable for annual reporting periods beginning on	Impact on public sector entity financial statements
AASB 2015 6 <i>Amendments to Australian Accounting Standards – Extending Related Party Disclosures to Not-for-Profit Public Sector Entities</i> [AASB 10, AASB 124 & AASB 1049]	The Amendments extend the scope of AASB 124 <i>Related Party Disclosures</i> to not-for-profit public sector entities. A guidance has been included to assist the application of the Standard by not-for-profit public sector entities.	1-Jan-19	The amending standard will result in extended disclosures on the entity's key management personnel (KMP), and the related party transactions.
AASB 2016-4 <i>Amendments to Australian Accounting Standards – Recoverable Amount of Non-Cash-Generating Specialised Assets of Not-for-Profit Entities</i>	The standard amends AASB 136 <i>Impairment of Assets</i> to remove references to using depreciated replacement cost (DRC) as a measure of value in use for not-for-profit entities.	1-Jan-17	The assessment has indicated that there is minimal impact. Given the specialised nature and restrictions of public sector assets, the existing use is presumed to be the highest and best use (HBU), hence current replacement cost under AASB 13 <i>Fair Value Measurement</i> is the same as the depreciated replacement cost concept under AASB 136.

Note 2. Income from transactions

	2016 \$	2015 \$
(a) Sale of goods and services		
Sales of goods	-	59,717
Rendering of services	16,417	27,440
User fees and charges	42,640	44,592
Total sale of goods and services	59,057	131,749
(b) Grants		
Department of Economic Development, Jobs, Transport and Resources	4,800,000	4,800,000
Total Grants	4,800,000	4,800,000
(c) Interest		
Interest on cash deposits and Investments	98,275	12,799
Total Interest	98,275	12,799
(d) Other income		
Other miscellaneous income	-	256
Total other income	-	256
Total income from transactions	4,957,332	4,944,804

Note 3. Expenses from transactions

	2016 \$	2015 \$
(a) Employee expenses		
Salary and wages	(1,856,748)	(1,713,149)
Superannuation	(163,650)	(121,012)
Leave expenses	(166,493)	(309,826)
Other on-costs (fringe benefits tax, payroll tax and workcover levy)	(134,303)	(131,333)
Total employee expenses	(2,321,194)	(2,275,320)
(b) Depreciation and amortisation		
Plant, machinery and equipment	(1,885)	(1,570)
Leased motor vehicles	(115,990)	(96,469)
Total depreciation	(117,874)	(98,039)
(c) Interest Expenses		
Interest on finance lease expense	(8,044)	(11,409)
Total interest expenses	(8,044)	(11,409)
(d) Contract and professional services		
Contractors and professional services expenses	(428,531)	(440,276)
Total contract and professional services	(428,531)	(440,276)
(e) Supplies and services		
Accommodation expenses	(351,975)	(148,145)
Postage and telephone expenses	(117,820)	(196,838)
Office expenses	(110,215)	(39,789)
Motor vehicle expenses	(90,304)	(106,718)
Information technology expenses	(77,401)	(135,232)
Insurance	(47,934)	(17,218)
Travel and subsistence expenses	(41,527)	(64,043)
Equipment maintenance and hire	(7,975)	(6,129)
Community awareness and publicity	(1,193)	(1,687)
Payments for Shared Services	-	(3,379)
Other	(36,551)	(48,627)
Total supplies and services	(882,897)	(767,805)
(f) Other operating expenses		
Cost of goods sold/distributed	(27,161)	(16,437)
Total other operating expenses	(27,161)	(16,437)
Total expenses from transactions	(3,785,701)	(3,609,286)

Note 4. Other economic flows included in net result

	2016	2015
	\$	\$
(a) Net gain on non-financial assets		
Net gain on disposal of motor vehicles	8,678	18,581
Total net gain on non-financial assets	8,678	18,581
(b) Other gains/(losses) from other economic flows		
Net (loss) arising from revaluation of employee benefits	(9,167)	(2,393)
Total other (losses) from other economic flows	(9,167)	(2,393)
Total other economic flows included in net result	(489)	16,188

Note 5. Receivables

	2016	2015
	\$	\$
Current receivables		
Contractual		
Other receivables (i)	1,730,960	5,329
Accrued income	-	12,799
Total contractual receivables	1,730,960	18,128
Statutory		
GST input tax credit recoverable	11,569	9,704
Total statutory receivables	11,569	9,704
Total receivables	1,742,529	27,832

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

Ageing analysis of contractual receivable

Ageing analysis of contractual receivables, please refer to note 15(b).

Nature and extent of risk from contractual receivables

Nature and extent of risk rising from contractual receivables, please refer to note 15(b).

Note 6. Plant and equipment

	2016 \$	2015 \$
Plant and equipment		
At fair value	18,194	18,194
less accumulated depreciation	(7,178)	(5,293)
	11,016	12,901
Motor vehicles		
Motor vehicle under finance lease at fair value	557,771	612,987
less accumulated amortisation	(142,930)	(53,360)
	414,841	559,627
Total plant and equipment	425,857	572,528

Table 6.1: Movements in carrying amounts of plant and equipment

	Plant, equipment and leased motor vehicles at fair value	
	2016 \$	2015 \$
Opening Balance	572,528	-
Additions Capital contributions (to)/from owners	-	557,771
Disposals	-	(164,555)
Net transfers (to)/ from government entities	(28,797)	-
Capital contributions from owners	-	277,351
Depreciation expense (refer to Note 3(b))	(117,874)	(98,039)
Closing Balance	425,857	572,528

Table 6.2: Fair value measurement hierarchy for assets as at 30 June 2016

Plant and equipment at fair value	Carrying	Fair value measurement at end of reporting		
	amount as at	period using:		
	30-Jun-16	Level 1(i)	Level 2(i)	Level 3(i)
	\$	\$	\$	\$
Plant and equipment	11,016	-	-	11,016
Motor vehicles under finance lease	414,841		414,841	
Total plant and equipment and motor vehicles at fair value	425,857	-	414,841	11,016

Plant and equipment at fair value	Carrying	Fair value measurement at end of reporting		
	amount as at	period using:		
	30-Jun-15	Level 1(i)	Level 2(i)	Level 3(i)
	\$	\$	\$	\$
Plant and equipment	12,901	-	-	12,901
Motor vehicles under finance lease	559,627	-	559,627	-
Total plant and equipment and motor vehicles at fair value	572,528	-	559,627	12,901

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

There have been no transfers between levels during the period.

Plant and equipment

Plant and equipment is held at fair value. When plant and equipment is specialised in use, such that it is rarely sold other than as part of a going concern, fair value is determined using the depreciated replacement cost method. There were no changes in valuation techniques throughout the period to 30 June 2016. For all assets measured at fair value, the current use is considered the highest and best use.

Motor vehicles under finance lease

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

Table 6.3: Reconciliation of Level 3 fair value**Plant and Equipment**

2016	Plant, equipment and leased motor vehicles
	\$
Opening balance	12,901
Purchases/(disposals)	-
Depreciation expense (refer to Note 3(b))	(1,885)
Transfers in/(out) through contributions by owner	
Transfers in/(out) – other capital contributions	-
Closing balance	11,016

Reconciliation of Level 3 fair value for 2015

2015	Plant, equipment and leased motor vehicles
	\$
Opening balance	-
Purchases/(disposals)	(314)
Depreciation expense (refer to Note 3(b))	(1,570)
Transfers in/(out) through contributions by owner	
Transfers in/(out) – other capital contributions	14,785
Closing balance	12,901

Description of significant unobservable inputs to Level 3 valuations

2015 and 2016 Asset class	Valuation technique	Significant Unobservable Inputs
Plant and equipment	Depreciated cost	Cost per unit Useful life of plant and equipment
Leased motor vehicles	Depreciated replacement cost	Cost per unit Useful life of vehicle

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

	2016	2015
	\$	\$
Finance lease motor vehicles held for sale	-	16,504
Total non-financial physical assets classified as held for sale	-	16,504

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

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

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

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

Note 8. Payables

	2016 \$	2015 \$
Contractual		
Creditors ⁽ⁱ⁾	3,185,925	19,080
Accrued expenses	120,660	131,632
Other payables ⁽ⁱⁱ⁾	80,618	1,176
Total contractual payables	3,387,203	151,888
Statutory		
Taxes payable	-	835
Total statutory payables	-	835
Total payables	3,387,203	152,723

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

(ii) Other payables represent accrued employee expenses.

Maturity analysis of contractual payables

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

Nature and extent of risk arising from contractual payables

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

Note 9. Provisions

	2016	2015
	\$	\$
Current provisions		
Employee benefits ⁽ⁱ⁾ – annual leave (Note 9(a))		
Unconditional and expected to be settled within 12 months ⁽ⁱⁱ⁾	128,982	197,219
Unconditional and expected to be settled after 12 months ⁽ⁱⁱⁱ⁾	121,988	42,916
Employee benefits (i) – long service leave (Note 9(a))		
Unconditional and expected to be settled within 12 months ⁽ⁱⁱ⁾	10,752	258,896
Unconditional and expected to be settled after 12 months ⁽ⁱⁱⁱ⁾	204,293	70,799
	466,015	569,830
Provisions for on costs:		
Unconditional and expected to be settled within 12 months ⁽ⁱⁱ⁾	25,569	74,392
Unconditional and expected to be settled after 12 months ⁽ⁱⁱⁱ⁾	55,919	10,518
	81,488	84,910
Total current provisions	547,503	654,740
Non-current provisions		
Employee benefits ⁽ⁱ⁾⁽ⁱⁱⁱ⁾ (Note 9(a))	131,423	21,574
Provisions for on costs ⁽ⁱⁱⁱ⁾	21,467	11,548
Total non-current provisions	152,890	33,122
Total provisions	700,393	687,862

(i) Provisions for employee benefits consist of amounts for annual leave and long service leave accrued by employees, not including oncosts.

(ii) The amounts disclosed are nominal amounts.

(iii) The amounts disclosed are discounted to present values.

(a) Employee benefits and related on-costs

	2016	2015
	\$	\$
Current employee benefits⁽ⁱ⁾		
Annual leave	250,970	240,135
Unconditional long service leave	215,045	329,695
Non-current employee benefits⁽ⁱ⁾		
Conditional long service leave ⁽ⁱⁱⁱ⁾	131,423	21,574
Total employee benefits	597,438	591,404
On-costs		
Current on-costs	81,488	84,910
Non-current on-costs ⁽ⁱⁱⁱ⁾	21,467	11,548
Total on-costs	102,955	96,458
Total employee benefits and on-costs	700,393	687,862

(i) Employee benefits consist of annual leave and long service leave accrued by employees. On costs such as payroll tax and workers' compensation insurance are not employee benefits and are reflected as a separate provision.

(ii) The amounts disclosed are nominal amounts.

(iii) The amounts disclosed are discounted to present values.

(b) Movement in provisions

	On-cost 2016	On-cost 2015
	\$	\$
Opening balance	96,458	-
Contributed capital transfer	-	86,958
Additional provisions recognised	28,212	28,438
Reduction arising from payments	(21,715)	(18,548)
Unwind of discount and effect of changes in the discount rate	-	(390)
Closing balance	102,955	96,458
Current	81,488	84,910
Non-current	21,467	11,548
	102,955	96,458

Note 10. Borrowings

	2016 \$	2015 \$
Current borrowings		
Motor Vehicles under finance lease	118,393	142,054
Total current borrowings	118,393	142,054
Non-current borrowings		
Motor Vehicles under finance lease	300,610	419,003
Total non-current borrowings	300,610	419,003
Total borrowings	419,003	561,057

Note 11. Leases

Finance lease liabilities	Minimum future lease payments		Present value of minimum future lease payments	
	2016 \$	2015 \$	2016 \$	2015 \$
Not longer than 1 year	134,856	163,883	118,393	142,054
Longer than 1 year and not longer than 5 years	304,537	439,393	300,610	419,003
Minimum future lease payments	439,394	603,276	419,003	561,057
less: Future finance charges	(20,390)	(42,219)	-	-
Present value of minimum lease payments	419,003	561,057	419,003	561,057
Included in the financial statements as:				
Current finance lease liability (Note 10)			118,393	142,054
Non-current finance lease liability (Note 10)			300,610	419,003
Total lease liabilities			419,003	561,057

The finance leases disclosed above are exempt from GST.

Maturity analysis of finance lease liabilities

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

Nature and extent of risk arising finance lease liabilities

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

Leasing arrangements – Motor vehicles

Finance leases relate to motor vehicles leased through the VicFleet lease facility. The lease term is the period over which the vehicle is to be leased. Generally, vehicles must be retained for three years or 60,000 kms, whichever occurs first. On disposal of the vehicle any profit or loss on sale is borne by the Authority. The weighted average interest rate implicit in the leases is 4.55% (2015: 4.69%) p.a.

Note 12. Superannuation

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

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

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

Fund	Contribution for the year	Contribution for the year	Contribution outstanding at year end	Contribution outstanding at year end
	2016	2015	2016	2015
	\$	\$	\$	\$
Defined benefit plans:				
Emergency Services Superannuation Scheme	15,522	18,576	-	-
Defined contribution plans:				
Victorian Superannuation Fund – Vic Super Scheme	99,766	68,078	-	1,176
Various other	48,167	33,182	-	-
Total	163,455	119,836	-	1,176

The bases for contributions are determined by various schemes.

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

The above amounts were measured as at 30 June 2016 or in the case of employer contributions they relate to the years ended 30 June 2016.

Note 13. Commitments for expenditure

Other operating commitments	2016 \$	2015 \$
Not longer than 1 year	45,500	48,954
Longer than 1 year and not longer than 5 years	-	-
Longer than 5 years	-	-
	45,500	48,954

For the financial year ended 30 June 2016, the Authority did not have capital commitments (2015: nil).

Note 14. Contingent liabilities and contingent assets

Contingent Assets & Liabilities

There were no contingent assets and liabilities at 30 June 2016 (2015: nil).

Note 15. Financial instruments

(a) Financial risk management objectives and policies

The Authority's principal financial instruments comprise:

- term deposit;
- receivables (excluding statutory receivables);
- payables (excluding statutory payables); and
- borrowings

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

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

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

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

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

Table 15.1: Categorisation of financial instruments

	Notes	2016	2015
Contractual financial assets			
Cash and deposits		4,861,061	2,136,484
Receivables	(i)		
Other receivables		1,730,960	5,329
Accrued income		-	12,799
Total contractual financial assets		6,592,021	2,154,612
Contractual financial liabilities			
Payables	(ii)		
Creditors		3,185,925	19,080
Accrued expenses		120,660	131,632
Other payables		80,618	2,011
Borrowings	(iii)		
Finance lease liabilities		419,003	561,057
Total contractual financial liabilities		3,806,206	713,780

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

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

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

(b) Credit risk

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

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

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

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

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

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

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

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

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

Table 15.2: Credit quality of contractual financial assets that are neither past due nor impaired

	Financial institutions (triple A credit rating)	Government agencies 3,806,206 (triple A credit rating)	Government agencies (triple B credit rating)	Other (min triple B credit rating)	Total
2016					
Cash and deposits	4,861,061	-	-	-	4,861,061
Receivables ⁽ⁱ⁾					
Other receivables	-	1,730,960	-	-	1,730,960
Accrued income	-	-	-	-	-
Total contractual financial assets	4,861,061	1,730,960	-	-	6,592,021
2015					
Term deposits	2,136,484	-	-	-	2,136,484
Receivables ⁽ⁱ⁾					
Other receivables	-	5,329	-	-	5,329
Accrued income	12,799	-	-	-	12,799
Total contractual financial assets	2,149,283	5,329	-	-	2,154,612

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

Table 15.3: Ageing analysis of contractual financial assets

	Carrying amount	Not past due and not impaired	Past due but not impaired		
			Less than 1 Month	1-3 months	3 months -1 year
2016					
Cash and deposits	4,861,061	4,861,061	-	-	-
Receivables ⁽ⁱ⁾					
Other receivables	1,730,960	1,730,960	-	-	-
Accrued income	-	-	-	-	-
	6,592,021	6,592,021	-	-	-
2015					
Term deposits	2,136,484	2,136,484	-	-	-
Receivables ⁽ⁱ⁾					
Other receivables	5,329	-	5,329	-	-
Accrued income	12,799	12,799	-	-	-
	2,154,612	2,149,283	5,329	-	-

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

(c) Liquidity risk

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

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

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

Table 15.4: Maturity analysis of contractual financial liabilities

	Carrying Amount	Nominal amount	Less than 1 month	Maturity dates		
				1 - 3 months	3 months - 1 year	1 - 5 years
2016						
Payables ⁽ⁱ⁾						
Creditors	3,185,925	3,185,925	3,185,925	-	-	-
Accrued expenses	120,660	120,660	120,660	-	-	-
Other payables	80,618	80,618	80,618	-	-	-
Borrowings ⁽ⁱⁱ⁾						
Finance lease liabilities	419,003	439,394	11,238	22,476	101,142	304,537
	3,806,206	3,826,597	3,398,441	22,476	101,142	304,537
2015						
Payables ⁽ⁱ⁾						
Creditors	19,080	19,080	19,080	-	-	-
Accrued expenses	131,632	131,632	131,632	-	-	-
Other payables	2,011	2,011	2,011	-	-	-
Borrowings ⁽ⁱⁱ⁾						
Finance lease liabilities	561,057	561,057	34,902	19,482	87,670	419,003
	713,780	713,780	187,625	19,482	87,670	419,003

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

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

(d) Market Risk

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

Interest rate risk

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

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

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

The carrying amount of financial assets and financial liabilities that are exposed to interest rate risk are set out in table 15.5.

Sensitivity disclosure analysis and assumptions

The Authority's sensitivity to market risk is determined based on the observed range of actual historical data for the preceding five year period, with all variables other than the primary risk variable held constant. The Authority's fund managers cannot be expected to predict movements in market rates and prices. Sensitivity analyses shown are for illustrative purposes only. The following movements are 'reasonably possible' over the next 12 months:

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

Table 15.6 over the following pages shows the impact on the Authority's net result and equity for each category of financial instrument held by the Authority at the end of the reporting period as presented to key management personnel, if the above movements were to occur.

Table 15.5 : Interest rate exposure of financial instruments

	Weighted average effective interest rate %	Carrying amount \$	Interest rate exposure		
			Fixed interest rate \$	Variable interest rate \$	Non-interest bearing \$
2016					
Financial assets					
Cash and deposits				-	-
Term deposits	2.22%	4,861,061	-	4,861,061	-
Receivables		-	-	-	-
Other receivables		1,730,960	-	-	1,730,960
Accrued income		-	-	-	-
Total financial assets		6,592,021	-	4,861,061	1,730,960
Financial liabilities					
Payables		-	-	-	-
Creditors		3,185,925	-	-	3,185,925
Accrued expenses		120,660	-	-	120,660
Other payables		80,618	-	-	80,618
Borrowings					
Finance lease liabilities	4.55%	419,003	419,003	-	-
Total financial liabilities		3,806,206	419,003	-	3,387,203
2015					
Financial assets					
Cash and deposits					
Term deposits	2.20%	2,100,000	2,100,000	-	-
Cash on hand		36,484	-	-	36,484
Receivables					
Other receivables		5,329	-	-	5,329
Accrued income		12,799	-	-	12,799
Total financial assets		2,154,612	2,100,000	-	54,612
Financial liabilities					
Payables		-	-	-	-
Creditors		19,080	-	-	19,080
Accrued expenses		131,632	-	-	131,632
Other payables		2,011	-	-	2,011
Borrowings					
Finance lease liabilities	4.69%	561,057	561,057	-	-
Total financial liabilities		713,780	561,057	-	152,723

Table 15.6 : Interest rate risk sensitivity

	Carrying amount \$	Interest rate			
		-100 basis points		+100 basis points	
		Net Result \$	Available for sale revaluation surplus \$	Net Result \$	Available for sale revaluation surplus \$
2016					
Contractual financial assets					
Cash and deposits	4,861,061	(48,611)	-	48,611	-
Receivables	1,730,960	-	-	-	-
Total impact		(48,611)	-	48,611	-
Contractual financial liabilities					
Payables	3,387,203	-	-	-	-
Borrowings	419,003	-	-	-	-
Total impact		-	-	-	-
2015					
Contractual financial assets					
Cash and deposits	2,136,484	-	-	-	-
Receivables	18,128	-	-	-	-
Total impact		-	-	-	-
Contractual financial liabilities					
Payables	152,723	-	-	-	-
Borrowings	561,057	-	-	-	-
Total impact		-	-	-	-

(e) Fair Value

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

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

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

Note 16. Cash flow information

	2016 \$	2015 \$
(a) Reconciliation of cash and cash equivalents		
Cash on hand ⁽ⁱ⁾	-	36,484
Funds held in short term deposits	4,861,061	2,100,000
Balance as per cash flow statement	4,861,061	2,136,484
(b) Reconciliation of net result for the period		
Net result for the reporting period	1,171,142	1,351,706
Non- cash movements		
Depreciation	117,874	98,039
Net gain on disposal of motor vehicle	(8,678)	(18,581)
Net loss arising from revaluation of employee benefits	9,167	2,393
Movements in assets and liabilities		
Decrease / (increase) in receivables	15,428	(27,832)
Increase in payables	1,504,354	152,723
Increase in provisions	3,364	685,468
Net cash flows from / (used) in operating activities	2,812,651	2,243,916

(i) Prior year cash on hand represents cash held by the former Department of Environment Land Water and Planning on behalf of the Authority. The Authority did not have cash at bank.

Note 17. Responsible Persons

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

(a) Names

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

Minister for Agriculture
The Hon Jaala Pulford MP
1 July 2015 to 30 June 2016

The persons who held the positions of Directors forming the board of management of the Authority were:

Chairman	The Hon. Roger Murray Hallam	1 July 2015 to 16 April 2016
Deputy Chairman	Ms Wendy Susan Greiner*	1 July 2015 to 30 June 2016
Board Member	Mr Michael Charles Richard Wagg	1 July 2015 to 30 June 2016
Board Member	Mr Alan Heard Bowman	1 July 2015 to 30 June 2016
Board Member	Mr Eddy Alojz Kontelj	1 July 2015 to 30 June 2016
Board Member	Ms Margaret Beth Donnan	1 July 2015 to 30 June 2016
Board Member	Mr Mark Edward Little	1 July 2015 to 30 June 2016
Board Member	Mr Peter John Bailey	1 July 2015 to 30 June 2016
Board Member	Mr Rodney William Drew	1 July 2015 to 30 June 2016

(b) Accountable Officer

Mr Gregory Hyams as Chief Executive Officer held the position of Accountable Officer for the period 1 July 2015 to 30 June 2016

(c) Remuneration

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

Income band	Total Remuneration	
	2016 No.	2015 (i) No.
\$0 - \$9,999	1	1
\$10,000 - \$19,999	7	7
\$20,000 - \$29,999	1	-
\$40,000- \$49,999	-	1
\$190,000- \$199,999	1	1
Total numbers	10	10

(i) Prior year total remuneration incorrectly added in super component twice for the Chief Executive Officer in their Total Remuneration Package (TRP). This meant that the income band width was over inflated by \$15,502.

* Appointed Acting Chair in August 2016

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

Income band	Total Remuneration		Base Remuneration	
	2016 No.	2015 ⁽ⁱ⁾ No.	2016 No.	2015 ⁽ⁱ⁾ No.
\$160,000 - \$169,999	1	-	1	-
\$180,000 - \$189,999	-	1	-	1
Total numbers of executives	1	1	1	1
Total annualised employee equivalent	1	1	1	1

(i) Prior year total and base remuneration incorrectly added in super component twice for an executive in their total Total Remuneration Package (TRP). This meant that the income band width was over inflated by \$19,123.

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

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

For the financial year ended 30 June 2016, the Authority did not make any payments to other personnel charged with significant management responsibilities.

(c) Other transactions

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

Note 18. Remuneration of auditors

	2016 \$	2015 \$
Victorian Auditor-General's Office		
Audit of the financial statements	12,000	15,000
	12,000	15,000

Note 19. Ex-gratia payments

There were no ex-gratia expenses incurred during the financial year ended 30 June 2016.

Note 20. Subsequent Events

The Authority is not aware of any other circumstances that have arisen, or information that has become available between 30 June 2016 and the date of final approval of this general purpose financial report that qualifies for inclusion as a post balance date event.

Note 21. Glossary of terms and style conventions

Borrowings

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

Comprehensive result

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

Commitments

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

Depreciation

Depreciation is an expense that arises from the consumption through wear or time of a produced physical asset. This expense is classified as a 'transaction' and so reduces the 'net result from transaction'.

Effective interest method

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

Employee expenses

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

Ex gratia expenses

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

Financial asset

A financial asset is any asset that is:

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

Financial instrument

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

Financial liability

A financial liability is any liability that is:

- (a) A contractual or statutory obligation:
 - to deliver cash or another financial asset to another entity; or
 - to exchange financial assets or financial liabilities with another entity under conditions that are potentially unfavourable to the entity; or

- (b) A contract that will or may be settled in the entity's own equity instruments and is:
- a non-derivative for which the entity is or may be obliged to deliver a variable number of the entity's own equity instruments; or
 - a derivative that will or may be settled other than by the exchange of a fixed amount of cash or another financial asset for a fixed number of the entity's own equity instruments. For this purpose the entity's own equity instruments do not include instruments that are themselves contracts for the future receipt or delivery of the entity's own equity instruments.

Financial statements

A complete set of financial statements comprises:

- (a) a balance sheet as at the end of the period;
- (b) a comprehensive operating statement for the period;
- (c) a statement of changes in equity for the period;
- (d) a cash flow statement for the period;
- (e) notes, comprising a summary of significant accounting policies and other explanatory information;
- (f) comprehensive information in respect of the preceding period as specified in paragraphs 38 of *AASB 101 Presentation of Financial Statements*; and
- (g) a statement of financial position as at the beginning of the preceding period when an entity applies an accounting policy retrospectively or makes a retrospective restatement of items in its financial statements, or when it reclassifies items in its financial statements in accordance with paragraphs 41 of *AASB 101*.

Grants and other transfers

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

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

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

Interest expense

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

Interest income

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

Net result

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

Net result from transactions/net operating balance

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

Net worth

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

Non-financial assets

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

Other economic flows included in net result

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

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

Other economic flows - other comprehensive income

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

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

- (a) changes in physical asset revaluation surplus;
- (b) share of net movement in revaluation surplus of associates and joint ventures; and
- (c) gains and losses on remeasuring available-for-sale financial assets

Payables

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

Receivables

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

Sales of goods and service

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

Supplies and services

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

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.

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:

.. zero, or rounded to zero

(xxx.x) negative numbers

200x year period

200x0x year period

The financial statements and notes are presented based on the illustration for a government department in the 2015-16 *Model Report for Victorian Government Departments*. The presentation of other disclosures is generally consistent with the other disclosures made in earlier publications of the Authority's annual reports.

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

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

We further state that, in our opinion, the information set out in the comprehensive operating statement, balance sheet, statement of changes in equity, cash flow statement and accompanying notes, presents fairly the financial transactions during the year ended 30 June 2016 and financial position of the Authority at 30 June 2016.

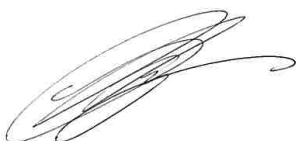
At the time of signing, we are not aware of any circumstance which would render any particulars included in the financial statements to be misleading or inaccurate.

We authorise the attached financial statements for issue on 28 October 2016.



Ms Wendy Greiner
Acting Chair
Game Management Authority

Melbourne
28 October 2016



Gregory Hyams
Chief Executive Officer
Game Management Authority

Melbourne
28 October 2016



Dennis Bastas
Chief Finance Officer
Game Management Authority

Melbourne
28 October 2016

Disclosure Index

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

Legislation	Requirement	Page
Ministerial Directions		
Report of Operations		
<i>Charter & purpose</i>		
FRD 22G	Manner of establishment and the relevant Ministers	7
FRD 22G	Purpose, functions, powers and duties	7
FRD 22G	Nature and range of services provided	7
<i>Management & structure</i>		
FRD 22G	Organisational structure	13
<i>Financial and other information</i>		
FRD 10A	Disclosure index	69
FRD 12A	Disclosure of major contracts	54
FRD 15C	Executive officer disclosures	25
FRD 22G	Employment and conduct principles	25
FRD 22G	Occupational health and safety	25
FRD 29A	Workforce Data disclosures	26
FRD 22G	Summary of the financial results for the year	31
FRD 22G	Subsequent events	64
FRD 22G	Application and operation of Freedom of Information Act 1982	27
FRD 22G	Compliance with building and maintenance provisions of Building Act 1993	27
FRD 22G	Statement on National Competition Policy	27
FRD 22G	Application and operation of the Protected Disclosure Act 2012	27
FRD 22G	Details of consultancies over \$10,000	27
FRD 22G	Statement of availability of other information	28
FRD 24C	Reporting of office-based environmental impacts	28
FRD 25B	Victorian Industry Participation Policy disclosures	27
FRD 21B	Disclosures of responsible persons, executive officers and other personnel (contractors with significant management responsibilities) in the financial report	62
FRD 110	Cash flow statements	34
Financial statements		
<i>Financial statements required under Part 7 of the FMA</i>		
SD 4.2(a)	Statement of Changes in Equity	33
SD 4.2(b)	Operating Statement	31
SD 4.2(b)	Balance Sheet	32
SD 4.2(b)	Cash Flow Statement	34
<i>Other disclosures in notes to the financial statements</i>		
FRD 11A	Disclosure of ex-gratia payments	64

Legislation	Page
<i>Freedom of Information Act 1982</i>	27
<i>Building Act 1993</i>	27
<i>Protected Disclosure Act 2012</i>	27
<i>Victorian Industry Participation Policy Act 2003</i>	27
<i>Financial Management Act 1994</i>	36

Independent Audit Report from Auditor-General

VAGO

Victorian Auditor-General's Office

Level 24, 35 Collins Street
Melbourne VIC 3000

Telephone 61 3 8601 7000

Facsimile 61 3 8601 7010

Website www.audit.vic.gov.au

INDEPENDENT AUDITOR'S REPORT

To the Board Members, Game Management Authority

The Financial Report

I have audited the accompanying financial report for the year ended 30 June 2016 of the Game Management Authority which comprises the comprehensive operating statement, balance sheet, statement of changes in equity, cash flow statement, notes comprising a summary of significant accounting policies and other explanatory information, and the Accountable Officer's and Chief Finance and Accounting Officer's declaration.

The Board Members' Responsibility for the Financial Report

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

Auditor's Responsibility

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

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

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

VAGO

Victorian Auditor-General's Office

Level 24, 35 Collins Street
Melbourne VIC 3000

Telephone 61 3 8601 7000
Facsimile 61 3 8601 7010
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Independent Auditor's Report (continued)

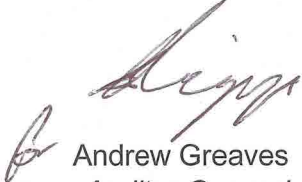
Independence

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

Opinion

In my opinion, the financial report presents fairly, in all material respects, the financial position of the Game Management Authority as at 30 June 2016 and its financial performance and its cash flows for the year then ended in accordance with applicable Australian Accounting Standards, and the financial reporting requirements of the *Financial Management Act 1994*.

MELBOURNE
28 October 2016



Andrew Greaves
Auditor-General

