



Annual Report 2021 - 22

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

28 September 2022

The Hon. Gayle Tierney MP
Minister for Agriculture
Level 1, 2 Treasury Place
East Melbourne VIC 3002

Dear Minister

In accordance with the *Financial Management Act 1994* and section 20 of the *Game Management Authority Act 2014*, I am pleased to present the Game Management Authority's Annual Report for the year ending 30 June 2022.

Yours sincerely

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

Brian Hine
Chairperson

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Foreword

We aim to ensure game hunting in Victoria meets community expectations as a sustainable and well-regulated activity. Sustainable game hunting is based on science and conducted in a safe and responsible way.

This year has been a year of continued stability, growth and focus for the Game Management Authority (GMA). In 2022, the Minister for Agriculture appointed a new Deputy Chairperson to the GMA Board, Corrie Goodwin. Corrie joined the GMA Board in 2020 and has made a valuable contribution to the corporate governance and strategic direction of the GMA since that time. Corrie commences as Deputy Chairperson in the next reporting period, on 1 July 2022. I would like to thank our outgoing Deputy Chairperson, Chris Rose, for his commitment and dedication to the role over the last two years. Chris provided strong leadership throughout a period of significant regulatory reform and transformational change. The Minister has reappointed Chris for a further three-year term on the GMA board where he will also continue as Chairperson of the People and Culture Committee.

Dr Sandra Brizga and Maggy Samaan have also had their appointments extended for a further three-year term, ensuring consistency, stability and retaining corporate knowledge. These extensions also maintain the GMA Board's diversity, with regional Victoria-based members, varied professional, industry and corporate governance experience and gender equality. During this year, Dr Bronwyn Orr resigned from the GMA Board to take up her appointment as President and Chair of the Australian Veterinary Association. I thank Bronwyn for her outstanding contribution to animal welfare initiatives in game hunting in Victoria. The Minister is in the process of appointing a replacement director.

In 2021-22, the GMA has continued to deliver on the Statement of Expectations (SOE), issued by the Minister for Agriculture in 2020-21. The SOE makes recommendations across seven categories including risk-based strategies, compliance-related assistance and advice, timeliness, role clarity, and stakeholder consultation and engagement.

In 2021, the GMA commissioned independent consultants to conduct GMA's first-ever, in-depth stakeholder survey. The findings of the stakeholder survey informed a comprehensive revision of the GMA's Stakeholder Engagement Strategy. The survey has allowed the GMA to establish a baseline measure of stakeholder sentiment, which will allow tracking over time, as the GMA delivers on the SOE and its revised Stakeholder Engagement Strategy.

We continue with our fundamental commitment to strengthened recognition of, and relationships with, our first nations peoples via our Traditional Owner's Initiative project. Important progress to date includes the delivery of cultural awareness and safety training for all staff by a first nations owned business and exploring partnership opportunities with Traditional Owners organisations and businesses. The GMA is a member of the Department of Jobs, Precincts and Regions' (DJPR) Traditional Owner Engagement Community of Practice and Traditional Owner Game Management Strategy Co-Governance Group.

In delivering on the GMA's compliance and education strategies, we have continued our evidence-based and intelligence-led approach to regulating game hunting. The GMA, now with our largest contingent of Game Officers, has conducted more patrols, and received and assessed more information reports than ever before. We are committed to ensuring that hunters are well informed and equipped with the resources that they need to comply with the law.

As part of the newly funded Victorian Government's Sustainable Hunting Action Plan 2021-2024 (SHAP), announced in the 2021 State budget, the GMA has a number of responsibilities across the areas of education, animal welfare and research. The GMA is already making progress towards delivering on the SHAP, including developing a suite of education modules aimed at educating and training new hunters on firearm safety, hunting laws and methods. The GMA is also enhancing hunter education for existing experienced game hunters wanting to increase their knowledge of hunting laws, responsible hunting methods and firearm safety.

Reducing waterfowl wounding is a strategic priority for the GMA and is a key action in the Victorian Government's SHAP. In 2021, the GMA established a Wounding Reduction Working Group with independent Chairperson Professor Andrew Fisher, to assist in developing and implementing a Waterfowl Wounding Reduction Action Plan. The Working Group comprises game hunting stakeholders from across the spectrum, including Beretta Australia, Field and Game Australia, RSPCA, Sporting Shooters Association of Victoria and a Shotgunning Education Program trainer. A draft Waterfowl Wounding Reduction Action Plan was endorsed by the GMA Board in June 2022 and will be submitted to government for consideration.

We continue to invest substantially in our research program to ensure evidence-based decision-making as we deliver the SHAP, and the GMA's Research Strategy 2020-24. Throughout the year, the GMA has undertaken trial monitoring and research activities designed ultimately to measure the success of the wounding reduction action plan. Further, the GMA has conducted a trial state-wide Stubble Quail monitoring program. The outcomes of the trial will inform an annual Stubble Quail monitoring program that will provide critical data on abundance and distribution and allow tracking of Stubble Quail populations over time.

Our evidence-based decision-making approach underpins all advice to government. To this end, we provided informed advice to government for a range of game hunting related matters, including the 2022 duck season arrangements and the suspension of electronic quail callers for the 2022 Stubble Quail season.

As the number of Victorian Game Licence holders continues to grow, a well-informed, modern and effective regulator is required to ensure the sustainability and responsibility of game hunting, and importantly, that game hunting meets the expectations of the Victorian community. We continue to pay close attention to the impact of a changing climate on the sustainability of game species, and we continue to listen to the views and perspectives of hunters, first nations people, environmental and animal welfare groups.

Our success as a regulator remains dependent upon continued improvements in levels of hunter competency, responsibility and compliance. The GMA is continuing to provide the tools and resources necessary to ensure sustainability and responsibility in game hunting, and we are achieving more than ever before with the active support of hunters and their representative associations. It is vital that the hunting community takes a leadership role in establishing and developing a culture of voluntary compliance and high standards of behaviour.

The GMA team is made up of highly skilled, knowledgeable and experienced professionals, all of whom are committed to achieving the GMA's vision and delivering effective regulation of game hunting for the Victorian community.



Brian Hine
Chairperson

CEO Report

The GMA has delivered on a range of priorities throughout the year across the compliance spectrum. We have focussed on strengthening engagement with the Victorian community and our approach to licensing, education, research and enforcement.

In 2021-22, we continued to deliver on an ambitious research program, as outlined in our Research Strategy 2020-2024. This year, our research activities have included aerial monitoring of game duck populations, a new annual Stubble Quail monitoring program, estimates of game species harvest and understanding the efficacy of quail callers.

By conducting research, the GMA can provide evidence-based advice to the Victorian Government, which is based on the latest and best available science. An example of providing evidence-based advice arose from the GMA's research into the efficacy of quail callers. The research found that electronic quail callers significantly increased the number and concentration of quail in the vicinity of the caller, making it easier for hunters to harvest the quail. As a result of these findings, the GMA recommended that the use of electronic quail callers be suspended until the future use of these devices could be considered more thoroughly through the review of the sunseting Wildlife (Game) Regulations 2012. This advice was accepted by government, and the use of electronic quail callers was prohibited for the 2022 Stubble Quail hunting season.

In 2020-21, the GMA continued to implement the Compliance Strategy 2020-2025, Education Strategy 2020-2025, and its evidence-based and intelligence-led approach to regulating game hunting. In 2021-22, the GMA conducted 133 proactive patrols, commenced 65 new investigations and concluded 71 investigations. During the 2022 Duck Season, compliance and survey staff attended 216 individual wetlands with a combined total of 641 wetland attendances. However, these statistics are just one indicator of our regulatory effort. We are also committed to ensuring that hunters are well informed and equipped with the resources that they need to comply with the law.

Reducing wounding in waterfowl hunting is a priority for the GMA, and an important commitment under the Victorian Government's Sustainable Hunting Action Plan (SHAP). In addition to establishing a Waterfowl Reduction Working Group and the draft Waterfowl Reduction Action Plan, the GMA also launched a new REDUCE Wounding awareness campaign. The REDUCE Wounding campaign aims to educate hunters in the methods and techniques to reduce wounding of ducks. This campaign will continue to roll out in the year ahead.

The GMA also expanded its education program to include a new suite of videos to assist hunters in understanding methods to reduce wounding and we are developing new online education modules for new and experienced Game Licence holders. In addition to online education, we also conducted a number of face-to-face education and engagement activities. In the reporting period, the GMA conducted 10 targeted in-field education events, four landholder engagement events, 10 Hog Deer Ballot educational briefings, and presented at four industry education events.

We have continued to build very productive relationships with our partner organisations, including Victoria Police and Parks Victoria, and completed survey work to better understand the perspectives of our broader stakeholder network. The GMA's 2021 Stakeholder Survey informed the development of a revised Stakeholder Engagement Strategy, which we are now in the process of implementing.

With the return of our face-to-face engagement activities, the GMA remains vigilant about staff and community safety, by implementing our COVID-19 Safe Plan. We have continued to deliver on our organisational goals and objectives, and maintain business continuity, while adhering to the public health advice throughout the year. The GMA's Safety Consultative Committee (SCC) has continued to ensure that the GMA maintains and improves its safety standards. Now in its second year of operation, the SCC has monitored and provided advice on safety and wellbeing matters impacting GMA staff, while also raising awareness about the importance of safety in everything we do.

Now in its second year of operation, MyGL delivers online game licensing management, allowing Victorian game hunters to manage their licences and improve their knowledge of responsible and sustainable game hunting. This has significantly improved the GMA's timeliness, with all standard Game Licence applications being processed automatically and all non-standard applications being manually assessed and processed within 48 hours. To assist in the transition from paper-based game licensing to online, the GMA rolled out a MyGL awareness campaign, including instructional videos on how to register for the new system.

In addition to the MyGL and REDUCE Wounding awareness campaigns, the GMA also rolled out its Report Illegal Spotlighting community awareness campaign. Information on how to report illegal spotlighting was made available throughout regional Victoria on radio, in print and online. Despite reduced hunter activity throughout the year, the GMA received a 36 per cent increase in the number of Information Reports submitted on the previous year and a 30 per cent increase in the number of matters reported to the GMA and assessed by the Intake and Assessment Panel (IAP) on the previous year.

Information provided by the community is critical in game hunting regulation, and the GMA appreciates the community members across Victoria who have provided information on game hunting-related offences. We value working closely with our stakeholders, including our partner agencies and the Victorian community, to ensure that hunting is safe, sustainable, and conducted responsibly. I would also like to thank the GMA's dedicated staff, who work every day to ensure that the GMA's licensing, education, research and enforcement activities are delivered effectively and with integrity.



Graeme Ford
Chief Executive Officer

About the Game Management Authority

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

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

The responsible Ministers during the 2021-22 reporting period were the Hon. Mary-Anne Thomas MP, Minister for Agriculture (1 July 2021 – 26 June 2022) and the Hon. Gayle Tierney, Minister for Agriculture (27 June 2022 – 30 June 2022).

The GMA is responsible for:

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

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

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

Our staff are located across Victoria to help oversee game hunting activities. Game Licences and information are available from selected Department of Environment, Land, Water and Planning (DELWP) and Department of Jobs, Precincts and Regions (DJPR) offices, as well as through the GMA website.

Our vision

Game hunting in Victoria meets community expectations as a sustainable and well-regulated activity based on science and conducted in a responsible manner.

Our purpose

The GMA regulates through education, research, and enforcement to achieve sustainable and responsible game hunting in Victoria.

Our 5-year goals

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

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

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

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

Goal 3: Be recognised as an effective regulator.

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

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

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

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

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

Our values

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

- We respect each other and the commitment of all our stakeholders to their work and their causes.
- We act with integrity, courage, and transparency by focusing tightly on our role as an impartial, predictable regulator on behalf of all Victorians.
- We value expertise and advice based on sound science and direct experience.
- We are always open to learning from and engaging with our stakeholders.
- We aspire to excellence in our behaviour, our work, and our outcomes.

Our decision-making

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

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

Functions of the GMA

The functions of the GMA are:

- a) to perform the regulatory, investigative and disciplinary functions conferred on the GMA by or under the Act or any relevant law
- b) to administer the scheme for issuing game licences under the *Wildlife Act 1975* in relation to hunting, taking or destroying game
- c) to promote and monitor compliance with this Act or any relevant law in relation to game hunting
- d) to investigate compliance with this Act and any relevant law in relation to game hunting
- e) to develop operational plans and procedures addressing:
 - (i) the sustainable hunting of game animals
 - (ii) the humane treatment of animals that are hunted or used in hunting
 - (iii) strategies to minimise any negative impact on non-game wildlife, including protected and threatened wildlife
 - (iv) the conservation of wildlife habitats
- f) to work with public land managers to improve the management of public land and facilities on public land where hunting is permitted
- g) to promote sustainability and responsibility in game hunting
- h) to monitor, conduct research and analyse the environmental, social and economic impacts of game hunting and game management

- i) to make recommendations to relevant Ministers in relation to:
 - (i) game hunting and game management
 - (ii) the control of pest animals
 - (iii) declaring public land open or closed to game hunting, open and closed seasons and bag limits
 - (iv) the management of public and private land as it relates to game and their habitat.

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

Powers of the GMA

The GMA has the powers necessary to exercise and perform its functions under its governing Act or any other Act.

The GMA is also subject to any written directions provided by the Minister.

Governance

The GMA Board

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

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

This includes:

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

Membership of the Board

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

Meeting attendance

Board meetings are held regularly throughout the year as necessary for the Board to discharge its obligations. The following table summarises attendance of Directors at Board and Board Committee meetings:

	Board attendance (8 meetings)	Audit & Risk Management Committee attendance (4 meetings)	Research Committee attendance (6 meetings)	People and Culture Committee attendance (3 meetings)
Brian Hine, Chairperson	8	N/A	6	N/A
Chris Rose, Deputy Chairperson	8	N/A	N/A	3
Dr Sandra Brizga	8	N/A	6	N/A
Maggy Samaan	8	4	5	N/A
Ian Maxfield	8	4	N/A	3
Dr Bronwyn Orr*	7	N/A	3	N/A
Corrie Goodwin	8	4	N/A	3
Owen Cavanough	7	N/A	5	N/A
Mark Anderson (Independent member, ARMC)	N/A	4	N/A	N/A

*Member of the Board 1 July 2021- 26 May 2022

Board committees

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

Audit and Risk Management Committee

In 2021-22, the ARMC comprised the following members:

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

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

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

Research Committee

In 2021-22, the Research Committee comprised the following members:

- Dr Sandra Brizga (Chair)
- Brian Hine
- Maggy Samaan
- Dr Bronwyn Orr (1 July 2021- 26 May 2022)
- Owen Cavanough

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

The purpose of the Research Committee is to:

- oversee the GMA's research program to ensure evidence-based regulation and management to achieve responsibility and sustainability in game hunting
- oversee and monitor the implementation of the GMA's Research Strategy
- review the GMA's Research Strategy annually to ensure it aligns with priorities and GMA's functions and obligations as outlined under the *Game Management Authority Act 2014*
- develop an annual work program for GMA Board endorsement.

People and Culture Committee

In 2021-22, the People and Culture Committee comprised the following members:

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

The purpose of the People and Culture Committee is to:

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

Game Management Authority Board

Mr Brian Hine (Chairperson)

Brian has more than 35 years' experience across a range of government departments and agencies at state, local and commonwealth levels. Responsibilities included public land management, child family and youth welfare, disability services, local government, and emergency management regulation.

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

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

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

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

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

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

Brian holds a current Victorian Game Licence.

Mr Chris Rose (Deputy Chairperson)

Chris has an extensive background in public land management in Victoria and Tasmania. Chris was an executive in Parks Victoria for over eight years before acting as Chief Executive Officer for eight months. In 2015, Chris left government and started a company, Three Pipe Consulting, specialising in connecting people and nature, practical governance, and risk management.

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

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

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

Dr Sandra Brizga

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

Sandra is committed to sustainable, evidence-based natural resource management. Prior to becoming a consultant, Sandra pursued a career in academia and has published a book on river management.

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

Ms Maggy Samaan

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

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

Mr Ian Maxfield

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

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

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

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

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

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

Dr Bronwyn Orr

Bronwyn is a veterinarian and animal welfare scientist with experience across private industry, government and the not-for-profit sector. Bronwyn is an Assistant Director at the Commonwealth Department of Agriculture, Water and the Environment, the Vice President of the Australian Veterinary Association and a member of the Australian Institute of Company Directors.

Bronwyn is a research professional with multiple scientific publications in animal health and welfare, including wildlife and hunting dog welfare. She holds a Bachelor of Veterinary Science, Master of Science majoring in International Animal Welfare, Ethics and Law, Membership by examination with the Australian and New Zealand College of Veterinary Scientists in Animal Welfare and is currently completing a Doctor of Philosophy (PhD) in Veterinary Science.

Bronwyn stepped down from the GMA Board in May 2022.

Mr Owen Cavanough

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

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

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

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

Ms Corrie Goodwin

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

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

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

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

Chief Executive Officer

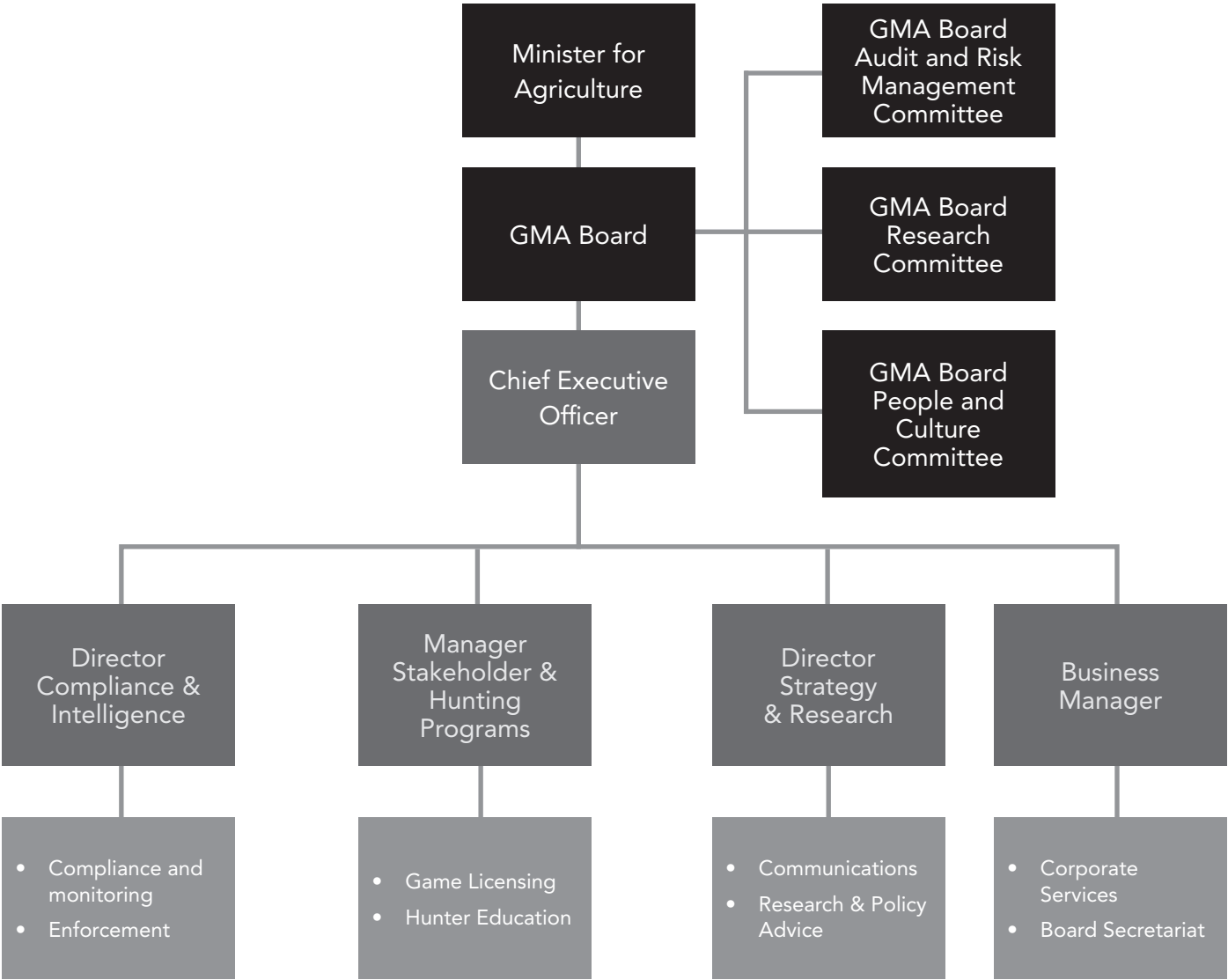
Mr Graeme Ford

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

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

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

GMA organisational structure as at 30 June 2022



Our Activities

As required under section 6 of the Act, the GMA delivers a range of services and activities in meeting its functions, including licensing, enforcement, education, research and monitoring and the provision of advice.

Summary of activities in 2021-22

During 2021-22, the GMA complied with all public health advice to limit the spread of COVID-19 and maintained its core operations. Site check-ins and vaccination certificate checks were implemented to allow for safe delivery of Hog Deer checking stations, Waterfowl Identification Tests (WITs) and Hound Hunting Tests (HHTs). There was a notable increase in active hunters as COVID-19 restriction eased. In response, GMA targeted in-field education, compliance operations and attended hunter and community education forums.

Licensing

- In 2021-2022, the GMA issued 11,485 new Game Licences and renewed a total of 26,553 Game Licences. All licences, permits and authorities were issued within five working days.
- The GMA assessed a total of 663 WITs and HHTs, including 122 WITs assessed for interstate government agencies.

Compliance and intelligence

- In 2021-22, there was a 36 per cent increase in the number of Information Reports submitted on the previous year.
- In 2021-22, there was a 30 per cent increase in the number of matters reported to the GMA and assessed by the Intake and Assessment Panel (IAP) on the previous year.
- The GMA conducted 133 proactive patrols using an intelligence-led approach to target specific locations.
- 65 new investigations were commenced during the year.
- 71 investigations were concluded in the reporting period.
- Compliance operations and activities resulted in 14 court proceedings (69 charges), 117 infringement notices and 30 official warnings.
- During the 2022 Duck Season, compliance and survey staff attended 216 individual wetlands with a combined total of 641 wetland attendances.

Education

- The GMA conducted 10 targeted in-field education events, directly engaging with 655 active hunters in the field and a further 180 general bush users.
- The GMA conducted four targeted landholder engagement events in areas where illegal hunting had been reported. More than 60 landholders were directly engaged and over 300 Report Illegal Hunting fliers disseminated.
- The GMA hosted 10 Hog Deer Ballot educational briefings and presented at the hog deer pre-season hunting organisation education weekend on Sunday Island.
- The GMA presented at four industry education events and provided 31 industry venues with educational material for distribution.
- The GMA launched a new REDUCE Wounding community awareness campaign to help educate hunters in the methods and techniques to reduce wounding of ducks.
- The GMA continued to deliver against its Education Strategy 2020 - 2025, to ensure programs are evidence-based and effective in successfully promoting voluntary compliance with game hunting laws.

Research and advice

- In October 2021, the GMA undertook aerial monitoring of game duck populations to establish the abundance of Victorian game ducks. The abundance estimates for game ducks in Victoria report was published in February 2022.
- In January 2022, the GMA provided advice to government on the possible arrangements for the 2022 duck season based on the Interim Harvest Model and giving consideration to other abundance and environmental information.
- In January 2022, the GMA commenced a new annual Stubble Quail monitoring program to provide critical data on abundance and distribution and allow tracking over time.
- The GMA funded research undertaken in western Victoria by Deakin University, which aimed to test the efficacy of quail callers under field conditions and during the hunting season at attracting and concentrating Stubble Quail.
- The GMA published the *Estimates of Duck and Stubble Quail Harvest in Victoria for 2021* and the *Estimates of the 2020 deer harvest in Victoria*.
- The GMA developed a Draft Waterfowl Wounding Reduction Action Plan, for government's consideration. The Draft Waterfowl Wounding Reduction Action Plan was informed by expert advice provided by the independently chaired Wounding Reduction Working Group.
- GMA staff were co-authors on four papers published in peer-reviewed scientific journals.
- The GMA provided advice to the Victorian Government and government departments on several legislative or regulatory reviews.

Details of activities in 2021-22

Licensing

The GMA is required to administer a scheme for issuing Game Licences provided for under the *Wildlife Act 1975*. The GMA administers both recreational and commercial licences. Testing, training, and auditing functions are also implemented to support the scheme.

As of 30 June 2022, the total number of Victorian Game Licence holders was 58,326. Of this total, 23,098 were endorsed to hunt duck, 27,809 were endorsed to hunt quail and 46,007 were endorsed to hunt deer. *Note: some hunters hold licences endorsed for multiple species categories.*

Licence transactions

The table below summarises licensing transactions for 2021-22.

Licence type	Total processed for 2020-21 financial year	Total processed for 2021-22 financial year
General Game Licences issued (new and reissued expired licences)	8,303	11,485
General Game Licences renewed	N/A	26,553
General Game Licences automatically extended	51,626	54 (Junior Provisional Licences)
General Game Licence applications refused	0	0
General Game Licences suspended	0	3
General Game Licences cancelled	0	1
General Game Licence issued with conditions	0	0
Non-resident Game Licences issued	1	5
Junior Provisional Game Licences issued	93	214
Gamebird Reserve Hunter's Licences issued	31	26
Hounds registered	182	339
Licence amendments, including change of address	2,210	1,303
Hound pups authorised	20	45
Permits/authorisations issued	77	88
Commercial Game Bird Farmer Licences issued	0	0
Commercial Game Bird Farmer Licences renewed	5	4

Licence Referencing Committee

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

In 2021-22, the LRC considered 18 cases of Game Licence holders that had breached a condition of their Game Licence. Three licences were immediately suspended, and one was subsequently cancelled as a result of the LRC's consideration.

Testing

In 2021-22, the GMA conducted and marked 360 Victorian Waterfowl Identification Tests (WIT) and 181 Hound Hunting Tests. The GMA also processed WITs for Tasmania, South Australia, and New South Wales. In total, the GMA processed 122 tests for these States.

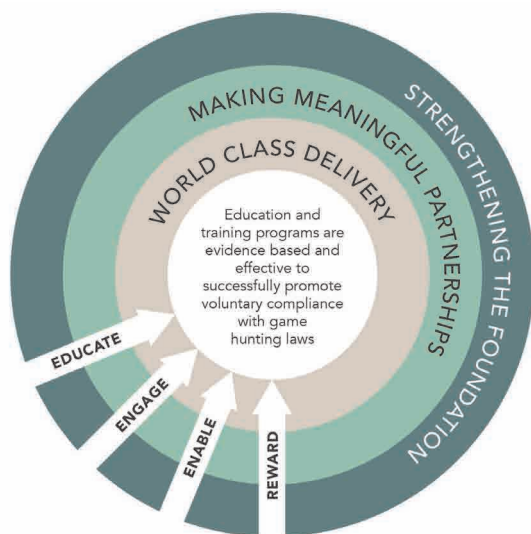
My Game Licence (MyGL)

The MyGL system is fully functional, which allows users to manage their licence details online, including Game Licence renewals and hog deer tag requests and returns. The new system provides online learning modules and associated testing. The system will host the new training modules.

Education and training

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

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



In 2021-22, the GMA delivered against its *Education Strategy 2020 – 2025* through:

In-field education

The GMA undertakes in-field education patrols to actively engage with hunters and other public land users, maximise exposure and target specific issues or trends. In 2021-22, the GMA conducted 10 in-field education patrols targeting hound hunters and deer stalkers in the Buckland Valley, Buffalo River and Rose River areas. Further education patrols targeting deer stalkers were undertaken in the Mallacoota, Dargo, and Mount Worth areas. An education patrol targeting balloted hog deer hunters on Snake Island was also conducted.

The GMA partnered with multiple community groups, including Cape Liptrap Landcare and Galen College to present information on responsible and ethical game hunting.

Expos and events

The GMA attended a Hound Hunting registration day, hosted by the Victorian Hound Hunters, and engaged with registered hound assessors and over 100 attendees. Information regarding hound breed standards, responsible hunting and licence testing was provided.

Education packs

In 2021-22, the GMA developed Junior Hunter Education packs which will be distributed to all new Junior Game Licence holders in 2022-2023.

Multicultural education

The GMA partnered with the Migrant Information Centre and presented responsible hunting education sessions to three community groups: the Iranian, Zomi and Karen communities. These sessions were conducted online and translated for the 55 community members that attended.

Training modules

The GMA continues to work with Kalkomey USA Inc. to develop eight new online education modules that cover all aspects of legal game hunting. These modules will be hosted through MyGL system and will be launched by the end of 2022.

Compliance and intelligence

The GMA seeks to achieve compliance using a range of sanctions, including official warnings, infringement notices, prosecutions and licence suspensions and cancellations. Any sanctions imposed as a consequence of court proceedings are at the discretion of the courts. Other agencies, including Victoria Police, DELWP, RSPCA, Parks Victoria and the Victorian Fisheries Authority (VFA), are also authorised to undertake enforcement actions relating to illegal hunting or hunting-related activities.

The table below details the key enforcement outputs by the GMA for the last five years, including 2021-22:

Activity	2017-18	2018-19	2019-20	2020-21	2021-22
Information reports generated	107	222	454	801	1081
Official (written) warnings issued	15	50	24	3	30
Warnings (non-infringeable offences)	0	12	1	0	4
Infringement notices issued as part of GMA conducted enforcement operations	6	27	97	118	117
Banning notices issued	0	6	0	3	4
Court proceedings concluded	11	20	9	2	14

Intake and Assessment Panel (IAP)

In 2021-22, the IAP assessed 358 matters, which is an increase of over 30 per cent on the matters assessed (274) in 2020-21 and (93) in the 2019-20 financial years.

In 2021-22, reports were received via the GMA website (54 per cent), direct email to GMA staff (20 per cent) and the Customer Contact Centre (26 per cent).

Of the 358 matters assessed, reporting related to deer and illegal hunting (49 per cent), duck hunting (14 per cent), kangaroos (8 per cent), animal cruelty/ welfare (4 per cent), hunting with hounds (3 per cent), protestors (2 per cent), quail (2 per cent) and non-game hunting related matters, including recruitment, technology related, legislation, trespass, social media, posts, and theft related matters (18 per cent).

Figure 2: Source of complaints 2021-22

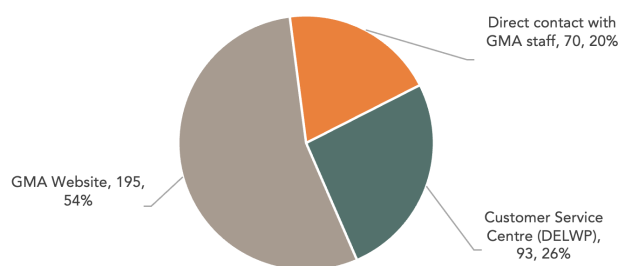
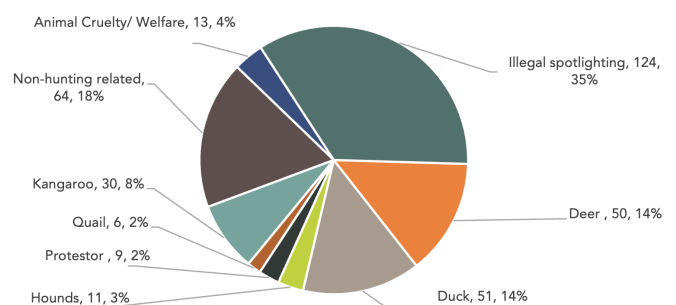


Figure 3: Reporting themes 2021-22



Summary of 2022 duck season activities

- GMA Authorised Officers (AOs) checked 1,253 Game Licences and 979 hunter bags. There was 99.90 per cent hunter compliance with the legislated daily bag limit.
- A total of 38 breaches were detected throughout the season.
- GMA AOs issued four Banning Notices, one of which was later withdrawn.
- 18 investigations were commenced, and 22 Penalty Notices were issued.
- GMA AOs attended a combined total of 641 wetlands, noting numerous wetlands received multiple visits.
- Victoria Police provided regulatory support throughout the season.

Table for offences detected throughout the 2022 duck season

Offences detected (all persons)	Number
S58C of <i>Wildlife Act 1975</i> – Banning Notices	3
Breach of S86 Notice ¹	7
Take or destroy more than specified bag limit	1
No game licence	2
Fail to retrieve	1
Use/ possess toxic shot	6
Fail to leave wing attached	2
Use dog not specified in Regulations	1
Firearms related offences	6
Unsecured ammunition	1
Hunt, take, destroy protected wildlife	1
Unattended campfire	1
Littering	3
Cut or take firewood from a state forest	2
Damage vegetation in a state forest	1

¹Under the *Wildlife Act 1975*, a notice made under section 86 further regulates the duck hunting season where there is a need to alter the prescribed seasonal arrangements (e.g. lower bag limit, species that cannot be hunted during the season, closure of wetlands).

Summary of 2021-22 deer hunting and illegal spotlighting activities

- During 2021-22, the GMA conducted 15 operations with a specific focus on deer hunting and illegal spotlighting.
- Of the total 1,081 Information Reports, 591 (54 per cent) of these reports related to deer hunting.
- Of the total 1,081 Information Reports, 199 (18 per cent) related to illegal spotlighting.
- Four people have been charged with a total of 35 deer-related hunting offences.

Summary of 2022 quail hunting season activities

- GMA AOs conducted 35 patrols dedicated to monitoring quail hunting activity.
- A total of 31 Game Licences and hunter bags were checked. There was 100 per cent hunter compliance with the legislated bag limits.
- There were two reports of quail callers being used during the season. One of these matters is the subject of ongoing inquiries.

Summary of 2021-22 operations

- The GMA led 27 operations, including 14 operations targeting illegal hunting activities associated with deer hunting
- The GMA participated in eight multi-agency operations that were led by other agencies.
- The GMA conducted 133 proactive patrols targeting areas using a risk-based, intelligence-led and outcomes focussed approach.

Summary of 2021-22 Game Bird Farm activities

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

Operational support to government

The GMA continued to deliver on two Service Level Agreements (SLAs) to provide compliance services to DJPR for the management of forest protests and the Kangaroo Harvest Program, on a contract for service basis. These agreements contain specific performance measures that the GMA is delivering against. Reporting against the outcomes of these SLAs is the responsibility of DJPR.

Recommendations and advice

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

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

Advice to government

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

- 2022 duck season arrangements, which included use of the interim harvest model outputs to inform the daily bag limit
- closure or partial closure of six wetlands for 2022 duck season
- the re-opening of one wetland to duck hunting during the 2022 duck season
- prohibition of electronic quail callers for the 2022 Stubble Quail season
- reform of the sunseting Wildlife (Game) Regulations 2012.

Advice to partner agencies

Throughout 2021-22, the GMA was involved in several forums and provided advice to, or was consulted by, other agencies on subjects that directly and indirectly impact game hunting or game management. The GMA provided input into:

- remaking the sunseting Wildlife (Game) Regulations 2012
- reforms to animal welfare legislation
- review of the *Wildlife Act 1975*
- review of the Wildlife Regulations 2013
- revision of the *Assessing waterbird susceptibility to disturbance by duck hunters in Victoria* report
- reforms to public land such as the development of Recreational Areas Regulations.

Research and monitoring

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

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

- conducted the second aerial survey from 19 October to 7 November 2021 to estimate the total number of game ducks in Victoria. The aerial survey sampled a total of 853 water bodies, comprising 787 aerial surveys and 66 ground surveys. The survey used satellite imagery to determine the amount of water in the landscape and infer the total number of game ducks present. The final report for the survey was published in February 2022
- supported DELWP in conducting the Priority Waterbird Count by surveying wetlands across the state to identify any wetlands that required closure, partial closure, or further regulation of duck hunting
- monitored wetlands that were closed to duck hunting or had significant concentrations of threatened waterbird species present
- contributed to the cost of conducting the Eastern Australian Waterbird Survey, delivered by the University of New South Wales
- with DJPR and DELWP, contracted two independent experts to develop an interim harvest model to inform duck season arrangements while the adaptive harvest management population model is pursued
- engaged an independent expert to run the interim harvest model and prepare an output report
- continued the program to provide an index of waterfowl wounding from duck hunting which will allow long-term trends to be monitored and assess the success of wounding reduction management programs/interventions
- conducted surveys to determine the state-wide abundance and distribution of Stubble Quail
- collected wings and tail feathers from game ducks harvested during the first week of the 2022 duck season to determine age, sex and productivity
- engaged volunteers to collect and submit wings of harvested Stubble Quail to determine age, moult and productivity
- funded an Honours student from Deakin University to investigate the efficacy of electronic callers used in Stubble Quail hunting. GMA staff co-authored a paper submitted to a scientific journal for publication arising from this study. The manuscript is in review
- GMA staff co-authored a paper titled '*Bayesian modelling reveals differences in long-term trends in the harvest of native and introduced species by recreational hunters in Australia*' which was published in CSIRO Wildlife Research in May 2022.

To better understand the ecology of deer, the GMA:

- previously sponsored a PhD candidate from La Trobe University to investigate the genetics of Victoria's Hog Deer population. The candidate's thesis was conferred in April 2021 and the candidate was awarded the title of Doctor of Philosophy. In 2021-22, two additional papers arising from this study were co-authored by GMA staff and published in peer-reviewed scientific journals: 'Development of an STR panel for a non-native population of an endangered species' in Molecular Biology Reports, and 'Genetic analysis of hog deer (*Axis porcinus*) in Victoria, Australia, and its applications to invasive species and game management' in the European Journal of Wildlife Research.

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

- published *Estimates of the 2020 deer harvest in Victoria* and prepared a draft *Estimates of the 2021 deer harvest in Victoria*
- published *Estimates of harvest for duck and Stubble Quail in Victoria 2021*.

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

- in collaboration with the University of Melbourne, completed collection of data from volunteer hunters on the characteristics of hound hunting. A paper for submission to a peer-reviewed scientific journal is in preparation. The research will provide important spatial and hunting metrics associated with hound hunting which is poorly documented in the scientific literature.
- in collaboration with the University of Melbourne, completed work with the Australian Deer Association and interested hunters to collect data on lead-free bullet performance used in hunting Sambar Deer. Data has been analysed and a paper for submission to a peer-reviewed scientific journal is in preparation
- in collaboration with the University of Melbourne, completed sample collection and data analysis investigating residual lead loads in the carcasses of shot Stubble Quail. A paper 'Lead ammunition residues in a hunted Australian grassland bird, the stubble quail (*Coturnix pectoralis*): Implications for human and wildlife health' was published in April 2022 in the peer-reviewed journal PLOS ONE.

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

- contracted an independent company to conduct research into stakeholders' understanding of the role and function of the GMA and their perceptions of the GMA's performance. The final report was published on the GMA's website in 2021.

Communications

The GMA aims to increase awareness of its role and functions, maximise opportunities with partner agencies, provide information to licence holders, develop strong communication and engagement channels to the broader community and maximise licence holder awareness of game hunting regulations and required behaviours.

Website

The GMA website is one of the GMA's primary communication channels. In 2021-22, the website recorded 294,485 sessions by 194,115 users who spent an average of two minutes and 26 seconds on the website. Approximately 89.2 per cent of users were from Australia and, of this, approximately 77 per cent were Victorian.

In total, visitors viewed 786,585 pages. The three most popular pages included the hunting maps, apply for a Game Licence and where to hunt.

Facebook

From 1 July 2021 – 30 June 2022, the GMA issued 85 Facebook posts which received a combined 7,783 likes, 5,895 comments and 1,139 shares.

YouTube

From 1 July 2021 – 30 June 2022, the GMA uploaded nine education videos, which received a combined 9,811 views. As of 30 June 2022, the GMA YouTube channel had a total of 1,690 subscribers, an increase of 340 on last year.

Advertising campaigns

From 1 July 2021 – 30 June 2022, the GMA launched three advertising campaigns to promote how to report illegal spotlighting, the importance of reducing waterfowl wounding and the transition to the GMA's new online Game Licence system.

Customer Contact Centre

The DELWP Customer Contact Centre provides call centre services to the GMA. It is a primary point of contact between the community and the GMA.

The majority of queries received by the Customer Contact Centre related to game licensing and where game can be legally hunted. The Customer Contact Centre responded to 8,232 GMA-related requests.

Media

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

The GMA issued 13 latest news items (including media releases) during 2021-22.

Our Performance

Statement of Expectations

The Statement of Expectations (SOE) outlines the Government's expectations of the GMA in discharging its responsibilities under the Act. The current SOE was issued on 8 June 2021, and is in effect until 19 October 2022, made recommendations across seven categories including:

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

The following section outlines how the SOE was met during the 2021-22 reporting period.

Risk-based strategies

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

The GMA established the IAP to facilitate and embed an intelligence-led, risk-based approach to GMA-wide compliance and enforcement action. Throughout 2021-22, the IAP provided early guidance on possible regulatory responses to each matter that was referred to the IAP. The IAP considered how each matter should be categorised and triaged if further information was required before recommending additional action, including if formal investigation was warranted.

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

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

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

Compliance-related assistance and advice

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

Procedures

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

Intelligence gathering and evidence management system

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

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

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

Accountability and transparency

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

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

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

Role clarity

The GMA engaged an external contractor to conduct the 2021 Stakeholder Survey, to strengthen the GMA's knowledge of its stakeholders' understanding of the role of the GMA, its core regulatory functions, and establish a baseline measure of stakeholder sentiment, which will allow tracking over time.

The survey found that understanding of GMA's role was generally high across partner agencies, interest groups and Game Licence holders, with partner agencies and hunting associations demonstrating higher understanding than Game Licence holders and associations opposed to hunting.

Stakeholder consultation and engagement

The GMA's Stakeholder Engagement Strategy guides delivery of the GMA's approach to stakeholder consultation and engagement. In 2021-22, the GMA finalised a comprehensive update to its Stakeholder Engagement Strategy, incorporating feedback received through the 2021 Stakeholder Survey, to outline the GMA's approach to engaging with partner agencies, interest groups and Game Licence holders.

The GMA consulted with stakeholders, as part of its annual decision-making process for developing a recommendation on the 2022 duck season arrangements. Stakeholders are provided with a range of information that assists in understanding the status of game duck populations, environmental conditions, and possible seasonal arrangements. Stakeholders were invited to provide additional information on whether changes to the prescribed arrangements were required.

Timeliness

Since the introduction of MyGL, all standard Game Licence applications (99%) have been processed automatically and all non-standard applications (1%) have been assessed and processed within 48 hours of receipt of application.

All authorisations issued under *S28A of the Wildlife Act 1975* have been processed within five working days of receipt of application.

Planning and reporting

In accordance with the Minister's SOE and requirement of the Act, the GMA delivered its draft 2022-23 Annual Business Plan to the Minister on 30 May 2022 for consideration.

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

Compliance with legislation and agreements

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

The GMA possesses Operational Safety Defensive Equipment (OSDE) for issue and use by GMA Authorised Officers. Equipment includes oleoresin capsicum (OC) spray, extendable batons, body armour and handcuffs and are subject to bi-annual audits. Batons, OC spray and body armour are prohibited weapons under the *Control of Weapons Act 1990* and are subject to strict storage requirements.

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

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

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

The following table details the audit activity for enforcement for 2021-22:

Activity	Comments
Audits for compliance conducted	Internal audits were conducted for OSDE storage and compliance with GMA policy
Audit for data security and compliance with VicRoads agreement	Independent audit conducted and report provided to VicRoads
Reports on activity for controlled operations (bi-annual)	Submitted to the Victorian Inspectorate for periods 1 July 2021 to 31 December 2021 and 1 January 2022 to 30 June 2022
Report on activity for the use of certain surveillance devices (annual)	Submitted to the Attorney-General for period 1 July 2021 to 30 June 2022

Sustainable Hunting Action Plan 2021 - 2024

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

In 2021-22, in delivering on SHAP, the GMA has:

- made significant progress on the development of online education modules for new hunters on firearm safety. The GMA is also developing hunter education modules for game hunters seeking to increase their knowledge of hunting laws, responsible hunting methods and firearm safety. The modules are well progressed and planned for release in late 2022 and early 2023
- established a working group responsible for developing and implementing a wounding reduction action plan for waterfowl and quail. The working group met six times in the reporting period and provided advice to assist with developing a draft Waterfowl Wounding Reduction Action Plan (draft action plan). The draft action plan was endorsed by the GMA Board in June 2022 and will be provided to government
- undertaken monitoring and research activities to measure the success of the wounding reduction action plan and inform population trends of quail through ongoing abundance surveying
- developed and implemented a waterfowl wounding monitoring program and quail abundance surveying, to determine annual trends in waterfowl wounding to ensure the sustainability of duck and quail hunting in Victoria
- commenced planning for a research program to monitor hog deer abundance and distribution.

Current Year Financial Review

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

GMA expenditure was higher compared to previous years. This was a result of full complement of staff throughout the year, development of the online IT education module, delivery of priority research programs, increased compliance and enforcement patrols, community awareness campaigns and increased staff training to support GMA operations.

Due to accounting standard pronouncement and advice received on configuration or customisation costs in a Cloud Computing Arrangement (IAS 38 Intangible Assets), the online Game Licensing System (MyGL) was restated in the 2020-21 year resulting in a \$2.07 million write off of intangible assets. Despite this adjustment, the GMA's net worth remain strong at over \$6.6 million at the end June 2022.

Five-year financial summary

	2021-22	2020-21 Restated	2019-20	2018-19	2017-18
	\$	\$	\$	\$	\$
Grants	9,062,565	8,829,815	7,388,190	7,134,000	5,152,696
Interest	22,705	25,750	81,010	103,640	115,860
Sale of goods and services	-	-	4,500	-	12,500
Fair value of assets and services received free of charge	-	-	-	91,845	257,210
Total revenue	9,085,270	8,855,565	7,473,700	7,329,485	5,538,266
Employee expenses	(5,103,876)	(4,551,287)	(3,474,831)	(2,510,060)	(2,376,277)
Depreciation	(386,015)	(341,195)	(265,445)	(89,110)	(107,794)
Interest expense	(31,460)	(26,717)	(30,972)	(12,984)	(14,273)
Other operating expenses	(3,263,580)	(3,021,216)	(2,866,446)	(2,444,569)	(2,499,998)
Total expenditure	(8,784,931)	(7,940,415)	(6,637,693)	(5,056,723)	(4,998,342)
Net Result	300,339	915,149	836,007	2,272,762	539,924
Financial assets	7,868,001	7,409,032	7,896,721	8,051,109	5,058,092
Non-financial assets	2,136,769	2,213,784	3,276,273	796,403	748,105
Total assets	10,004,770	9,622,816	11,172,994	8,847,512	5,806,197
Payables	398,096	294,810	1,518,267	1,030,439	242,364
Borrowings	1,558,311	1,729,250	1,299,730	379,045	417,853
Provisions	1,437,898	1,375,448	1,051,465	960,672	941,386
Total liabilities	3,394,305	3,399,507	3,869,462	2,370,156	1,601,603

Human Resource Management

Occupational health and safety

The GMA is committed to providing and maintaining a working environment that is safe, healthy and complies with all statutory requirements and codes of practice. The GMA, in so far as is practicable:

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

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

- providing vaccinations for influenza
- providing safety equipment to field staff, including uniforms and personal protective equipment (PPE) for field staff
- ergonomic assessments of all workstations
- providing facilities to support physical activity
- providing all staff with confidential access to an Employee Assistance Program
- providing SOPs to guide enforcement duties and provide a safe working environment.
- providing training in Occupational Health and Safety (OHS) practices and dynamic risk assessment

COVID-19 risk screening and assessment

The GMA values and supports its people and is committed to providing and maintaining a safe and healthy workplace. The GMA's goal is to provide the highest level of protection for the safety and wellbeing of our people and other workplace participants.

The GMA put in place a GMA COVID-19 risk assessment to provide a comprehensive guide for staff covering key considerations, whether in the field, travelling, or working in an office.

The GMA COVID-19 Safe Plan sets out how the GMA protects staff on a site or in the field. The plan includes a checklist to help employees identify risks and implement controls to help slow the spread of COVID-19.

In line with Victorian Government direction, a QR code was created for all staff and external visitors to check in at GMA independent offices.

The GMA continues to provide all staff with a range of PPE including face masks, hand sanitiser and Rapid Antigen Tests.

Incident management

There were 13 occupational health and safety incidents reported and no Work Cover claims lodged during the period 1 July 2021 to 30 June 2022. All 13 incidents were assessed and closed off as of 30 June 2022.

Employment and conduct principles

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

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

Executive Officer data

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

There were two people who held the positions of executive officer as defined by the *Public Administration Act 2004* as at the last full pay period in June 2022.

The number of executives in the report of operations is based on the number of executive level positions that are occupied at the end of the financial year. Note 8 in the Financial Statement lists the actual number of EOs and their remuneration over the course of the reporting period. The Financial Statement does not distinguish between executive levels, nor does it disclose vacant positions, nor does it include the Accountable Officer. This disclosure is reconciled below:

Reconciliation of executive numbers 2020-21	2020	2021	2022
Executive positions with total remuneration over \$100,000. (Financial Statement Note 16)	2	2	2
Vacancies	-	-	-
Separations	-	-	-
Total executive numbers at 30 June	2	2	2

Workforce data

	Ongoing employees 2021-22				Fixed term and casual employees (including secondees)
	Employees	Full time	Part time	FTE	FTE
Executive positions	2 (2)	2 (2)	0 (0)	2 (2)	0
Principal scientist	1 (1)	1 (1)	0 (0)	1 (1)	0
Senior managers	4 (4)	4 (4)	0 (0)	4 (4)	0
Administration staff	8 (7)	8 (7)	0 (0)	8 (7)	1
Field staff	19 (20)	19 (20)	0 (0)	19 (20)	0
Total positions	34 (34)	34 (34)	0 (0)	34 (34)	1
Male	25 (26)	25 (26)	0 (0)	25 (26)	0
Female	9 (8)	9 (8)	0 (0)	9 (8)	1

Note:

Figures in parenthesis are from 2020-21 financial year.

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

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

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

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

Other Disclosures

Local Jobs First initiative

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

Social Procurement Framework

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

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

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

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

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

The GMA applied the social procurement framework during its procurement process for the purchase of hog deer tags, which are made from materials that are more durable and can be re-used, thereby demonstrating objective 8 of the SPF: Creating environmentally sustainable outputs.

The GMA supports regional towns and communities through its operational activities. During the 2021-22 reporting period, GMA staff regularly travelled to Victorian regional towns to conduct operations and field training, involving overnight stays in regional accommodation and the purchase of food and other services, all of which contributed to local economic activity and employment.

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

Advertising expenditure

The GMA's expenditure in the 2021-22 reporting period on government campaign expenditure did not exceed \$100,000.

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

In 2021-22, the GMA engaged four consultants where the total fees payable to the consultants were \$10,000 or greater. The total expenditure incurred during 2021-22 in relation to these consultancies was \$94,916 (excluding GST). Details of the consultancy are outlined below:

Consultant	Purpose of consultancy	Start Date	End Date	Total approved fee (excl. GST)	Expenditure 2021-22 (excl. GST)	Future expenditure (excl. GST)
ORIMA	Stakeholder sentiment survey research	18 Jun 2021	18 Dec 2021	48,800	24,400	0
THINK HQ	Digital channels assessment, recommendations and social media strategy development	02 Mar 2022	20 Jun 2022	27,050	27,050	0
UNSW Sydney*	Development of an interim harvest management framework to guide decision-making on annual duck hunting arrangements	1 Jul 2021	30 Nov 2021	11,466	11,466	0
Deakin University*	Development of an interim harvest management framework to guide decision-making on annual duck hunting arrangements	1 Jul 2021	30 Nov 2021	32,000	32,000	0

*The GMA commissioned UNSW Sydney and Deakin University to develop an interim harvest management framework, however funding was equally shared between GMA, DJPR and DELWP.

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

In 2021-22, there was one consultancy engaged during the year where the total fees payable was less than \$10,000. The total expenditure incurred during 2021-22 in relation to this consultancy was \$8,000 excluding GST.

Information and Communication Technology expenditure

For the 2021-22 period, the GMA had a total ICT expenditure of \$497,413 with details shown below.

All operational ICT expenditure		ICT expenditure relating to projects to create or enhance ICT capabilities	
Business As Usual (BAU) ICT expenditure	Non Business As Usual (non BAU) ICT expenditure	Operational expenditure (OPEX)	Capital expenditure (CAPEX)
(Total)	(Total = Operational expenditure and Capital Expenditure)		
191,742	305,671	227,174	78,497

Note:

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

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

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

Freedom of information

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

FOI statistics and timeliness

For the 12 months ending 30 June 2022, there were four valid Freedom of Information (FOI) requests received by the GMA, which were all from the general public.

In 2021–22, there were four FOI access decisions and the average time taken to finalise requests was 58 days. Two decisions were made within statutory time periods. Of the decisions made outside time, one decision was made within a further 1–45 days and the remaining decision was made in greater than 45 days.

Victorian Information Commissioner

Reviews

During 2021–22, two requests were subject to both a complaint and an internal review by Office of the Victorian Information Commissioner (OVIC) with none progressing to the Victorian Civil and Administrative Tribunal as at 30 June 2022.

Making a request

Freedom of information requests must be made in writing describing the documents requested and including payment of the application fee of \$30.60. The fee may be waived if the payment is likely to cause hardship to the applicant. Assistance can be provided to applicants to help determine the type of documents being requested. Access charges may also apply once documents are processed and a decision on access is made; for example, photocopying and search and retrieval charges.

Requests for documents in the possession of the GMA should be addressed to: Freedom of Information Coordinator, Game Management Authority, GPO Box 424, Melbourne Victoria 3001. Further information regarding the *Freedom of Information Act 1982* may be found at www.ovic.vic.gov.au

Compliance with the Building Act 1993

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

National Competition Policy

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

Compliance with *Public Interest Disclosures Act 2012*

The GMA is a public body subject to the *Public Interest Disclosure Act 2012* (PID Act). The purpose of the PID 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 PID, and how the GMA will manage the welfare of persons connected with protected disclosures.

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

- in person at Level 1, North Tower, 459 Collins Street, Melbourne, Victoria 3000
- in writing GPO Box 24234, Melbourne, Victoria, 3001 or email info@ibac.vic.gov.au
- by telephone 1300 735 135.

Environmental reporting

The GMA continues to maintain operational practices that aim to have minimal environmental impact and remain sustainable. This is evidenced in the use of equipment and consumables, transport choices, and recycling practices within the organisation. For example, the GMA's main printer is set to print double-sided, black and white, and is programmed to go into an energy saving sleep mode.

Office consumables are selected on the basis of being carbon neutral (where possible), recyclable, and derived from sustainable practices. Waste materials are recycled using a variety of bins (paper, recyclables, waste), and signs encourage staff to adopt environmental-friendly practices. In addition, GMA has partnered with Close the Loop to donate used cartridges so it can be recycled and diverted from landfill.

Asset Management Accountability Framework (AMAF) maturity assessment

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

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

Availability of additional information on request

In compliance with the requirements of the *Standing Directions 2018*, under the *Financial Management Act 1994*, details in respect of the information items below have been retained by the GMA and are available to the relevant Ministers, Members of Parliament, and the public on request (subject to the FOI requirements, if applicable):

- a) 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 424
Melbourne Victoria 3001

Game Management Authority Financial Management Compliance Attestation Statement

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

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



Brian Hine
Chairperson

28 September 2022

Financial Report – 30 June 2022

How this report is structured

The Game Management Authority (GMA) has presented its audited general purpose financial statements for the financial year ended 30 June 2022 in the following structure to provide users with information about the GMA's stewardship of resources entrusted to it.

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

The attached financial statements for the Game Management Authority (GMA) have been prepared in accordance with Direction 5.2 of the Standing Directions of the Assistant Treasurer under the *Financial Management Act 1994*, applicable Financial Reporting Directions, Australian Accounting Standards, including interpretations, and other mandatory professional reporting requirements.

We further state that, in our opinion, the information set out in the comprehensive operating statement, balance sheet, statement of changes in equity, cash flow statement and accompanying notes, presents fairly the financial transactions during the year ended 30 June 2022 and financial position of the GMA as at 30 June 2022.

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

We authorise the attached financial statements for issue on 28 September 2022.



Mr Antony Christianen
Chief Finance Officer
Game Management Authority
Melbourne
28 September 2022



Mr Brian Hine
Chairperson
Game Management Authority
Melbourne
28 September 2022



Mr Graeme Ford
Chief Executive Officer
Game Management Authority
Melbourne
28 September 2022

Independent Audit Report from Auditor-General



Independent Auditor's Report

To the Board of the Game Management Authority

Opinion	<p>I have audited the financial report of the Game Management Authority (the authority) which comprises the:</p> <ul style="list-style-type: none"> • balance sheet as at 30 June 2022 • comprehensive operating statement for the year then ended • statement of changes in equity for the year then ended • cash flow statement for the year then ended • notes to the financial statements, including significant accounting policies • Accountable Officer's declaration, Chairperson's declaration and Chief Finance Officer's declaration in the financial statements. <p>In my opinion the financial report presents fairly, in all material respects, the financial position of the authority as at 30 June 2022 and its financial performance and cash flows for the year then ended in accordance with the financial reporting requirements of Part 7 of the <i>Financial Management Act 1994</i> and applicable Australian Accounting Standards.</p>
Basis for Opinion	<p>I have conducted my audit in accordance with the <i>Audit Act 1994</i> which incorporates the Australian Auditing Standards. I further describe my responsibilities under that Act and those standards in the <i>Auditor's Responsibilities for the Audit of the Financial Report</i> section of my report.</p> <p>My independence is established by the <i>Constitution Act 1975</i>. My staff and I are independent of the authority in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 <i>Code of Ethics for Professional Accountants</i> (the Code) that are relevant to my audit of the financial report in Victoria. My staff and I have also fulfilled our other ethical responsibilities in accordance with the Code.</p> <p>I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.</p>
Board's responsibilities for the financial report	<p>The Board of the authority is responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards and the <i>Financial Management Act 1994</i>, and for such internal control as the Board determines is necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error.</p> <p>In preparing the financial report, the Board is responsible for assessing the authority's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless it is inappropriate to do so.</p>

**Auditor's
responsibilities
for the audit
of the financial
report**

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

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

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

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

MELBOURNE
29 September 2022



Simone Bohan
as delegate for the Auditor-General of Victoria

Comprehensive operating statement^(a)

For the financial year ended 30 June 2022

		2022	2021
	Notes	\$	Restated \$
Continuing operations			
Income from transactions			
Income	2.1	9,085,270	8,855,565
Total income from transactions		9,085,270	8,855,565
Expenses from transactions			
Employee expenses	3.1	(5,103,876)	(4,551,287)
Other operating expenses	3.2	(3,263,580)	(3,021,216)
Depreciation and amortisation	4.1.2	(386,015)	(341,195)
Interest expense	6.1.1	(31,460)	(26,717)
Total expenses from transactions		(8,784,931)	(7,940,415)
Net result from transactions (net operating balance)		300,339	915,149
Other economic flows included in net result			
Write off of intangible assets due to accounting standard pronouncement ^(b)	4.2	-	(2,070,726)
Net gain/(loss) on disposal of property plant and equipment	8.1	42,939	76,423
Net gain/(loss) arising from revaluation of long service leave liability	8.1	43,880	(1,070)
Total other economic flows included in net result		86,819	(1,995,372)
Net result		387,158	(1,080,223)
Comprehensive result		387,158	(1,080,223)

The accompanying notes form part of these financial statements.

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

^(b) As a result of advice received on configuration or customisation costs in a Cloud Computing Arrangement (IAS 38 Intangible Assets) it has been determined the configuration/customisation costs do not provide GMA with a licensing software system controlled by GMA that is able to be run separate from Microsoft, therefore no intangible asset exists and an adjustment to GMA balance sheet was made, refer to Note 8.6.

Balance sheet^(a)

as at 30 June 2022

		2022	2021
	Notes	\$	Restated \$
Assets			
Financial assets			
Cash and deposits	6.3	7,515,333	7,322,764
Receivables	5.1	352,669	86,268
Total financial assets		7,868,001	7,409,032
Non-financial assets			
Property, plant and equipment	4.1	1,995,571	2,200,581
Intangible assets ^(b)	4.2	91,700	13,203
Other non-financial assets	5.2	49,498	-
Total non-financial assets		2,136,769	2,213,784
Total assets		10,004,770	9,622,816
Liabilities			
Payables	5.3	398,096	294,810
Borrowings	6.1	1,558,311	1,729,250
Employee related provisions	3.1.2	1,437,898	1,375,448
Total liabilities		3,394,305	3,399,507
Net assets		6,610,466	6,223,309
Equity			
Accumulated surplus		6,610,466	6,223,309
Net worth		6,610,466	6,223,309

The accompanying notes form part of these financial statements.

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

^(b) As a result of advice received on configuration or customisation costs in a Cloud Computing Arrangement (IAS 38 Intangible Assets) it has been determined the configuration/customisation costs do not provide GMA with a licensing software system controlled by GMA that is able to be run separate from Microsoft, therefore no intangible asset exists and an adjustment to GMA balance sheet was made, refer to Note 8.6.

Cash flow statement^(a)

for the financial year ended 30 June 2022

		2022	2021
	Notes	\$	Restated \$
Cash flows from operating activities			
Receipts			
Receipts from government		8,756,213	9,303,457
Goods and Services Tax received from the ATO ^(b)		252,416	324,304
Interest received		22,704	25,749
Total receipts		9,031,333	9,653,510
Payments			
Payments to suppliers and employees		(8,419,804)	(8,472,562)
Interest costs of finance paid		(31,459)	(26,716)
Total payments		(8,451,262)	(8,499,278)
Net cash flows from operating activities	6.3.1	580,071	1,154,232
Cash flows from investing activities			
Purchases of non-financial assets		(136,855)	(857,957)
Sales on non financial assets		-	372,874
Net cash flows (used in) investing activities		(136,855)	(485,083)
Cash flows from financing activities			
Repayment of borrowings and principal portion of lease liabilities ^(c)		(250,646)	(379,801)
Net cash flows (used in) financing activities		(250,646)	(379,801)
Net increase/(decrease) in cash and cash equivalents		192,569	289,349
Cash and cash equivalents at beginning of financial year		7,322,764	7,033,415
Cash and cash equivalents at end of financial year	6.3	7,515,333	7,322,764

The accompanying notes form part of these financial statements.

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

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

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

Statement of changes in equity^(a)

for the financial year ended 30 June 2022

	Accumulated surplus \$	Total \$
Balance at 1 July 2020	7,303,530	7,303,530
Restated comprehensive result for the year	(1,080,223)	(1,080,223)
Restated Balance at 30 June 2021	6,223,307	6,223,307
Balance at 1 July 2021	6,223,307	6,223,307
Comprehensive result for the year	387,158	387,158
Balance at 30 June 2022	6,610,466	6,610,466

The accompanying notes form part of these financial statements.

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

1. About this report

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

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

The principal address is: Game Management Authority, Level 2, 535 Bourke Street, Melbourne, VIC 3000

Basis of preparation

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

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

Judgements, estimates and assumptions are required to be made about financial information being presented. The significant judgements made in the preparation of these financial statements are disclosed in the notes where amounts affected by those judgements are disclosed. Estimates and associated assumptions are based on professional judgements derived from historical experience and various other factors that are believed to be reasonable under the circumstances. Actual results may differ from these estimates.

Revisions to accounting estimates are recognised in the period in which the estimate is revised and also in future periods that are affected by the revision. Judgements and assumptions made by management in applying Australian Accounting Standards (AAS) that have significant effects on the financial statements and estimates are disclosed in the notes under the heading: 'Significant judgement or estimates'.

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

Compliance information

These general purpose financial statements have been prepared in accordance with the *Financial Management Act 1994* (FMA) and applicable Australian Accounting Standards (AASs) which include Interpretations, issued by the Australian Accounting Standards Board (AASB). In particular, they are presented in a manner consistent with the requirements of AASB 1049 Whole of Government and General Government Sector Financial Reporting.

Where appropriate, those AASs paragraphs applicable to not-for-profit entities have been applied. Accounting policies selected and applied in these financial statements ensure that the resulting financial information satisfies the concepts of relevance and reliability, thereby ensuring that the substance of the underlying transactions or other events is reported.

2. Funding delivery of our services

Introduction

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

To enable the GMA to fulfill its objective, it receives a grant from the Department of Jobs, Precincts and Regions (DJPR).

Significant judgement: Grants revenue

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

Structure

2.1 Summary of income that funds the delivery of our services

2.1 Summary of income that funds the delivery of our services

	2022	2021
	\$	\$
Grants	9,062,565	8,829,815
Interest	22,705	25,750
Total income from transactions	9,085,270	8,855,565

Grants

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

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

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

Interest

Interest income includes interest received on term deposits and other investments. Interest income is recognised using the effective interest method which allocates the interest over the relevant period.

3. The cost of delivering services

Introduction

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

Structure

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

3.1 Expenses incurred in delivery of services

	Notes	2022 \$	2021 \$
Employee expenses	3.1.1	5,103,876	4,551,287
Other operating expenses	3.2	3,263,579	3,021,215
Total expenses incurred in delivery of services		8,367,455	7,572,502

3.1.1 Employee benefits in the comprehensive operating statement

	2022 \$	2021 \$
Salaries and wages, annual leave and long service leave	4,678,714	4,205,399
Defined benefit superannuation expense	652	8,754
Defined contribution superannuation expense	424,510	337,134
Total employee expenses	5,103,876	4,551,286

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

The amount recognised in the comprehensive operating statement in relation to superannuation is employer contributions for members of both defined benefit and defined contribution superannuation plans that are paid or payable during the reporting period. The GMA does not recognise any defined benefit liabilities because it has no legal or constructive obligation to pay future benefits relating to its employees. Instead, the Department of Treasury and Finance (DTF) discloses in its annual financial statements the net defined benefit cost related to the members of these plans as an administered liability (on behalf of the State as the sponsoring employer).

3.1.2 Employee benefits in the balance sheet

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

	2022 \$	2021 \$
Current provisions		
<i>Annual leave</i>		
Unconditional and expected to be settled within 12 months	269,599	256,083
Unconditional and expected to be settled after 12 months	232,776	220,127
<i>Long service leave</i>		
Unconditional and expected to be settled within 12 months	106,622	95,019
Unconditional and expected to be settled after 12 months	511,591	455,918
<i>Provisions for on-costs</i>		
Unconditional and expected to be settled within 12 months	61,407	55,728
Unconditional and expected to be settled after 12 months	119,938	106,042
Total current provisions for employee benefits	1,301,933	1,188,916
Non-current provisions		
Employee benefits	117,418	161,577
Provisions for on-costs	18,547	24,956
Total non-current provisions for employee benefits	135,966	186,534
Total provisions for employee benefits	1,437,899	1,375,450

Reconciliation of movement in on-cost provision

	2022 \$
Opening balance	186,726
Additional provisions recognised	13,166
Closing balance	199,892
Current	181,345
Non-current	18,547

Wages and salaries, annual leave and sick leave:

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

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

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

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

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

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

The components of this current LSL liability are measured at:

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

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

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

3.1.3 Superannuation contributions

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

	Contribution for the year	
	2022	2021
	\$	\$
Defined benefits plans ^(a)		
State Superannuation Fund	652	8,754
Defined contribution plans		
VicSuper	235,949	180,391
Other	188,561	156,743
Total	425,162	345,888

Note

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

3.2 Other operating expenses

	2022	2021
	\$	\$
Supplies and services		
Office expenses	1,132,224	1,178,806
Contractors and professional services expenses	1,047,701	1,006,801
Accommodation expenses	249,275	248,099
Fleet expenses	184,584	243,908
Purchase of services from department	403,835	187,115
Travel and subsistence expenses	73,052	73,913
Community awareness and publicity	57,030	49,310
Equipment maintenance	115,878	33,263
Total supplies and services	3,263,579	3,021,215

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

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

4. Key assets available to support output delivery

Introduction

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

Significant judgement: Classification of investments as "Key Assets"

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

Fair value measurement

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

Structure

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

4.1 Total property, plant and equipment^(a)

	Gross carrying amount		Accumulated depreciation		Net carrying amount	
	2022	2021	2022	2021	2022	2021
	\$	\$	\$	\$	\$	\$
Plant and equipment (including vehicles) at fair value	1,017,377	890,643	(261,495)	(171,819)	755,882	718,825
Leasehold improvements at fair value	590,292	590,292	(192,154)	(106,752)	398,138	483,540
Buildings at fair value	1,248,105	1,248,105	(406,555)	(249,889)	841,551	998,216
Net carrying amount	2,855,775	2,729,040	(860,203)	(528,460)	1,995,571	2,200,581

^(a) AASB 16 Lease has been applied for the first time from 1 July 2019

The following tables are subsets of buildings, plant and equipment by right-of-use assets

4.1.1 Total right-of-use assets: property and vehicles^(a)

	Gross carrying amount		Accumulated depreciation		Net carrying amount	
	2022	2021	2022	2021	2022	2021
	\$	\$	\$	\$	\$	\$
Buildings at fair value	1,248,105	1,248,105	(406,555)	(249,889)	841,551	998,216
Vehicles at fair value	808,869	740,493	(193,926)	(119,265)	614,943	621,228
Net carrying amount	2,056,973	1,988,597	(600,481)	(369,154)	1,456,492	1,619,443

	Buildings	Vehicles
	2022	2022
	\$	\$
Opening balance - 1 July 2021	998,216	621,228
Additions	-	160,106
Disposals	-	(37,458)
Depreciation	(156,665)	(128,932)
Closing balance - 30 June 2022	841,552	614,943

	Buildings	Vehicles
	2021	2021
	\$	\$
Opening balance - 1 July 2020^(b)	788,956	437,891
Additions	337,777	471,546
Disposals	-	(183,774)
Depreciation	(128,517)	(104,435)
Closing balance - 30 June 2021	998,216	621,228

^(b) This balance represents the initial recognition of right-of-use assets recorded on the balance sheet on 1 July 2019 along with the transfer from finance lease assets (recognised under AASB 117 at 30 June 2019) to right-of-use assets (recognised under AASB 16 at 1 July 2019).

Initial recognition: Items of property, plant and equipment are measured initially at cost and subsequently revalued at fair value less accumulated depreciation and impairment. Where an asset is acquired for no or nominal cost, the cost is its fair value at the date of acquisition.

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

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

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

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

Right-of-use asset – subsequent measurement

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

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

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

Impairment of property, plant and equipment

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

4.1.2 Depreciation and amortisation

Charge for the period^(a)

	2022	2021 Restated
	\$	\$
Property, plant and equipment	257,083	236,760
Motor vehicles under finance lease	128,932	104,435
Intangible assets	-	-
Total depreciation	386,015	341,195

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

All property, plant, equipment and vehicles that have finite useful lives are depreciated.

Depreciation is generally calculated on a straight line basis, at rates that allocate the asset's value, less any estimated residual value, over its estimated useful life. Typical estimated useful lives for the different asset classes for current and prior years are included in the table below:

Asset	Useful life: years
Leased assets	2 to 10
Plant, equipment and vehicles (including leased assets)	3 to 10

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

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

4.1.3 Carrying values by 'purpose' groups^(a)

	Public administration	
	2022	2021 Restated
	\$	\$
Property, plant and equipment (including leased assets)	1,995,571	2,200,581
Intangible Asset (including WIP - Software Development)	91,700	13,203
Net carrying amount	2,087,271	2,213,784

^(a) Property, plant and equipment are classified primarily by the 'purpose' for which the assets are used, according to one of six purpose groups based upon government purpose classifications. All assets in a purpose group are further sub-categorised according to the asset's 'nature' (e.g. buildings, plant), with each sub-category being classified as a separate class of asset for financial reporting purposes.

4.1.4 Reconciliation of movements in carrying values of property, plant and equipment^(a)

	Building at fair value		Property, plant and equipment at fair value		Total	
	2022	2021	2022	2021	2022	2021
	\$	\$	\$	\$	\$	\$
Opening balance	998,216	788,957	1,202,364	1,261,342	2,200,580	2,050,298
Additions	-	337,777	218,464	471,546	218,464	809,323
Disposals	-	-	(37,458)	(317,846)	(37,458)	(317,846)
Depreciation	(156,665)	(128,517)	(229,349)	(212,678)	(386,015)	(341,195)
Closing balance	841,551	998,216	1,154,020	1,202,364	1,995,571	2,200,580

^(a) The 2019-20 opening balance represents the initial recognition of right-of-use assets recorded on the balance sheet on 1 July 2019 relating to operating leases.

4.2 Intangible assets

	Computer software		Total	
	2022	2021 Restated	2022	2021 Restated
	\$	\$	\$	\$
Gross carrying amount				
Opening balance	13,203	2,083,929	13,203	2,083,929
Additions	78,497	-	78,497	-
Write off of intangible assets due to accounting standard pronouncement ^(a)	-	(2,070,726)	-	(2,070,726)
Closing balance	91,700	13,203	91,700	13,203
Accumulated amortisation				
Opening balance	-	-	-	-
Amortisation	-	-	-	-
Closing balance	-	-	-	-
Net book value at end of financial year	91,700	13,203	91,700	13,203

^(a) As a result of advice received on configuration or customisation costs in a Cloud Computing Arrangement (IAS 38 Intangible Assets) it has been determined the configuration/customisation costs do not provide GMA with a licensing software system controlled by GMA that is able to be run separate from Microsoft, therefore no intangible asset exists and an adjustment to GMA balance sheet was made, refer to Note 8.6.

Initial recognition

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

Subsequent measurement

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

Impairment of intangible assets

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

5. Other assets and liabilities

Introduction

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

Structure

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

5.1 Receivables

	2022 \$	2021 \$
Contractual		
Sale of goods and services	7,122	24,047
Statutory		
Amount owing from Victorian Government	318,866	45,088
GST input tax credit recoverable	26,681	17,134
Total receivables	352,669	86,268
<i>Represented by:</i>		
Current receivables	352,669	86,268

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

Statutory receivables do not arise from contracts and are recognised and measured similarly to contractual receivables (except for impairment) but are not classified as financial instruments. The GMA applies AASB 9 for initial measurement of the statutory receivables and as a result statutory receivables are initially recognised at fair value plus any directly attributable transaction cost. Amounts recognised from the Victorian Government represent funding for all commitments incurred and are drawn from the Consolidated Fund as the commitments fall due.

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

5.2 Other non-financial assets

	2022 \$	2021 \$
Current other non financial assets		
Prepayments	49,498	-
Total other non-financial assets	49,498	-

5.3 Payables

	2022 \$	2021 \$
Contractual		
Supplies and services	361,959	111,102
Employee benefits	9,115	183,707
Statutory		
GST input tax credit payable	27,022	-
Total payables	398,096	294,809
<i>Represented by:</i>		
Current payables	398,096	321,831

Payables consist of:

- **contractual payables**, classified as financial instruments and measured at amortised cost. Accounts payable represent liabilities for supplies and services provided to the GMA prior to the end of the financial year that are unpaid.

Payables for supplies and services have an average credit period of 30 days.

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

Maturity analysis of contractual payables ^(a)

	Carrying Amount \$	Nominal amount \$	Maturity dates			
			< 1 month \$	1-3 months \$	3-12 months \$	1 - 5 years \$
2022						
Supplies and services	361,959	361,959	-	361,959	-	-
Employee benefits	9,115	9,115	9,115	-	-	-
Total	371,074	371,074	9,115	361,959	-	-
2021						
Supplies and services	111,102	111,102	111,102	-	-	-
Employee benefits	183,707	183,707	183,707	-	-	-
Total	294,810	294,810	294,810	-	-	-

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

6. Financing our operations

Introduction

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

This section includes disclosures of balances that are financial instruments (such as borrowings and cash balances). Notes 7.1 and 7.3 provide additional, specific financial instrument disclosures.

Structure

- 6.1 Borrowings
- 6.2 Leases
- 6.3 Cash flow information and balances
- 6.4 Commitments for expenditure

6.1 Borrowings

	2022	2021
	\$	\$
Current borrowings		
Finance lease liabilities ^(a)		
– Non-PPP related finance lease liabilities	363,966	305,713
Total current borrowings	363,966	305,713
Non-current borrowings		
Finance lease liabilities ^(a)		
– Non-PPP related finance lease liabilities	1,194,345	1,423,537
Total non-current borrowings	1,194,345	1,423,537
Total borrowings	1,558,311	1,729,250

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

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

Borrowings are classified as financial instruments. The measurement basis depends on whether the GMA has categorised its interest bearing liabilities as either 'financial liabilities designated at fair value through net result', or financial liabilities at 'amortised cost'. The classification depends on the nature and purpose of the interest bearing liabilities. The GMA determines the classification of its interest bearing liabilities at initial recognition.

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

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

Maturity analysis of borrowings

	Carrying amount \$	Nominal amount \$	Maturity dates				
			< 1 month \$	1-3 months \$	3-12 months \$	1 - 5 years \$	5+ years \$
2022							
Lease liabilities	1,558,311	1,585,232	30,995	62,154	283,661	1,059,102	149,318
Total	1,558,311	1,585,232	30,995	62,154	283,661	1,059,102	149,318
2021							
Lease liabilities	1,729,250	1,761,697	80,450	52,432	187,028	1,257,587	184,200
Total	1,729,250	1,761,697	80,450	52,432	187,028	1,257,587	184,200

6.1.1 Interest

	2022 \$	2021 \$
Interest on finance lease liabilities	31,460	26,717
Total interest expense	31,460	26,717

6.2 Leases

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

GMA leasing activities

The GMA leases various buildings and motor vehicles. The lease contracts are typically made for fixed periods of 1-10 years with an option to renew the lease after that date. Lease payments are renegotiated every four years to reflect market rentals

At 30 June 2022, GMA was committed to short term leases and the total commitment at that date was \$363,966.

6.2.1 Right-of-use Assets

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

6.2.2 Amounts recognised in the Comprehensive Operating Statement

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

	2022 \$	2021 \$
Interest expense on lease liabilities	31,460	26,717
Total amount recognised in the Comprehensive Operating Statement	31,460	26,717

6.2.3 Amounts recognised in the Statement of Cashflows

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

	2022 \$	2021 \$
Total cash outflow for leases	250,646	379,801

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

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

This policy is applied to contracts entered into, or changed, on or after 1 July 2020.

Separation of lease and non-lease components

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

Recognition and measurement of leases as a lessee

Lease Liability – initial measurement

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

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

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

Lease Liability – subsequent measurement

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

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

Short-term leases and leases of low value assets

The GMA has elected to account for short-term leases and leases of low value assets using the practical expedients. Instead of recognising a right-of-use asset and lease liability, the payments in relation to these are recognised as an expense in profit or loss on a straight line basis over the lease term.

Presentation of right-of-use assets and lease liabilities

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

6.3 Cash flow information and balances

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

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

	2022	2021
	\$	\$
Total cash and deposits disclosed in the balance sheet	7,515,333	7,322,764
Balance as per cash flow statement	7,515,333	7,322,764

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

	2022	2021 Restated
	\$	\$
Net result for the period	387,158	(1,080,223)
Non-cash movements		
Depreciation and amortisation of non-current assets	386,015	341,195
Write off of intangible assets due to accounting standard pronouncement	-	2,070,726
Net gain/(loss) on disposal of property plant and equipment	(42,939)	(76,423)
Net gain/(loss) arising from revaluation of long service leave liability	(43,880)	1,071
Movements in assets and liabilities:		
(Increase)/decrease in receivables	(288,877)	798,431
Increase/(decrease) in payables	76,264	(1,223,457)
Increase/(decrease) in provisions	106,330	322,913
Net cash flows from/(used in) operating activities	580,071	1,154,233

6.4 Commitments for expenditure

Commitments for future expenditure include operating and capital commitments arising from contracts. These commitments are recorded below at their nominal value and inclusive of GST. Where it is considered appropriate and provides additional relevant information to users, the net present values of significant individual projects are stated. These future expenditures cease to be disclosed as commitments once the related liabilities are recognised in the balance sheet.

6.4.1 Total commitments payable

Nominal Amounts: 2022

	< 1 year	1 - 5years	5+ years	Total
	\$	\$	\$	\$
Intangible assets commitments payable	-	-	-	-
Other commitments payable	-	-	-	-
Total commitments (inclusive of GST)	-	-	-	-
Less GST recoverable from the Australian Tax Office				-
Total commitments (exclusive of GST)				-

Nominal Amounts: 2021

	< 1 year	1 - 5years	5+ years	Total
	\$	\$	\$	\$
Intangible assets commitments payable	83,487	-	-	83,487
Other commitments payable	41,175			41,175
Total commitments (inclusive of GST)	124,662	-	-	124,662
Less GST recoverable from the Australian Tax Office	-	-	-	(11,332)
Total commitments (exclusive of GST)	-	-	-	113,330

7. Risks, contingencies and valuation judgements

Introduction

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

Structure

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

7.1 Financial instruments specific disclosures

Introduction

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

Categories of financial assets

Financial assets at amortised cost

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

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

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

The GMA recognises the following assets in this category:

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

Categories of financial liabilities

Financial liabilities at amortised cost

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

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

7.1.1 Financial instruments: Categorisation

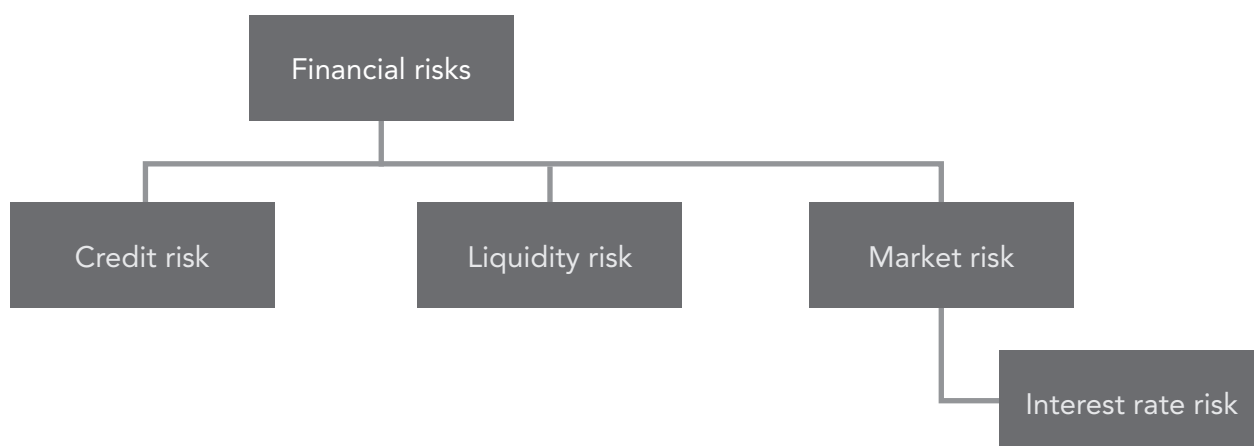
	Cash and deposits \$	Financial assets at amortised cost (AC) \$	Financial liabilities at amortised cost (AC) \$	Total \$
2022				
Contractual financial assets				
Cash and deposits	7,515,333	-	-	7,515,333
Receivables ^(a)	-	7,122	-	7,122
Total contractual financial assets	7,515,333	7,122	-	7,522,455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

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

	Cash and deposits \$	Financial assets at amortised cost (AC) \$	Financial liabilities at amortised cost (AC) \$	Total \$
2021				
Contractual financial assets				
Cash and deposits	7,322,764	-	-	7,322,764
Receivables ^(a)	-	24,047	-	24,047
Total contractual financial assets	7,322,764	24,047	-	7,346,811
Contractual financial liabilities				
Payables ^(a)				
Supplies and services	-	-	111,102	111,102
Employee benefits	-	-	183,707	183,707
Borrowings				
Finance lease liabilities	-	-	1,729,250	1,729,250
Total contractual financial liabilities	-	-	2,024,059	2,024,059

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

7.1.2 Financial risk management objectives and policies



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

Details of the significant accounting policies and methods adopted, including the criteria for recognition, the basis of measurement, and the basis on which income and expenses are recognised, with respect to each class of financial asset and financial liability above are disclosed in Note 7.3 to the financial statements.

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

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

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

Financial instruments: Credit risk

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

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

In addition, the GMA does not engage in hedging for its contractual financial assets and mainly obtains contractual financial assets that are on fixed interest, except for cash and deposits, which are mainly cash at bank. As with the policy for debtors, the GMA's policy is to only deal with banks with high credit ratings.

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

Contract financial assets are written off against the carrying amount when there is no reasonable expectation of recovery. Bad debt written off by mutual consent is classified as a transaction expense. Bad debt written off following a unilateral decision is recognised as other economic flows in the net result.

Except as otherwise detailed in the following table, the carrying amount of contractual financial assets recorded in the financial statements, net of any allowances for losses, represents the GMA's maximum exposure to credit risk without taking account of the value of any collateral obtained.

There has been no material change to the GMA's credit risk profile in 2021-22.

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

	Financial institutions	Government agencies	Total
	\$	\$	\$
2022			
Cash and deposits	7,515,333	-	7,515,333
Receivables ^(a)	-	7,122	7,122
Total contractual financial assets	7,515,333	7,122	7,522,455
2021			
Cash and deposits	7,322,764	-	7,322,764
Receivables ^(a)	-	24,047	24,047
Total contractual financial assets	7,322,764	24,047	7,346,811

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

Financial instruments: Liquidity risk

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

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

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

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

Financial instruments: Market risk

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

Sensitivity disclosure analysis and assumptions

The following movements are 'reasonably possible' over the next 12 months. A movement of 25 basis points up and down (2021: 25 basis points up and down) in market interest rates (AUD) and the tables that follow show the impact on the GMA's net result and equity for each category of financial instrument held by the GMA at the end of the reporting period, if the above movements were to occur.

Interest rate risk

Cash flow interest rate risk is the risk that the future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The GMA has minimal exposure to cash flow interest rate risks through cash and deposits that are at floating rate.

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

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

Interest rate exposure of financial instruments

	Weighted average effective interest rate %	Carrying amount \$	Fixed interest rate \$	Variable interest rate \$	Non-interest bearing \$
2022					
Financial assets					
Cash and deposits	0.03%	7,515,333	-	7,515,333	-
Receivables ^(a)		7,122	-	-	7,122
Total financial assets		7,522,455	-	7,515,333	7,122
Financial liabilities					
Payables^(a)					
Supplies and services		361,959			361,959
Employee benefits		2,167	-	-	2,167
Borrowings					
Finance lease liabilities	2.38%	1,558,311	1,558,311	-	-
Total financial liabilities		1,922,437	1,558,311	-	364,126
2021					
Financial assets					
Cash and deposits	0.04%	7,322,764	-	7,322,764	-
Receivables ^(a)		24,057	-	-	24,057
Total financial assets		7,346,821	-	7,322,764	24,057
Financial liabilities					
Payables^(a)					
Supplies and services		111,102			111,102
Employee benefits		183,707	-	-	183,707
Borrowings					
Finance lease liabilities	2.54%	1,729,250	1,729,250	-	-
Total financial liabilities		2,024,060	1,729,250	-	294,810

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

Interest rate risk sensitivity

	Carrying amount \$	-025 basis points ^(a) Net Result \$	+025 basis points ^(a) Net Result \$
2022			
Contractual financial assets			
Cash and deposits ^(b)	7,515,333	(18,788)	18,788
Total impact		(18,788)	18,788
Contractual financial liabilities			
Borrowings	1,558,311	(3,896)	3,896
Total impact		(3,896)	3,896

^(b) Interest rate sensitivity percentage has been reduced as a result of the declining interest rate

	Carrying amount \$	-025 basis points ^(a) Net Result \$	+025 basis points ^(a) Net Result \$
2021			
Contractual financial assets			
Cash and deposits ^(c)	7,322,764	(18,307)	18,307
Total impact		(18,307)	18,307
Contractual financial liabilities			
Borrowings	1,729,250	(4,323)	4,323
Total impact		(4,323)	4,323

^(c) Cash and deposits are exposed to floating rates movements. Sensitivities to these movements are calculated at movements of 0.25% up or down.

7.2 Contingent assets and contingent liabilities

Contingent assets

The GMA has no contingent assets at 30 June 2022 (2021: \$Nil)

Contingent liabilities

The GMA has no contingent liabilities at 30 June 2022 (2021: \$Nil)

7.3 Fair value determination

Significant judgement: Fair value measurements of assets and liabilities

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

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

7.3.1 Fair value hierarchy

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

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

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

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

The GMA determines whether transfers have occurred between levels in the hierarchy by reassessing categorisation (based on the lowest level input that is significant to the fair value measurement as a whole) at the end of each reporting period.

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

Significant unobservable inputs have remained unchanged since 30 June 2022.

Property, plant and equipment is classified as Level 3.

7.3.2 Fair value determination of financial assets and liabilities

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

Level 1 – the fair value of financial instrument with standard terms and conditions and traded in active liquid markets are determined with reference to quoted market prices;

Level 2 – the fair value is determined using inputs other than quoted prices that are observable for the financial asset or liability, either directly or indirectly; and

Level 3 – the fair value is determined in accordance with generally accepted pricing models based on discounted cash flow analysis using unobservable market inputs.

The GMA currently holds a range of financial instruments that are recorded in the financial statements where the carrying amounts approximate fair value, due to their short-term nature or with the expectation that they will be paid in full by the end of the 2021-22 reporting period.

The GMA applies the following classification to its financial assets and liabilities:

Cash and deposits - Level 1

Receivables and payables and borrowings - Level 3

8. Other disclosures

Introduction

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

Structure

- 8.1 Other economic flows included in net result
- 8.2 Responsible persons
- 8.3 Remuneration of executives
- 8.4 Related parties
- 8.5 Remuneration of auditors
- 8.6 Correction of a prior period error
- 8.7 Subsequent events
- 8.8 Australian Accounting Standards issued that are not yet effective
- 8.9 Glossary of technical terms
- 8.10 Style conventions

8.1 Other economic flows included in the net result

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

Other gains/(losses) from other economic flows include the gains or losses from:

- the revaluation of the present value of the long service leave liability due to changes in the bond interest rates and
- reclassified amounts relating to available-for-sale financial instruments from the reserves to net result due to a disposal or derecognition of the financial instrument. This does not include reclassification between equity accounts due to machinery of government changes or 'other transfers' of assets.

	2022	2021
	\$	\$
Net gain/(loss) on non financial assets		
Write off of intangible assets due to accounting standard pronouncement ^(a)	-	(2,070,726)
Net gain/(loss) on disposal of property plant and equipment	42,939	76,423
Total net gain/(loss) on non-financial assets	42,939	(1,994,303)
Other gains/(losses) from other economic flows		
Net gain/(loss) arising from revaluation of long service leave liability ^(b)	43,881	(1,070)
Total other gains/(losses) from other economic flows	43,881	(1,070)

^(a) As a result of advice received on configuration or customisation costs in a Cloud Computing Arrangement (IAS 38 Intangible Assets) it has been determined the configuration/customisation costs do not provide GMA with a licensing software system controlled by GMA that is able to be run separate from Microsoft, therefore no intangible asset exists and an adjustment to GMA balance sheet was made.

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

8.2 Responsible persons

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

Names

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

Minister for Agriculture	The Hon Mary-Anne Thomas MP	(1 July 2021 to 26 June 2022)
Minister for Agriculture	The Hon Gayle Tierney MP	(27 June 2022 to 30 June 2022)
Chief Executive Officer	Mr Graeme Ford	(1 July 2021 to 30 June 2022)

Remuneration

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

Remuneration received or receivable by the Accountable Officer in connection with the management of the GMA during the reporting period was in the range: \$230,000–\$239,000 (2021: \$210,000–\$219,000).

The individuals who held the positions of Responsible Officers, other than the Minister and Accountable Officer in the GMA are as follows:

Mr Brian Hine	Chairperson	(1 July 2021 to 30 June 2022)
Mr Christopher Rose	Deputy Chairperson	(1 July 2021 to 30 June 2022)
Dr Sandra Brizga	Board Member	(1 July 2021 to 30 June 2022)
Mr Owen Cavanough	Board Member	(1 July 2021 to 30 June 2022)
Ms Corrie Goodwin	Board Member	(1 July 2021 to 30 June 2022)
Mr Ian Maxfield	Board Member	(1 July 2021 to 30 June 2022)
Ms Maggy Samaan	Board Member	(1 July 2021 to 30 June 2022)
Dr Bronwyn Orr	Board Member	(1 July 2021 to 26 May 2022)
Mr Graeme Ford	Chief Executive Officer	(1 July 2021 to 30 June 2022)

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

				2022	Total Number 2021
Band Range					
\$	0	-	\$ 9,999	-	-
\$	10,000	-	\$ 19,999	7	7
\$	40,000	-	\$ 49,999	1	1
Total				8	8
Total remuneration				395,746	367,432

8.3 Remuneration of executives

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

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

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

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

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

Remuneration of executive officers	2022 \$	2021 \$
Short-term employee benefits	203,769	174,811
Post-employment benefits	18,653	16,469
Other long-term benefits	4,770	4,370
Total remuneration ^(a)	227,192	195,651
Total number of executives	1	1
Total annualised employee equivalents ^(b)	1	1

^(a) The total number of executive officers includes persons who meet the definition of Key Management Personnel (KMP) of the entity under AASB 124 Related Party Disclosures and are also reported within the related parties note disclosure (Note 8.4).

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

8.4 Related parties

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

Related parties of the GMA include:

- all key management personnel and their close family members and personal business interests (controlled entities, joint ventures and entities they have significant influence over)
- all Cabinet ministers and their close family members and
- all departments and public sector entities that are controlled and consolidated into the whole of state consolidated financial statements.

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

Significant transactions with government-related entities

The GMA received funding from the following:

	2022 \$	2021 \$
Department of Jobs, Precincts and Regions	9,062,565	8,519,815
	9,062,565	8,519,815

The GMA made payments to the following:

	2022	2021
	\$	\$
CenITex	55,613	51,313
Department of Environment, Land, Water and Planning	332,403	193,579
Department of Jobs, Precincts and Regions	-	86,478
Department of Transport	81,421	-
Ombudsman Victoria	-	7,700
Victorian Auditor-Generals Office	22,000	22,550
Victorian Fisheries Authority	316,726	92,013
Victorian Government Solicitors Office	119,125	868
Victorian Managed Insurance Authority	25,576	19,682
Victorian Public Sector Commission	4,092	2,251
Total	956,956	476,434

Remuneration of Key management personnel

Key management personnel of the Authority include the Responsible Minister, the Chief Executive Officer, and the Board of Management. The compensation detailed below excludes the salaries and benefits the Responsible Minister receives. The Minister's remuneration and allowances is set by the *Parliamentary Salaries and Superannuation Act 1967* and is reported within the State's Annual Financial Report.

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

	2022	2021
	\$	\$
Short-term benefits ^(a)	354,760	331,759
Post-employment benefits	35,440	30,987
Other long-term benefits	5,546	4,686
Total^(b)	395,746	367,432

^(a) Total remuneration paid to KMPs employed as a contractor during the reporting period through an external service provider has been reported under short-term employee benefits.

^(b) Note that KMPs are also reported in the disclosure of remuneration of Accountable Officer (Note 8.3).

Transactions and balances with key management personnel and other related parties

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

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

Outside of normal citizen type transactions with the GMA and related party transactions previously disclosed, there were no related party transactions that were attributed to Key Management Personnel, their close family members and their personal business interests. No provision has been required, nor any expense recognised, for impairment of receivables from related parties.

8.5 Remuneration of auditors

	2022 \$	2021 \$
Victorian Auditor-General's Office		
Audit or review of the financial statements	22,000	22,550
Total remuneration of auditors	22,000	22,550

8.6 Correction of a prior period error

As a result of advice received on configuration or customisation costs in a Cloud Computing Arrangement (IAS 38 Intangible Assets) it has been determined the configuration/customisation costs do not provide the GMA with a licensing software system controlled by GMA that is able to be run separate from Microsoft, therefore no intangible asset exists.

Impact of correction of an error on the operating statement

	As at 30 June 2021 (restated) \$	Write back of Intangible \$	As at 30 June 2021 (as previously reported) \$
Income from transactions			
Income	8,855,565		8,855,565
Total income from transactions	8,855,565		8,855,565
Expenses from transactions			
Employee expenses	(4,551,287)		(4,551,287)
Other operating expenses	(3,021,216)		(3,021,216)
Depreciation and amortisation	(341,195)	(48,484)	(389,679)
Interest expense	(26,717)		(26,717)
Total expenses from transactions	(7,940,415)	(48,484)	(7,988,899)
Net result from transactions (net operating balance)	915,149	(48,484)	866,665
Other economic flows included in net result			
Write off of intangible assets due to accounting standard pronouncement	(2,070,726)	(2,070,726)	-
Net gain/(loss) on disposal of property plant and equipment	76,423	-	76,423
Net gain/(loss) arising from revaluation of long service leave liability	(1,070)		(1,070)
Total other economic flows included in net result	(1,995,372)	(2,070,726)	75,354
Net result	(1,080,223)	(2,022,242)	942,019
Comprehensive result	(1,080,223)	(2,022,242)	942,018

Impact of correction of an error on the balance sheet

	As at 30 June 2021 (restated) \$	Write back of Intangible \$	As at 30 June 2021 (as previously reported) \$
Assets			
Financial assets			
Cash and deposits	7,322,764	-	7,322,764
Receivables	86,268	-	113,290
Total financial assets	7,409,032	-	7,436,054
Non-financial assets			
Property, plant and equipment	2,200,581	-	2,200,581
Intangible assets	13,203	(2,022,242)	2,035,445
Other non-financial assets	-	-	-
Total non-financial assets	2,136,769	2,136,769	2,213,784
Total assets	9,622,816	(2,022,242)	11,672,080
Liabilities			
Payables	294,810	-	321,831
Borrowings	1,729,250	-	1,729,250
Employee related provisions	1,375,448	-	1,375,448
Total liabilities	3,399,507	-	3,426,530
Net assets	6,223,308	(2,022,242)	8,245,550
Equity			
Accumulated surplus	6,223,308	(2,022,242)	8,245,550
Net worth	6,223,308	(2,022,242)	8,245,550

8.7 Subsequent events

The Novel Coronavirus (COVID-19) outbreak first reported in late 2019 is currently having an unprecedented health and economic impact both internationally and domestically.

The Board has managed, and continues to actively manage, any risks arising from COVID-19 and as at the date these financial statements are authorised for issue, the Board considers that the financial effects of any potential changes will not have a significant impact on future financial periods.

There have not been any significant adverse operational or financial impacts as a result of the COVID-19 pandemic to date and any known impacts to date have been reflected in the 30 June 2022 financial statements.

The Board considers that there has been no other matters or circumstances have arisen subsequent to 30 June 2022, that would require adjustment of, or disclosure in, the financial statements.

Based on the current assessment as of the date of signing the financial report, the Board have concluded that the going concern basis of accounting is appropriate as any impact of the pandemic on the organisation is expected to be manageable.

8.8 Australian Accounting Standards issued that are not yet effective

Certain new and revised accounting standards have been issued but are not effective for the 2020-21 reporting period. These accounting standards have not been applied to these Financial Statements. The State is reviewing its existing policies and assessing the potential implications of these accounting standards which includes:

- *AASB 2020-1 Amendments to Australian Accounting Standards – Classification of Liabilities as Current or Non Current*

This Standard amends AASB 101 to clarify requirements for the presentation of liabilities in the statement of financial position as current or non-current. It initially applied to annual reporting periods beginning on or after 1 January 2022 with earlier application permitted however the AASB has recently issued AASB 2020-1 Amendments to Australian Accounting Standards – Classification of Liabilities as Current or Non-current – Deferral of Effective Date to defer the application by one year to periods beginning on or after 1 January 2023. GMA will not early adopt the Standard.

The GMA is in the process of analysing the impacts of this Standard. However, it is not anticipated to have a material impact.

Several other amending standards and AASB interpretations have been issued that apply to future reporting periods, but are considered to have limited impact on the GMA's reporting.

- *AASB 17 Insurance Contracts.*
- *AASB 1060 General Purpose Financial Statements – Simplified Disclosures for For-Profit and Not-for-Profit Tier 2 Entities (Appendix C).*
- *AASB 2020-2 Amendments to Australian Accounting Standards – Removal of Special Purpose Financial Statements for Certain For-Profit Private Sector Entities.*
- *AASB 2020-3 Amendments to Australian Accounting Standards – Annual Improvements 2018-2020 and Other Amendments.*
- *AASB 2020-7 Amendments to Australian Accounting Standards – Covid-19-Rent Related Concessions: Tier 2 Disclosures.*

8.9 Glossary of technical terms

Borrowings

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

Commitments

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

Comprehensive result

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

Depreciation

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

Effective interest method

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

Employee benefits expense

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

Ex gratia expenses

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

Finance lease

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

Financial asset

A financial asset is any asset that is:

- a) cash
- b) an equity instrument of another entity
- c) a contractual right or statutory right:
 - to receive cash or another financial asset from another entity or
 - to exchange financial assets or financial liabilities with another entity under conditions that are potentially favourable to the entity or
- d) a contract that will or may be settled in the entity's own equity instruments and is:
 - a non-derivative for which the entity is or may be obliged to receive a variable number of the entity's own equity instruments; 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 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) comparatives information in respect of the preceding period as specified in paragraph 38 of AASB 101 *Presentation of Financial Statements* and
- g) a statement of financial position as at the beginning of the preceding period when an entity applies an accounting policy retrospectively or makes a retrospective restatement of items in its financial statements, or when it reclassifies items in its financial statements in accordance with paragraph 41 of AASB 101.

Grants and other transfers

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

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

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

Interest expense

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

Interest income

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

Leases

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

Net result

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

Net result from transactions or net operating balance

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

Net worth

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

Non-financial assets

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

Operating result

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

Other economic flows - other comprehensive income

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

other Australian Accounting Standards. They include changes in physical asset revaluation surplus; share of net movement in revaluation surplus of associates and joint ventures; and gains and losses on remeasuring available-for-sale financial assets.

Payables

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

Receivables

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

Supplies and services

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

Transactions

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

8.10 Style conventions

Style conventions

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

The notation used in the tables is as follows:

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

The financial statements and notes are presented based on the illustration for a government department in the 2020-21 *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.

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Note:

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

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