



**GREATER SUNRAYSIA PEST FREE AREA  
INDUSTRY DEVELOPMENT COMMITTEE  
Annual Report 2016-17**



**GREATER  
SUNRAYSIA  
PEST FREE AREA  
COMMITTEE**



© The State of Victoria Greater Sunraysia Pest Free Area Industry Development Committee 2017



This work is licensed under a Creative Commons Attribution 3.0 Australia license. To view a copy of this license, visit <http://creativecommons.org/licenses/by/3.0/au>

Greater Sunraysia Pest Free Area Industry Development Committee Annual Report 2016-17

Cover: Community group member Glen Hornsby installing one of 28,000 Queensland Fruit Fly Traps across the Greater Sunraysia Pest Free Area. Credit: Luke Gange.

ISSN: 2208-4649 (Print).

This document can be accessed on the Greater Sunraysia Pest Free Area IDC website: [www.pestfreearea.com.au](http://www.pestfreearea.com.au)

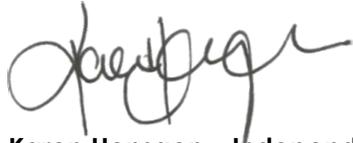
# Table of Contents

Responsible Body's declaration .....	1
<b>PART 1: Report of Operations.....</b>	<b>2</b>
<b>Section 1: Year in Review .....</b>	<b>2</b>
Committee Report .....	2
Background .....	3
Establishment .....	4
Objectives.....	4
Plan of Operations.....	4
Vision .....	5
Mission .....	5
Objectives .....	5
Services.....	5
Powers .....	5
Five-year financial summary .....	6
Current year financial review .....	6
Significant changes in financial position .....	6
Major changes or factors affecting performance .....	6
Operational objectives and performance .....	7
Key initiatives and projects.....	7
Statutory Grower Charges .....	7
Summary of Government Funded Project Activity .....	8
Ex-gratia payments.....	13
Intangible assets.....	13
<b>Section 2: Governance &amp; Organisational Structure .....</b>	<b>14</b>
Organisational structure and corporate governance arrangements.....	14
Governing Board .....	14
Governing Committee Members.....	14
Sub Committees .....	17
Finance, Audit and Risk Sub Committee.....	17
Operations Strategy and Technical Sub Committee .....	17
Communications Sub-Committee.....	18
Occupational health and safety .....	19
Incident management.....	19
Employment and conduct principles.....	19

<b>Section 3: Workforce data</b> .....	<b>20</b>
Public sector values and employment principles.....	20
Comparative Workforce Data .....	20
<b>Section 4: Other Disclosures</b> .....	<b>21</b>
Local Jobs First - Victorian Industry Participation Policy disclosure .....	21
Government advertising expenditure.....	21
Consultancies.....	21
Details of consultancies over \$10,000 .....	21
Details of consultancies under \$10,000.....	21
Information and Communication Technology (ICT) Expenditure .....	22
Major Contracts.....	22
<i>Freedom of Information Act 1982</i> .....	22
Compliance with building and maintenance provisions of <i>Building Act 1993</i> .....	22
National Competition Policy .....	22
<i>Protected Disclosure Act 2012</i> .....	23
Additional Information Available on Request .....	23
Office based environmental impacts .....	24
Risk Management Attestation .....	24
<b>PART 2: Financial Statements</b> .....	<b>25</b>
<b>Section 5: Financial Statements for Year Ended 30 June 2017</b> .....	<b>25</b>
Declaration in financial statements.....	26
Auditor General's Report .....	27
Comprehensive Income Statement .....	29
Balance Sheet.....	30
Statement of Changes in Equity.....	31
Statement of Cash Flows .....	32
Notes to the Financial Statements .....	33
<b>PART 3: Appendices</b> .....	<b>50</b>
<b>Appendix 1: Disclosure Index</b> .....	<b>50</b>

## Responsible Body's declaration

In accordance with the *Financial Management Act 1994*, I am pleased to present the Greater Sunraysia Pest Free Area Industry Development Committee's Annual Report for the year ending 30 June 2017.

A handwritten signature in black ink, appearing to read 'Karen Hensgen', written in a cursive style.

**Karen Hensgen – Independent Chair**

Greater Sunraysia Pest Free Area Industry Development Committee

21<sup>st</sup> August 2017

# PART 1: Report of Operations

## Section 1: Year in Review

### Committee Report

In 2016-17 the Greater Sunraysia Pest Free Area Industry Development Committee (the Committee) continued to implement a program of Area Wide Management (AWM) to manage Queensland Fruit Fly (Qfly) in the Greater Sunraysia Pest Free Area (GSPFA), under its Regional and Grower Action plans.

The mild temperatures and moist climate were favourable for fruit fly reproduction and population growth. As such, Qfly was detected in surveillance traps across broad areas with more properties observing fruit fly activity for the first time in 2017. Increased waste and production losses caused by Qfly has been reported, reflecting a higher awareness of the importance of this pest by the general community and growers in the region. This awareness is an important step in the Committee's strategy of adopting AWM and continued efforts to implement control programs and community education programs to reduce the pest pressure and protect horticultural industries.

What is encouraging is that a general trend in a reduction of Qfly numbers was observed in response to broad distribution of traps undertaken by the Committee during the year. With the right timing and community support we can effectively reduce Qfly numbers reducing the potential for re-infestation on commercial properties. The resources available to the Committee are limited and on ground efforts have been prioritised through the Regional and Grower Action Plans to make the most effective use of these funds.

Over the last 12 months the Committee has implemented the following activities:

- 168,000 traps (84,000 trap packages) were distributed in Mildura, Wentworth, Robinvale, Swan Hill and Barham to reduce pest pressure in urban areas across three extensive roll-outs undertaken in August 2016, November 2016 and February 2017;
- 30 community groups participated in the delivery of traps with each trap earning the community group valuable funds for further community benefit;
- Hotspot investigations undertaken at 580 sites where high numbers of fruit flies were detected in surveillance traps. An additional 6,500 traps (male and female) were deployed at these hotspots and advice provided to surrounding landowners regarding suitable control strategies;
- Compliance response from both Victorian and NSW local and state government agencies where landowners did not respond to hotspot investigation;
- Removal of more than 650 trees in urban areas, providing a permanent reduction in Qfly food source;
- A successful "Stop Fruit Fly" awareness campaign which saturated television, radio, newspaper and social media, greatly assisting in raising awareness in the general community about the Qfly problem;
- Grower meetings addressing bait application and general agronomic practices;
- Continued promotion of the Agriculture Victoria property identification code (PIC) system providing growers with real-time email alerts when Qfly is detected within 1.5km of their registered property;

- Promoting awareness in understanding the devastation that can be caused by Qfly by way of crop damage and potential loss of trade and education on the role all property owners play; and
- Seeking contemporary information from Qfly experts and outcomes from current research that may be utilised as protection measures in the greater Sunraysia region.

The annual grower meeting was held on 28 September 2016, whereby growers were presented with projects that the Committee recommended for implementation in the 2016-17 year. These projects were funded from grower charges and together with other sources, such as government grants, the Committee continued the urban mass trapping as well as grower and community engagement to implement strong AWM to reduce the risk of devastation caused by Qfly on commercial properties.

The Committee's operations rely on a sustainable, equitable and accepted collection of charges from table grape, citrus and stone fruit growers. During the 2016-17 period, collection of charges from the citrus industry ran smoothly with strong support from packing sheds. The Committee continued negotiations with box and crate companies for a suitable collection system from table grape and stone fruit growers. These negotiations resulted in a successful outcome for the collection of charges via an independent clearing house model where all commercial information is removed from box sales and confidentiality is maintained between the box company and its clientele. The collated information provided to the Committee has been used for the first time to generate charges from stone fruit and table grape producers. The total charges collected for the 2016-17 was \$0.6 million. This is less than the previous year (being \$1 million) due to delays in establishing the independent clearing house model and changes in the timing of issuing of invoices. It is anticipated that during a normal operating year a similar quantum of charges as that collected in 2015-16 (being \$1 million) would be achieved.

The ability to maintain strong industry support through the collection of these charges and donations has enabled the Committee to secure additional support of more than \$1.3 million from the Victorian Government for the continuation of fruit fly management across the greater Sunraysia area and employment of a Regional Coordinator to oversee the implementation of the Regional and Grower Action Plans.

During the financial year, two new members joined the Committee to fill existing vacancies, including the Independent Chair Karen Hensgen and citrus representative Hani Vanden Byllaardt.

The Committee has received strong ongoing support from The Hon. Jaala Pulford MLC, Minister for Agriculture Victoria, New South Wales Department of Primary Industries and several local government organisations. This continuing support is crucial to ensure the Committee is sustainable, effective and efficient in managing Qfly in the GSPFA.

## Background

The Committee was established by the Greater Sunraysia Pest Free Area Industry Development Order 2014 (the Order) under the Agricultural Industry Development Act (1990).

The role of the Committee is to collect and administer charges applied to citrus fruit, stone fruit and table grape producers in the greater Sunraysia production area in return for the provision of specified services relating to the establishment and maintenance of the GSPFA.

The Committee's charter is to develop, in agreement with growers, strategically focused and prioritised projects to address the control and eradication of Qfly within the GSPFA.

## Establishment

In April 2014, an increasing number of Qfly incursions and outbreaks within the GSPFA led to the voluntary suspension of the Pest Free Area (PFA) status by the New South Wales and Victorian Governments in consultation with industry. This suspension resulted in restrictions associated with the certification and treatment of fruit sourced from our region, which have been implemented at significant additional cost to growers.

In August 2014, citrus, stone fruit and table grape growers in the GSPFA voted to support an industry proposal to create an Order under the Victorian Agricultural Industry Development Act (1990). This resulted in the establishment of the Industry Development Committee comprising an independent chair and two representatives from each of the citrus, stone fruit and table grape industries.

During the reporting period, the relevant Minister was The Hon. Jaala Pulford MLC, Minister for Agriculture.

The term of the current Greater Sunraysia Pest Free Area Industry Development Order 2014 and the Committee expires on 10 December 2018.

The Industry Development Order is significant for the following reasons:

- It provides a mechanism to collect revenue to implement agreed strategies to regain Qfly area freedom status throughout the GSPFA;
- Results in an equitable contribution from each commodity group;
- Provides for greater industry control of future direction;
- Enables industry to respond in a timely and more efficient manner; and
- Provides opportunities for growers to vote on strategies and budgets annually.

The Committee's operating structure is outlined in its Plan of Operations.

## Objectives

### Plan of Operations

The Plan of Operations specifies what the Committee aims to achieve (objectives), how each will be met (strategies), and indicators by which the Committee will be assessed (measures).

The operational aim of the Committee is to conduct the largest Area Wide Management (AWM) program that it can sustainably afford. AWM program will be implemented to suppress the Qfly, rather than eradicate it, and enable on-farm eradication programs to be effective and ultimately allowing for formal reinstatement of Qfly area freedom. On ground operations are complemented by a community education and awareness program to improve awareness and understanding of how to control Qfly within the region.

The key components of the Operations Plan are:

- Mass Baiting. An annual program of male and a female traps hand delivered to 28,000 Urban residences across the PFA in three events Spring; Summer; Autumn;
- Hot Spot Identification;
- Dynamic Trapping. Significantly increase traps in identified Hot Spots;

- Hygiene. Property investigations, fruit clean up and tree removal works;
- Targeted compliance and surveillance activities; and
- Media and communications programs targeted at commercial growers, the general public residing within the PFA and the travelling public, using all relevant media and local resources.

The following details cover the overarching vision, mission and objectives as outlined in the 2015-17 Plan of Operations:

## Vision

Greater Sunraysia region has a "pest free area" status by 2020.

## Mission

To implement targeted and financially sustainable programs for the benefit of industry and the broader community.

## Objectives

1. Build and maintain stakeholder confidence  
*Major stakeholders identify the Committee as a valuable organisation, actively contributing to the successful eradication of Qfly within the PFA*
2. Reinstatement of the pest free area status for the GSPFA region in the next 5 years  
*Minister for Agriculture to announce the reinstatement of the pest free area status due to effective management of Qfly within PFA region by 2018*
3. To develop a financially stable funding model  
*Improve levy collections from packaging manufacturers and distributors to see minimum 95% projected income collected annually; Increase matched funding opportunities throughout the life of the Order*
4. To develop a sustainable & effective organization  
*Secure highly effective staff which remain employed by the Committee for the duration of the Order*

## Services

The functions of the Committee are to oversee the collection and judicious management of charges applied to producers of citrus, table grapes and stone fruit across the GSPFA, and to provide services necessary for reinstating Pest Free Area status under the Code of Practice for Qfly within the Sunraysia Production Area.

## Powers

The Committee will impose charges as set out in the Order, on producers of the relevant horticultural produce, for the provision of Qfly management services.

The Committee may exempt a producer from liability to pay the charge in a particular financial year if the Committee is satisfied that the producer will not or did not benefit from the services provided in that financial year.

## Five-year financial summary

The Committee is in its third year of operation. The 2016-17 financial year was the Committee's second full financial year of operation.

**Table 1: Five-year Summary**

	2016-17 \$	2015-16 \$	2014-15 \$
Revenue from Government	638,261	721,662	187,579
Revenue from Statutory Charge	825,454	-	-
Other Revenue	38,651	25,352	28
Total Income	1,502,366	747,014	187,607
Total Expenses	1,443,562	799,289	109,952
Net result for the period	58,804	(52,275)	77,655
Net cash flow from operating activities	(466,070)	1,604,809	92,155
Total Assets	1,496,206	1,775,242	135,449
<b>Total Liabilities</b>	<b>1,412,022</b>	<b>1,749,862</b>	<b>57,794</b>

## Current year financial review

The Committee reported a surplus for the 2016/17 financial year of \$58,804, based on total revenue of \$1,502,366 and expenses of \$1,443,562. Government grants received were \$496,470, while expenditure of Government grant funding was \$638,261 (which included expenditure of funding received in the previous financial year). Industry approved the expenditure of \$1,015,591 during the year of which \$825,454 had been expended by 30 June 2017. At 30 June 2017 the Committee had cash and cash investments of \$1,194,275 and receivables (which related entirely to the collection of Industry charges) of \$219,679. Against these assets, the Committee had liabilities for Industry Charges Held in Trust of \$768,105 and Project Funding In Advance of \$491,539.

## Significant changes in financial position

The financial position of the Committee has been consolidated this year with a small surplus at the end of the year. The Committee was able to utilise the industry charges raised in 2015-16 for the delivery of Qfly management activities in 2016-17.

## Major changes or factors affecting performance

Industry funds collected in 2015-16 allowed the Committee to double its operational activities in 2016-17.

During the 2016-17 period, collection of charges from the citrus industry ran smoothly with strong support from packing sheds. In 2016-17 the Committee successfully implemented a collection agreement via a "clearing house" for table grapes and stone fruit.

Features of this agreement include the collection of box and crate sale information via an independent clearing house, where all commercial information is removed to maintain confidentiality between the box company and their clientele. The implementation of the "clearing house" model is the result of extensive time and effort by the Committee members over the last two years in developing relationships and clarifying suitable arrangements with box suppliers.

The new collection arrangement for stone fruit and table grapes transfers control and responsibility of invoicing growers back to the Committee. The Committee received 13 non consent forms from growers who elected not to participate in the independent clearing house model. Non-consent growers are required to provide box supply information and payment of charges direct to the Committee. In June 2017 the Committee issued the first round of invoices covering the nine month period up to 31 March 2017.

While operations have continued the full potential is yet to be realised with an extended period of vacancy (10 months) in the Regional Coordinator's role. This required the Committee to provide additional time and support as well as outsourcing key activities to meet organisational obligations.

## Operational objectives and performance

During 2016-17 the Committee developed a Regional Operational Plan for the remainder of the Order from June 2016 to December 2018. This plan was presented to support the funding application made to the Victorian government for Regional Grants to manage Qfly. This plan detailed the activities to assist the Committee achieve its strategic objectives defined in the Plan of Operations.

The activities undertaken in the 2016-17 financial year were funded through a combination of both the Victorian Government grants and grower charges. The activities were focused in urban areas reducing the re-infestation pressures for surrounding commercial properties across the GSPFA. Activities included mass trapping, community awareness and education as well as hygiene response.

The key components of the Operational Plan were as follows:

- Deliver a mass baiting program across the PFA as directed by the Committee, to facilitate control of Qfly for the benefit of the citrus, stone fruit and table grape industries;
- Deploy both male and female traps in urban areas with improved timing than traditionally employed;
- Conduct fruit hygiene activities and strategies, including host plant removal to reduce Qfly host sites;
- Media and communications programs targeted at commercial growers, the general public residing within the PFA and the travelling public, using all relevant media and local resources; and
- Targeted compliance and surveillance activities, including maintenance of exclusion zones.

## Key initiatives and projects

### Statutory Grower Charges

2016-17 was the second full year of collecting grower charges from stone fruit, citrus and table grapes and the first year via the independent clearing house model for table grapes and stone fruit. As highlighted in the Committee's report, collection of charges from the citrus industry ran smoothly while the new clearance house model has taken some time to negotiate and implement therefore resulting in delays in charges collected for table grape and stone fruit producers.

During 2015-16 a total of \$1,015,591 in charges was collected in advance of a grower vote to support project expenditure. At the grower meeting in September 2016, three projects totaling \$1,015,591 (Table 2) were approved by grower vote. These projects supported two rounds of mass trapping in urban areas;

hot spot identification and suppression activities being the first three strategies identified to reinstate the pest free area status for the GSPFA within 5 years (Objective 2). Of this, \$825,454 has been expended during 2016-17 on approved projects (Table 2). At the end of June 2017, a balance of \$190,137 of approved industry charge for project expenditure will be carried forward to 2017-18 for ongoing project activity. Not all funds approved for expenditure were used in 2016-17 as there were significant delays in the recruitment of the Regional Coordinator to oversee delivery of the program (refer Table 2, G19). Until the Regional Coordinator was appointed in April, projects were managed by the Committee with Project Officer support and delivery efforts prioritised towards rolling out the Mass Trapping for round 2 and 3 (refer Table 2, G18 and G20).

In 2016-17, a total of \$577,968 in charges were collected in advance. These funds are separated in a specific fund until projects are presented for approval by grower vote at the annual grower meeting.

**Table 2. Industry Funded Projects**

	2016			2017			
	2015 Carried forward balance	Industry Charge Approved	Project Expenditure	2016 Carried forward balance	Industry Charge Approved	Project Expenditure	Balance
G18 - Mass Trapping Round 2 Oct/Nov 2016	-	-	-	-	350,000	350,000	-
G19 - Hotspot Identification, Suppression & Eradication	-	-	-	-	315,591	125,454	190,137
G20 - Mass Trapping Round 3 Feb/Mar 2017	-	-	-	-	350,000	350,000	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,015,591</b>	<b>825,454</b>	<b>190,137</b>

\*Refer to Financial Statements Note 1(a), 2.2 Industry charges are recognised as income only, as expenditure on approved projects is incurred.

### Summary of Government Funded Project Activity

Table 3 provides a summary of all government funds received by the Committee during 2016-17. Government funding is granted under the conditions of contact and are subject to specific performance objectives.

Since the Committee was established in 2014 the Committee's activities have been financially supported by Department of Economic Development, Jobs, Transport and Resources (DEDJTR). In 2016-17 the Committee continued to implement projects that were funded by grants in 2015-16 (\$1.35 million in grant funding was provided by way of Short Form Contracts (SFC's<sup>1</sup>)). The purposes of the initial SFC's included support for the establishment of the new organisation, funding for implementation of operating plans (November 2015 – June 2016), appointment of staff and corporate governance. At 30 June 2017, the contract funding paid in advance in 2015-16 was mostly spent with only \$23,203 remaining against SFC 12 Community and grower communications (Table 3).

<sup>1</sup> Short Form Contracts funded in 2015-16 and delivered in 2016-17 include SFC 6, SFC 8; SFC 9; SFC 10; SFC 11; SFC 12; SFC 13; SFC 14 and SFC 16, refer table 3.

**Table 3. Government Funded Projects**

	2016			2017			
	2015 C/fwd balance	Grant funding received	Project Expenditure	2016 C/fwd balance	Grant funding received	Project Expenditure	Balance
<b>Operations</b>							
Transition to Industry Management	64,250	-	64,250	-	-	-	-
SFC 2 – Coordination of Winter Spring Response	-	40,000	40,000	-	-	-	-
SFC 8 - Project Officer Engagement	-	112,000	48,693	63,307	-	63,307	-
SFC 14 - Communication	-	18,000	-	18,000	-	18,000	-
SFC 11 - Administration	-	128,000	101,066	26,934	-	26,934	-
RG 21 - Regional Coordinator	-	-	-	-	97,633	31,893	65,740
RG 22.4 - Administration and Governance	-	-	-	-	23,716	513	23,203
<b>Total Operations</b>	<b>64,250</b>	<b>298,000</b>	<b>254,009</b>	<b>108,241</b>	<b>121,349</b>	<b>140,647</b>	<b>88,943</b>
<b>Mass Trapping – Zones 1-4</b>							
SFC 1 - Coordination Zone 3 Round 1	13,376	-	13,376	-	-	-	-
SFC 3 - Coordination Zones 2 & 4 Round 1	-	34,151	34,151	-	-	-	-
SFC 4 - Procurement of Traps Zones 1 Round 1	-	196,470	196,470	-	-	-	-
SFC 5 - Coordination Zones 1 Round 1	-	63,440	63,440	-	-	-	-
SFC 6 - Coordination Zones 2, 3 & 4 Round 2	-	109,909	109,809	100	-	100	-
SFC 7 - Coordination Zone 3 Round 3	-	78,022	78,022	-	-	-	-
SFC 9 - Coordination Zones 2 & 4 Round 3	-	34,000	14,550	19,450	-	19,450	-
SFC 13 - Coordination All Zones, Round 1 2016	-	330,000	91	329,909	-	329,909	-
RG 22.3 - Mass trapping All Zones	-	-	-	-	125,489	-	125,489
<b>Total Mass Trapping</b>	<b>13,376</b>	<b>845,992</b>	<b>509,909</b>	<b>349,459</b>	<b>125,489</b>	<b>349,459</b>	<b>125,489</b>
<b>Hygiene</b>							
SFC 10 - Hygiene	-	160,000	33,896	126,104	-	126,104	-
RG 22.1 - Hygiene	-	-	-	-	206,063	907	205,156
<b>Total Hygiene</b>	<b>-</b>	<b>160,000</b>	<b>33,896</b>	<b>126,104</b>	<b>206,063</b>	<b>127,011</b>	<b>205,156</b>
<b>Grower Communication</b>							
SFC 12 - Community & Grower Communications	-	42,000	1,473	40,527	-	12,144	28,383
RG 22.2 - Communications	-	-	-	-	43,568	-	43,568
<b>Total Communication</b>	<b>-</b>	<b>42,000</b>	<b>1,473</b>	<b>40,527</b>	<b>43,568</b>	<b>12,144</b>	<b>71,951</b>
<b>Statistician/ Biometrician</b>							
SFC 16 - Biometrician	-	9,000	-	9,000	-	9,000	-
<b>Total Statistician/ Biometrician</b>	<b>-</b>	<b>9,000</b>	<b>-</b>	<b>9,000</b>	<b>-</b>	<b>9,000</b>	<b>-</b>
<b>Total</b>	<b>77,626</b>	<b>1,354,992</b>	<b>7 99,287</b>	<b>633,331</b>	<b>496,469</b>	<b>638,261</b>	<b>491,539</b>

In 2016-17 two new funding grants were approved by Agriculture Victoria for activities within the Regional Operational Plan (ROP) 2016 to 2018 to manage Qfly and provide support for the establishment of the Regional Coordinator's position to implement the plan. The Regional Grants<sup>2</sup> (RG) total \$1.33 million for expenditure up to March and December 2018, respectively. Contract funding paid in 2016-17 totaled \$496,469. All unexpended government project funding at 30 June 2017 (\$491,539) has been recognised as Project Funding in Advance in the balance sheet and will be recognised in the 2017-18 funding period as income.

At the completion of a contract the Committee completes an evaluation report documenting activities undertaken, key deliverables and milestones met. Each contract has defined objectives and the funding cannot be used for purposes outside the scope of the contact.

Table 4 sets out the key achievements for the 2016-17 reporting year.

**Table 4: Projects & Key Achievements**

<b>SFC8 – Project Officer Engagement</b>	
Project Plan	To engage a contracted Project Officer to provide specialist information to producers and the public in regard to the Qfly surveillance and eradication activities with the GSPFA, as well as undertaking project related work.
Key Achievements	<ul style="list-style-type: none"> <li>• Twelve months employment of a Project Officer at 1.0FTE</li> <li>• Provision of advice on Qfly management to land owners</li> <li>• Purchase of a motor vehicle</li> <li>• Office facilities and equipment</li> </ul>
Project Status	Completed.
<b>SFC9 – Coordination of Mass Trapping Zones 2 &amp; 4 Round 3</b>	
Project Plan	To provide coordination of a QFLY baiting program in Zones 2 & 4 Round 3 of the PFA including packing and distribution of traps, communications and advertising and volunteer and risk management.
Key Achievements	<ul style="list-style-type: none"> <li>• Remaining traps were distributed within the community at hot spot locations</li> </ul>
Project Status	Completed.
<b>SFC10 – Hygiene</b>	
Project Plan	To provide hygiene operations throughout all management zones of the Greater Sunraysia Pest Free Area in accordance with the Committee's endorsed Autumn/Winter Operations Plan (November 2015-June 2016).
Key Achievements	<p>Effective management of Qfly infestations (targeted responses) in both urban areas and grower properties. Works include:</p> <ul style="list-style-type: none"> <li>• Dynamic trapping</li> <li>• Ground hygiene</li> <li>• Host plant removal</li> <li>• Education of land holders</li> </ul>
Project Status	Completed.

<sup>2</sup> Regional Grants funding in 2016-17 include RG 21 and RG 22, refer table 3.

<b>Title</b>	<b>SFC11 – Administration</b>
Project Plan	To provide administration support and business case development in accordance with the Committee's endorsed Autumn/Winter Operations Plan (November 2015-June 2016).
Key Achievements	Administration support to allow the Committee to continue operative. Services include: <ul style="list-style-type: none"> <li>• Development of a Business Case to secure external funding</li> <li>• Operational Progress and Milestone reporting to State Government and industry</li> <li>• Finance and Administrative support to complete all reporting requirements in the time period specified by DEDJTR and the Order</li> <li>• Final summary report of operational activities including financial reconciliation and all media and communication activities</li> </ul>
Project Status	Completed.
<b>Title</b>	<b>SFC12 – Community &amp; Grower Communications</b>
Project Plan	To provide community and grower information sessions within all regions of the Greater Sunraysia Pest Free Area in accordance with the Committee's endorsed Autumn/Winter Operations Plan (November 2015-June 2016).
Key Achievements	<ul style="list-style-type: none"> <li>• Media Releases updating the growers and general public as to the current activities and general hygiene education messages</li> <li>• General public information sessions</li> <li>• Educating and offering hygiene services</li> <li>• Managing the grower consultation process throughout the development of the 2016/2017 Annual Operating Plan</li> <li>• Qfly activity reporting to industry</li> <li>• Development and on costs of an email grower notification system</li> </ul>
Project Status	Ongoing.
<b>Title</b>	<b>SFC13 – Coordination of Mass Trapping All Zones, Round 1 July/August 2016</b>
Project Plan	To provide coordination of a Qfly baiting program in all zones of the PFA including packing and distribution of traps, communications and advertising, and risk management.
Key Achievements	<ul style="list-style-type: none"> <li>• Procurement of equipment and materials for mass trapping</li> <li>• Assembly of 26,500 packages</li> <li>• Recruit, induct and coordinate various volunteer organisations to complete the distribution</li> <li>• Promote the distribution activities through mainstream and social media</li> <li>• Oversee the distribution process of 26,500 bait packages</li> <li>• Reconcile and evaluate the entire program</li> </ul>
Project Status	Completed.
<b>Title</b>	<b>SFC14 – Communications &amp; Promotions</b>
Project Plan	To provide communication services to support the Autumn/Winter Operational Response plan (November 2015 - June 2016) Version 2 (1 May 2016).
Key Achievements	<ul style="list-style-type: none"> <li>• Mass media campaign and advertising for Summer trap rollout</li> <li>• Review and update existing strategy to inform communication activities</li> <li>• Creation of a Multipage Interactive Website Design</li> </ul>
Project Status	Completed.

<b>Title</b>	<b>RG21 – Regional Coordinator</b>
Project Plan	To employ a regional coordinator to implement the Regional Operations Plan.
Key Achievements	<ul style="list-style-type: none"> <li>• Recruitment of a Regional Coordinator in April 2017</li> <li>• Development of a work plan to implement the regional operations plan</li> <li>• Reporting on achievements to the Committee, government and industry</li> <li>• Project planning and staff recruitment to deliver on the work plan</li> </ul>
Project Status	Ongoing.
<b>Title</b>	<b>RG22 – Managing Fruit Fly Greater Sunraysia</b>
Project Plan	To deliver the Greater Sunraysia Regional Operations Plan to achieve Pest Free status by 2020.
Key Achievements	<ul style="list-style-type: none"> <li>• Development of position descriptions and recruitment of personnel required to deliver the work plan</li> <li>• Review of the communication strategy and planning for the website redesign</li> <li>• Review of the instruction flyer for dissemination with the trap package</li> <li>• Planning well progressed for the Winter mass trapping event</li> <li>• 28,000 traps have been ordered for delivery early July 2017</li> <li>• 30 community groups were notified and OHS documentation filed</li> </ul>
Project Status	Ongoing.
<b>Title</b>	<b>D17 – Public Relations and Education Campaign</b>
Project Plan	To provide the community with knowledge to assist in Fruit Fly suppression and eradication to accompany mass rollout events.
Key Achievements	<ul style="list-style-type: none"> <li>• Mass media campaign and advertising for spring trap rollout</li> </ul>
Project Status	Ongoing.
<b>Title</b>	<b>G18 – Mass Trapping Round 2: October/November 2016</b>
Project Plan	To provide coordination of a Qfly baiting program in all zones of the PFA including packing and distribution of traps, communications and advertising, and volunteer and risk management.
Key Achievements	<ul style="list-style-type: none"> <li>• Procurement of sundry items for mass trapping</li> <li>• Update information flyer for inclusion in trap package</li> </ul>
Project Status	Completed.
<b>Title</b>	<b>G19 – Hotspot Identification, Suppression and Eradication</b>
Project Plan	To provide effective management of Qfly infestations by applying targeted hygiene responses to both urban and grower properties.
Key Achievements	<p>The employment of a Project Officer enabled hygiene activities to be focused in areas of highest Qfly numbers across the PFA as recorded in the government surveillance traps. Hygiene activities employed included:</p> <ul style="list-style-type: none"> <li>• Education of land holders</li> <li>• Dynamic trapping</li> <li>• Ground Hygiene</li> <li>• Host plant removal</li> <li>• Enforcement of local laws as required</li> <li>• Administration activities of the Committee to support planning, implementation, review and reporting against the Regional Operation Plan</li> </ul>
Project Status	Completed.

Title	G20 – Mass Trapping Round 3: February/March 2017
Project Plan	To provide coordination of a Qfly baiting program in all zones of the PFA including packing and distribution of traps, communications and advertising and volunteer and risk management.
Key Achievements	<ul style="list-style-type: none"> <li>• Procurement of sundry items for mass trapping</li> <li>• Update information flyer for inclusion in trap package</li> <li>• Assembly of 28,000 packages</li> <li>• Recruit, induct and coordinate various volunteer organisations to complete the distribution</li> <li>• Promote the distribution activities through main stream and social media</li> <li>• Oversee the distribution process of 28,000 bait packages</li> <li>• Reconcile and evaluate the entire program</li> </ul>
Project Status	Completed.

## Ex-gratia payments

There were no ex-gratia payments made during the reporting period.

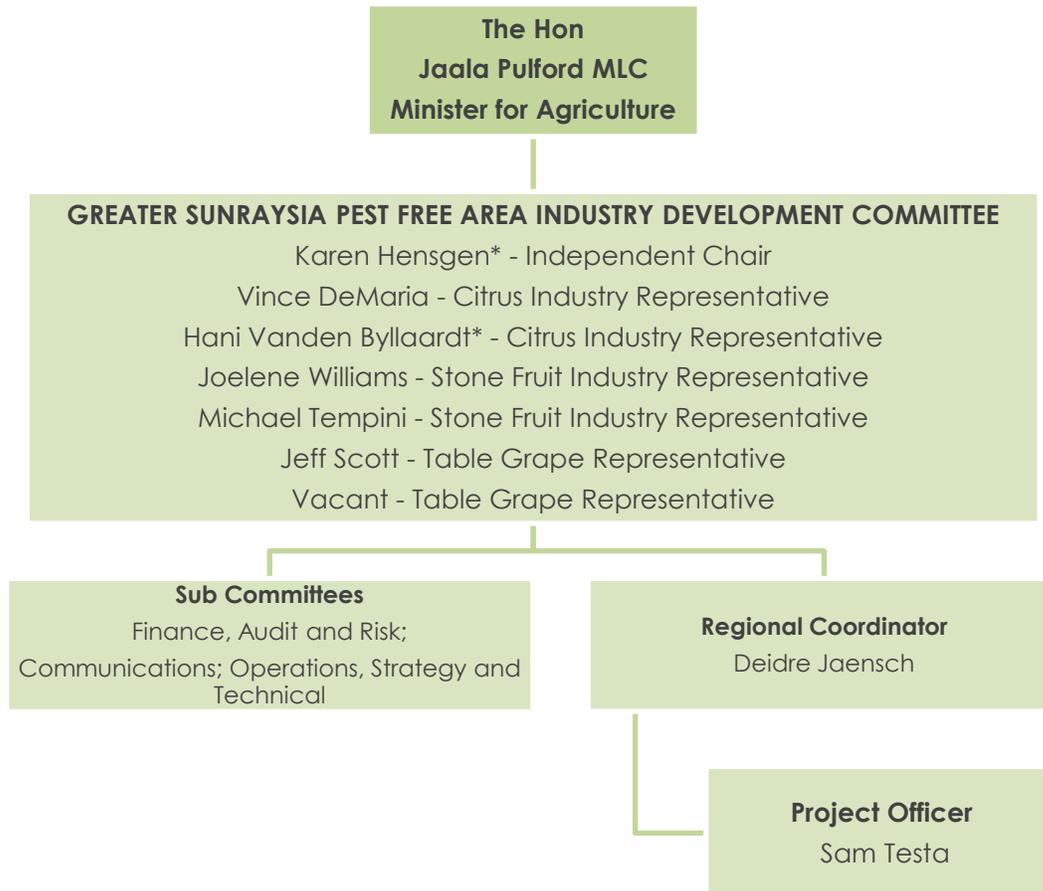
## Intangible assets

There are no intangible assets or goodwill in the business to note in the accounts.

## Section 2: Governance & Organisational Structure

### Organisational structure and corporate governance arrangements

The organisational structure of the Committee provides a framework for the effective management of the organisation.



\*Appointed 22 October 2016

### Governing Board

The Committee is responsible for the development of the strategic direction of the organisation and is ultimately responsible for all functions undertaken at the organisation including governance and reporting to relevant Ministers and government agencies.

The Committee consisted of six members and met six times during the reporting period 2016-17.

### Governing Committee Members

#### Karen Hensgen, Independent Chair

Karen is the founder of Hensgen Advisory and has 25 years of experience in financial management, consultancy and business advisory, enabling her to draw upon a broad range of skills, knowledge and experiences from many industries.

The various positions and organisations Karen has worked with during her career has enabled her to develop extensive experience in the agricultural and food industries, and networks focusing on regional issues and opportunities.

Karen's business advisory positions and clients have ranged from corporate businesses in the citrus, table grape, stone fruit, nut and wine grape industries, banking, manufacturing and government funded organisations.

Karen's qualifications include a Bachelor of Business (Accounting), Certified Practising Accountant and Public Practice Certification (CPA Australia). Karen's current memberships include Chairperson of Mildura Rural City Council Audit Committee, Branch Councilor with Sunraysia CPA Council and Trustee for Mallee Health Foundation.

Karen is the independent Chair of the Committee.

#### **Vince DeMaria, Citrus Industry Representative**

Vince is a third-generation citrus, wine grape grower and citrus packer. With his family Vince manages a 120-hectare property at Mourquong in New South Wales.

Vince's has a Bachelor of Law and a Bachelor of Commerce (Accounting) from the Flinders University of South Australia. Vince was a Director of Sunraysia Citrus Growers between 2007 and 2016 including seven years as Chairman.

Vince is particularly interested in irrigation issues and has been a Director and Secretary of the Mourquong Co-operative Rural Society Limited since 2002.

Vince believes that research and development and implementation of new technologies are crucial to the future of the citrus industry. The challenge is to turn efficiency gains into continued financial benefits for citrus growers.

Vince is a member of the Finance, Audit and Risk Sub Committee and Chair (from 17 May 2017) of the Operations, Strategy and Technical Sub Committee.

#### **Hani Vanden Byllaardt – Citrus Industry Representative**

Hani was born and raised in a farming community in Israel where citrus was one of the largest commodities. The fruit was sold under the famous Jaffa brand. Hani migrated to Australia in 1995 and together with her husband, lived and worked in Agricultural regions throughout Australia.

In 2010 Hani and her husband and other investors purchased a citrus and mango business named Seven Fields. This business became one of the largest and most commercially viable citrus operations in Australia. The business was sold in December 2010 and Hani continues her role overseeing all quality aspects of the packing for both domestic and export markets.

Hani is a member of the Operations, Strategy and Technical Sub Committee and Communications Sub Committee.

#### **Michael Tempini – Stone Fruit Industry Representative**

Michael owns and manages a stone fruit orchard located in the Lake Boga region of North West Victoria. After university he was employed with the National Australia Bank.

Returning to the farm he completed a diploma in International Trade and a Diploma of Horticulture.

Michael has also been captain of the local fire brigade for eight years and is President of the Swan Hill Summer Fruit Association.

Michael is a member (previously Chair until the 17th May 2017) of the Operations, Strategy and Technical Sub Committee and Communications Sub Committee.

**Joelene Williams – Stone Fruit Industry Representative**

Joelene comes from a family farm in the Tresco region of Northwest Victoria; she holds a Bachelor Degree in Science from Monash University. Prior to returning to the family farm Joelene worked at the Melbourne wholesale market for 6 years.

Joelene works with the family operation, which includes a 250-acre stone fruit property specialising mostly in apricots, and manages the family owned integrated packing facility.

Joelene is also a member of the National Fruit Fly Strategy Advisory Committee.

Joelene is a member of the Finance, Audit and Risk Sub Committee and Operations, Strategy and Technical Sub Committee.

**Jeff Scott – Table Grape Industry Representative**

Chief Executive Officer of the Australian Table Grape Association (ATGA) since 2005. During this time the ATGA has been able to gain market access into key Asian markets of China, Japan and South Korea.

Market access and market maintenance has been a major priority of the ATGA objectives over the past 10 years and Jeff has taken a lead role in achieving those objectives. Jeff regularly attends bilateral meetings between Australia and overseas countries in pursuit of new market access and improvements to existing protocols.

A major discussion point in all of those bilateral negotiations has been the recognition of Sunraysia as a pest free area. Jeff has been instrumental in being involved with the GSPFA since its inception in 2007.

Jeff is the Chair of the Finance, Audit and Risk Sub Committee.

**Table 5: Governing committee members, terms and attendance**

Member	Term	Representation	Number of meetings attended 2016-17
Karen Hensgen	22/10/16 to current	Independent Chair	4
Vince DeMaria	7/10/14 to current	Citrus Industry Representative	5
Hani Vanden Byllaardt	22/10/16 to current	Citrus Industry Representative	4
Michael Tempini	7/10/14 to current	Stone Fruit Industry Representative	6
Joelene Williams	7/10/14 to current	Stone Fruit Industry Representative	4
Jeff Scott	7/10/14 to current	Table Grape Industry Representative	5
Vacant		Table Grape Industry Representative	
<b>Non-Voting Government Observers</b>			
Gary D'Arcy		Victoria DEDJTR	3
Rachel Lenehan (proxy Annie Farrow)		Victoria DEDJTR	3
Bernie Dominiak		NSW Department of Primary Industries	3

## Sub Committees

As deemed to be necessary the following subcommittees provide advice to the Committee:

### Finance, Audit and Risk Sub Committee

Members are appointed by the Committee, usually for a three year term, and are subject to the sub-committee's terms of reference.

Meetings are held quarterly and at any other time on request of a committee member or the internal or external auditor. In 2016-17, the committee met three times.

The audit committee members and meeting attendance is detailed in the following table:

**Table 6: Audit committee members and attendance 2016-17**

Member	Term	Number of meetings attended 2016-17
Jeff Scott	Chair	3
Vince DeMaria	Member	3
Michael Tempini	Member	1
Joelene Williams	Member	2
Karen Hensgen	Member	2

The responsibilities of the audit committee are set out in Standing Direction 3.2.1.1. Key responsibilities of the audit committee are to:

- review and report independently to the board on the annual report and all other financial information published by the Committee;
- assist the board in reviewing the effectiveness the Committee's internal control environment covering:
  - effectiveness and efficiency of operations;
  - reliability of financial reporting; and
  - compliance with applicable laws and regulations.
- determine the scope of the internal audit function and ensure its resources are adequate and used effectively, including coordination with the external auditors; and
- oversee the effective operation of the risk management framework.

An Independent Auditor was appointed during the year to undertake internal audit functions for the organisation.

### Operations Strategy and Technical Sub Committee

The Operations Strategy and Technical Sub Committee will investigate, assess and trial existing and emerging techniques in formulating strategies. The objectives of the Sub Committee are to:

- develop, implement and assess an operational plan to control, suppress and eradicate Qfly in commercial and urban areas;
- investigate and promote control strategies that may be adopted by commercial operators;
- work with Government departments to utilise surveillance data to monitor situation and identify hotspots and promote timely response to achieve the organisational goal of achieving pest free

status by 2020;

- collaborate with Technical experts to provide sound base for all operational strategies;
- investigate new technologies and potential for trial work to assess viability;
- assess potential for Eradication of Outbreaks and Cost Benefit of work;
- develop research projects that are mutually beneficial to the GSPFA and Postgraduate students;
- work with Technical Committee to facilitate variances from code of practice (COP);
- investigate potential of alternatives to PFA and impact on market access;
- determine position in relation to COP changes.

#### Membership and roles

- Vince Demaria - Chair
- Karen Hensgen - Member
- Hani Vanden Byllaardt - Member
- Michael Tempini - Member
- Joelene Williams - Member

### **Communications Sub-Committee**

The Communications Sub Committee was established in 2016-17 to oversee the implementation and review of the Committee's Marketing and Communications Plan. The objectives of the Sub Committee are to:

- Identify opportunities and potential partnerships to maximise communication results;
- Identify media opportunities to support and supplement marketing strategies;
- Identify appropriate methods of communication e.g. television, social media, print across the broad demographic within PFA;
- Design media campaigns to target specific periods (e.g. school holidays, harvest, weather events);
- Highlight critical reputation and performance risks;
- Provide mechanisms for input and engagement from key stakeholders including;
- Unified key messages on the management and eradication of Qfly being conveyed to the public;
- Opportunities to collaborate with Local and State Government in the effective delivery of Qfly programs;
- Review major initiatives and make recommendations to the Committee which are beyond the delegated authority of the Regional Coordinator;
- Oversee strategy, relevance and maintenance of the Committee Website.

#### Membership and roles:

- Hani Vanden Byllaardt - Chair
- Michael Tempini - Member
- Karen Hensgen - Member

## **Occupational health and safety**

The aim of the Committees occupational health and safety (OH&S) plan is to ensure all staff and contractors remain safe and healthy at work. OH&S Policy and Procedures have been developed and are implemented as required.

## **Incident management**

There were no OH&S issues recorded during the reporting period.

## **Employment and conduct principles**

The Committee's approach to recruitment is based on the recruitment principles of the Victorian Public Sector. The Committee is committed to applying merit and equity principles when appointing staff. The selection processes, which includes having a mixed gender selection panel ensure that applicants are assessed and evaluated fairly and equitably on the basis of the key selection criteria and other accountabilities without discrimination.

## Section 3: Workforce data

### Public sector values and employment principles

The Committee adheres to the *Public Administration Act 2004* and is committed to the values of the Code of Conduct for Victorian Public Sector Employees. These values are:

- Responsiveness;
- Integrity;
- Impartiality;
- Accountability;
- Respect;
- Leadership; and
- Human Rights.

The Committee has introduced policies and practices that are consistent with the Victorian Public Sector Commission's employment standards and provides for fair treatment, career opportunities and the early resolution of workplace issues. The Committee has advised its employees on how to avoid conflicts of interest, how to respond to offers of gifts and how it deals with misconduct.

### Comparative Workforce Data

During the reporting period, the Committee recruited a full-time Regional Coordinator and continued the employment of one full-time Project Officer.

As at 30 June 2017, the Committee had a total of two full time employees compared to 30 June 2016, where the Committee had a total of one full time employee.

The following table discloses the head count and full-time staff equivalent (FTE) of all employees of the Committee, employed in the last full pay period in June of the current reporting period, and in the last full pay period in June (2017) of the previous reporting period (2016).

**Table 7: Comparative Workforce Data**

	2015-16		2016-17	
	Headcount	FTE	Headcount	FTE
<b>Gender</b>				
Male	1.0	1.0	1.0	1.0
Female	0	0	1.0	1.0
<b>Age</b>				
45-54	0	0	1	1
55-64	1	1	1	1
<b>Total employees</b>	<b>1</b>	<b>1</b>	<b>2</b>	<b>2</b>

## Section 4: Other Disclosures

### Local Jobs First - Victorian Industry Participation Policy disclosure

The *Victorian Industry Participation Policy Act 2003* (VIPPA) requires public bodies and departments to report on the implementation of the Local Jobs First - VIPPA. Departments and public bodies are required to apply Local Jobs First VIPPA in all tenders over \$3million in metropolitan Melbourne and \$1million in regional Victoria.

During the reporting period there were no contracts commenced or completed in which the Local Jobs First – VIPPA applied.

### Government advertising expenditure

The Committee's expenditure in the 2016-17 reporting period on government campaign expenditure did not exceed \$100,000.

### Consultancies

#### Details of consultancies over \$10,000

In 2016-17, there were two consultancies engaged where the total fee payable was \$10,000 or greater.

**Table 8: Consultancies over \$10,000**

Consultant	Purpose	Start date	Finish date	Approved fee (ex GST)	Expenditure (ex GST)
Hensgen Advisory*	Provision of contract accounting, corporate governance, financial statements and annual reporting	01/07/2017	30/06/2017	\$17,817	\$17,817
Southern Cross Farms Pty Ltd	Provision of services in relation to administration and finance.	01/07/2016	30/06/2017	\$15,324	\$15,324

\*During the year, but prior to her appointment as Chair of the Committee, a business associated with Karen Hensgen (Hensgen Advisory) provided consulting services to the Committee.

#### Details of consultancies under \$10,000.

In 2016-17, there were five consultancies engaged where the total fee payable was less than \$10,000.

**Table 9: Consultancies under \$10,000**

Consultant	Purpose	Start date	Finish date	Approved fee (ex GST)	Expenditure (ex GST)
Pratt Nalder & Associates	Provision of services in relation to governance, human resource management and administration.	01/07/2017	30/06/2017	\$8,750	\$8,750
The Murray Consulting Group	Internal audit and management report and preparation of draft financial statements.	01/07/2016	30/06/2017	\$8,340	\$8,340
BDO	Development of Independent clearing house model and quarterly fee for collection and reporting of box supplier data.	31/03/2017	30/06/2017	\$10,000	\$8,025
Haynes Design	Progress payment for the creation of a Multipage	01/06/2017	30/06/2017	\$2,507	\$2,508

	Interactive Website Design.				
Murpl Media & Communication	Provision of communications services in the review of the strategy and implementation.	01/04/2017	30/06/2017	\$1,455	\$1,455

## Information and Communication Technology (ICT) Expenditure

The Committee had a total ICT expenditure of \$6,067. "ICT expenditure" refers to the Committee costs in providing business enabling ICT service.

## Major Contracts

The Committee did not award any major contracts during the 2016-17 reporting period.

## Freedom of Information Act 1982

During the 2016-17 year, the Committee did not receive any requests for access to documents under the *Freedom of Information Act 1982*.

Requests for information should be directed to the Regional Coordinator on 03 5022 0327 or [deidrej@greatersunraysiapfa.com.au](mailto:deidrej@greatersunraysiapfa.com.au).

Fees payable will be set in accordance with the application fee (\$28.40 from 1 July 2017) and access charges as disclosed on the Victorian Freedom of Information website [www.foi.vic.gov.au](http://www.foi.vic.gov.au).

## Compliance with building and maintenance provisions of Building Act 1993

The Committee is a tenant of Australian Table Grapes building in Mildura and as such does not have the capacity to require building approvals.

## National Competition Policy

Under the National Competition Policy (NCP), the guiding legislative principle is that legislation, including future legislative proposals, should not restrict competition unless it can be demonstrated that:

- The benefits of the restriction to the community as a whole outweigh the costs; and
- The objectives of the legislation can only be achieved by restricting competition.

The Committee continues to comply with the requirements of the NCP.

Competitive neutrality requires government businesses to ensure where services compete, or potentially compete with the private sector, any advantage arising solely from their government ownership be removed if it is not in the public interest. Government businesses are required to cost and price these services as if they were privately owned. Competitive neutrality policy supports fair competition between public and private businesses and provides government businesses with a tool to enhance decisions on resource allocation. This policy does not override other policy objectives of government and focuses on efficiency in the provision of service.

## **Protected Disclosure Act 2012**

The *Protected Disclosure Act 2012* enables people to make disclosures of improper conduct within the public sector without fear of reprisal. It aims to ensure openness and accountability by encouraging people to make disclosures and protecting them when they do.

### **What is a 'protected disclosure'?**

A protected disclosure is a complaint of corrupt or improper conduct by a public officer or a public body. The Committee is a "public body" for the purposes of the Act.

### **What is 'improper or corrupt conduct'?**

Improper or corrupt conduct involves substantial:

- Mismanagement of public resources; or
- Risk to public health or safety or the environment; or
- Corruption.

The conduct must be criminal in nature or a matter for which an officer could be dismissed.

### **How do I make a Protected Disclosure?**

Disclosures of improper conduct or detrimental action by the Committee or any of its employees may be made to the Protected Disclosure Coordinator on 03 5022 0327 or email to: [deidrej@greatersunraysiapfa.com.au](mailto:deidrej@greatersunraysiapfa.com.au).

Alternatively, disclosures may also be made directly to the Independent Broad based Anti-corruption Commission:

Level 1, North Tower, 459 Collins Street Melbourne, VIC 3000

Phone: 1300 735 135

Internet: [www.ibac.vic.gov.au](http://www.ibac.vic.gov.au)

See the website above for the secure email disclosure process, which also provides for anonymous disclosures.

There were no reports of improper conduct during the 2016-17 reporting period.

## **Additional Information Available on Request**

In compliance with the requirements of the Standing Directions of the Minister for Finance, details in respect of the items listed below have been retained by the Committee and are available (in full) on request, subject to the provisions of the Freedom of information Act 1982:

- a) Details of publications produced by Committee about itself, and how these can be obtained;
- b) Details of any major external reviews carried out on Committee;
- c) Details of major research and development activities undertaken by Committee; and
- d) Details of major promotional, public relations and marketing activities undertaken by Committee to develop community awareness of the entity and its services.

Information relating to Financial Reporting Direction 22H is available on request.

This information is available on request from the Regional Coordinator on 03 5022 0327 or email to: [deidrej@greatersunraysiapfa.com.au](mailto:deidrej@greatersunraysiapfa.com.au).

## Office based environmental impacts

As a tenant of Australian Table Grapes utility resource usage is monitored and controlled by that organisation as the landlord.

There were no significant office based environmental impacts during the reporting period however the Committee works with other tenants within the office to ensure environmental impacts are kept to a minimum.

## Risk Management Attestation

I, Karen Hensgen, certify that the Greater Sunraysia Pest Free Area Industry Development Committee has complied with the Ministerial Standing Direction 3.7.1 - Risk Management Framework and Processes. The Greater Sunraysia Pest Free Area Industry Development Committee's Audit Committee has verified this.



**Karen Hensgen - Independent Chair**

Greater Sunraysia Pest Free Area Industry Development Committee

21<sup>st</sup> August 2017

## **PART 2: Financial Statements**

### **Section 5: Financial Statements for Year Ended 30 June 2017**

# GREATER SUNRAYSLIA PEST FREE AREA INDUSTRY DEVELOPMENT COMMITTEE

ABN 51 966 805 320

## COMMITTEE DECLARATION

---

We certify the attached financial statements for Greater Sunraysia Pest Free Area Industry Committee have been prepared in accordance with Standing Direction 5.2 of the *Financial Management Act 1994*, Financial Reporting Directions, applicable Australian Accounting Standards, Interpretations and other mandatory professional reporting requirements.

We further state that, in our opinion, the information set out in the Comprehensive Income Statement, Balance Sheet, Statement of Changes in Equity, Statement of Cash Flows and accompanying notes to and forming part of the financial statements, presents fairly the financial transactions during the year ended 30 June 2017 and the financial position of the Committee as at 30 June 2017.

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 8th September 2017.



Karen Hensgen, Chair



Deidre Jaensch, Regional Coordinator



Jeff Scott, CFO & Committee Member

Signed at Mildura, Victoria on 8th September 2017

# Independent Auditor's Report

## To the Committee Members of the Greater Sunraysia Pest Free Area Industry Development Committee

<b>Opinion</b>	<p>I have audited the financial report of the Greater Sunraysia Pest Free Area Industry Development Committee (the committee) which comprises the:</p> <ul style="list-style-type: none"> <li>• balance sheet as at 30 June 2017</li> <li>• comprehensive income statement for the year then ended</li> <li>• statement of changes in equity for the year then ended</li> <li>• statement of cash flows for the year then ended</li> <li>• notes to the financial statements, including a summary of significant accounting policies</li> <li>• committee declaration.</li> </ul> <p>In my opinion the financial report presents fairly, in all material respects, the financial position of the committee as at 30 June 2017 and their financial performance and cash flows for the year then ended in accordance with the financial reporting requirements of Part 7 of the <i>Financial Management Act 1994</i> and applicable Australian Accounting Standards.</p>
<b>Basis for Opinion</b>	<p>I have conducted my audit in accordance with the <i>Audit Act 1994</i> which incorporates the Australian Auditing Standards. My responsibilities under the Act are further described 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 committee 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 Australia. 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>
<b>Committee Members' responsibilities for the financial report</b>	<p>The Committee Members of the committee are responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards and the <i>Financial Management Act 1994</i>, and for such internal control as the Committee Members' determine is necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error.</p> <p>In preparing the financial report, the Committee Members are responsible for assessing the committee's ability to continue as a 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 committee's internal control
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Committee Members
- conclude on the appropriateness of the Committee Members' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the committee'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 committee 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 Committee Members regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

---



Anna Higgs

*as delegate for the Auditor-General of Victoria*

MELBOURNE  
18 September 2017

# GREATER SUNRAYSIA PEST FREE AREA INDUSTRY DEVELOPMENT COMMITTEE

ABN 51 966 805 320

## COMPREHENSIVE INCOME STATEMENT

For the Year Ended 30 June 2017

		2017	2016
		\$	\$
<b>REVENUE</b>	<b>Notes</b>		
Government Grant Income	2.1	638,261	721,662
Industry Charge Income	1(a), 2.2	825,454	-
Industry Donations		32,000	25,000
Interest Income		6,651	352
<b>Total Revenue</b>		<b>1,502,366</b>	<b>747,014</b>
<b>EXPENSES</b>			
Employee Expenses	3.1	155,647	159,557
Services/Operations	3.2	1,107,808	511,757
Office Operations	3.3	144,880	121,976
Auditor's Remuneration	3.4	24,300	3,200
Depreciation and amortisation	3.5	8,774	1,742
Other		2,153	1,057
<b>Total Expenses</b>		<b>1,443,562</b>	<b>799,289</b>
<b>NET RESULT</b>		<b>58,804</b>	<b>(52,275)</b>
<b>COMPREHENSIVE RESULT</b>		<b>58,804</b>	<b>(52,275)</b>

*This statement should be read in conjunction with the accompanying notes.*

# GREATER SUNRAYSIA PEST FREE AREA INDUSTRY DEVELOPMENT COMMITTEE

ABN 51 966 805 320

## BALANCE SHEET

As at 30 June 2017

	Notes	2017 \$	2016 \$
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash and Cash Equivalents	4	1,194,275	1,692,661
Receivables	5	219,679	515
Prepayments		10,723	10,099
Inventories	6	5,472	69,741
<b>Total Current Assets</b>		<b>1,430,149</b>	<b>1,773,016</b>
<b>Non-Current Assets</b>			
Property, Plant and Equipment	7	66,057	2,226
<b>Total Non-Current Assets</b>		<b>66,057</b>	<b>2,226</b>
<b>Total Assets</b>		<b>1,496,206</b>	<b>1,775,242</b>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Payables	8	80,590	130,444
Industry Charge Held in Trust	9	768,105	981,571
Project Funding in Advance	10	491,539	633,331
Provisions	11	31,356	3,766
Borrowings	12	6,178	-
<b>Total Current Liabilities</b>		<b>1,377,768</b>	<b>1,749,112</b>
<b>Non-Current Liabilities</b>			
Provisions	11	143	750
Borrowings	12	34,111	-
<b>Total Non-Current Liabilities</b>		<b>34,254</b>	<b>750</b>
<b>Total Liabilities</b>		<b>1,412,022</b>	<b>1,749,862</b>
<b>Net Assets</b>		<b>84,184</b>	<b>25,380</b>
<b>EQUITY</b>			
Accumulated Surplus		84,184	25,380
<b>Total Equity</b>		<b>84,184</b>	<b>25,380</b>

*This statement should be read in conjunction with the accompanying notes.*

**GREATER SUNRAYSIA PEST FREE AREA INDUSTRY DEVELOPMENT COMMITTEE**  
ABN 51 966 805 320

**STATEMENT OF CHANGES IN EQUITY**

**For the Year Ended 30 June 2017**

---

	<b>Accumulated Surplus \$</b>	<b>TOTAL \$</b>
<b>BALANCE AS AT 1 JULY 2015</b>	77,655	<b>77,655</b>
Net Result for the Year	(52,275)	(52,275)
<b>BALANCE AS AT 30 JUNE 2016</b>	<b>25,380</b>	<b>25,380</b>
Net Result for the Year	58,804	58,804
<b>BALANCE AS AT 30 JUNE 2017</b>	<b>84,184</b>	<b>84,184</b>

*This statement should be read in conjunction with the accompanying notes*

**GREATER SUNRAYSIA PEST FREE AREA INDUSTRY DEVELOPMENT COMMITTEE**

ABN 51 966 805 320

**STATEMENT OF CASH FLOWS**

For the Year Ended 30 June 2017

		2017	2016
		\$	\$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	<b>Note</b>		
Industry charge receipts		396,478	964,793
Government grant funding		546,116	1,487,282
Industry donations		32,000	25,000
Interest received		2,997	352
Net GST refunded (paid)		32,402	(6,392)
Payments to suppliers		(1,259,842)	(702,008)
Payments to employees		(216,221)	(164,218)
<b>NET CASHFLOWS FROM OPERATING ACTIVITIES</b>	<b>4c</b>	<b>(466,070)</b>	<b>1,604,809</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Purchase of property plant and equipment		(31,243)	(1,577)
<b>NET CASHFLOWS FROM INVESTING ACTIVITIES</b>		<b>(31,243)</b>	<b>(1,577)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
Finance lease payments		(1,073)	-
<b>NET CASHFLOWS FROM FINANCING ACTIVITIES</b>		<b>(1,073)</b>	<b>-</b>
<b>NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS</b>		<b>(498,386)</b>	<b>1,603,232</b>
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR		1,692,661	89,429
<b>CASH AND CASH EQUIVALENTS AT END OF YEAR</b>	<b>4a</b>	<b>1,194,275</b>	<b>1,692,661</b>

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2017**

---

**NOTE 1. STATEMENT OF ACCOUNTING POLICIES**

**Statement of Compliance**

The financial report is a general purpose financial report which has been prepared on an accrual basis in accordance with the *Financial Management Act 1994* and applicable Australian Accounting Standards and Interpretations (AASs).

The financial statements also comply with relevant Financial Reporting Directions (FRD) issued by the Department of Treasury and Finance (DTF) and relevant Standing Directions (SD) authorised by the Minister for Finance.

In complying with AAS's, the Greater Sunraysia Pest Free Area Industry Development Committee (the Committee) has, where relevant, applied those paragraphs applicable to not-for-profit entities.

The Committee was established by the Greater Sunraysia Pest Free Area Industry Development Order 2014 (the Order) under the Agricultural Industry Development Act 1990. Its role is to collect and administer mandatory charges (industry charges) applied to citrus fruit, stone fruit and table grape producers in the Greater Sunraysia production area in return for the provision of specified services relating to the establishment and maintenance of the Greater Sunraysia Pest Free Area.

The charges are to fund projects and services that are specific to managing Queensland fruit fly (Qfly) and are targeted for the benefit of table grape, stone fruit and citrus producers. The Committee's charter is to develop, in agreement with growers, strategically focused and prioritised projects to address the control and eradication of Qfly within the Greater Sunraysia Pest Free Area.

The financial report has been authorised for issue by the Chairperson of the Committee and Regional Coordinator .

**Basis of Accounting**

The financial statements, except for the cash flow information, have been prepared on an accrual basis and are based on historical costs. The financial statements have been produced on a going concern basis. The amounts presented in the financial statements have been rounded to the nearest dollar.

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

Judgements, estimates and assumptions are required to be made about carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on professional judgements derived from historical experience and various other factors that are believed to be reasonable under the circumstances. Actual results may differ from these estimates.

The estimates and associated assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and also future periods that are affected by the revision. There are no judgements and assumptions made by management in the application of AAS that have significant effects on the financial statements and estimates.

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2017**

---

**Accounting Policies**

These financial statements are presented in Australian dollars, and prepared in accordance with the historical cost convention except for non-current physical assets which, subsequent to acquisition, are measured at a revalued amount being their fair value at the date of the revaluation less any subsequent accumulated depreciation and subsequent impairment losses. Revaluations are made with sufficient regularity to ensure that the carrying amounts do not materially differ from their fair value. The fair value of non-current physical assets is generally based on its depreciation replacement value. Consistent with AASB 13 Fair Value Measurement, the Committee determines the policies and procedures for both recurring fair value measurements such as property, plant and equipment and financial instruments in accordance with the requirements of AASB 13 and relevant Financial Reporting Directions.

**a. Revenue**

*Government Grant Income*

Government Grants for operating expenses are recognised on an accruals basis. The Committee receives state government funding for purposes including administration and operations, hygiene (the removal of unwanted trees which might harbour Qfly) and mass trapping of Qfly (these functions are discussed at length in the report on operations). Grant income is recognised when the monies are received and obligations have been met in relation to the grant or project. Funding is granted under government contracts and is subject to terms and conditions including specific performance objectives. If services required in funding agreements are not delivered the Committee is required to return grant money to the Department of Economic Development, Jobs, Transport and Resources.

All unexpended project funding relating to future period project delivery is recognised as "Project Funding in Advance" in the balance sheet. Project funds received in advance of obligations being met are deferred and taken to income as the related expenses are incurred and obligations met. Some revenue for specific projects has been carried forward to be matched against corresponding expenditure in future periods.

*Industry Charge Income*

The Committee has responsibility for collecting industry charges from producers under the Order. Under Section 47 of the Agricultural Industry Development Act the Committee must obtain approval from the growers who contribute the industry charge before the funds can be used in the delivery of projects. Industry Charge revenues are therefore treated as amounts held in trust until approval for use of the funds has been granted. Industry charges are recognised as income only as expenditure on approved projects is incurred.

When received, funds generated by Industry charges are quarantined in a separate bank account because they are not controlled by the Committee until it has project approval by grower vote (as defined under the Agricultural Industry Development Act 1990, Section 47). Under the Act the Committee must prepare an action plan outlining its proposals for each project that the charge is to finance. This plan is then submitted to growers for approval as indicated above.

*Donations*

Donations whether cash or assets (e.g. property, plant and equipment), shall be recognised as income in the period they are received when all of the following conditions have been satisfied:

- a) the Committee obtains control of the donation or the right to receive the donation;
- b) it is probable that the economic benefits comprising the donation will flow to the entity; and
- c) the amount of the donation can be measured reliably.

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2017**

---

**Accounting Policies (cont'd)**

**a. Revenue (cont'd)**

*Interest Revenue*

Interest revenue is recognised using the effective interest method, which for floating rate financial assets is the rate inherent in the instrument.

**b. Expense Recognition**

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

*Supplies and services*

Supplies and services costs are recognised as an expense in the reporting period in which they are incurred. The carrying amounts of any inventories held for distribution are written down when distributed.

*Office Operations*

Office operations costs are recognised as an expense in the reporting period in which they are incurred.

*Depreciation*

The straight line method has been applied to computer equipment at the rate of 40% and motor vehicles at 20%.

*Employee expenses*

These expenses include all costs related to employment including wages and salaries, superannuation, leave entitlements, redundancy payments and WorkCover premiums. Refer to the section in Note 1(i) regarding employee benefits.

**c. Cash and Cash Equivalents**

Cash and cash equivalents include cash on hand, deposits held at call with financial institutions, other short-term, highly liquid investments with original maturities of three months or less that are readily convertible to know amounts of cash and which are subject to an insignificant risk of change in value, and bank overdrafts. Bank overdrafts are shown within interest bearing liabilities on the balance sheet, but are included within cash and cash equivalents for cash flows statement presentation purposes.

**d. Receivables**

Accounts receivable include amounts for industry charges due. Receivables are expected to be collected within 12 months of the end of the reporting period and classified as current assets.

Receivables are subject to impairment testing as described in the Financial Instruments policy, Note 1(l). A provision for doubtful debts is recognised when there is evidence that the debts may not be collected and bad debts are written off when identified. For measurement principles of receivables, refer to Note 1(l).

**e. Inventories**

Inventories include property held for distribution at zero cost, or for consumption in the ordinary course of business.

Inventories held for distribution are measured at cost, adjusted for any loss of service potential. All other inventories are measured at the lower of cost or net realisable value. Cost is measured on the basis of weighted average cost.

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2017**

---

**Accounting Policies (cont'd)**

**e. Inventories (cont'd)**

Bases used in assessing loss of service potential for inventories include current replacement cost and technical and functional obsolescence. Technical obsolescence occurs when an item still functions for some or all of the tasks it was originally acquired to do, but which has been superseded by advancements in technologies. Functional obsolescence occurs when an item no longer functions the way it did when first acquired.

**f. Property, plant and equipment**

Property, plant and equipment is 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. More details about the valuation techniques and inputs used in determining the fair value of non-financial physical assets are discussed in Note 7.

Depreciated historical cost is generally a reasonable approximate of the for depreciated replacement cost because of the short life of property, plant and equipment. The estimated useful life of Computer equipment is 2 1/2 years and Motor vehicles is 5 years. The estimated useful lives, residual values and depreciation method are reviewed at the end of each annual reporting period, and adjustments made where appropriate.

**g. Prepayments**

Prepayments represent payments in advance of receipt of goods or services or that part of expenditure made in one accounting period covering a term extending beyond that period.

**h. Payables**

Accounts payable and other payables are initially recognised at fair value for goods and services provided. Payables represent the liability outstanding at the end of the reporting period for goods and services received by the entity during the reporting period which remain unpaid, which includes any GST payments or receivables. The balance is recognised as a current liability if it is expected to be settled within 12 months.

**i. Provisions**

*Other employee benefits*

Wages and salaries and annual 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 Committee does not have an unconditional right to defer settlements of these liabilities. Unconditional long service leave is disclosed as a current liability; even where the Department 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 Department expects to wholly settle within 12 months; or
- present value – if the State does not expect to wholly settle within 12 months.

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

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2017**

---

**Accounting Policies (cont'd)**

**j. Leases**

At the commencement of the lease term, finance leases are initially recognised as assets and liabilities at amounts equal to the fair value of the leased property or, if lower, the present value of the minimum lease payment, each determined at the inception of the lease. The leased asset is accounted for as a non-financial physical asset and depreciated over the shorter of the estimated useful life of the asset or the term of the lease. Minimum finance lease payments are apportioned between the reduction of the outstanding lease liability and the periodic finance expense which is calculated using the interest rate implicit in the lease and charged directly to the comprehensive operating statement.

**k. Goods and Services Tax**

Revenue, expenses and assets are recognised net of the amount of goods and services tax (GST). Receivables and payables are recognised inclusive of GST. The net amount of GST recoverable, or payable, is disclosed in the Balance Sheet. Cash flows included in the Statement of Cash Flows are on a gross basis. The GST component of cash flows arising from investing and financing activities which is recoverable, or payable, are classified as operating cash flows. Commitments and contingencies are exclusive of GST.

**l. Financial Instruments**

*Recognition*

Loans and receivables are financial instrument assets with fixed and determinable payments that are not quoted on an active market. These assets are initially recognised at fair value plus any directly attributable transaction costs. Subsequent to initial measurement, loans and receivables are measured at amortised cost using the effective interest method, less any impairment.

Loans and receivables category includes cash and deposits, term deposits with maturity greater than three months, trade receivables, loans and other receivables, but not statutory receivables.

Financial instrument liabilities 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. Financial instrument liabilities measured at amortised cost include all of the Committee contractual payables, deposits held and advances received, and interest bearing arrangements other than those designated at fair value through profit or loss.

*Impairment of financial assets:*

At each reporting date, the Committee assesses whether there is objective evidence that a financial instrument has been impaired. Impairment losses are recognised in the comprehensive operating statement. Impairment losses recognised in the comprehensive operating statement on equity instruments classified as available for sale are not reversed through the comprehensive operating statement.

**m. Income Tax Status**

The activities of the Committee are exempt from income tax.

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2017**

---

**Accounting Policies (cont'd)**

**n. Pending Accounting Standards**

The Committee has assessed the impact of Australian Accounting Standards issued but not yet effective as outlined in FRD 120K and has formed the view that none will materially impact its future operations or reporting.

**o. Commitments**

Commitments are obligations or undertakings to make future payments to other entities that exist at the end of the reporting period but which have not been recognised as liabilities in the balance sheet.

**p. Contingent liabilities and contingent assets**

Contingent liabilities and assets are not recognised in the balance sheet but are disclosed in the relevant notes. They are classified as contingent due to:

- uncertainty as to the existence of a liability or asset,
- an existing liability or asset in respect of which settlement is not probable, or
- an existing liability or asset where the amount cannot be reliably measured.

Remote contingencies are reported as part of this disclosure where the contingency is considered significant to the Committee.

A liability or asset may be recognised when its existence is confirmed by a future event, settlement becomes probable (virtually certain for assets) or reliable measurement becomes possible.

In this financial report, contingent assets are possible assets that arise from past events, the existence of which will be confirmed only by the occurrence or non occurrence of one or more uncertain future events not wholly within the control of the Committee.

**GREATER SUNRAYSIA PEST FREE AREA INDUSTRY DEVELOPMENT COMMITTEE**  
**ABN 51 966 805 320**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2017**

<b>NOTE 2. REVENUE</b>	<b>2017</b>	<b>2016</b>
	<b>\$</b>	<b>\$</b>
<b>2.1 Government Grant Income</b>		
Committee Administration & Operations	122,134	189,759
Mass Trapping Projects	377,879	496,534
Hygiene Projects	126,104	33,896
Grower Consultation	12,144	1,473
	<u>638,261</u>	<u>721,662</u>
<b>2.2 Industry Charge Recognised as Income</b>		
Hygiene and Administration	125,454	-
Mass Trapping, Round 2	350,000	-
Mass Trapping, Round 3	350,000	-
	<u>825,454</u>	<u>-</u>
<b>NOTE 3. EXPENSES</b>		
<b>3.1 Employee Expenses</b>		
Wages	142,085	145,032
Superannuation	12,182	13,446
Workers Compensation	1,380	1,079
	<u>155,647</u>	<u>159,557</u>
<b>3.2 Services/Operations</b>		
Baiting	1,039,069	472,594
Hygiene Costs	68,237	33,301
Travel - mileage	502	5,862
	<u>1,107,808</u>	<u>511,757</u>
<b>3.3 Office Operations</b>		
Administration Costs	6,321	7,926
Advertising	44,217	5,455
Bad Debts	-	966
Computer Support & Maintenance	852	1,019
Consultancy	59,299	55,672
Insurance	10,613	10,545
Interest expense	482	-
Meetings/Travel	5,614	5,582
Printing, Postage & Stationery	18	11,501
Rent	14,299	18,597
Telephone, Internet	3,165	4,713
	<u>144,880</u>	<u>121,976</u>
<b>3.4 Auditor's Remuneration</b>		
External Audit Fee - Victorian Auditor General	<u>24,300</u>	<u>3,200</u>
<b>3.5 Depreciation and Amortisation</b>		
Depreciation of fixed assets	7,695	1,742
Amortisation of leased assets	1,079	-
	<u>8,774</u>	<u>1,742</u>

**GREATER SUNRAYSIA PEST FREE AREA INDUSTRY DEVELOPMENT COMMITTEE**  
**ABN 51 966 805 320**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2017**

	2017	2016
	\$	\$
<b>NOTE 4. CASH AND CASH EQUIVALENTS</b>		
<b>a. Cash and Cash Equivalents</b>		
Cash at Bank	692,919	1,692,661
Term deposits, less than 90 days	501,356	-
	<u>1,194,275</u>	<u>1,692,661</u>
<b>b. Restrictions on use of Cash and Cash Equivalents</b>		
Unrestricted	426,170	711,090
Subject to approval of annual operational plan	577,968	981,571
Unspent from prior year operational plan	190,137	-
	<u>1,194,275</u>	<u>1,692,661</u>
<b>c. Reconciliation of net result to net cash inflow/(outflow)</b>		
Net Result for year	58,804	(52,275)
<i>Non-cash movements</i>		
Depreciation and amortisation of non-financial assets	8,774	1,742
<i>Movements in assets and liabilities</i>		
(Increase)/Decrease in Receivables	(219,164)	32,570
(Increase)/Decrease in Prepayments	(624)	446
(Increase)/Decrease in Inventories	64,269	(69,741)
Increase/(Decrease) in Provisions	26,983	3,196
Increase/(Decrease) in Payables	(49,854)	100,270
Increase/(Decrease) in Industry Charges Held in Trust	(213,466)	955,271
Increase/(Decrease) in Project Funding in Advance	(141,792)	633,331
<b>Net Cash Inflows/(Outflows) from Operating Activities</b>	<u>(466,070)</u>	<u>1,604,809</u>
<b>NOTE 5. RECEIVABLES</b>		
<b>Contractual</b>		
Accounts Receivable	216,025	515
Other Debtors	3,654	-
	<u>219,679</u>	<u>515</u>
Refer maturity analysis at Note 17 d.		
<b>NOTE 6. INVENTORIES</b>		
Baiting Materials - on hand	5,472	69,741
	<u>5,472</u>	<u>69,741</u>
<b>NOTE 7. PROPERTY, PLANT AND EQUIPMENT</b>		
Computer Equipment at cost	6,473	4,304
Less accumulated depreciation	(3,958)	(2,078)
Written down value	<u>2,515</u>	<u>2,226</u>
Motor Vehicle at cost	29,074	-
Less accumulated depreciation	(5,815)	-
Written down value	<u>23,259</u>	<u>-</u>
Leased Motor Vehicle at cost	41,363	-
Less accumulated amortisation	(1,080)	-
Written down value	<u>40,283</u>	<u>-</u>
Total Property, Plant and Equipment	<u>66,057</u>	<u>2,226</u>

**GREATER SUNRAYSIA PEST FREE AREA INDUSTRY DEVELOPMENT COMMITTEE**  
**ABN 51 966 805 320**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2017**

**NOTE 7. PROPERTY, PLANT AND EQUIPMENT (Cont.)**

Property, plant and equipment are subsequently measured at fair value less accumulated depreciation and impairment. Fair value is determined with regard to the asset's highest and best use. Fair value for computer equipment and motor vehicles is determined using the depreciated replacement cost method.

**Movements in carrying amounts**

	<b>Computer Equipment</b>	<b>Motor Vehicles</b>	<b>Leased Motor Vehicles</b>	<b>Total</b>
	\$			\$
Balance 1 July 2015	2,390	-	-	2,390
Additions	1,578	-	-	1,578
Depreciation	(1,742)	-	-	(1,742)
Balance 30 June 2016	<u>2,226</u>	-	-	<u>2,226</u>
Additions	2,169	29,074	41,362	72,605
Depreciation	(1,880)	(5,815)	(1,079)	(8,774)
Balance 30 June 2017	<u><u>2,515</u></u>	<u><u>23,259</u></u>	<u><u>40,283</u></u>	<u><u>66,057</u></u>

**NOTE 8. PAYABLES**

**Contractual**

	<b>2017</b>	<b>2016</b>
	\$	\$
Accounts Payable	23,402	67,748
Expense Accruals	15,205	-

**Statutory**

GST Payable	29,225	56,093
PAYG Payable to the ATO	12,758	6,603
	<u><u>80,590</u></u>	<u><u>130,444</u></u>

**NOTE 9. INDUSTRY CHARGES HELD IN TRUST**

Industry Charges - Collected 2015/16 Season	190,137	981,571
Industry Charges - Collected 2016/17 Season	577,968	-
	<u><u>768,105</u></u>	<u><u>981,571</u></u>

Under the Agricultural Industry Development Act 1990, Section 39, the Committee must deposit industry charge income in a general fund. Section 39 (3) states the Committee may only transfer money from the general fund to a project fund established for a project if the project and the transfer of money is approved by the majority of votes cast by producers present or voting by proxy at a general meeting of producers.

At 30 June 2017, the Committee had not fully expended industry charges collected in the 2015/16 season and approved for use in August 2016. The Committee does not yet have approval to spend industry charge funds collected during the 2016/17 season.

**GREATER SUNRAYSIA PEST FREE AREA INDUSTRY DEVELOPMENT COMMITTEE**  
**ABN 51 966 805 320**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2017**

	2017	2016
	\$	\$
<b>NOTE 10. PROJECT FUNDING IN ADVANCE</b>		
DEDJTR - Mass Trapping Zones 2, 3 & 4 Round 2	-	100
DEDJTR - Project Officer Engagement	-	63,307
DEDJTR - Mass Trapping Zones 2 & 4 Round 3	-	19,450
DEDJTR - Hygiene	-	126,104
DEDJTR - Administration Communications	28,383	40,527
Round 1 2017	-	329,909
DEDJTR - Operation Communications	-	18,000
DEDJTR - Biometrician	-	9,000
DEDJTR - Regional Coordinator	65,740	-
DEDJTR - Hygiene	205,156	-
DEDJTR - Communications	43,568	-
DEDJTR - Mass Trapping	125,489	-
DEDJTR - Administration	23,203	-
	<u>491,539</u>	<u>633,331</u>
 <b>NOTE 11. PROVISIONS</b>		
<b>a. Current Provisions</b>		
<b>Employee Benefits</b>		
<b>Annual Leave</b>		
Unconditional and expected to wholly settle within 12 months		
Employee benefits	8,323	3,304
On-costs	1,165	462
<b>Long Service Leave</b>		
Unconditional and expected to wholly settle within 12 months		
Employee benefits	19,240	-
On-costs	2,628	-
Total Current Provision	<u>31,356</u>	<u>3,766</u>
 <b>b. Non-Current Provisions</b>		
<b>Long Service Leave</b>		
Conditional and expected to wholly settle after 12 months		
Employee benefits	126	656
On-costs	18	94
Total Non-Current Provision	<u>143</u>	<u>750</u>
 Total Current provisions	<u>31,356</u>	<u>3,766</u>
Total Non-current provisions	<u>143</u>	<u>750</u>
<b>Total Provisions</b>	<u>31,499</u>	<u>4,516</u>

**GREATER SUNRAYSIA PEST FREE AREA INDUSTRY DEVELOPMENT COMMITTEE**  
**ABN 51 966 805 320**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2017**

	<b>2017</b>	<b>2016</b>
	<b>\$</b>	<b>\$</b>
<b>NOTE 12. BORROWINGS</b>		
<b>Finance Lease Liabilities</b>		
<b>a. Current Borrowings</b>		
Finance lease liability, due within the next 12 months	6,178	-
<b>a. Non-Current Borrowings</b>		
Finance lease liability, due 1-3 years	34,111	-
<b>Total Borrowings</b>	<b>40,289</b>	<b>-</b>

The Committee has secured the leased assets against the related finance lease liabilities. In the event of default, the rights to the leased assets will revert to the lessor.

**NOTE 13. SUPERANNUATION**

Employer contributions to employee accumulation superannuation funds	12,182	13,446
Employer contributions payable to employee superannuation funds as at reporting date.	-	-

All superannuation funds are accumulation type funds which receive contributions on a progressive basis. Employer contributions are normally based on a fixed percentage of employee earnings (9.5% required under Superannuation Guarantee Legislation for 2017 financial year). No further liability accrues to the employer as the superannuation benefits accruing to employees are represented by their share of the net assets of the Fund.

**NOTE 14. CONTINGENT LIABILITIES AND CONTINGENT ASSETS**

The Committee was not aware of any contingent liabilities or contingent assets as at 30 June 2017 (2016: \$Nil).

**NOTE 15. FUTURE COMMITMENTS**

There were no material contractual commitments for expenditure other than those disclosed in Note 12 as at 30 June 2017 (2016: \$ Nil).

**GREATER SUNRAYSIA PEST FREE AREA INDUSTRY DEVELOPMENT COMMITTEE**  
**ABN 51 966 805 320**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2017**

**NOTE 16. RESPONSIBLE PERSONS AND RELATED PARTY TRANSACTIONS**

**a. Responsible Persons**

MINISTER

The Minister, Hon Jaala Pulford is responsible for the Committee, through an Order established under the Agricultural Industry Development Act 1990 and did not receive an remuneration from the Committee. Total remuneration received or receivable by the Minister in connection with the management of the department during the reporting period are reported in the financial statements of Department of Premier & Cabinet (DPC).

COMMITTEE

The following persons held office during the year:

- Karen Hensgen - Chairperson (appointed 22/10/2016)
- Vince DeMaria (Acting Chair from 1/7/2016 to 22/10/2016) (i)
- Hani Vanden Bylaardt (Appointed 22/10/2016)
- Jeff Scott
- Michael Tempini
- Joelene Williams

(i) Vince DeMaria was Deputy Chairperson after 22/10/2016

ACCOUNTABLE OFFICER

The following person held the position of Regional Coordinator during the year. This position is deemed not to be an executive officer as the incumbent is employed under an Award rather than under an executive contract.

Deidre Jaensch (appointed 18/4/2017)

<b>b. Remuneration</b>	<b>2017</b>	<b>2016</b>
<b>Income Range</b>	<b>No.</b>	<b>No.</b>
\$0 - \$9,999	5	6
\$10,000 - \$19,999	2	1
<b>TOTAL</b>	7	7

<b>c. Remuneration of Responsible Persons is comprised as follows:-</b>	<b>2017</b>	<b>2016</b>
Short-term employee benefits	66,528	45,463
Post-employment benefits	6,320	4,319
Other long-term benefits	-	-
Termination benefits	-	-
Share-based remuneration	-	-
<b>TOTAL REMUNERATION</b>	72,848	49,782
Total number of Executives	-	-
Total number of employee equivalents	-	-

**GREATER SUNRAYSIA PEST FREE AREA INDUSTRY DEVELOPMENT COMMITTEE**  
**ABN 51 966 805 320**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2017**

---

**NOTE 16. RESPONSIBLE PERSONS AND RELATED PARTY TRANSACTIONS (Cont.)**

**d. Related Party Transactions**

During the year the Committee paid office rental to Australian Table Grapes Association (ATGA). Jeff Scott is the CEO of ATGA. Total rent paid by the Committee to ATGA during the year was \$12,000 (2016: \$10,833).

During the year , but prior to her appointment as Chair of Committee, a business associated with Karen Hensgen provided consulting services to the Committee. Total fees paid were \$17,817 (2016: \$ Nil).

Joelene Williams is an executive member of the Tresco Action Group (TAG). TAG was contracted to assemble fruit fly traps for the Committee. Total payments to TAG during the year were \$52,150 (2016: \$14,280). Joelene Williams is also the Assistant Treasurer of the Lakeside Golf Club which assisted with the distribution of fruit fly traps. Total payments to the Lakeside Golf Club were \$4,380 (2016: \$3,886).

During the year the Committee accrued industry charge revenue from committee members or their related entities on exactly the same terms as Industry charges raised from other growers. The total value of Industry charges raised from committee members during the year amounted to \$54,418 (2016: \$9,378).

During the year the Committee received grants totalling \$496,470 (2016: \$1,354,992 ) from the Department of Economic Development, Jobs, Transport and Resources for the furtherance of its work in managing Queensland Fruit Fly.

# GREATER SUNRAYSIA PEST FREE AREA INDUSTRY DEVELOPMENT COMMITTEE

ABN 51 966 805 320

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2017

### NOTE 17. FINANCIAL INSTRUMENTS

The Committee's activities expose it to a variety of financial risks; market risk, credit risk and liquidity risk. This note presents information about the Committee's exposure to each of these risks, and the objectives, policies and processes for measuring and managing risk.

#### a. Risk Exposures

The main risks the Committee is exposed to through its financial instruments are as follows:

##### (i) Market Risk

Market risk is the risk that changes in market prices will affect the fair value or future cash flows of the Committee's financial instruments. Market risk comprises interest rate risk, foreign exchange risk and other price risks. The Committee's exposure to market risk is primarily through interest rate risk, there is no exposure to foreign exchange risk and insignificant exposure to other price risks.

Objectives, policies and processes used to mitigate these risks are disclosed in the paragraphs below:

##### (ii) Interest Rate Risk

The Committee's exposure to market interest rates relates primarily to the Committee's funds invested with approved financial institutions.

The Committee has minimal exposure to interest rate risk through its holding of cash assets and other financial assets. The Committee complies with Department of Treasury & Finance policies in this regard.

##### (iii) Other Price Risk

The Committee has no exposure to other price risk.

#### b. Market Risk Sensitivity Analysis

The sensitivity analysis reported in the table below discloses the impact on net operating result and equity for each category of financial instruments held by the Committee at year end after taking into consideration future expectations, economic forecasts, management's knowledge and experience of the financial markets.

The Committee cannot be expected to predict movements in market rates and prices; sensitivity analyses are shown for illustrative purposes only. The following movements are "reasonably possible" over the next 12 months: A shift of +100 basis points (1%) and -100 basis points (1%) in market interest rates (AUD) from year-end rates. The following movements are "reasonably possible" over the next 12 months:

Interest Rate Risk 2017					
		-1%		+1%	
	Carrying Amount	Result	Equity	Result	Equity
Financial Assets	\$	\$	\$	\$	\$
Cash and cash equivalents	1,194,275	(11,943)	(11,943)	11,943	11,943
<b>Total</b>	<b>1,194,275</b>	<b>(11,943)</b>	<b>(11,943)</b>	<b>11,943</b>	<b>11,943</b>

Interest Rate Risk 2016					
		-1%		+1%	
	Carrying Amount	Result	Equity	Result	Equity
Financial Assets	\$	\$	\$	\$	\$
Cash and cash equivalents	1,692,661	(16,927)	(16,927)	16,927	16,927
<b>Total</b>	<b>1,692,661</b>	<b>(16,927)</b>	<b>(16,927)</b>	<b>16,927</b>	<b>16,927</b>

# GREATER SUNRAYSIA PEST FREE AREA INDUSTRY DEVELOPMENT COMMITTEE

ABN 51 966 805 320

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2017

### NOTE 17. FINANCIAL INSTRUMENTS (cont'd)

#### c. Credit Risk

Credit Risk is the risk of financial loss to the Committee as a result of a customer or counterparty to a financial instrument failing to meet its contractual obligations. Credit risk rises primarily from the Committee's receivables.

The Committee's exposure to credit risk at balance date in relation to each financial asset is the carrying amount of those assets as indicated in the Balance Sheet.

*Contractual financial assets that are either past due or impaired*

There are no material financial assets which are individually determined to be impaired. Currently the Committee does not hold any collateral as security nor credit enhancements relating to any of its financial assets.

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

#### d. Liquidity Risk

Liquidity Risk is the risk the Committee will not be able to meet its financial obligations as they fall due. The Committee's policy is to settle financial obligations within 30 days and in the event of a dispute make payments within 30 days from the resolution.

The Committee manages liquidity risk by maintaining adequate cash reserves and by continuously monitoring forecasts and actual cash flows and matching the maturity profiles of financial assets and financial liabilities.

#### *Maturity analysis of contractual receivables*

Maturity dates						
	Carrying Amount	Nominal Amount	Less than 1 Month	1 – 3 Months	3 – 12 Months	1 – 5 years
<b>2017</b>	\$	\$	\$	\$	\$	\$
Receivables	219,679	219,679	219,679	-	-	-
<b>2016</b>						
Receivables	515	515	515	-	-	-

#### *Maturity analysis of contractual payables*

Maturity dates						
	Carrying Amount	Nominal Amount	Less than 1 Month	1 – 3 Months	3 – 12 Months	1 – 5 years
<b>2017</b>	\$	\$	\$	\$	\$	\$
Payables	38,607	38,607	38,607	-	-	-
<b>2016</b>						
Payables	67,748	67,748	67,748	-	-	-

# GREATER SUNRAYSIA PEST FREE AREA INDUSTRY DEVELOPMENT COMMITTEE

ABN 51 966 805 320

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2017

### NOTE 17. FINANCIAL INSTRUMENTS (cont'd)

*Interest rate exposure of financial instruments*

30 June 2017	Weighted Average Interest Rate	Carrying Amount	Floating interest rate	Fixed interest rate		Non interest bearing	TOTAL
				1 to 5 years	More than 5 years		
		\$		\$	\$	\$	\$
<b>Financial Assets</b>							
Cash and cash equivalents	0.6%	1,194,275	692,919	501,356	-	-	1,194,275
Receivables		219,679				219,679	219,679
<b>Financial Liabilities</b>							
Payables		38,607	-	-	-	38,607	38,607

#### d. Liquidity Risk (cont')

30 June 2016	Weighted Average Interest Rate	Carrying Amount	Floating interest rate	Fixed interest rate		Non interest bearing	TOTAL
				1 to 5 years	More than 5 years		
		\$		\$	\$	\$	\$
<b>Financial Assets</b>							
Cash and cash equivalents	0.1%	1,692,661	1,692,661	-	-	-	1,692,661
Receivables		515	-	-	-	515	515
<b>Financial Liabilities</b>							
Payables		67,748	-	-	-	67,748	67,748

#### e. Fair Valuation

Financial Instrument	Total carrying amount per balance sheet	Aggregate net fair value
	2017 \$	2017 \$
<b>Financial Assets</b>		
Cash	1,194,275	1,194,275
Receivables	219,679	219,679
<b>Total Financial Assets</b>	<b>1,413,954</b>	<b>1,413,954</b>
<b>Financial Liabilities</b>		
Payables	38,607	38,607
<b>Total Financial Liabilities</b>	<b>38,607</b>	<b>38,607</b>

**GREATER SUNRAYSIA PEST FREE AREA INDUSTRY DEVELOPMENT COMMITTEE**  
**ABN 51 966 805 320**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2017**

**NOTE 17. FINANCIAL INSTRUMENTS (cont'd)**

**e. Fair Valuation (cont'd)**

Financial Instrument	Total carrying amount per balance sheet	Aggregate net fair value
	2016 \$	2016 \$
<b>Financial Assets</b>		
Cash	1,692,661	1,692,661
Receivables	515	515
<b>Total Financial Assets</b>	<b>1,693,176</b>	<b>1,693,176</b>
<b>Financial Liabilities</b>		
Payables	67,748	67,748
<b>Total Financial Liabilities</b>	<b>67,748</b>	<b>67,748</b>

The following methods and assumptions are used to determine the net fair value of financial assets and liabilities.

*Cash* : The carrying amount approximates fair value because of the short term to maturity.

*Payables* : The carrying amount approximates fair value because of the short term to maturity.

**NOTE 18. EVENTS AFTER BALANCE DATE**

There have been no significant events which have occurred subsequent to balance date.

# PART 3: Appendices

## Appendix 1: Disclosure Index

The annual report of the Committee is prepared in accordance with all relevant Victorian legislation and pronouncements. This index has been prepared to facilitate identification of the Committee's compliance with statutory disclosure requirements.

Legislation	Requirements	Page
<b>Ministerial Directions &amp; Financial Reporting Directions</b>		
<b>Report of operations</b>		
<b>Charter and purpose</b>		
FRD 22H	Manner of establishment and the relevant Ministers	4
FRD 22H	Purpose, functions, powers and duties	5
FRD 22H	Key initiatives and projects	5
FRD 22H	Nature and range of services provided	5
<b>Management and structure</b>		
FRD 22H	Organisational structure	14
<b>Financial and other information</b>		
FRD 8D	Performance against output performance measures	7
FRD 10A	Disclosure index	50
FRD 12B	Disclosure of major contracts	22
FRD 22H	Employment and conduct principles	20
FRD 22H	Occupational health and safety policy	19
FRD 22H	Five year summary	6
FRD 22H	Current year financial review	6
FRD 22H	Significant changes in financial position during the year	6
FRD 22H	Major changes or factors affecting performance	6
FRD 22H	<i>Freedom of Information Act 1982</i>	22
FRD 22H	Compliance with building and maintenance provisions of <i>Building Act 1993</i>	22
FRD 22H	Statement on National Competition Policy	22
FRD 22H	Application and operation of the <i>Protected Disclosure Act 2012</i>	23
FRD 22H	Details of consultancies over \$10 000	21
FRD 22H	Details of consultancies under \$10 000	21
FRD 22H	Disclosure of government advertising expenditure	21
FRD 22H	Disclosure of ICT expenditure	22
FRD 22H	Addition information available on request	23
FRD 24C	Reporting of office based environmental impacts	24

FRD 25C	Victorian Industry Participation Policy disclosures	21
FRD 29B	Workforce Data disclosures	20
<b>Compliance attestation and declaration</b>		
SD 3.7.1	Attestation for compliance with Ministerial Standing Direction	24
SD 5.2.3	Declaration in report of operations	1
<b>Financial statements</b>		
<b>Declaration</b>		
SD 5.2.2	Declaration in financial statements	26
<b>Legislation</b>	<b>Requirements</b>	
<b>Ministerial Directions &amp; Financial Reporting Directions</b>		
<b>Other requirements under Standing Directions 5.2</b>		
SD 5.2.1 (a)	Compliance with Australian accounting standards and other authoritative pronouncements	33
SD 5.2.1 (a)	Compliance with Ministerial Directions	33
SD 5.2.1 (b)	Compliance with Model Financial Report	33
<b>Other disclosures as required by FRDs in notes to the financial statements</b>		
FRD 9A	Departmental Disclosure of Administered Assets and Liabilities by Activity	34
FRD 21C	Disclosures of Responsible Persons, Executive Officers and other Personnel (Contractors with Significant Management Responsibilities) in the Financial Report	44
FRD 103F	Non Financial Physical Assets	40
FRD 110A	Cash Flow Statements	32
Note: 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.		
<b>Legislation</b>		
<i>Freedom of Information Act 1982</i>		22
<i>Building Act 1993</i>		22
<i>Protected Disclosure Act 2012</i>		23
<i>Victorian Industry Participation Policy Act 2003</i>		21
<i>Financial Management Act 1994</i>		33