

DEECA Annual Report Guide 2024–25

A guide to assist a 'public body' to prepare an annual report in accordance with the Financial Management Act 1994



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We acknowledge and respect Victorian Traditional Owners as the original custodians of Victoria's land and waters, their unique ability to care for Country and deep spiritual connection to it.

We honour Elders past and present whose knowledge and wisdom has ensured the continuation of culture and traditional practices.

DEECA is committed to genuinely partnering with Victorian Traditional Owners and Victoria's Aboriginal community to progress their aspirations.



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1. Introduction

1.1 Purpose of this guide

This guide assists DEECA agencies to prepare an annual report under the *Financial Management Act 1994* (**FMA**) for the 2024–25 financial year. Agencies that are **public bodies**, as defined in section 3 of the Act, are required to prepare an annual report.

The guide's focus is on the **Report of Operations** rather than Financial Statements. For requirements relevant to Financial Statements, please refer to the Department of Treasury and Finance's (DTF) website.

1.2 How to use this guide



This guide is not intended to be read from start to finish!
See a description of each part below.

Part	Description	Ch																						
Part A	Annual Report – the basics <ul style="list-style-type: none">• provides useful background information if you are new to annual reporting• describes the purpose of an annual report, and its structure• outlines key annual reporting requirements and the source documents that set out those requirements – the FMA, Standing Directions, Financial Reporting Directions, and Model Report.	2–6																						
Part B	Model Report of Operations for an agency <p>This part of the guide explores each of the disclosures in the Model Report of Operations (MRO) for Victorian Government Departments and provides guidance to a DEECA agency on any differences to how they should make a similar disclosure.</p> <table><tr><th>Model Report of Operations</th><th>Ch</th></tr><tr><td>Index</td><td>7</td></tr><tr><td>Responsible Body declaration</td><td>8</td></tr><tr><td>Disclosures in Section 1 - Year in Review</td><td>9</td></tr><tr><td>Disclosures in Section 2 – Governance and Organisational</td><td>10</td></tr><tr><td>Disclosures in Section 3 – Workforce data</td><td>11</td></tr><tr><td>Disclosures in Section 4 - Other disclosures</td><td>12</td></tr><tr><td>Financial Management Compliance attestation</td><td>13</td></tr><tr><td>Declaration in Financial Statements</td><td>14</td></tr><tr><td>Auditor General's Report</td><td>15</td></tr><tr><td>Disclosure index</td><td>16</td></tr></table>	Model Report of Operations	Ch	Index	7	Responsible Body declaration	8	Disclosures in Section 1 - Year in Review	9	Disclosures in Section 2 – Governance and Organisational	10	Disclosures in Section 3 – Workforce data	11	Disclosures in Section 4 - Other disclosures	12	Financial Management Compliance attestation	13	Declaration in Financial Statements	14	Auditor General's Report	15	Disclosure index	16	7–16
Model Report of Operations	Ch																							
Index	7																							
Responsible Body declaration	8																							
Disclosures in Section 1 - Year in Review	9																							
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Financial Management Compliance attestation	13																							
Declaration in Financial Statements	14																							
Auditor General's Report	15																							
Disclosure index	16																							
Part C	<ul style="list-style-type: none">• Design, tabling, tips and glossary• summarises design and printing requirements, privacy & ISSN• explains the tabling date, how to table annual reports & legal deposit• includes a checklist of common errors, useful lists and contacts and a glossary.	17–23																						

Also, a note of caution. ***This guide should not be used as a substitute for referring to actual legislation, Accounting Standards and Financial Reporting Directions (FRDs) that are relevant to your entity.***

1.3 Symbols used in this guide

Symbols highlight a range of important points throughout this guide.



A new disclosure or requirement for this reporting period. Note, stars are marked in **red** throughout the document

X2

A similar disclosure must be made in both the Report of Operations and the Financial Statements.



Caution. This requirement or matter discussed has caused problems for bodies in the past.



A tip or recommendation designed to enable your agency to achieve a better outcome or disclosure in respect to the matter discussed.

Part A. Annual Reports – the basics

An overview of the key annual reporting requirements applicable to an FMA ‘public body’



2. Annual reports – key sources

2.1 Purpose of an annual report

Annual reports are the main way that government departments and agencies demonstrate to parliament and the public that they have met their responsibilities.

The annual report demonstrates that your agency's functions and responsibilities are being discharged to the required standard, and in accordance with its **governance framework** (i.e. the laws, government policies and other obligations that bind the agency).

2.2 Sources of annual reporting obligations ★

The main sources of your agency's annual reporting requirements are:

Financial Management Act 1994 (FMA)

The FMA sets out a financial management framework that Victorian government departments and most public sector entities must comply with.

A public sector entity will be subject to the FMA if it falls within the definition of a 'public body', which is discussed in more detail in section 3.1 of this guide.

Most DEECA major agencies are a 'public body' for the purposes of the FMA.

Chapter 3 contains extracts of the key annual reporting requirements that are in the FMA.

Standing Directions

Standing Directions are issued by the Minister for Finance, pursuant to section 8 of the FMA and detail how the requirements of the FMA must be implemented. Both Standing Directions – and the related Instructions – have legislative force and must be complied with.¹

Standing Directions relevant to annual reporting are summarised in **Chapter 4**.

DEECA entities that have a **full exemption** from the Standing Directions are required to comply with DEECA's Portfolio Financial Management Compliance Framework (PFMCF) instead (see below).

Other transitional arrangements may apply to entities that have transferred to DEECA's portfolio as part machinery of government changes.

DEECA Portfolio Financial Management Compliance Framework

DEECA's Portfolio Financial Management Compliance Framework (**PFMCF**) is an alternative financial management framework that eligible DEECA agencies are required to comply with, and attest compliance to, on being granted a **full or partial exemption** from the Standing Directions by the Assistant Treasurer, on the basis DEECA's PFMCF applies in its place. Eligible agencies are required to confirm their eligibility status each year and also to attest to their level of compliance to the PFMCF.

The PFMCF is essentially a scaled down version of the Standing Directions, removing compliance requirements not applicable to small low risk agencies. For example, PFMCF Agencies:

- are required to only apply the relevant requirements in the Asset Management Accountability Framework (AMAF) in line with the agency risk profile²
- are required to apply a risk management framework and processes relevant to the agency's size, risk profile and complexity of operations and consistent with minimum requirements of the Victorian Governance Risk Management Framework (VGRMF)³
- do not have a requirement to maintain an audit or internal audit committee. Where an agency elects not to have an audit committee, the Responsible Body assumes the audit committee functions and responsibilities.

¹ Section 8 of the FMA. Also see page 1, Standing Directions.

² See section 4.2.1(d) PFMCF.

³ See section 3.7.1 PFMCF.

DEECA released an updated version of the PFMCF in June 2024, and no further changes have been made since this time. If entities have queries about the PFMCF and how it affects their annual reporting obligations, please contact: pefinance@deeca.vic.gov.au

A list of DEECA agencies that were granted an exemption from the Standing Directions for 2024–25, in full or part, is set out below:

Exemption for 2024–25	Agency name
Agencies which were granted a full exemption for 2024–25 from the Standing Directions and Instructions by the Assistant Treasurer and which are required to comply with the DEECA PFMCF.	<ul style="list-style-type: none"> • Caulfield Racecourse Reserve Trust • Commissioner for Environmental Sustainability, Yorta Yorta Traditional Owner Land Management Board • Gunaikarnai Traditional Owner Land Management Board • Dhelkunya Dja Land Management Board • Victorian Environmental Water Holder • Rural Assistance Commissioner • Murray Valley Wine Grape Industry Development Committee • Mine Land Rehabilitation Authority • PrimeSafe • Dairy Food Safety Victoria • Veterinary Practitioners Registration Board of Victoria
Agencies which were granted a partial exemption for 2024–25 from the Standing Directions and Instructions by the Assistant Treasurer. ⁴	<ul style="list-style-type: none"> • Victorian Strawberry Industry Development Committee (<u>related to: Directions: 2.4.5 – CFO expertise and qualifications, 3.2.1 – Audit Committee, 3.2.2 – Internal Audit</u>)

Financial Reporting Directions (FRDs)

When preparing an annual report, your agency must comply with Financial Reporting Directions (FRDs) issued by the Minister for Finance under the FMA. For details, see **Chapter 5**.

Model Report(s)

Each year the Department of Treasury and Finance (DTF) issues the model report, which provides guidance to Victorian Government departments on the preparation of their annual reports. The model report is best practice for agencies.

From the 2024-25 Reporting year there are **two Model Reports** and both documents are an important reference for preparing Annual Reports:

- 2024-25 Tier One Model Report for Victorian Government Departments and a Summary of Changes: applies for all public sector agencies specific to reporting obligations in the Report of Operations, and for agencies classified as significant for financial reporting. For DEECA this includes:
 - the Department, the five material water corporations, the SEC Victoria and its subsidiaries, and Parks Victoria.
- 2024-25 Tier 2 Model Financial Report at: <https://www.dtf.vic.gov.au/2024-25-model-report> applies to all other agencies, that is those that are not Tier 1 for financial reporting only.

⁴ Partial exemption applies to the following: Standing Directions (SD): SD: 2.4.5 – CFO expertise and qualifications, SD: 3.2.1 – Audit Committee, SD: 3.2.2 – Internal Audit

- Both the 2024–25 *Model Report for Victorian Government Departments* and a *Summary of Changes* and the 2024–25 *Tier 2 Model Financial Report* are available from [this page](#) of DTF's website. For further details, see **Chapter 6**.

Part B of this guide (**Chapters 7 to 16**) describes how a DEECA agency would make a disclosure in the annual report, when that disclosure would be different to a disclosure in the Model Report that a department would make.

Establishing Act

Most agencies are **also** subject to a requirement in their establishing Act to prepare an annual report. In some instances, an agency's establishing Act will specify matters which the agency must include in their Report of Operations.

These obligations are **in addition** to any FMA requirements that apply to the agency. These requirements are not dealt with in this guide.

If you have questions about these requirements, please contact the DEECA division that supports your agency.

Ministerial Directions, Statements of Obligation and Statements of Expectations

Some agencies will have additional reporting requirements in a Ministerial Direction, Statement of Expectation or similar document.

Where your agency is **legally required** to comply with a direction (or similar document) that requires certain matters to be included in its annual report, then this document should also be listed in your agency's Disclosure Index. Any such agency specific reporting requirements are not discussed in this guide.

Your corporate / business plan

The corporate or business plan of most DEECA agencies will contain key performance indicators for the agency's operational and financial performance, against which the agency is required to report its progress.

Other Acts

Other legislation may impose annual reporting requirements on your agency. For example, the following Acts require Victorian public sector agencies to make certain disclosures in their Report of Operations:

Legislation	In Model Report	See in this guide
<i>Freedom of Information Act 1982</i>	Part 4, MRO	12.8
<i>Building Act 1993</i>	Part 4, MRO	12.9
<i>Local Jobs First Act 2003</i>	Part 4, MRO	12.1
<i>Public Interest Disclosures Act 2012</i>	Part 4, MRO	12.11
<i>Disability Act 2006</i>	Part 4, MRO	12.12
<i>Financial Management Act 1994</i>		Chapter 3

While the Acts listed above apply to most Victorian public sector agencies, **your agency may have other legal obligations that require it to report on matters in its annual report**. Each year your agency should assess whether it has any additional legal obligations that require it to report on matters in its annual report. These may be in an Act, Regulation, subordinate instrument, Ministerial Direction or Statement of Expectation or Obligation. If any exist, then they should also be listed in your agency's Disclosure Index.



Your agency's Disclosure Index should *also* list its **Establishing Act** – as well as **any other Act or instrument** that requires it to disclose specific information in its annual report.

Please note that the *Carers Recognition Act 2012* only applies to departments.

Other WOVG frameworks & requirements

Your agency may also have annual reporting requirements in Victorian Government frameworks that it is required to comply with, such as:

- the Victorian Government Risk Management Framework (see 4.6 of this guide)
- the Asset Management Accountability Framework (see 0 and 0 of this guide)
- the Social Procurement Framework (see 0 of this guide).

Premier's requests

From time to time, the Premier may make a request that annual reports be tabled or reported early. Agencies should attempt to comply with any request made by the Premier, if possible. At the date of publication of this guide, there had been no request for early tabling made by the Premier for 2024–25.

2.3 Structure of an annual report

An annual report consists of a **Report of Operations** (which is the focus of this guide) and **Financial Statements**, as well as appendices.

The basic structure of an annual report is set out in the table below.

Section of Annual Report	Requirement	See in this Guide	See in Model Report
Report of Operations			
Responsible Body Declaration	SD 5.2.3	Ch 8	p 11 MRO
Section 1: Year in Review	various	Ch 9	p 12 MRO
Section 2: Governance and Organisational Structure	various	Ch 10	p 33 MRO
Section 3: Workforce data	various	Ch 11	p 40 MRO
Section 4: Other disclosures	various	Ch 12	p 46 & p 81 MRO
Financial Management Compliance Attestation	SD 5.1.4	Ch 13	p 75 MRO
Financial Statements⁵			
Declaration in Financial Statements	SD 5.2.2	Ch Error! Reference source not found. , 14	p 5 MRO Part 2 p 10 Tier 2 MFR
Auditor-General's report	Audit Act 1994	Ch 15	MFS (Part two)
Comprehensive operating statement (also called an 'Income Statement')		-	p 8 MRO Part 2 p 13 Tier 2 MFR
Balance Sheet		-	p 11 MRO Part 2 p 15 Tier 2 MFR
Cash Flow Statement		-	p 14 MRO Part 2 p 17 Tier 2 MFR
Statement of changes in equity (also called a 'Statement of recognised income and expense')		-	p 17 MRO Part 2 p 20 Tier 2 MFR
Notes to the financial statements		-	MFS
Appendices			
Appendix 1 – Disclosure Index	FRD 10	2.6	p 80
Other appendices	n/a	n/a	n/a

Can I vary the structure?

The commentary in the MRO makes it clear that the contents and structure of an agency's Report of Operations will **vary** depending on the nature of its activities.

You may choose where in the Report of Operations you report disclosures, provided that you comply with all relevant reporting directions and legislation.

⁵ A 'set of financial statements' is defined in Accounting Standards [AASB 101.10] includes: a statement of financial position (or balance sheet), a statement of profit or loss and other comprehensive income, a statement of changes in equity and a statement of cash flows.

However, **a note of caution:** while there is some flexibility in the ordering of disclosures, it is strongly recommended that you do not deviate much from the order of the disclosures in the MRO, as it makes it easier for the reader to understand.

It is also recommended that you use the **same or similar headings** for disclosures used in the MRO or this guide, as this makes it easier for the reader to understand.

DO	
✓	• Adopt a structure for your Report of Operations similar to that provided in the MRO.
✓	• Use headings for each disclosure in your Report of Operations that are the same or similar to those used in the Model Report or in Part B of this guide.
DON'T	
×	• Put disclosures that should be in the Financial Statements in the Report of Operations (and vice versa).
×	• Put information that must be disclosed in the Report of Operations in an appendix, without including a summary of the disclosure in the Report of Operations and a cross reference to the appendix.

2.4 Report of Operations

Requirements

Section 48, FMA – Report of operations

A Report of Operations referred to in section 45 of the FMA must:

- be in a form and contain information determined by the accountable officer to be appropriate
- contain any other information required by the Minister for Finance.

The Report of Operations:

‘provides users with general information about the entity and its activities, operational highlights for the reporting period, future directions and other relevant information not included in the financial statements.’⁶

FRD 22 is the key financial reporting direction relevant to the Report of Operations. It states that:

‘An entity’s Report of Operations shall contain general and financial information, including other relevant information, outlining and explaining an entity’s operations and activities for the reporting period. As a minimum, the disclosures shall comply with the procedures [contained in FRD 22].’⁷

Information and analysis in the Report of Operations should be:

- balanced and objective
- free from bias and complete
- even-handed (i.e. deal with both the positive and negative aspects of operations, financial condition, risks and opportunities).⁸

Financial information and commentary in the Report of Operations must be consistent with your Financial Statements.⁹

⁶ Page 9, Model Report.

⁷ FRD 22.4.1.

⁸ Page 10, Model Report.

⁹ FRD 22.4.3.

2.5 Financial Statements

Preparation of financial statements

An agency's Financial Statements must contain the information required by and be prepared in a manner and form that complies with the Standing Directions, FRDs and accounting standards.

See DTF's website for details about the requirements applicable to the Financial Statements.

Section 49 FMA – Financial Statements

The Financial Statements referred to in section 45 of the FMA must:

- (a) contain such information as is required by the Minister for Finance
- (b) be prepared in a manner and form approved by the Minister for Finance
- (c) present fairly the financial transactions of the public body during the financial year to which they relate
- (d) present **fairly** the **financial position** of the public body as at the end of that year
- (e) be **certified by the accountable officer** for the public body in the manner approved by the Minister for Finance.

Declaration in the Financial Statements

Section 49(e) of the FMA states that the financial statements must be certified by the accountable officer for the public body in the manner approved by the Minister for Finance. Chapter 14 of this guide discusses the declaration in the financial statements in detail.

Rounding of monetary amounts in the financial statements (FRD 30)

FRD 30 states how amounts in financial statements can be rounded.

Amounts in the financial statements must be expressed **to the nearest dollar – except where the total assets, revenue or expenses of the agency are greater than:**

- \$10 000: in which case, amounts may be expressed to the nearest \$1 000; or
- \$1 000 000: in which case, amounts may be expressed to the nearest \$100 000.

Auditor General's Report

A copy of the Auditor General's report must be included in full in your annual report.

See chapter 15 for details.

2.6 Appendices

For ease of understanding and clarity, it is more appropriate to include detailed information in an appendix. Where this is done, the Report of Operations **must** still include a summary of the information, together with a **cross-reference** to the applicable appendices.

The first Appendix to an agency's annual report should be the **Disclosure Index** (see chapter 1 of this guide).

3. Financial Management Act 1994

This chapter explains which entities are required to comply with the FMA and contains key sections of the FMA that are relevant to the preparation and tabling of annual reports.

3.1 ‘Public body’ definition

Most DEECA major agencies are a ‘public body’ for the purposes of the FMA.

The definition of a ‘public body’ is set out in the table below.

Section 3 FMA – Definition of a public body

A ‘public body’ means:

- a. a public statutory authority;
- b. a State business corporation or State body within the meaning of the *State Owned Enterprises Act 1992*; or
- c. a body, office or trust body established:
 - i. by or under an Act or enactment; or
 - ii. by the Governor in Council or a Minister; and
 - iii. that is declared by the Minister for Finance, by notice published in the Government Gazette, to be a body or office to which Part 7 applies.

Most DEECA entities are a ‘public body’ for the purposes of the FMA because they fall within the first limb of the ‘public body’ definition (i.e. paragraph 3(a): they are a ‘public statutory authority’).

A **public statutory authority** is generally accepted to mean a legal entity (typically a body corporate) that:

- performs one or more functions of a public nature for the benefit of the community;
- does so under authority granted by or under Victorian legislation to perform a public purpose; and
- is accountable to, and subject to control by, the State of Victoria in the performance of those functions.¹⁰

On the date of publication of this guide, none of DEECA’s entities fell within the scope of either the second or the third limb of the ‘public body definition (i.e. paragraph 3(b) or 3(c)).¹¹

A Corporations Act company will generally not be regarded to be a ‘public body’ for the purposes of the FMA. However, if Corporations Act company has been declared to be a body to which section 53A FMA applies, then it must submit its annual report to the relevant Minister under s 53A FMA, and the Minister must table that report in Parliament under section 53A(5) FMA. This is discussed in more detail at the end of this chapter.

3.2 Overview of key annual reporting requirements in FMA

An agency is required to:

- prepare their Report of Operations and financial statements in accordance with the FMA, Standing Directions, FRDs and accounting standards;¹²
- submit their financial statements to the Auditor General within 8 weeks of the end of financial year (EOFY);¹³ and
- submit their Report of Operations to the Auditor General as soon as practical.¹⁴

¹⁰ See DTF guidance ‘*Is your agency subject to the Standing Directions 2018 under the Financial Management Act 1994*, Updated 1 January 2023 available from DTF’s website at [this link](#).

¹¹ Prior to its abolition on 1 July 2024, VicForests was an example of an agency that was a ‘public body’ for the purposes of the FMA due to the fact that it fell within the second limb of the ‘public body’ definition in paragraph 3(b).

¹² Sections 45(1), 48 (Report of Operations) and 49 (financial statements) FMA.

¹³ Section 45(2) FMA.

¹⁴ Section 45(3A) FMA.

The Minister responsible for an agency is required to:

- **table** the agency's annual report in both houses of Parliament by the due date; or
- if the agency's annual turnover is less than \$5 million, **report** his or her receipt of the annual report, to both houses of Parliament, by the due date.

How the FMA defines the 'due date' is discussed in **19.2** of this guide.

If an annual report is not tabled or reported by the due date, section 46(3) of the FMA describes the steps that must be taken by the agency and the Minister.

3.3 Extracts of key sections of the FMA

Extracts of the key sections of the FMA are set out below. Please refer to the FMA for complete extracts.

Audit of financial statements and preparation of report of operations (s 45)

Section 45 FMA – Report of operations and financial statements to be prepared¹⁵

s 45

- (1) As soon as practicable after the end of each financial year (EOFY):
 - (a) ...
 - (b) a public body must cause to be prepared, in accordance with Part 7 of the FMA, a **Report of its Operations** during the financial year
 - (c) the accountable officer of a public body must cause to be prepared, in accordance with Part 7 of the FMA, **Financial Statements** of the public body for the financial year.
- (2) The accountable officer of a public body must submit the public body's financial statements to the Auditor-General within eight weeks after the EOFY.
- (3A) A public body must submit the public body's **Report of Operations** to the Auditor-General as soon as practicable after it has been prepared.

Tabling or reporting in Parliament (s 46)

Sections 46 FMA –Tabling Requirements

s 46 cont.

- (1) Subject to ss 46(2) and (3), the relevant Minister of a department or public body must cause the report of operations and audited financial statements of the department or public body for a financial year to be laid before each House of the Parliament after the end of that financial **year and before the end of the next following fourth month of the year or on the first sitting day of the House after the end of that month.**

See sections 19.2 and 19.3 of this guide for how to interpret this for 2024–25.

¹⁵ Section 45(4) and (5) have not been included as they are not relevant to DEECA entities.

Section 46 FMA cont.

- (2) If it appears to the relevant Minister from the financial statements of the department or public body that the expenses and obligations of the department or public body in respect of the financial year do not exceed \$5 000 000, the relevant Minister:
- (a) must report to each House of the Parliament the receipt by him or her of the report of operations and financial statements of the department or public body; and
 - (b) if a member of either House of the Parliament so requests, must cause the report of operations and financial statements to be laid before each House of the Parliament within 14 sitting days of that House after the request.
-
- (3) If the relevant Minister of a department or public body has not received the report of operations and financial statements of the department or public body in time for him or her to comply with s 46 (1), the relevant Minister:
- (a) must cause that fact and the reasons for it to be reported to each House of the Parliament; and
 - (b) must cause the report of operations and financial statements to be laid before each House of the Parliament as soon as practicable after they are received by him or her....¹⁶
-

Report of Operations (s 48)

Section 48, FMA – Report of operations

- s 48 A Report of Operations referred to in section 45 of the FMA must:
- (a) be in a form and contain information determined by the accountable officer to be appropriate; and
 - (b) contain any other information required by the Minister for Finance.
-

Financial Statements (s 49)

Section 49 FMA – Financial Statements

- s 49 The Financial Statements referred to in s 45 of the FMA must:
- (a) contain such information as is required by the Minister for Finance;
 - (b) be prepared in a manner and form approved by the Minister for Finance;
 - (c) present **fairly** the **financial transactions** of the public body during the financial year to which they relate;
 - (d) present **fairly** the **financial position** of the public body as at the end of that year;
 - (e) be **certified** by the **accountable officer** for the public body in the manner approved by the Minister for Finance.
-

¹⁶ Sections 46(4) and 47 ('Minister may vary reporting requirements') FMA have not been included.

Annual reports of State-owned corporations and other bodies (s 53A)

A Corporation Act company that is wholly owned by the Victorian government may be declared to be a body to which section 53A of the FMA applies.¹⁷

If a section 53A declaration has been made in respect of an entity, then:

- that entity must, as soon as practicable after the end of each financial year, submit to the relevant Minister its annual report, including its audited financial statements, in respect of that financial year¹⁸
- the relevant Minister must cause the annual report to be tabled in both Houses of Parliament on or before 31 October each year or, if a House is not then sitting, on the first sitting day of that House after 31 October.

If the entity's expenses and obligations in respect of the financial year do not exceed \$5 000 000, then section 53A(6) allows the responsible Minister to report to Parliament the receipt of the entity's annual report.

A section 53A FMA declaration has been made in respect to three Corporations Act companies in DEECA's portfolio:

- SEC Victoria and subsidiaries
- Agricultural Victoria Services Pty Ltd
- Phytogene Limited.

While these entities are not required to comply with the requirements of the Standing Directions, they may voluntarily do so.

¹⁷ Section 53A(1) and (2) FMA describe the type of entities which may be declared to be a body to which section 53A FMA applies.

¹⁸ Section 53A(4) FMA. Section 53A(3) FMA requires the Governor in Council to declare a Minister to be the relevant Minister by notice published in the Government Gazette.

4. Standing Directions

The **Standing Directions** (SDs) issued by the Minister for Finance under section 8 of the FMA have legislative force and **must be complied with**. The **Instructions** are also mandatory.

The **Guidance**, in relation to the Standing Directions, is not mandatory.

Current versions of the Standing Directions, Instructions and Guidelines are available from DTF's website.¹⁹

4.1 Key Standing Directions

Key SDs relevant to annual reporting are listed in the table below. Each of these SDs are then discussed in more detail in this Chapter.

Standing Direction	Description	See in this guide
SD 2.4	Chief Financial Officer (CFO) – expertise and qualifications.	4.3
SD 3.2.1	Audit committees – membership & responsibilities	4.4; 4.5; 10.3, 13.5
SD 3.7.1	Compliance with Risk Management Framework	4.6
SD 4.2.3	Compliance with Asset Management Accountability Framework	4.7
SD 5.1.4	Financial management compliance attestation	8; 13
SD 5.2.1(a)	requires an Accountable Officer to ensure the agency's Annual Report is prepared in accordance with the FMA, all relevant Directions and accounting standards.	4.9
SD 5.2.1(b)	requires Departments to present their annual report in accordance with the Model Report. ²⁰	4.9; 6
SD 5.2.1(c)	Annual reports must be published on your agency's website.	4.10
SD 5.2.2	Declaration in Financial Statements	4.12; 14
SD 5.2.3	Responsible Body Declaration	4.11; 8

4.2 Updates to SDs and Instructions

There have been minor updates to the Standing Directions and Instructions since 30 June 2023 (summarised below), but they have little or no relevance to a DEECA entity's report of operations. A summary of all updates can be located in the Standing Directions and Instructions.

4.3 CFO expertise (SD 2.4.5)

Only a CFO who has the requisite experience may sign an agency's Financial Statements declaration.

The experience that a CFO is required to have is described in SD 2.4.5 (see below, and also Guidance 2.4 (Chief Financial Officer)).

A person who is appointed as CFO for less than 4 months is not required to have the requisite experience (see SD 2.4.5(b)). However, such a person is not able to sign an agency's Financial Statements declaration.

¹⁹ <https://www.dtf.vic.gov.au/financial-management-government/standing-directions-2018-under-financial-management-act-1994>

²⁰ Agencies should apply the Model Report to the extent applicable.

SD 2.4.5	CFO expertise and qualifications
----------	----------------------------------

- (a) The CFO must:
 - (i) be suitably experienced.
 - (ii) hold a graduate or post graduate qualification in accounting or other relevant discipline granted by a tertiary education provider; and
 - (iii) keep their knowledge and expertise up to date with developments in financial management including AASs.
- (b) A person that is temporarily acting in the role of CFO for a period no greater than **four months** is not subject to SD 2.4.5.

SD 5.2.2(c) (discussed below in section 4.12) explains who can sign an agency’s Declaration in the Financial Statements if your agency does not have a CFO or if the CFO does not have the requisite experience.

4.4 Audit committee – membership (SD 3.2.1.3)

SD 3.2.1.3	Audit committee – membership & independence
(c), (f) & (h) ²¹	

- The audit committee must:
- (a) be constituted by members with appropriate skills and experience to discharge the audit committee’s responsibilities, with **at least one** member having appropriate expertise in financial accounting or auditing;
 - (b) be independent and include:
 - (i) **at least three** members;
 - (ii) a **majority** of **independent** members; and
 - (iii) **at least three non-executive directors** on the statutory board if that is the responsible body; and
 - (iv) **an independent** member as Chair (this must not be the Chair of the responsible body);
 - (c) **not** include the following persons as members:
 - (i) Accountable officer;
 - (ii) CFO; or
 - (iii) the internal auditors.

When is an audit committee member regarded as independent?

The majority of the members of an audit committee must be ‘independent’ members.²²

The Chairperson must also be an independent member.

But who is regarded as an independent member?

‘An independent member of an Audit Committee is **not involved in the day-to-day management of the Agency**. This seeks to ensure that the independent Audit Committee member acts in an objective, impartial manner, is free from conflict of interest, inherent bias or undue external influence.’²³

Other relationships that may be seen to **impair** an audit committee member’s independence include:

- current or previous employment by the agency
- receipt of material consulting, advisory or contractual relationship with the agency other than as a Board or committee member of the agency

²¹ Also see SD 3.2.1.3 for the complete text and also Guidance 3.2.1 (Audit Committee).

²² SD 3.2.1.3(f).

²³ Guidance 3.2.1 (Audit Committees), page 26.

- any interest and any business or other relationship which could, or could reasonably be perceived to, materially interfere with the person's ability to act in the best interests of the agency.²⁴

Guidance 3.2.1 makes it clear that a current or prior employee of an agency can still be a member of the audit committee. They would just not be regarded to be an independent member of that committee.

Who is a 'non-executive director'?

At least three members of the audit committee must be 'non-executive directors' (SD 3.2.1.3).

But who would be regarded to be a 'non-executive director'?

'Executive director'	A board member who is also on the executive management team (e.g. a CEO or CFO).
'Non-executive director'	A board member who is <i>not</i> on the executive management team.

Most DEECA agencies do not have **any** executive directors on their boards. Therefore – for most DEECA agencies – **all** board members will generally be non-executive directors.

The water corporations are one exception. The Managing Director of a water corporation is also a board member and would therefore be an executive director.

The Guidance to the Standing Directions provides the following additional information about a non-executive director:

'A **non-executive director** is a member of the Board of directors of an Agency who does not form part of the executive management team. For example, they are not the CEO or CFO. Generally speaking, Audit Committee members are sourced from non-executive directors on the Board. As such, a non-executive board member (director) can also be an independent member of the Audit Committee. The concepts of 'non-executive director' (i.e. member of the Board) and 'independent Audit Committee member' are therefore not mutually exclusive.'

4.5 Audit Committee's role (SD 3.2.1)

SD 3.2.1 provides a detailed description of the role and responsibilities of an audit committee.

3.2.1	Role and responsibilities of an audit committee
	<p>The committee's role during the annual reporting period includes but is not limited to:</p> <ul style="list-style-type: none"> • reviewing the agency's annual financial statements and making a recommendation to the board as to whether to authorise the statements (SD 3.2.1(c)) • reviewing information in the report of operations on financial management, performance and sustainability (SD 3.2.1(d)) • reviewing and monitoring compliance with the FMA, the Directions and the Instructions, and advising the board on the level of compliance attained (SD 3.2.1(e)).

For the complete description, see SD 3.2.1 and Guidance 3.2.1 – Audit Committee.

DEECA entities that are subject to the PFMCF are not required to maintain an audit or internal audit committee in accordance with SD 3.2.1. Where an entity elects not to have an audit committee, the responsible body (i.e. the board) assumes the audit committee functions and responsibilities. Please refer any questions regarding audit committees to: pefinance@deeca.vic.gov.au

²⁴ Guidance 3.2.1 (Audit Committees), page 26.

4.6 Compliance with the Risk Management Framework (SD 3.7.1)

Direction 3.7.1 states that an agency's board must ensure that the agency applies the Victorian Government Risk Management Framework (August 2020) (VGRMF).²⁵

3.7.1	Risk management framework and processes
3.7.1	The Responsible Body must ensure that the Agency applies the Victorian Government Risk Management Framework.

The VGRMF describes the **minimum** risk management requirements that an agency is required to meet to demonstrate that it is managing risk effectively, including shared and state significant risk.

The VGRMF:

- outlines the role and responsibilities of an agency's board and an audit committee
- adopts the ISO 31000:2018 *Risk Management – Guidelines* which provides an internationally accepted basis for best practice risk management.

It also details an agency's obligation to obtain insurance from VMIA.

Further information and guidance material is available on VMIA's website.

3.7.1 of the PFCMF requires the responsible body of a PFCMF agency to ensure that:

'the Agency applies a risk management framework, processes and strategies relevant to the Agency's size, risk profile and complexity of operations.'

The framework and processes must be 'consistent with applicable minimum requirements as set out in the Victorian Government Risk Management Framework.'

4.7 Compliance with the Asset Management Accountability Framework (SD 4.2.3)

An agency's board is required to apply the Asset Management Accountability Framework.

4.2.3	Asset management accountability
	The Responsible Body must ensure that the Agency applies the Victorian Government's Asset Management Accountability Framework.

See 0 for further details about the AMAF disclosure your agency is required to make.

4.8 Financial Management Compliance Attestation (SD 5.1.4)

An attestation of your agency's compliance with the Standing Directions during the 2023–24 reporting period must be included in its Report of Operations.

²⁵ The Victorian Government Risk Management Framework (August 2020) applies to departments and public bodies covered by the *Financial Management Act 1994*. It is available from DTF's website at: <https://www.dtf.vic.gov.au/sites/default/files/document/Victorian%20Government%20Risk%20Management%20Framework%20-%20August%202020.pdf>

5.1.4	Financial management compliance attestation
(a)	The Responsible Body, or a member of the Responsible Body, must, in the Agency's Annual Report, in relation to the relevant financial year, attest to compliance with applicable requirements in the FMA, these Directions and the Instructions, and disclose all Material Compliance Deficiencies.
(b)	The compliance attestation under Direction 5.1.4(a) must relate to compliance for the entire period of the relevant financial year.
(c)	The Audit Committee must review the attestation under Direction 5.1.4(a).

See Chapter 13 for further details about how to make this attestation.

DEECA entities subject to the PFMCF must attest to compliance with the applicable requirements in the FMA and the PFMCF in accordance with section 5.1.3 of the PFMCF and the template attestation in Appendix 6.

Any other DEECA entities that have a full exemption from the Standing Directions for the relevant year should contact pefinance@deeca.vic.gov.au to confirm how they should attest for 2023–24.

4.9 Annual Reporting (Standing Direction 5.2)

An agency's accountable officer ensures the agency's Annual Report is prepared in accordance with the FMA, Standing Directions, Financial Reporting Directions and accounting standards.

It is a legal requirement for **Departments** to also present their annual report in accordance with the Model Report. **Agencies** are still expected to apply the Model Report, but only **to the extent applicable**.

5.2	Annual Reporting
5.2.1(a)	<p>The accountable officer must implement and maintain a process to ensure the agency's Annual Report is prepared in accordance with:</p> <ul style="list-style-type: none"> • the FMA • the Standing Directions (SDs) • the Instructions • applicable Australian Accounting Standards • applicable Financial Reporting Directions (FRDs).
5.2.1(b)	SD 5.2.1(b) requires a department to apply the Model Financial Report when preparing their annual report.

Your agency is required to prepare its annual report 'with reference to' the Model Report. The MRO states that:

'professional judgement is required to identify relevant significant matters and present them in a way that properly informs the reader.'²⁶

Section 5.2.1(a) of the PFMCF requires the Accountable Officer to implement and maintain a process to ensure the Agency's Annual Report is prepared in accordance with:

- the FMA
- DEECA's PFMCF (rather than the SDs and Instructions)
- applicable Australian Accounting Standards
- Financial Reporting Directions.

²⁶ Page 10, MRO.

4.10 Publication of report online

SD	Requirement
5.2.1(c)	An agency must publish its annual report on their website.

If your agency does not have a website, then it should arrange to publish its report on DEECA's website.

Section 5.2.1(b) of the PFMCF contains an identical requirement to SD 5.2.1(c).

4.11 Responsible Body Declaration (SD 5.2.3)

The responsible body declaration is the first item in the Report of Operations.

See Chapter 8 for further details.

5.2.3	Declaration in Report of Operations ²⁷ (Responsible Body Declaration)
	For a public body, the Report of Operations must be signed and dated by a member of the responsible body .

Section 5.2.3 of the PFMCF contains an identical requirement to SD 5.2.3.

4.12 Declaration in Financial Statements (SD 5.2.2)

This declaration is the first item in the Financial Statements. SD 5.2.2 explains who signs this declaration and what must be declared.

If your agency does not have a CFO or does not have a CFO with relevant expertise, see SD 5.2.2(c).


What is regarded to be 'relevant expertise' for a CFO is described in SD 2.4.5(a) and Chapter 14 of this guide.

²⁷ For a department, the accountable officer (i.e. the Secretary) makes this declaration and it is referred to as the Accountable Officer's Declaration.

SD 5.2.2	Declaration in Financial Statements
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5.2.2(a)	Who must sign the declaration? An agency's financial statements must include a signed and dated declaration by: <ul style="list-style-type: none">• the accountable officer• the CFO (subject to SD 5.2.2(c))• a member of the responsible body if the agency has a board or governing body.
5.2.2(b)	What must be declared? The declaration required under SD 5.2.2(a) must state that in the joint opinion of the signing persons: <ul style="list-style-type: none">(i) the financial statements present fairly the financial transactions during the reporting period and the financial position at the end of that period(ii) the financial statements have been prepared in accordance with applicable requirements in the FMA, the Standing Directions, the FRDs and the AAS's.
5.2.2(c)	Who signs the declaration if there is no CFO or if CFO does not have relevant expertise? If an agency's CFO (including an acting CFO) does not have expertise and qualifications in compliance with SD 2.4.5(a), or if an agency does not have a CFO: <ul style="list-style-type: none">(i) the CFO must not sign financial statements(ii) the accountable officer must ensure that the financial statements are signed by a person with the expertise and qualifications required under SD 2.4.5(a).

PFMCF entities should refer to Section 5.2.2 of the PFMCF instead.

	<p>If you have questions about the Standing Directions, contact DTF at: standing.directions@dtf.vic.gov.au or on: (03) 9651 0031.</p> <p>Questions about the PFMCF should be directed to pefinance@deeca.vic.gov.au</p>
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5. Financial Reporting Directions (FRDs)

5.1 FRDs – an overview

What is an FRD?

Financial Reporting Directions (**FRDs**) are directions issued by the DTF to provide further details on financial and non-financial reporting requirements for a department or agency. There are approximately 40 FRDs, which are divided into two groups:

- **FRDs numbered 100 and above** are directions issued for **AASs in relation to financial policy and disclosures**. These FRDs relate to the Financial Statements and are not discussed in this guide.
- **FRDs numbered below 100** are directions mainly issued in relation to **non-financial** policy and disclosures. These FRDs (predominantly) relate to the Report of Operations and are discussed in this guide if relevant to agencies.

A few FRDs apply to the production of **both** parts of the annual report (e.g. FRD 10 and FRD 12).

Are FRDs legally binding?

Yes. The FRDs have legislative force and all public bodies must comply with them.

Do all FRDs apply to agencies?

Some FRDs only apply to departments. Other FRDs only apply to certain types of agencies.

5.2 Updated FRDs for 2024–25 ★

FRDs relevant to the preparation of your Report of Operations have been updated for 2024–25, and the table below provides a brief description of those changes.

FRD	Description of update
FRD 22 Standard disclosures in the Report of Operations	April 2025 to reflect disclosure requirements for grants and transfer payments (including commercial-in-confidence grants); to include annual reporting requirements on the disclosure of social procurement activities under the Social Procurement Framework; and provide further clarity on the disclosure of review and study expenses.
FRD 29 Workforce data disclosures in the Report of Operations	April 2025 to align the definition of 'full time staff equivalent' with 'full time equivalent'; clarify the definition of 'MSCB', 'superannuation guarantee contribution' and 'superannuation guarantee rate'; update references to the PEER Policy; and update contact details for further enquiries in relation to gender reporting.
FRD 25 Local Jobs Disclosures in the Report of Operations	April 2025 to include disclosure of post contract reviews and completion reporting. This was added to bring disclosure requirements in line with the policy.
FRD 103 Non-financial physical assets	<p>October 2024 to incorporate the amendments to AASB 13 arising from AASB 2022-10 Amendments to Australian Accounting Standards – Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities which is applicable to annual periods beginning on or after 1 January 2024 (refer to paragraphs 4.4, 4.4A, 4.4B, 4.4C, 4.4D and 4.5A).</p> <p>April 2025 to clarify that entities are not permitted to exceed the five-year cycle unless prior approval is obtained, taking into consideration facts and circumstances driving the need for this change, and the related impacts; and to update references from the Assistant Treasurer to the Minister for Finance.</p>
FRD 120 Accounting and reporting pronouncements applicable to the 2024-25 reporting period (April 2025)	<p>Accounting and reporting pronouncements applicable to the 2024-25 reporting period (April 2025)</p> <p>This is the omnibus FRD which is updated annually.</p>

5.3 FRD 8FRDs < 100 – Non-financial policy and disclosures★

The table below lists the FRDs numbered below 100 that are relevant to the Report of Operations. It also identifies whether:

- an FRD applies to departments, all agencies or a certain type of agency;
- additional information about an FRD is in this guide; or
- additional guidance material has been issued by the DTF about an FRD.

FRD	Depts	Public bodies	in this guide
FRD 8 Consistency of Budget and Departmental Reporting	✓	x	n/a
FRD 10 Disclosure Index ^(a)	✓	✓	16
FRD 12 Disclosure of Major Contracts ^(b)	✓	(c)	12.7
FRD 13 Disclosure of Parliamentary appropriations	✓	x	n/a
FRD 14 Disclosures in Annual Reports by Public Sector Superannuation Schemes	x	(d)	n/a
FRD 15 Executive Officer Disclosures in the Report of Operations by Departments	✓	x	11.5
FRD 17 Wage Inflation and Discount Rates for Employee Benefits	✓	✓	n/a
FRD 20 Accounting for State motor vehicle lease arrangements prior to 1 February 2004	✓	✓	n/a
FRD 21 Disclosures of responsible persons and executive officers in the financial report	✓	✓	11.5
FRD 22 Standard Disclosures in the Report of Operations	✓	✓	9 to 12
• Victorian Public Sector Standard Model for collecting staff gender information	✓	✓	11.3
Guidance notes for FRD 22:			
• Guidance Note – Additional information available on request			
• Guidance Note to FRD 22			
FRD 24 Reporting of environmental data by government entities	✓	✓ (e)	12.15
Guidance notes for FRD 24:			
• Guidance on environmental disclosures under FRD 24 (the new Guidance on FRD 24)			
• Guidance on the application of reporting tiers under FRD 24 (the list of agencies by reporting tier)			
FRD 25 Local Jobs First Disclosures in the Report of Operations	✓	✓	12.1
FRD 27 Presentation and Reporting of Performance Information	x	water corps (f)	9.6; 9.7; 9.8
FRD 29 Workforce Data Disclosures in the Report of Operations – Public Service Employees	✓	EPA, SV (g)	11.3
Guidance notes on FRD 29:			
• Guidance on FRD 29: Workforce Data disclosures in the Report of Operations under FRD 29			
• Victorian Public Sector Standard Model for collecting staff gender information			
FRD 30 Standard Requirements for the Publication of Annual Reports	✓	✓	17

Notes:

- FRD 10 *also* applies to matters contained in the Financial Statements.
- FRD 12 *also* applies to the Financial Statements.
- FRD 12 applies to departments. However, DEECA agencies are encouraged to comply, to the extent applicable.
- FRD 14 applies to a public body that is a public sector superannuation scheme. No DEECA agencies are public sector superannuation schemes.
- FRD 24 is mandatory for all FM Act 'public bodies' that are required to comply with the Standing Directions.
- The only entities to which FRD 27 applies are the 18 water corporations.
- FRD 29 applies only to bodies that employ staff under Part 3 of the PAA such as Sustainability Victoria and Environment Protection Authority. Other DEECA agencies that employ > 50 employees are encouraged to make a disclosure with a similar level of detail to that described in FRD 29.

6. Model report

Each year, DTF prepares an annual report for a fictional department – the Department of Technology – which is referred to as the Model Report.

For the 2024-25 Reporting year there are **two Model Reports** and both documents are an important reference for preparing Annual Reports:

- For all agencies that is Tier 1 and Tier 2 classified: The 2024-25 Model Report for Victorian Government Departments and a Summary of Changes: still applies for all public sector agencies specific to reporting obligations in the Report of Operations. Including Tier 1 agencies classified as significant for financial reporting, ; and the
- For Tier 2 classified agencies only - *2024-25 Tier 2 Model Financial Report* at: <https://www.dtf.vic.gov.au/2024-25-model-report> applies, that is those that are not Tier 1 for financial reporting only.

The 2024–25 Model Report for Victorian Government Departments (Model Report) and a Summary of Changes to the Model Report are available from DTF’s website (via the same link²⁸).

6.1 Do agencies need to comply with the Model Report?

While it is **mandatory** for **departments** to apply the Model Report²⁹, other public sector agencies are encouraged to prepare their reports ‘with reference to’ the appropriate Model noting specifically as it relates to financial reporting their classification as either Tier 1 or Tier 2.

For consistency and comparability purposes, it is **best practice** for DEECA public bodies to base their annual reports on both Model Reports, where and to the extent applicable.

The MRO states that: ‘professional judgement is required to identify relevant significant matters and present them in a way that properly informs the reader.’³⁰

6.2 Key changes in the 2024–25 Model Report ★

The amendments to the Report of Operations in the 2024–25 Model Report are summarised below.

Refer to the Summary of Changes for a list of the amendments to the Model Financial Statements for 2024–25.

²⁸ <https://www.dtf.vic.gov.au/financial-reporting-policy/model-report>

²⁹ SD 5.2.1(b).

³⁰ Page 10, MRO.

Subject matter	Source of change	Summary of changes	MRO Page
Disclosure of grants and transfer payments	PAEC Recommendation, Recommendation 34,	The existing guidance on the disclosure of Commercial-in-Confidence grants has been updated.	[p. 30–32 of Part one]
Disclosure of comparative workforce data and executive data	General improvements	The existing illustration on comparative workforce data has been updated to align the definition of full time staff equivalent with full time equivalent.	[p. 41–45 of Part one]
Local Jobs First	The Local Jobs First Policy	The existing guidance and illustration have been updated to include disclosure of post contract reviews and completion reporting.	[p. 46–48 of Part one]
Disclosure of reviews and studies expenditure	General improvements	The existing guidance and illustration have been revised to provide clarity on whether reviews and studies expenditure that Commercial-in-Confidence are or commercially sensitive should be disclosed and in what form.	[p. 52 of Part one]
Freedom of Information	The <i>Freedom of Information Act 1982</i> (Vic) (FOI Act)	The existing illustration has been updated to outline the amended application fee and to include statistics on FOI requests granted.	[p. 55 of Part one]
Disclosure of social procurement activities under the Social Procurement Framework	The Social Procurement Framework	An illustrative example and guidance have been added to showcase the annual reporting requirements as required by the Social Procurement Framework.	[p. 63–64 of Part one]
Reporting of Environmental Data	General improvements	The existing illustration has been updated in line with expected progress in reducing environmental impacts in support of government climate change and energy policies.	[p. 65–74 of Part one]

Part B. Model Report of Operations for an agency



7. Index

Disclosure for a department	Disclosure for an agency	Source	See in this guide
Declaration in Report of Operations			
Responsible Body declaration	same	SD 5.2.3	Ch8
Part 1: Year in Review			Ch 9
Vision, Mission, Values	<i>same or similar</i>	MRO	9.2
Secretary's report	Chair's Report	none	9.1
Manner of establishment & Minister/s	same	FRD 22	9.3
[not a separate disclosure]	Nature and range of services provided	FRD 22	9.4
Purpose and Functions	Objectives, functions, powers and duties	FRD 22	9.5
Changes to the Department	n/a	n/a	n/a
Machinery of govt changes	n/a	MRO	n/a
Performance reporting (non-financial)			
Departmental objectives, indicators	n/a	n/a	n/a
Reporting progress – objectives	n/a	n/a	n/a
Performance against output performance measures	Performance reporting (non-financial) <ul style="list-style-type: none"> • achievements • operational performance • key initiatives 	FRD 22 FRD 27 ³¹	9.6, 9.7, 9.8
Discontinued operation	n/a	n/a	n/a
Performance reporting (Financial)			
Budget Portfolio Outcomes	n/a	n/a	n/a
Five-year financial summary	same	FRD 22	9.9
Current year financial review <ul style="list-style-type: none"> • Significant changes in financial position • Significant changes or factors affecting performance 	same	MRO; FRD 22, FRD 27	9.10
Capital Projects	same	MRO	9.11
Grants and transfer payments	same	MRO	9.12

³¹ FRD 27 only applies to water corporations.

Subsequent Events	same	FRD 22	9.13
Part 2: Governance and Organisational structure			Ch 10
Organisational structure & corporate governance	same	FRD 22	10.1
n/a	Governing board	FRD 22	10.2
Audit committee membership	same	FRD 22, SD 3.2.1	10.3
n/a	Board Committees	FRD 22	10.4
Occupational Health & Safety	same	FRD 22	11.2
Employment & Conduct Principles	same	FRD 22	11.1
Part 3: Workforce data			Ch 11
Public sector values & employment principles	same	FRD 22	11.1
Workforce Data	same	FRD 22, FRD 29	11.3
Workforce Inclusion Policy	same	FRD 22	11.4
Executive Officer data	same	FRD 15	11.5
Part 4: Other Disclosures			Ch 12
Local Jobs First	same	FRD 25	12.1
Social Procurement Framework	same	SPF Reporting Guidelines	12.2
Government advertising expenditure	same	FRD 22	12.3
Consultancy expenditure	same	FRD 22	12.4
Reviews and Studies expenditure	same	FRD 22	12.5
ICT expenditure	same	FRD 22	12.6
Major contracts	same	FRD 12	12.7
Freedom of Information	same	FRD 22	12.8
Building Act 1993	same	Building Act; FRD 22	12.9
Competitive Neutrality Policy	same	FRD 22	12.10
Public Interest Disclosure Act 2013	same	PID Act; FRD 22	12.11
Carers Recognition Act 2012	n/a	n/a	n/a
Disability Act 2006	same	Disability Act	12.12

Compliance with Other Legislation	Compliance with Establishing Act	Establishing Act*, MRO	12.13
Emergency Procurement	same	FRD 22	12.14
Procurement Complaints	same	FRD 22	12.15
Environmental Reporting	same	FRD 24	12.16
Additional information available on request	same	FRD 22	12.18
DataVic Access Policy	same	MRO	12.17
Asset Management Accountability Framework (AMAF) maturity assessment	same	FRD 22	0
Financial management compliance attestation	same	SD 5.1.4	13
Disclosure index	same	FRD 10	16

8. Responsible Body declaration [SD 5.2.3]

The first item in the Report of Operations is the responsible body declaration.

8.1 Requirement

5.2.3

Declaration in Report of Operations³²

For a public body, the Report of Operations must be signed and dated by the responsible body or a member of the **responsible body**.

8.2 Who is required to make this declaration?

This declaration is made by the responsible body (i.e. the board) – or a member of the responsible body (SD 5.2.3). In practice, it is a member of the responsible body – usually the **Chair** – that makes this declaration, on behalf of the board.

For an entity that is not governed by a board, this declaration is made by the accountable officer, who is the responsible body.³³

8.3 What must be declared?

This declaration formally presents the report in accordance with requirements in the *Financial Management Act 1994*.³⁴ The wording that should be used is set out in the example below.

SD 5.2.3 requires the responsible body to **sign** and **date** the Report of Operations. A **reproduction of the signature** is required.

This declaration should **not** be combined with the Chair's report.

8.4 Example declaration

An example declaration is set out below.

Responsible Body Declaration

In accordance with the *Financial Management Act 1994*, I am pleased to present [Agency name's] Annual Report for the year ending 30 June 2025.

[Signature] [Note: reproduction of signature is required]

[Name of Chairman i.e. John Smith]

[Position title i.e. Chairperson]

[Name of Agency]

[Date] 2025

PFMCF DEECA agencies that are subject to the PFMCF are required to make a responsible body declaration in accordance with PFMCF 5.2.3.

³² For a department, the accountable officer (i.e. the Secretary) makes this declaration and it is referred to as the Accountable Officer's Declaration in the Model Report.

³³ See footnote in SD 5.2.3. Also see p 10 MRO.

³⁴ Page 11, MRO.

9. Disclosures in Section 1 (Year in Review)

This chapter describes the disclosures that an agency is required to make in its Report of Operations, as detailed in **Section 1 (Year in Review) of the MRO**.

The 'Year in Review' section is the opening section of an agency's annual report. This section:

- articulates the agency's 'vision, mission, values';³⁵
- explains how the agency was established, and who its responsible Minister is;
- summarises *progress towards achieving its* operational performance objectives for the year, and lists its key initiatives; and
- provides an overview of the agency's financial performance, and highlights for the reader any important details in the Financial Statements (such as significant events) that might otherwise be missed.

9.1 Chair's Report (*optional*)

Most agencies include a Chair's Report in their Report of Operations, which is similar to the Secretary's Report in the MRO. The Chair's Report would normally follow the responsible body's declaration in the annual report.

Please note that there is **no requirement** to include either a Chair's report (or a **CEO's report**) in your agency's annual report. A signature is also not required.³⁶

As there is no requirement to include a Chair's report in your Report of Operations, there is also **no requirements** that specify what that information must be included in that report.

However typically a Chair's or a CEO's report, where included, will:

- outline the agency's **achievements** for the year;
- refer to the **aims** of the agency for the year ahead;³⁷ and
- note **key changes** to board members and senior executives.



Most DEECA agencies include a Chair's report in their annual report. Your agency is strongly encouraged to include the Chair's report in the draft report that it provides to the department.

9.2 Vision, mission and values (*optional*)

The MRO states that: 'The introduction [to the Year in Review section of a department's annual report] should clearly articulate the department's vision, mission and values...'³⁸.

While there is no specific obligation in the FRDs to include this information in a Report of Operations, your agency may wish to do so.

9.3 Manner of establishment and relevant Minister/s (FRD 22)

FRD 22 states that in its Report of Operations, your agency must identify:

- its method of establishment (which is usually a reference to the Act that it is established under)
- the relevant Minister/s for the reporting period (i.e. 1 July 2024 to 30 June 2025).

Relevant Ministers

The relevant Ministers for DEECA agencies are listed in the table below for the 2024–25 reporting period:

³⁵ Page 12, MRO.

³⁶ Pages 12-13, MRO.

³⁷ Page 12, MRO.

³⁸ Page 12, MRO.

Name of portfolio	1 July 2024 to 18 December 2024	19 December 2024 to 30 June 2025
• Minister for Water	• Hon. Harriet Shing	• Hon. Gayle Tierney
• Minister for Energy and Resources	• Hon. Lily D'Ambrosio	• Hon. Lily D'Ambrosio
• Minister for Agriculture	• Hon. Ros Spence	• Hon. Ros Spence
• Minister for Environment	• Hon. Steve Dimopoulos	• Hon. Steve Dimopoulos
• Minister for Climate Action	• Hon. Lily D'Ambrosio	• Hon. Lily D'Ambrosio
• Minister for State Electricity Commission	• Hon. Lily D'Ambrosio	• Hon. Lily D'Ambrosio

Example disclosures

The Royal Botanic Gardens Board is established under the *Royal Botanic Gardens Act 1991*. The responsible Minister for the period from 1 July 2024 to 30 June 2025 was the Hon. Steve Dimopoulos, Minister for Environment.

Where there was **more than one** responsible Minister during the reporting period then **both** Ministers must be named in the disclosure, with the relevant dates they held that office.

Where **two Ministers** have joint responsibility for a body, **both** Ministers must be listed in their Report of Operations.

Corangamite Catchment Management Authority is established under the *Catchment and Land Protection Act 1994*. The Act is jointly and severally administered by the Minister for Water and the Minister for Environment.

The responsible Ministers were:

- the Hon Harriet Shing, Minister for Water from 1 July 2024 to 18 December 2024, and the Hon. Gayle Tierney, Minister for Water from 19 December 2024 to 30 June 2025 and
- the Hon Steve Dimopoulos, Minister for Environment from 1 July 2024 to 30 June 2025.

X2

Your agency must also disclose 'the names of the relevant Ministers at any time during the reporting period' in its 'Responsible Persons' disclosure, in its Financial Statements (see paragraphs 4.1 and 4.2 of FRD 21).

DEECA entities are generally not required to include periods of time when another Minister acted for the responsible Minister in their reports, except if there was a particularly lengthy period that an acting arrangement was in place.³⁹

Both FRD 21 and FRD 22 are legal requirements and therefore two similar (but not identical) disclosures must be made – one in the Report of Operations and one in the Financial Statements.

9.4 Nature and range of services provided (FRD 22)

Details of your agency's **nature and range of services (including the communities served)** must be included in its Report of Operations. The CEO's or Chairperson's report often provides this information, or it is highlighted early in the Report of Operations. It gives the reader a clear idea of what the agency does. The key information provided should answer the following questions:

³⁹ For example, in 2021, the Minister for Water took over 6 months leave. In this instance, it would be appropriate to for an entity in the Water portfolio to also include the name and dates of the acting Minister (to the extent that it occurred within the financial year).

- What does your agency do? (i.e. what types of services does it provide?)
- Who are your customers and key stakeholders?

9.5 Objectives, functions, powers and duties (FRD 22)

Your agency's Report of Operations must outline its **purpose** (i.e. **objectives**), **functions**, **powers** and **duties**.⁴⁰ This information can usually be taken from your agency's establishing Act.

Note: This information must also be linked to your agency's performance (see 9.6 below).

PERFORMANCE REPORTING – NON-FINANCIAL

Your agency is expected to report on its operational performance during the reporting period in its Report of Operations.

The **source** of an agency's performance reporting requirement will vary depending on the agency.

FRD 22 contains **three key performance reporting requirements** that apply to **all** agencies:

- **Achievements** [see 9.6]
- **Operational performance** [see 9.7] (or '*Performance against Objectives*')
- **Key initiatives** [see 9.8]

These requirements are addressed in the one disclosure. An example is in the MRO.

Some agencies have **additional** performance reporting obligations specified in Ministerial Directions, Ministerial Statements of Expectations or similar (e.g. FRD 27 – for water corporations).

Your agency's **business or corporate plan** will also contain performance targets that it committed to achieving in the reporting period. This section of your agency's report of operations should include a progress report on its performance in achieving those targets.

9.6 Achievements (FRD 22)

FRD 22 requires your agency to summarise, in its Report of Operations:

'its **activities, programs and achievements** for the reporting period, which must be linked to your agency's **objectives, functions, powers and duties**.'⁴¹

A significant Program outcome or policy initiative that has been implemented are both examples of achievements.

9.7 Operational performance (FRD 22)

FRD 22 requires your agency to include in its Report of Operations:

'...a summary of its **operational objectives** for the reporting period, its **actual performance** against those objectives, and significant achievements'.⁴²

In other words, it must state:

- what its performance **targets** were for the reporting period (i.e. the performance targets that it committed to in its corporate/business plan at the start of the year); and

⁴⁰ FRD 22.5.4(b).

⁴¹ FRD 22.5.5 (also see 9.5 above).

⁴² FRD 22.5.11(c).

- how your agency **actually performed** against those targets (or objectives) during the reporting period.

'Operational objective'	means a performance target that your agency committed to achieving in the relevant year, that relates to operational matters (as distinct to financial matters).
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Where do I find my agency's 'operational objectives'?

Your agency's **operational** objectives for the reporting period will generally be set out in its annual business plan (or similar document).

This document should also set out the performance indicators or targets that your agency committed to achieving during the reporting period. Some agencies may also have additional objectives and associated performance targets in Ministerial Directions or Statements of Expectation or Obligation.

Presentation

Information should be presented in **tables**, following a layout similar to that used in the MRO, to the extent applicable. Diagrams, charts or graphs may also be useful in presenting the information.

Explaining your agency's performance

Agencies are expected to:

- **adopt a system** that indicates the **extent of underachievement** or **overachievement of targets** when reporting on their performance, in a manner similar to departments (such as the '**Key to results**' below)

Key to result	<p>✓ = performance target achieved or exceeded or expected to be achieved</p> <p>■ = performance target not achieved – exceeds 5% variance. (Note this is a significant variance that requires an explanation) ⁴³</p> <p>○ = performance target not achieved – within 5% variance.</p>
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- explain the **variances** between targets and actual results
- explain all **significant and material variances** in their performance reporting, in the same manner as departments. (i.e. include appropriate commentary to explain all significant or material variances (both positive and negative) between an agency's targets and actual results).

'significant and material variance'	means a variance between target and actual results of greater than 5% increase or decrease .
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9.8 Key initiatives and projects (FRD 22)

When reporting on its operational performance, your agency is also required to summarise its key initiatives and projects.

Requirement

FRD 22.5.7	'There shall be disclosures of the entity's key initiatives and projects , including significant changes in key initiatives and projects from previous years and its expectations for the future.'
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What information must be disclosed?

An agency should include the following information when reporting on its operational performance:

- its **key initiatives** and **projects** for the reporting period (as identified in its strategic plan or corporate plan)⁴⁴

⁴³ The criteria applicable to departments when explaining significant or material variances are explained in FRD 8 and in the Model Report on pages 19.

⁴⁴ Page 19, Model Report.

- its **performance** on those initiatives and projects during the reporting period (i.e. discuss the outcomes achieved on those key initiatives and projects during the year)
- details of **any significant changes** to the key initiatives and projects that have been previously disclosed or reported on by your agency, and which will have a **material impact on the outcomes or results**, including timeline, scope and costs
- **expectations** for future periods
- a **separate** 'key initiatives' disclosure is not required. Instead, this disclosure can be integrated into the Performance Reporting section of your agency's Report of Operations, to 'enhance the performance story'.

Example disclosure – Performance Reporting (non-financial)

In the absence of a specific requirement detailing how to report on their operational performance, agencies are expected to make disclosures on their performance during the reporting period containing a similar level of detail to the example disclosure on page 16 of the 2024–25 Model Report.



The manner in which water corporations are expected to report on their performance (non-financial) is set out in FRD 27, which requires an audited statement of performance to be included in their Report of Operations.

PERFORMANCE REPORTING – FINANCIAL

9.9 Five-year financial summary (FRD 22)

FRD 22 requires your agency's financial results for this reporting year **and** the previous four years (i.e. five in total) to be provided in a summary format in its Report of Operations.

Example disclosure (minimum)

Five-Year Financial Summary					
	2024–25	2023–24	2022–23	2021–22	2020–21
	\$	\$	\$	\$	\$
Operating revenue					
Government contributions					
Other revenue					
Total revenue					
Administration					
Corporate expenditure					
Project expenditure					
Total expenditure					
Current assets					
Non-current assets					
Total assets					
Current liabilities					
Non-current liabilities					
Total liabilities					

Notes: [include notes to explain any inclusions/exclusions etc.]

9.10 Current year financial review (FRD 22)

In addition to the five-year summary of your agency's financials, your agency must also **summarise its financial results** for the current reporting period in its Report of Operations.⁴⁵

What information should be disclosed?

This section should include:

⁴⁵ Paragraphs 5.11(a) and 5.12 of FRD 22.

- a **discussion** and **analysis** of your agency's operating results and financial position⁴⁶
- a summary of its performance against its budgetary objectives for the reporting period⁴⁷
- a summary of any **significant changes** in your agency's **financial position** during the year (see below)
- identify any **significant changes or factors** affecting your agency's **performance** during the reporting period (see below).

This section of your Report of Operations should **complement** the information presented in the Financial Statements by providing an '**explanation and analysis** of the agency's performance, financial position and cash flow through an **objective** and balanced discussion and analysis'. **It is not optional.**

Your agency's discussion of its financial results should be:

- comprehensive
- adopt a narrative form written in a clear style
- be supported by 'figures and graphics that assist understanding of the matters discussed.'⁴⁸

Significant changes in financial position (FRD 22)

A summary of any **significant changes** in your agency's **financial position** during the year must be detailed in its Report of Operations. Your agency should outline the **changes** and the **reasons** for those changes.⁴⁹

You do not need to include a **separate** disclosure in your report of operations of any significant changes in financial position. However, your agency must still disclose this information in its Report of Operations.

- Your agency must also list this disclosure in your disclosure index, with a cross reference to the page in your Report of Operations on which you made this disclosure.⁵⁰

Significant changes or factors affecting performance (FRD 22)

Any **significant changes** or **factors** affecting your agency's performance during the reporting period must be detailed in its Report of Operations, as part of its analysis of its performance. This discussion should identify:

- what changes or factors were significant;
- the **reasons** why your agency's performance was affected;
- **how** your agency was affected;
- what your agency did to **mitigate or address** these effects.

You do not need to include a **separate disclosure** in your report of operations of any significant changes or factors affecting your agency's performance or financial position. However, your agency must **still disclose** this information in its Report of Operations.

This disclosure must also be listed in your disclosure index, with a cross reference to the page in your Report of Operations on which you made this disclosure.



Water corporations are required to describe their performance against key financial performance indicators as set out in FRD 27.

⁴⁶ Paragraph 5.12, FRD 22.

⁴⁷ Paragraph 5.11(c), FRD 22.

⁴⁸ Page 9, MRO.

⁴⁹ FRD 22.5.11(b).

⁵⁰ As advised by DTF in June 2019, and as reflected in the Model Report.

9.11 Capital Projects (MRO) (only water corps & similar)

Who is required to make a capital projects disclosure?

If your agency manages any capital projects, then it must include a capital projects disclosure in its Report of Operations.



Entities such as the **water corporations, Phillip Island Nature Park Board of Management, Great Ocean Road Coast and Parks Authority** and **Alpine Resorts Victoria** may be responsible (whether alone or with DEECA) for managing a capital project. New, existing or completed capital projects are listed in the *State Budget Paper 4 (State Capital Program)* ⁵¹ for the relevant financial year if that project has a Total Estimated Investment (TEI) of **\$1 million** or more.

Types of disclosure

If your agency is required to make a capital projects disclosure in its Report of Operations, then that disclosure could be either:

- a **'nil disclosure'** – (see below); or
- a **'detailed' disclosure** (see Table 1 below) – if your agency has **completed** a capital project in 2024–25 that exceeded the disclosure threshold of **\$10 million** Total Estimated Investment (TEI)
- a material variation to a previous disclosure (see Table 2 below). This is only required if there has been a significant material variation in expenditure on a capital project that your agency has previously reported.

Which capital projects must be disclosed?

A capital project must be disclosed in your agency's Report of Operations if:

- it is **funded** through the **State budget**; and
- it has a **Total Estimated Investment (TEI) of \$10 million or more** (total funding from all sources for the overall project); and
- it is reported as being practically completed *within* the reporting period.

This disclosure should be in the format prescribed by **Table 4** of the Model Report.⁵²

If your agency has previously reported the practical completion of a capital project, and there is a **subsequent material variance** in the expenditure amount which was reported in that prior year, then your agency must make an **additional** disclosure about the **financial** completion of that capital project in the form set out in **Table 5** of the Model Report (see the example disclosure below).

What information should be disclosed?

The information in the table below should be included in your disclosure, for each project that achieved *practical* completion in the reporting period.

⁵¹ The 2024-25 State Budget papers (including BP4) are available at: <https://www.budget.vic.gov.au/budget-papers.2024-25>.

BP4 provides an overview of the investments that departments and government-controlled entities will deliver in the coming financial year. It also includes capital programs and projects currently under way or in progress, and lists projects expected to be completed in the coming year.

State Budget Paper 4 (State Capital Projects) is available at: <https://www.dtf.vic.gov.au/2024-25-state-capital-program>

⁵² Page 28, MRO.

Table 4 – Information to include in your disclosure – For a capital project that reached practical completion in 2025–25

Project Name ⁵³
Original completion date
Latest approved completion date
Practical completion date
Reason for variance in completion dates
Original approved Total Estimated investment (TEI) budget (\$ million)
Latest approved TEI budget (\$ million) ⁵⁴
Actual TEI cost (\$ million) ⁵⁵
Variation between actual cost and latest approved TEI budget ⁵⁶
Reason for variance from latest approved TEI Budget

Your disclosure must also contain a reference or link for the reader to further information about capital projects managed by your agency, contained in the most recent *State Budget Paper 4 (State Capital Program) (BP 4)*.

A table 5 disclosure – with the information set out below – is only required if there has been a **significant material variation** in expenditure on a capital project that your agency has previously reported.

Table 5 – Capital projects reaching financial completion during year ended 30 June 2025

Project Name
Practical completion date
Financial completion date
Original approved TEI (a) budget (\$ million)
Latest approved TEI budget (\$ million)
Actual TEI cost (\$ million)
Variation between actual cost and latest approved TEI budget
Reason for variance from latest approved TEI Budget

What if a project is managed by multiple agencies?

Where a project is handled across multiple agencies within the same portfolio department, the **portfolio department** for the agency that owns the asset should report the project in their capital projects disclosure in their annual report. DEECA's contact for this purpose is Joel Townsend, Manager, Portfolio Budget Co-ordination, contact pefinance@deeca.vic.gov.au.⁵⁷

Definitions

'practical completion'

'practical completion' occurs when construction is complete, and the asset has been handed over to the agency. ⁵⁸

⁵³ The project name should be identical to the name in BP4.

⁵⁴ This is the latest approved (or budgeted) TEI endorsed by government.

⁵⁵ i.e. the actual cost to deliver the project.

⁵⁶ i.e. the difference between the actual cost to deliver the project and the latest approved (or budgeted) TEI endorsed by government.

⁵⁷ Current as at June 2025.

⁵⁸ Page 28, MRO.

'financial completion'	'financial completion' occurs when the warranty/defects liability period ends, which may occur after practical completion.
'subsequent material variance'	A 'subsequent material variance' is a variance of: <ul style="list-style-type: none"> • greater than 5% or • more than a \$50 million increase or decrease.

Example disclosures

Example disclosure – nil report

Where your agency is responsible for managing a capital project, but a detailed disclosure is not required, then your agency must still include an explicit '**nil reports**' statement in its Report of Operations – with a reason. An example 'nil report' disclosure is set out below.

Appropriate reasons for a nil report, include:

- no projects were completed during the financial year;
- the TEI of the one capital project managed by your agency did not exceed the \$10 million disclosure threshold; or
- the TEI of none of the capital projects managed by your agency that were completed during the financial year exceeded the disclosure threshold of \$10 million.

Capital Projects

[Agency name] manages [two] capital projects. Neither of these capital projects were completed during the reporting period.

For information on recent capital projects managed by [Agency name] and the broader Victorian public sector, please refer to the most recent Budget Paper No. 4 State Capital Program (BP4) available on the Department of Treasury and Finance's website at this link <https://www.budget.vic.gov.au/budget-papers>

Agencies that **do not manage any capital projects** are not required to make a capital projects disclosure.

Example disclosure – detailed

The example capital projects disclosure (below) shows an agency which had one capital project that achieved practical completion in the reporting period.

Capital Projects

[Agency name] manages a number of capital projects.

For information on recent capital projects managed by [Agency name] and the broader Victorian public sector, please refer to the most recent Budget Paper No. 4 State Capital Program (BP4) available on the Department of Treasury and Finance's website at this link: <https://www.budget.vic.gov.au/budget-papers>.

During the year ending 30 June 2025, [one] capital project that [Agency name] is responsible for with a Total Estimated Investment (TEI) of \$10 million or greater, reached practical completion. Details are set out in the table below.

Table 1: Capital projects reaching practical completion during the year ended 30 June 2025

Project Name	Original completion date	Latest approved completion date	Practical completion date	Reason for variance in completion dates	Original approved TEI ^(a) budget (\$ million)	Latest approved TEI budget (\$ million)	Actual TEI cost (\$ million)	Variation between actual cost and latest approved TEI budget	Reason for variance from latest approved TEI Budget
Anti-virus IT system	April 2024	June 2025	May 2025	Installation of system completed ahead of schedule.	9	10	8	(2)	The variance relates to suitable hardware being sourced more cheaply than anticipated.

Example disclosure – material variation

Table 2 below is an example of the additional disclosure that is required if there has been a material variance in a capital project that your agency has previously reported as being practically complete.

Table 2 illustrates that although the project reached its practical completion date in the prior year, there was additional material expenditure in the current year prior to reaching its financial completion date. The '**financial completion date**' is the date after which no further claims will be recognised, and no further expenditure can be made).

Table 2: Capital projects reaching financial completion during the year ended 30 June 2025

Project Name	Practical completion date	Financial completion date	Original approved TEI ^(a) budget (\$ million)	Latest approved TEI budget (\$ million)	Actual TEI cost (\$ million)	Variation between actual cost and latest approved TEI budget	Reason for variance from latest approved TEI Budget
Water quality improvement (Geelong)	March 2025	June 2025	15	16	14	(2)	The variance relates to suitable materials being sourced more cheaply than anticipated.

9.12 Disclosure of grants and transfer payments (MRO) ★

The guidance on disclosure of grants transfer payments has been revised in the MRO.

The MRO (p 31) now states that:

'There is little detailed coverage of grant programs in the annual reports of government departments and agencies. Accountable reporting for the expenditure of grant funds and delivery of grant program outcomes needs to be informative and more extensive.'

If your agency provided grants or financial assistance to other companies or organisations during the reporting period, then it should make a disclosure of its grants in its Report of Operations consistent with the disclosure in the MRO (at pages 30–31) that a department is required to make.

The MRO states that:

There is little detailed coverage of grant programs in the annual reports of government departments and agencies. Accountable reporting for the expenditure of grant funds and delivery of grant program outcomes needs to be informative and more extensive.⁵⁹

What information should be disclosed?

The MRO recommends that the following information be in an agency's disclosure in its Report of Operations:

- the name of the recipient organisation that your agency provided a grant to (full legal name and any ABN)
- the total amount of financial assistance provided by your agency to the recipient organisation in the reporting period
- a brief description of the purpose and nature of grant.

Agencies need to exercise judgement in how they disclose information for grants which are subject to 'Commercial-in-Confidence'. See section 5.22 of FRD 22 for more information.

What is a grant?

As the definition of a '**grant**' in the MRO (on page 31) applies to a **department**, DEECA Finance recommends that you refer to the following definition instead:

'grant'

Grant means 'any monies allocated to any government entity (including general government entities and public non-financial corporations), third party or parties outside the public sector and at the discretion of an agency, with recipients required to use the monies for the specific purposes outlined in the particular funding agreement'.⁶⁰

For further details about grants, please refer to [AASB 120 Accounting for Government Grants and Disclosure of Government Assistance](#) and the MRO.

Example disclosure

⁵⁹ Page 31, MRO.

⁶⁰ As advised by DEECA Finance in April 2016 and 2019.

Grants and transfer payments

[Agency name] has provided grants to certain companies and organisations as part of the Small Business Grants Program, which [agency name] is responsible for administering, together with other agencies, in accordance with section 100 of the *Small Business Incentives Act 2012*. Grants provided to small businesses in 2024–25 for the purposes of encouraging research and development into new waste reduction technologies were as follows:

Small Business Grants Program – Round 1 (1 September 2024)

Organisation	Description	Payment \$
ABC Pty Ltd (ACN XXX XXX XXX)	[R&D project – technology 1]	xxxx
Society of BBY (ABN XXX XXX XXX)	[R&D project – technology 2]	xxxx

9.13 Subsequent events (FRD 22)

Agencies are required to disclose any subsequent events in their Financial Statements.

If your agency has disclosed a subsequent event in its Financial Statements, then a **summary** of those events **must also** be included in its **Report of Operations**, with a **cross reference** to the Financial Statements.

What is a subsequent event?

A ‘subsequent event’ is an event that **may significantly affect** the agency’s **operations** in the **subsequent** reporting period (i.e. in the next year). It does not include events whose financial effects have already been considered.

While the annual report relates to a financial year, the subsequent events disclosure relates to the **period between the end of the financial year** (i.e. 30 June, for agencies with an EOFY of 30 June) and the date **that the report is signed off by your agency**.



Caution: When determining if an event is a subsequent event, ensure that the event has taken place in the relevant period described above (and not, for example, after the date that the report is signed off by your agency).

For further details on subsequent events, please refer to **Note 9.12** in the MFS.

What is the date that a report is signed off by agency?

This is the date that your agency’s financial statements were authorised.

What must be disclosed?

The disclosure in your agency’s Report of Operations must contain a **summary** of **each subsequent event**, with a **cross-reference** to their disclosure in their Financial Statements.

Example disclosures

Two different example disclosures are set out below.

Subsequent events

On 1 August 2025, subsequent to the reporting report, [agency name] announced its intention to implement a major restructuring of its Customer Service division. Further details are provided in Note 9.11 to the Financial Statements.

Subsequent events

On Wednesday 16 August 2025, the board appointed Ms Johanna Smith as the new CEO. As a result of the appointment, Ms Smith will be the Accountable Officer for the Authority from 18 September 2025. For further details see Note 9.11 to the Financial Statements.

Nil disclosure

Where there were no subsequent events, a nil response disclosure **must be** included in the Report of Operations (see example below).

Subsequent events

There were no events occurring after the balance date which may significantly affect the [agency name]'s operations in subsequent reporting periods.

10. Disclosures in Section 2 (Governance and Organisational Structure)

This chapter provides guidance to a DEECA agency on how to make the disclosures in **Section 2 (Governance and Organisational Structure)** of the MRO and explains any differences between an agency's and a department's disclosures.

10.1 Organisational structure (FRD 22)

An organisational chart showing your agency's **board**, **audit committee**, **chief executive officer** and senior officers – and their responsibilities – is required by FRD 22.

The **names** and **functional areas of senior officers** should be included as part of an organisation chart outlining the structure of the agency. If text is required to describe a functional area, the chart should at least have the officers' names and titles followed by that text.

Organisational charts should be sufficiently detailed to enable users to determine who is accountable for your agency's main activities.

A graphical representation is required, as it often better represents the reporting lines within the organisation than text would.

No photographs of senior officers or board members are required or expected.



'Senior officers' is not defined in FRD 22; however, it is adequate to identify those persons and roles reporting directly to the CEO.

10.2 Governing board (FRD 22)

FRD 22 requires the **names** of all of your agency's board members, for the reporting period, to be listed in the annual report.



It is recommended that your agency's Report of Operations includes the following information about its governing board:

- a brief description of the board's role, this is typically detailed in an agency's establishing legislation
- the **names** of each board member, their **position** and their **term** of appointment (Note: this information must be included for each person that held a position on the board during the reporting period, regardless of the length of their term)
- a **very short** biography of each board member
- details of **board meeting attendance** for each board member.

10.3 Audit committee membership and roles (SD 3.2.1 & FRD 22)

The names of all **members** of your agency's audit committee during the reporting period must be included in its Report of Operations.⁶¹

The members of the audit committee that your agency has determined are **independent** must be clearly identified **in this disclosure**.⁶² Section 4.4 of this guide explains when an audit committee member is regarded to be 'independent'.⁶³ This is something that should be reviewed regularly.

⁶¹ FRD 22.5.4(d).

⁶² See page 35, MRO.

⁶³ see SD 3.2.1.1 & SD 3.2.1.3(f).

Example disclosure

Audit Committee membership and roles

The members of the audit committee in 2024–25 is detailed in the table below.

The audit committee's responsibilities are set out in Standing Direction 3.2.1.1. Key responsibilities are to:

- review and report independently to the board on the annual report and all other financial information published by [agency name];
- assist the board in reviewing the effectiveness of [agency name]'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;
- maintain effective communication with external auditors, consider recommendations made by internal and external auditors and review the implementation of actions to resolve issues raised;
- oversee the effective operation of the risk management framework.

Members are appointed by the board, usually for a three-year term, and are subject to the 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 2024–25, the committee met [seven] times. Attendance of committee members is detailed in the table below.

Audit and Risk Committee membership and meeting attendance 2024–25

Name	Independent?	term	Attended	Eligible to attend
Abigail Abrams Chairperson	✓	1 July 2022 to 30 June 2025	7	7
Benjamin Brown	✓	1 July 2022 to 30 June 2025	6	7
Carol Cooper		1 May 2024 to 30 June 2025	1	1
Darius Darko	✓	1 July 2023 to 30 June 2026	7	7
Eliza Edwards	✓	1 July 2023 to 30 June 2026	7	7
Frank Fitz		1 July 2023 to 30 June 2026	5	7
Garry Gleeson		1 July 2023 to 30 April 2026	6	6

10.4 Board committees (FRD 22)

It is recommended that the **names** of the members of your board's major committees during the reporting period be included in the Report of Operations.

It is good practice to also include a brief description of the **purpose** of each committee.

Note that FRD 22 also requires your agency to make available to the public on request information on its major committees, including: 'the purposes of each major committee and the extent to which the committee has achieved its purpose'.⁶⁴

⁶⁴ For details, see DTF's guidance material on FRD 22 at this link: <https://www.dtf.vic.gov.au/sites/default/files/2024-10/Guidance-FRD-22-Additional-information-available-on-request.docx>

11. Disclosures in Section 3 (Workforce Data)

This Chapter discusses the disclosures that an agency is required – or expected – to make in its Report of Operations, as detailed in **Section 3 (Workforce Data)** of the MRO.

11.1 Public Sector Values and Employment Principles (FRD 22)

Your agency must include in its annual report ‘a general statement on the **application of employment and conduct principles**’ in your agency.⁶⁵

What are the ‘employment principles’ and ‘conduct principles’?

‘employment principles’ ⁶⁶	‘ employment principles ’ means the public sector employment principles enshrined in section 8 of the <i>Public Administration Act 2004</i> (PAA) which are that: <ul style="list-style-type: none">• employment decisions are based on merit• public sector employees are treated fairly and reasonably• equal employment opportunity is provided• human rights as set out in the Charter of Human Rights and Responsibilities are upheld• public sector employees have a reasonable avenue of redress against unfair or unreasonable treatment.
‘conduct principles’	‘ conduct principles ’ means the public sector values in s 7, PAA, which are: Responsiveness, Integrity, Impartiality, Accountability, Respect, Leadership and Human rights.

This obligation in FRD 22 requires your agency to **demonstrate**, in a **practical way**, how these **values and principles are applied** within the agency.

To demonstrate how your agency has applied these values and principles, it could, for example, describe, how, during the reporting period, it has:

- adopted employment policies that are consistent with the public sector employment principles;
- conducted employee training or induction training in areas relevant to the public sector values (e.g. Leadership training);
- adopted organisational values that are consistent with the public sector values or reviewed its existing values;
- introduced policies and practices that are consistent with the employment standards and provide for fair treatment, career opportunities and the early resolution of workplace issues; and
- advised its employees on how to avoid conflicts of interest, how to respond to offers of gifts and how it deals with misconduct.

Further information

Refer to [VPSC’s website](#) for details about the principles and standards.

11.2 Occupational Health and Safety (FRD 22)

Requirement

FRD 22.4.2 requires an entity to include a **statement on OH&S matters** in its report of operations, including appropriate performance indicators and how they affect outputs.

⁶⁵ FRD 22.5.8

⁶⁶ An additional principle applies to agencies that are a public service body: ‘the development of a career public service is fostered (s 8(e))’.

'General information shall include a statement on occupational health and safety (OH&S) matters, including appropriate performance indicators and how they affect outputs'.⁶⁷

FRD 22.5.10 explains what information should be included in its OH&S disclosure:

An entity's statement on occupational health and safety matters shall identify the performance indicators adopted to monitor such matters and outline the entity's performance against those indicators.

As a **minimum**, the following shall be reported:

- (a) the number of reported hazards/incidents for the year per 100 full-time equivalent staff members;
- (b) the number of 'lost time' standard claims for the year per 100 full-time equivalent staff members;
- (c) the average cost per claim for the year (including payments to date and an estimate of outstanding claim costs as advised by WorkSafe);
- (d) a minimum of two prior years' data on these indicators and explanations for significant variations from one year to the next; and
- (e) in the event of a fatality, a discussion of the circumstances that led to the fatality and the preventive measures that have been taken to prevent recurrence. If the fatality is under investigation or subject to an inquiry, a statement to that effect shall be included.

In summary, an entity's OH&S statement in its report of operations must:

- identify the **key performance indicators** (KPIs) your agency has adopted to monitor OH&S matters, which must include at a minimum, the KPIs listed in FRD 22.5.10; and
- outline your agency's **actual performance** against those indicators.

A minimum of **two prior years' data** must be provided on each indicator.

An agency's OH&S disclosure must also include:

- general **commentary** on programs initiatives and policies; and
- an explanation for any **significant variations** from one year to the next.⁶⁸

These are both explained in more detail below.

Commentary on programs and initiatives

Your OH&S disclosure should **also** include:

- 'General commentary on **programs or initiatives** that have a **significant impact on OH&S incidents** between the **current** and **previous** reporting period'.⁶⁹
- An overview of your agency's OH&S policies, commitments and programs, including details of any training provided or assessments completed during the year.

Explain significant variances

Your agency is also required to explain **significant variances** between:

- the number of reported hazards/incidents for the year;
- the number of 'lost time' standard claims for the year; and

⁶⁷ FRD 22.4.2.

⁶⁸ FRD 22.5.10(d).

⁶⁹ Page 39, Model Report.

- the average cost per claim for the year, including payments to date plus an estimate of outstanding claim costs as advised by WorkSafe.⁷⁰

Example disclosure

An example disclosure is set out in the Model Report.

Use of appendices

Due to the length of a typical OH&S disclosure, you may wish to consider structuring your disclosure as a **short summary** in the body of the Report of Operations, which cross-references to a detailed disclosure contained in an appendix.

Do not put your **entire** OH&S disclosure in an appendix.

⁷⁰ Page 39, Model Report.

11.3 Workforce data (FRD 22 and FRD 29) ★

In the MRO, the example table 'Example workforce data disclosure – larger DEECA agency' has been updated to align the definition of full-time staff equivalent with full time equivalent.

In addition, FRD 29 has been updated to:

- align the definition of 'full time staff equivalent' with 'full time equivalent';
- clarify the definition of 'MSCB', 'superannuation guarantee contribution' and 'superannuation guarantee rate';
- update references to the PEER Policy; and
- update contact details for further enquiries in relation to gender reporting.

All DEECA entities that employ staff are required to disclose '**workforce data**' for the current and previous reporting period in their Report of Operations.

However, the **level of detail** that must be reported varies depending on the entity, as does the **source** of this requirement (FRD 22 and/or FRD 29) – as summarised in the table below.

All DEECA entities that employ staff should also report on the gender of their workforce in a manner that is consistent with the *Public Sector Staff Gender Information Policy* (discussed in more detail below).

Table 1 – Application of FRD 22 and FRD 29B to DEECA entities

Requirement	Small DEECA agency employs < 50 staff	Large DEECA agency employs > 50 staff	For EPA & SV employs VPS staff ⁷¹
FRD 22	✓	✓	✓
FRD 29	x	x However large DEECA agencies are expected to include a workforce data disclosure with a similar level of detail to FRD 22.	✓
Public Sector Staff Gender Information Policy	x Don't report on the gender of your workforce in your annual report in a manner that can identify an individual ✓ Otherwise have implemented the Public Sector Staff Gender Information Policy	✓	✓
	See (1) below	See (2) below	See (3) below

Reporting the gender of your workforce

⁷¹ i.e. For an entity that employs staff under Part 3 of the PAA.

All DEECA entities that employ staff should have fully implemented the *Public Sector Staff Gender Information Policy*⁷²; However, small entities should take care when deciding whether to report on the gender of their workforce to not report in a manner that can identify an individual.

The *Public Sector Staff Gender Information Policy* requires public sector agencies to:

- collect self-identified gender information from employees, and not biological sex information; and
- report on non-binary gender; and
- use the **Standard Model** (in Appendix 1 of that policy) for collecting staff gender information unless there is a specific reason to use a different model, which has a clear benefit and is well-communicated to staff.

The Standard Model asks the respondent to describe their gender, and offers **three answer options**: 'woman,' 'man,' and 'self-described'. The self-described option should include a free text space for employees to specify their gender in their own terms. When reporting on gender information collected through this mode, all free text responses should be reported under the 'self-described' category.

Where an entity does **not** have a **legal** obligation to collect or report the information, respondents are required to provide a **fourth option**: 'prefer not to respond'.



- Please note that the privacy of all employees must be strictly protected at all times.
- Agencies should take care when reporting on the number of employees that identify their gender as being 'self-described' to ensure that the individual is not readily identifiable. This will specifically affect small agencies with few staff but will also affect larger agencies if reporting on the gender of employees by cohort (e.g. by classification).
- DEECA People and Culture recommends avoiding the reporting of the gender of employees if a cohort or data set has **a small number of people** in it, as this may mean that an individual is identifiable, particularly when that information can be combined with other available information.

(1) Small DEECA agency [< 50 staff]

All agencies and departments are required to comply with FRD 22.

FRD 22 requires your agency to include, in its Report of Operations:

- **workforce data** for both the current and previous financial years; and
- a **statement** that employees have been **correctly classified** in workforce data collections.

The **minimum** workforce data requirements:

- 2 years' workforce data (as per the last payroll period for both the current and previous financial years), separated by;
- the number of staff – both headcount and FTE; and
- the employee classification levels used by your agency.
- You must also include this statement:

'Employees have been correctly classified in workforce data collections.'

This data must be accompanied by a **high-level commentary** explaining the data and any **significant changes**.

Notes should explain any terms used should and any inclusions or exclusions.



For entities that employ less than 50 employees (headcount), DEECA does not recommend that you report on the gender of your workforce in your annual report, due to privacy concerns. However, these entities should otherwise have fully implemented the *Victorian Public Sector Staff Gender Information Policy*.

⁷² [Policy and Standard Model for Collecting Staff Gender Information - Victorian Public Sector.](#)

Example disclosure – small DEECA agency

For a small agency, the example disclosure below shows the **minimum** workforce data that your agency must disclose in its Report of Operations in order to comply with FRD 22.

Workforce data

On 30 June 2025:

- [Agency name] employed [five] staff ([4.8] full time equivalent), compared to [seven] staff ([6.2] full time equivalent) on 30 June 2024.

[Include other relevant statistics and commentary.]

All employees, except executives, are covered by the [Agency name] Enterprise Agreement [year].

Employees have been correctly classified in workforce data collections.

	2023–24		2024–25	
Classification	Number (headcount)	FTE	Number (headcount)	FTE
Executives	1	1	1	1
Senior managers	0	0	1	1
Administration staff	1	0.8	1	0.4
Field staff	3	3	4	3.8
Total	5	4.8	7	6.2

Notes:

- All figures reflect employment levels during the last full pay period in June of each year.
- Excluded from workforce data include employees on leave without pay or absent on secondment, graduates, external contractors/consultants and temporary staff employed by employment agencies.
- Ongoing employees includes people engaged on an open-ended contract of employment and executives engaged on a standard executive contract who were active in the last full pay period of June.
- Include appropriate definitions for any terms used to classify employee types (e.g. 'Administration staff' means ... 'Senior Managers' refers to ...) and any other terms used (e.g. 'FTE')



You must explain how your agency classifies staff! Workforce data is meaningless if you do not define the terms used. Your classification method, and the definitions that you use, should generally be the same from year to year. Any changes should be clearly explained.

If your agency has an Enterprise Bargaining Agreement, then you should be able to locate a copy of it on the Fair Work Commission's website.⁷³

(2) Large DEECA agencies [> 50 non-VPS staff]

DEECA agencies that employ more than 50 non-VPS staff (by headcount)⁷⁴ are required to disclose workforce data in their Report of Operations in accordance with FRD 22.

However, agencies may provide **additional** information, above the minimum required information.

DEECA expects agencies that employ more than 50 non-VPS staff (by headcount) to provide a **comparable level of detail** in their workforce data disclosure, similar to that required by FRD 29.

⁷³ <https://www.fwc.gov.au/agreements-awards/enterprise-agreements/find-enterprise-agreement>

⁷⁴ 'VPS staff' means staff employed under Part 3 of the *Public Administration Act 2004*. 'Non-VPS staff' refers to all other public sector staff.

What workforce data must be reported?

Minimum data	Two years of workforce data (as per the last payroll period for both the current and previous financial years) must be presented, separated: <ul style="list-style-type: none">• by headcount and by the number of full-time equivalents (FTEs)• by gender⁷⁵• by age• by the employee classification levels used by your agency.⁷⁶
Table format	The MRO provides a suggested table format, but entities have the discretion over how to present the minimum required information and whether to include any additional information. ⁷⁷
Commentary	General commentary on programs or initiatives that have a significant impact on employment levels between the current and previous reporting period should be included in the report. ⁷⁸
Notes	Your disclosure must have accompanying notes to explain: <ul style="list-style-type: none">• inclusions and exclusions in the employee figures• any significant rise and fall in the employment numbers during the reporting period (for example, due to seasonal factors)• any classification categories that are rolled into another category.⁷⁹

Example disclosure – large DEECA agency

An example disclosure is provided on the following page for DEECA entities that employ more than 50 non-VPS staff. It is based on the disclosure in FRD 29 and the MRO and provides a similar level of detail about an agency's workforce.

(3) EPA and Sustainability Victoria

For EPA and Sustainability Victoria:

- FRD 29: is mandatory.
- FRD 29 (*Workforce data disclosures in the Report of Operations – public service employees*): applies to all entities that employ staff under Part 3 of the *Public Administration Act 2004* (PAA), with respect to the people employed under Part 3 of the PAA.
- FRD 22: is mandatory.
- Public Sector Staff Gender Information Policy: is mandatory.

Example disclosure – EPA and SV

Refer to the workforce data disclosure in the MRO for an example of a disclosure (p. 40-43).

⁷⁵ The disclosure of gender may include three categories: women, men and self-described. The privacy and confidentiality of all employees must be strictly protected at all times, in line with the *Policy and Standard Model for Collecting Staff Gender Information in the Victorian Public Sector*.

⁷⁶ By your employee classifications levels refers to your agency's own way of classifying or categorising staff. This is because the VPS classification levels will not, of course, be relevant to your agency.

⁷⁷ Pages 40-44, MRO. Additional information that agencies may want to include in their report could include for example: The full-time annualised salary of senior employees, disclosed in a separate table, by classification in \$20 000 bands, as per the Model Report.

⁷⁸ Pages 40-44, MRO.

⁷⁹ Pages 40-44, MRO.

Example workforce data disclosure – larger DEECA agency ★

The following table discloses the head count and full-time equivalent (FTE) of all active public service employees of the [Agency], employed in the last full pay period in June of the current reporting period, and in the last full pay period in June of the previous reporting period (2023-24).

Table 6: Details of employment levels in June 20X1 and 20X2

		June 20X2						June 20X1							
		All employees		Ongoing		Fixed term and casual		All employees		Ongoing		Fixed term and casual			
		Number		Full-time	Part-time		Number		Number		Full-time	Part-time		Number	
		(headcount)	FTE	(headcount)	(headcount)	FTE	(headcount)	FTE	(headcount)	FTE	(headcount)	(headcount)	FTE	(headcount)	FTE
Demographic data	Gender														
	Women	244	202	135	76	184	33	18	192	157	108	63	145	21	12
	Men	321	277	212	93	267	16	10	240	197	133	89	186	18	11
	Self-described	n	n	n	n	n	n	n	n	n	n	n	n	n	n
	Age														
	15-24	33	26	21	1	20	11	6	6	6	6	0	6	0	0
	25-34	123	95	52	53	84	18	10	77	66	50	24	64	3	2
	35-44	135	117	90	30	108	15	9	113	97	73	13	81	27	16
	45-54	176	158	125	46	156	5	3	167	143	110	50	139	7	4
	55-64	90	78	59	31	78	0	0	63	38	0	63	38	0	0
65+	8	5	0	8	5	0	0	6	4	2	2	3	2	1	
Classification data	VPS 1-6 grades	482	396	266	167	368	49	28	354	278	168	147	255	39	23
	VPS 1	24	20	16	5	19	3	1	18	14	9	5	12	4	2
	VPS 2	102	93	79	21	92	2	1	89	67	36	34	56	19	11
	VPS 3	138	112	73	50	103	15	9	97	78	50	39	74	8	4
	VPS 4	91	79	60	22	74	9	5	82	66	42	34	62	6	4
	VPS 5	90	66	29	52	61	9	5	54	43	26	26	41	2	2
	VPS 6	37 ^(a)	26	9	17	19	11	7	14	10	5	9	10	0	0
	Senior employees	82	82	80	2	82	0	0	78	76	73	5	76	0	0
	STS	2	2	2	0	2	0	0	2	2	2	0	2	0	0
	PS	1	1	1	0	1	0	0	1	1	1	0	1	0	0
	SMA	1	1	1	0	1	0	0	1	1	1	0	1	0	0
	SRA	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Executives	79	79	77	2	79	0	0	74	72	69	5	72	0	0
	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total employees	565	479	347	169	451	49	28	432	354	241	152	331	39

Note:

(a) There are 2 VPS-6 employees acting as executives under long-term acting arrangements.

11.4 Workforce Inclusion Policy (FRD 22)

Requirement

This disclosure is **only required IF** your agency has a workforce inclusion policy ('WIP').

If your agency has WIP, then FRD 22 requires it to include:

- a **measurable target** for a workforce inclusion initiative in its Report of Operations
- a **report on its progress** against that target, each year in its annual report.

What is a workforce inclusion policy?

A WIP is the generic name for policy made by a department or a Victorian public sector body (such as your agency) in consideration of either Commonwealth or State anti-discrimination laws, the *Disability Act* (Vic), the PAA or similar laws.⁸⁰

Key points:

- The policy must relate to workforce inclusion (and not, for example, accessibility); and
- The policy must be for the benefit of a person with disabilities, women, CALD, the indigenous (or similar).

Note that if your agency has a WIP, it may be called another name. (e.g. a 'Reconciliation Action Plan', a 'Gender Inclusion Action Plan', a 'Multicultural Action Plan', or a 'Disability Action Plan').

What information must be included in the disclosure?

Your agency must include the following information:

- **One** workforce inclusion initiative from your agency's workforce inclusion policy.
- Details of its **target** for that initiative.
- A **report on its progress** in 2024–25 towards completion of that target.
- **Comparative** data (i.e. a report on its progress in **any prior years** towards completion of that target). Agencies are 'encouraged to make comments about longer-term progress and illustrate the trend over time'⁸¹.

If an initiative has **not** been implemented, your agency's disclosure should provide **reasons** why the initiative has not been implemented. The purpose of the disclosure is to enable the evaluation of your agency's progress against its workforce inclusion plan.

Example disclosure

An example 'Workforce Inclusion Policy' disclosure is set out below.

It details a WIP disclosure that an agency that would make if it had been reporting on its progress against the one target in its WIP over the last two financial years. In this case, the target is to increase the percentage of its employees who identify as being Aboriginal and/or Torres Strait Islander.

⁸⁰ As advised by Kevin Lee, Assistant Director, Accounting Policy Department of Treasury and Finance in 2015.

⁸¹ Page 43, MRO.

Workforce inclusion policy

The [Agency name] is working towards creating a balanced working environment where equal opportunity and diversity are valued. As part of the workforce inclusion policy, the [Agency name] has a target of increasing the percentage of its employees who identify as being Aboriginal and/or Torres Strait Islander from [0.5]% to [2%] by 2026.

The following table outlines the [Agency name]'s actual progress against this target in 2023–24 and 2024–25.

Workforce inclusion policy initiative	Target	Actual progress in 2023–24	Actual progress in 2024–25
Increase % employees who identify as Aboriginal ¹	Employees who identify as being Aboriginal: 2 per cent by 2026	Employees who identify as being Aboriginal 1 per cent	Employees who identify as being Aboriginal 1.3 per cent

Notes: [add any notes to explain the target, the data in the report, and any defined terms]

11.5 Executive officer disclosure

Executive officer disclosure in Financial Statements (FRD 21)

All DEECA agencies that employ executive officers are required to make an executive officer disclosure in Note 9.8 *Remuneration of executives* of their **Financial Statements** in accordance with FRD 21. As this disclosure is in the Financial Statements and not the Report of Operations, it is not discussed in this guide.

Refer to FRD 21 and the Model Report for details and an example disclosure.

FRD 21 defines an 'executive officer' to mean a person (other than a statutory office holder or an accountable officer):

- for whom the Victorian Government's '*Policy on Executive Remuneration in Public Entities*' applies (i.e. a public sector executive); or
- who is employed as an executive under Part 3 of the PAA (i.e. a public service executive).



Water entities are encouraged to refer to the '*Guide to applying FRD 21: Disclosures of responsible persons and executive officers in the financial report*' prepared by the Water Sector Strategy and Partnerships team for Water entities 2024–25 Annual Reports.

Executive officer disclosure in the Report of Operations (FRD 15)

While DEECA entities are **not required** to make an executive officer disclosure in their **Report of Operations** in accordance with FRD 15, **larger entities** are encouraged to disclose a greater level of detail about the number of executives that they employ than that required by FRD 21.



Your agency's executive officer data should be **consistent in the following disclosures**:

- in Note 9.8 of your agency's Financial Statements (i.e. in accordance with FRD 21)
- in your agency's Report of Operations – **if** your agency makes an executive officer disclosure in a manner that is similar to the disclosure required under FRD 15)
- notified to VPSC in the latest annual survey. Please note that this information will be included in DEECA's Annual Report 2024–25.⁸²

Where there are **differences** in these figures, your **report must include an explanation** or include additional commentary in the notes to the Financial Statements.

⁸² FRD 15 requires departments such as DEECA to disclose in their annual reports executive officer numbers for all of its 'public entities' (as defined in the PAA). DEECA obtains this information from VPSC. VPSC obtains this information annually from all public entities.

12. Disclosures in Section 4 (Other Disclosures)

This chapter details **additional disclosures** that your agency **may** be required to make, as detailed in **Section 4 of the MRO**.

12.1 Local Jobs First (FRD 25) ★

★	<p>FRD 25 has been updated.</p> <p>The report of operations should now also contain the following information if applicable for projects commenced and/or completed to which the Local Jobs First applied in the reporting period:</p> <ul style="list-style-type: none">• for completed projects, the number of post contract reviews due to be submitted, the number of post contract reviews that were submitted.
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Most DEECA entities are required to make a Local Jobs First disclosure in their Report of Operations.

This disclosure will be either:

- a 'nil disclosure'; or
- a more detailed disclosure (see below), if its procurement and project activities exceeded certain monetary thresholds in the reporting period.

What is Local Jobs First?

Local Jobs First is a Victorian Government policy⁸³ that consists of:

Victorian Industry Participation Policy (VIPP)	<p>VIPP encourages government entities to procure goods and services from small to medium sized local businesses (Australia/NZ).</p> <p>VIPP supports local industry participation by:</p> <ul style="list-style-type: none">• embedding consideration of local industry capability and jobs into the tendering process for all projects that meet the policy thresholds ('Standard Projects')• setting local content and other requirements on projects of strategic significance ('Strategic Projects').
Major Projects Skills Guarantee (MPSG)	<p>MPSG is aimed at creating job opportunities for apprentices, trainees and cadets on high value construction projects.</p> <p>MPSG requires that all construction projects valued at \$20 million or more utilise Victorian registered apprentices, Victorian registered trainees or cadets for at least 10 per cent of the contract works' total estimated labour hours.</p>

Who must comply with FRD 25?

Section 9 of the *Local Jobs First Act 2003* (Local Jobs First Act) requires an FMA 'public body' to report on its compliance with the Local Jobs First Policy for the relevant financial year. Most DEECA major agencies are therefore required to comply with FRD 25.⁸⁴

FRD 25 explains what information needs to be included in your agency's Local Jobs First disclosure in its Report of Operations.

⁸³ In August 2018, the Victorian Parliament reformed the *Victorian Industry Participation Policy Act 2003* into the *Local Jobs First Act 2003*, and the Victorian Industry Participation Policy (VIPP) and the Major Projects Skills Guarantee (MPSG) policy were brought together under the banner of Local Jobs First.

⁸⁴ Section 3.1 of this guide explains which DEECA agencies are an FMA 'public body'.

When is an agency required to comply with Local Jobs First?

The Local Jobs First policy applies to the full range of projects, developments, procurements and other initiatives that are undertaken or funded (whether wholly or partially) by the Victorian Government and meet the relevant Local Jobs First financial thresholds.

Agencies must apply:

- **Local Jobs First – VIPP** to all procurement and project activities (including grants or loan projects) valued at:
 - \$3 million or more in metropolitan Melbourne and for state-wide projects; and
 - \$1 million or more in regional Victoria.
- **Local Jobs First – MPSG** to all major construction projects valued at > \$20 million.

Applicable projects

Local Jobs First applicable projects include but are not limited to:

Purchase of goods and/or services	Purchase of goods and/or services, regardless of the method of procurement including but not limited to: <ul style="list-style-type: none"> • individual project tenders • State Purchase Contracts • supplier panels
Construction projects	Construction projects (incorporating design and construction phases, including if administered through a competition, and all related elements), including but not limited to: <ul style="list-style-type: none"> • individual projects • Public Private Partnerships • Alliance Contracts • Market Led Proposals • auctions, supplier panels and registers
Grant and loan projects	Grant and loan projects, including but not limited to: <ul style="list-style-type: none"> • grant agreements or loan arrangements to private, non-government and local government organisations for a single project or group of projects.

Standard or Strategic?

Local Jobs First Projects are designated either Standard or Strategic, based upon their value and/or ministerial determination. This is summarised in the table below.

Local Jobs First (LJP) – VIPP
A Local Jobs First Standard Project is a project: <ul style="list-style-type: none"> • with a budget of over \$1 million in rural or regional Victoria • with a budget of over \$3 million for state-wide projects or projects in metro Melbourne, or • declared by the Minister under s 7A(1) of the LJP Act.
A Local Jobs First Strategic Project is a project: <ul style="list-style-type: none"> • with a budget of \$50 million or more, or • declared to be a Strategic Project by the responsible minister/s under section 7A(2) of the Act

Local Jobs First (LJP) – VIPP

A Local Jobs First **Grants** or **Loan** Project is a project:

- with a state contribution of \$1 million or more in rural and regional Victoria, or
- with a state contribution of \$3 million or more for statewide projects or for projects in metropolitan Melbourne.

For example, if a Victorian Government agency is providing a \$1 million grant to a local council in regional Victoria for delivery of a project, it would be treated as a Local Jobs First project and the process for grants would apply.

Local Jobs First – MSPG

Applies to all high value **construction projects** valued at > \$20 million.

Key terms

Value of a project

The value of a project refers to the total budget allocated over the life of a project, and not the value of individual contracts, excluding GST.

The funding source does not impact the application of the policy. For example, a project budget may be sourced from State Government appropriations, internal agency resources, grants and loans or other contributions, which together make up the project value for policy purposes.

What information should be in your disclosure?

FRD 25.5.3 details the information that must be included in your agency's disclosure about contracts to which Local Jobs First policy applied in the reporting period (except grants):

FRD 25.5.3

Reporting on all projects except those related to grants provided

The report of operations should contain the following information if applicable for projects **commenced and/or completed** to which the Local Jobs First applied in the reporting period:

- the number and total value of both Local Jobs First Strategic and Local Jobs First Standard Projects commenced and/or completed in the reporting period to which a VIPP Plan (only from 1 July 2018 to 15 August 2018) or Local Industry Development Plan (LIDP) was required
- the number of projects that the MSPG has been applied on (from 15 August 2018). MSPG guidelines (2016) will continue to apply to MSPG-applicable projects where contracts have been entered by 15 August 2018
- the number and percentage of 'local content' committed under projects that commenced and/or completed in the reporting period to which LIDP was required, split by metropolitan, regional and statewide
- for projects commenced, a statement of total LIDP commitments (local content, employment (AEE)) committed as a result of these projects
- for projects completed, a statement of total VIPP Plan or LIDP outcome (local content, employment (AEE)) achieved as result of these projects
- the number of small to medium-sized businesses engaged as either the principal contractor or as part of the supply chain
- for completed projects, the number of post contract reviews due to be submitted, the number of post contract reviews that were submitted.

FRD 25.5.4 details the information that must be disclosed about **grants**:

FRD 25.5.4	Reporting on grants The Report of Operations should contain the following information related to grants: <ul style="list-style-type: none"> • The total number of conversations with the Industry Capability Network that correspond with the registration and issue of an Interaction Reference Number.
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X2	Your agency’s Local Jobs First disclosure must be referred in two locations in the Disclosure Index, once under FRD 25 and once in the Legislation section under the heading of <i>Local Jobs First Act 2003</i> .
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Example disclosure

Refer to the MRO for a detailed example disclosure (at pages 46–47), and the example below.

Local Jobs First

The *Local Jobs First Act 2003* introduced in August 2018 brings together the Victorian Industry Participation Policy (VIPP) and Major Project Skills Guarantee (MPSG) policy which were previously administered separately.

[Agency name] is required to apply the Local Job First policy in all projects valued at \$3 million or more in Metropolitan Melbourne or for statewide projects, or \$1 million or more for projects in regional Victoria. MPSG applies to all construction projects valued at \$20 million or more. The MPSG guidelines and VIPP guidelines will continue to apply to MPSG applicable and VIPP applicable projects respectively where contracts have been entered prior to 15 August 2018.

Projects Commenced – Local Jobs First Standard

During 2024–25, the [Agency name] commenced [one] Local Jobs First Standard projects totalling [\$21 million]. This project was located in metropolitan Melbourne and had an average commitment of [80%] local content. No projects were commenced that occurred statewide. The MSPG applied to this project.

The outcomes expected from the implementation of the Local Jobs First policy to this project where information was provided are as follows:

- an average of [80%] of local content commitment was made;
- a total of [50] jobs (annualised employee equivalent (AEE)) were committed, including the creation of [3] new jobs and the retention of [10] existing jobs (AEE);
- a total of [4] positions for apprentices, trainees and cadets were committed, including the creation of 1 new apprenticeship, traineeship or cadetship;
- the retention of the remaining [three] existing apprenticeships, traineeships and cadets; and
- MPSG applicable projects provided a total of [3 000] hours to apprentices, trainees and cadets and engaged [4] apprentices, trainees and cadets.

There was [one] small to medium sized businesses that prepared a VIPP Plan or Local Industry Development Plan (LIDP) for contracts, successfully appointed principal contractor.

Projects Completed – Local Jobs First Standard

During 2024–25, [Agency name] completed [one] Local Jobs First Standard projects, totalling [\$10 million]. This project was a state-wide project, with a local content requirement of [48%]. The MSPG did not apply to this project.

The outcomes expected from the implementation of the Local Jobs First policy to these projects where information was provided, were as follows:

- an average of [87%] of local content commitment was made;
- a total of [50] jobs (annualised employee equivalent (AEE)) were committed, including the creation of [5] new jobs and the retention of [20] existing jobs (AEE);

There was [one] small to medium sized businesses were engaged through the supply chain on these projects.

Reporting requirements – all projects

[Agency name] commenced [two] contracts prior to 15 August 2018 with a total of [96%] estimated to be of local content for which a VIPP Plan or LIDP was not required, as the procurement activity was local by nature.

Reporting requirements – grants

For grants provided during 2024–25, a total of [five] interaction reference numbers were required, which entailed a conversation with the Industry Capability Network (Victoria) Ltd.

Nil disclosure required

A disclosure must be made even if the disclosure amounts to a nil response.

Whole of Government reporting

The Act also requires each agency to provide information for inclusion in a whole of Victorian government report on the implementation of Local Jobs First, no later than six weeks after the end of the financial year to which the report relates. You can access the most recent report on the Local Jobs First website (see link in 'Further Information').

Further information

Any questions should be directed to the Local Jobs First team at: localjobsfirst@ecodev.vic.gov.au

Further resources, [key documents](#) (such as the [Local Jobs First Policy \(Oct 2022\)](#) and the [Local Jobs First Agency Guidelines \(Oct 2022\)](#)) and annual reports can be obtained from the Local Jobs First website (<https://localjobsfirst.vic.gov.au>).

12.2 Social Procurement ★



FRD 22 has been updated to include new guidance on the disclosure of social procurement activities under the Social Procurement Framework (22.5.19).

A new example disclosure has been included below from the latest MRO.

In addition, the Social Procurement team at the Department of Government Services will release revised documents in July 2025, including:

- an updated ABN wash tool that is used to identify the direct department and agency spend with Social Benefit Suppliers
- updated Measurement and Reporting Guidance for 2024–25.

See the [Social Procurement Framework and Guidance](#) site for more information.

What is a social procurement disclosure? ★

A social procurement disclosure is essentially a summary of an agency's achievements against its social procurement strategy for the reporting period.

FRD 22.5.19

Framework requires entities to include their Social Procurement Framework activities in their annual reports.

Entities must disclose the following:

- the Social Procurement Framework objectives and outcomes prioritised in the entity's Social Procurement Strategy.
- a summary of activities to support the entity's Social Procurement Strategy during the reporting period; and
- a summary of key achievements in delivering the Social Procurement Framework outcomes during the reporting period, including social procurement direct spend.

Which entities are required to make this disclosure?

All 'public bodies' subject to the Standing Directions 2018 made under the FMA are required to report on their social procurement activities in their annual reports under the Social Procurement Framework (SPF).⁸⁵

In addition, these same public bodies are required to contribute to an annual whole of Victorian Government report on aggregated social and sustainable outcomes and benefits.

Minimum content for an agency's SPF disclosure

All DEECA entities required to make an SPF disclosure are categorised as **Group B** entities.⁸⁶

Group B Entities must include the following SPF achievements in their own annual reports:

- the following data on **their activities** with social benefit suppliers in the reporting period (as outlined in the table below), which must be generated using the **ABN Wash tool**;

⁸⁵ See: <https://www.buyingfor.vic.gov.au/implementing-and-reporting-social-procurement>

⁸⁶ Page 1, 'Social Procurement Framework Annual Reporting Instructions (updated each year).

Overall social procurement activities 2024–25

- Number of social benefit suppliers engaged during the reporting period.
- Total amount spent with social benefit suppliers (direct spend) during the reporting period (\$ GST exclusive).
- Total number of mainstream suppliers engaged that have made social procurement commitments in their contracts with the Victorian Government.
- Total number of contracts that include social procurement commitments.

-
- a minimum of **one case study**;
 - **their achievements** against defined **SPF outcomes**.

An example disclosure is set out in Appendix A of the *SPF Annual Reporting Reference Guide 2023–24*. Entities are encouraged to use Victorian Management Centre (VMC) data for reporting.⁸⁷

What are the eligible procurement types for SPF reporting?

All goods, services and construction related procurement activities qualify for reporting, regardless of the value of the procurement, or mode of payment.

Which financial year to report a new engagement?

The social procurement engagement is reported when the reporting agency releases the payment to the social benefit supplier. Therefore, the engagement should be reported within the reporting period that the payment occurs.

What is an SPF objective? ★

Social Procurement Strategy prioritises the following Social Procurement objectives:

- Opportunities for Victorian Aboriginal people
- Opportunities for Victorians with disability
- Women's equality and safety
- Opportunities for Victorian priority jobseekers
- Supporting safe and fair workplaces
- Sustainable Victorian social enterprise and Aboriginal business sectors
- Sustainable Victorian regions.

Each SPF objective has associated SPF **outcomes** and **reporting** metrics which are set out in Chapter 5 of the SPF Reporting Guideline.

The SPF requires entities to prioritise several SPF objectives (with associated outcomes and metrics) in their Strategy.

What is a 'case study'?

An explanation of what a case study means is contained in the SPF Reporting Guidelines.

Each agency will be asked to submit a case study to the Department of Government Services as part of its contribution to the annual whole of Victorian Government report on aggregated SPF outcomes.

The whole of Victorian government SPF annual report contains useful examples of case studies provided by a range of Victorian government departments and public sector bodies that you may wish to refer to.

Further information

If you have any questions, please contact the Social Procurement team at the Department of Government Services at: social.procurement@dgs.vic.gov.au.

⁸⁷ The 'Social Procurement Framework Annual Reporting Instructions' (updated each year).

For further guidance and other resources such as the following key documents, please refer to the [Social Procurement page on Buying for Victoria's website](#).⁸⁸

- [Victoria's Social Procurement Framework](#) (SPF) (April 2018)
- [Social Procurement Framework Annual Reporting Reference Guide](#)
- the 'Social Procurement Framework Annual Reporting Instructions'
- the SPF ABN Wash Tool.

Example disclosure ★

The following is an example disclosure from the MRO (p. 63).

Social Procurement Framework

The [Agency]'s Social Procurement Strategy prioritises the following Social Procurement objectives:

- Opportunities for Victorian Aboriginal people
- Opportunities for Victorians with disability
- Opportunities for Victorian priority jobseekers
- Sustainable Victorian regions
- Sustainable Victorian social enterprises and Aboriginal business sectors.

Social procurement achievements

During 20X1-X2, the [Agency]:

- engaged 67 social benefit suppliers with a total spend of \$1.86 million with certified social enterprises, Aboriginal businesses and disability enterprises
- increased the proportion of suppliers that are Victorian Aboriginal businesses from 0.85 per cent in 20X1 to 1.05 per cent in 20X2, engaging 13 Aboriginal businesses
- established 17 contracts with Victorian Government suppliers that include social procurement commitments.

During 20X1-X2, the [Agency] also implemented several initiatives to support its Social Procurement Strategy which included:

- introducing a requirement in the Department's internal procurement policy and process to search available databases for social benefit suppliers
- incorporating social and sustainable evaluation criteria into procurement documentation (e.g. Requests for Tender) to ensure purchases align with the Department's Social Procurement Strategy
- providing education and training to procurement staff to increase awareness of social procurement.

⁸⁸ <https://www.buyingfor.vic.gov.au/social-procurement-document-library>

12.3 Government advertising expenditure (FRD 22)

What information must be disclosed?

FRD 22 requires an agency to disclose certain information about its expenditure on government campaign advertising in its Report of Operations.⁸⁹

This change was a result of a VAGO recommendation (Recommendation 6, VAGO Report 2022 – *Government advertising*⁹⁰).

For each **government advertising campaign** with a **total media spend of \$100 000 or greater** (exclusive of GST), an agency should disclose the following information in its Report of Operations:

- the name of the advertising campaign
- the start and end date of campaign
- a campaign summary
- details of your agency's:
 - (i) **approved/ proposed** campaign expenditure for the reporting period (exclusive of GST); and
 - (ii) **actual** campaign expenditure for the reporting period (exclusive of GST),with the following expenses separately itemised:
 - advertising (media)
 - creative and campaign development
 - research
 - post-campaign evaluation
 - print and collateral
 - other campaign costs.

Additional guidance

Approved/proposed campaign expenditure

For the purposes of reporting under this FRD, the 'approved/proposed' amounts are those amounts included in the Campaign Strategy that an agency submitted to the Advertising Approvals Group (AAG) for approval.

If actual expenditure exceeds proposed expenditure

Where actual campaign expenditure significantly exceeds the approved/proposed campaign expenditure, entities are required to provide an explanation of why this was the case.

⁸⁹ Paragraph 5.15 of FRD 22. Also see related definitions in para 6.4 of FRD 22.

⁹⁰ Victorian Auditor General's Office, Independent assurance report to Parliament, '*Government advertising*' tabled 6 April 2022, available at: <https://www.audit.vic.gov.au/report/government-advertising>

Definitions

'Total media spend' (or buy)	means your agency's total expenditure on 'government campaign advertising' in the reporting period.
'Government campaign advertising'	means campaign advertising bought by your agency through the Master Agency Media Services (MAMS) media-buying contract. ⁹¹ Campaign advertising is intended to inform, educate, motivate or change behaviour. Examples are road safety and regional tourism campaigns.
'campaign advertising' vs non-campaign advertising	'Non-campaign advertising' includes functional and recruitment advertising activity. <ul style="list-style-type: none"> • Functional advertising includes simple, one-off advertisements such as legal notices and requests for tender. • Recruitment advertising promotes job vacancies in government.

Example disclosure – nil response

If your agency has **not met the disclosure threshold of \$100 000** on government advertising expenditure, FRD 22 states that an explicit statement (a **nil report statement**) must be included in its annual report (or a nil disclosure).

Government advertising expenditure

[Agency name]'s government campaign expenditure in the 2024–25 reporting period did not exceed \$100 000.

⁹¹ Refer to the definition in FRD 22 of 'government campaign advertising', p. 10.

Example disclosure

The example disclosure on page 49 of the MRO has been adapted for agencies (below).⁹²

Government advertising expenditure								
In 2024–25, [Agency] conducted one government advertising campaign with a total media spend of \$100 000 or greater (excl. GST), described below:								
(\$ thousand)								
Name & summary of campaign,	Start/ End date	Advertising (media) expenditure (excl. GST)	Creative & campaign development expenditure (excl. GST)	Research & evaluation expenditure (excl. GST)	Post campaign evaluation & expenditure (excl. GST)	Print and collateral Expenditure (excl. GST)	Other Campaign Expenditure (excl. GST)	Total
E-recycling A 6-month campaign to educate companies on how to recycle e-waste responsibly.	(Aug 2024 – Jan 2025)	Approved: 620	Planned: 10	Planned: 30	Planned: 0	Planned: 10	Planned: 8	Approved/ Planned: 678
		Actual: 600	Actual: 40 ⁽¹⁾	Actual: 32	Actual: 0	Actual: 12	Actual: 8	Actual: 692
Notes: Approved ‘Advertising (media) expenditure’ is the amount approved for each campaign by the Advertising Approval Group (AAG). Planned campaign expenditure amounts are the amounts included in the Campaign Strategy form submitted to the AAG for review. (1) Demand for printed posters and other printed campaign collateral (from companies) was higher than expected, leading to an increase in print costs for this campaign.								

⁹² Additional guidance can be found in the [Guidance Note to Financial Reporting Direction 22](#) (pp. 5-6).

12.4 Consultancy expenditure (FRD 22)

FRD 22 requires details of your agency's **consultancy expenditure** during the reporting period to be disclosed in its Report of Operations. Different disclosure requirements apply to consultancies valued at:

- \$10 000 and over; and
- less than \$10 000.⁹³

A nil response disclosure is recommended if your agency did not have any consultancies in 2024–25.



When determining if a service provider is a consultant, it is important to consider the primary purpose of the engagement (and not what they call themselves). The main factor that distinguishes a consultant from other types of contractors is the predominantly advisory nature of the work. By its nature it is typically a role that is not required in an ongoing capacity within the structure of public bodies.

Consultancies – \$10 000 or more

For each consultancy valued at \$10 000 or more (excl. GST), your agency must:

- include a **summary disclosure** in its **Report of Operations** (for an example disclosure, refer to FRD 22 and the MRO)
- publish a **more detailed disclosure** on its **website** (for an example disclosure, see the MRO).

What information must be disclosed on my agency's website?

For each consultancy valued at \$10 000 or more, a schedule must be provided on your agency's website detailing:

- name(s) of the consultant(s) engaged
- brief summary of the project involved (i.e. the 'purpose' of the consultancy)
- start and end date of the project (**optional**)
- total project fees approved (exclusive of GST)
- total fees incurred (i.e. expenditure) for the reporting period (exclusive of GST)
- any future commitments (i.e. expenditure) relating to each consultancy.

Consultancies under \$10 000

For consultancies under \$10 000 (excluding GST), the Report of Operations should detail:

- the total number of consultancies
- the total cost (exclusive of GST).

Example disclosures

Below is an example disclosure for consultancy expenditure. Also see the example in the MRO (p 50).

⁹³ Paragraph 5.12 to 5.14 of FRD 22. Also see related definitions in paragraphs 6.2 and 6.3 of FRD 22.

Details of consultancies (valued at \$10 000 or greater)

In 2024–25, there were [three] consultancies where the total fees payable to the consultants were \$10 000 or greater. The total expenditure incurred during 2024–25 in relation to these consultancies was \$[amount] (excl. GST).

Details of individual consultancies are outlined on [Agency's Name]'s website, at [website address].

Details of consultancies (valued at less than \$10 000)

In 2024–25, there were [total number] consultancies engaged during the year, where the total fees payable to the consultants was less than \$10 000. The total expenditure incurred during 2024–25 in relation to these consultancies was \$[amount] (excl. GST).

Example disclosure – Nil response

If your agency did not have any consultancies during the reporting period, then we **recommend** that a nil response disclosure be included in its annual report, so that it's clear to the reader that it has considered this requirement.



The **information on your agency's website** (on consultancies valued at \$10 000 or more) **must be available** from the date on which your report becomes publicly available – at the latest.

Additional information about consultancies must be made available on request (see 12.18 of this guide).

12.5 Reviews and studies expenditure (FRD 22) ★



FRD 22.5.21 has been updated with minor word changes to provide further clarity on the disclosure of review and study expenses. This now excludes reviews and studies which are:

- Commercial-in-Confidence, or
- commercially sensitive, or
- pre-emptive of significant Government policy announcements.

Requirement ★

FRD 22.5.21

Disclosure of review and study expenses

For reviews and studies undertaken by an entity which are not Commercial-in-Confidence or commercially sensitive, or pre-emptive of significant Government policy announcements, the following should be disclosed for each item:

- (a) estimated cost for the year;
- (b) actual cost for the year;
- (c) the anticipated outcomes;
- (d) the terms of reference/scope; and
- (e) the reason for undertaking the review/study.

Entities shall refer to the *Model Report for Victorian Government Departments* for further guidance on the types of reviews and studies to be disclosed.

This disclosure requirement was introduced based on a recommendation made by Public Accounts and Estimates Committee (PAEC).⁹⁴

What is a 'review or study'?

⁹⁴ Recommendation 3 in PAEC Final Report 147 (17 July 2020) '*Inquiry into the 2017-18 and 2018-19 financial and performance outcomes*' which is available (with the Government Response, and questionnaires) at: <https://www.parliament.vic.gov.au/get-involved/inquiries/inquiry-into-the-2017-18-and-2018-19-financial-and-performance-outcomes/reports>

The guidance to the MRO⁹⁵ states that a 'review or study' could include:

- feasibility studies
- scoping studies
- audits/reviews
- research and development
- inquiries and investigations
- impact/evaluation studies.

A disclosable 'review or study' includes:

- where an external provider is engaged as part of a contract to perform a review or study
- internal reviews or studies should also be captured when they can be reliably measured.

A review or study does **not** need to be disclosed if it is **commercially sensitive**, '**commercial in confidence**', and/or if doing so would be **detrimental to commercial operations**. This exclusion is likely to extend to a review or study that:

- is '**cabinet in confidence**' or
- must be tabled or reported in Parliament, at least until that has occurred.

Information to include in your disclosure *

Title, scope & outcomes

Your disclosure should include:

- Title of the review or study.
- Name of who is conducting the review (i.e. the name of any consultant engaged to do the review or study, or if inhouse, the business unit responsible for the review or study).
- Reasons for review/study.
- Terms of reference/scope (i.e. either link to any online terms of reference or media release describing the review or study or briefly describe the scope of the review or study).
- Anticipated outcomes.

Costs

Your disclosure should include:

- the **estimated cost for the year**, for each review or study; and
- if a review or study has been completed – the **final cost** of the review or study, **including any associated costs from previous years**, should be disclosed.
- **total cost for the year** for all reviews or studies undertaken by an entity. (i.e. the sum of the estimated costs for the year for all reviews or studies detailed in your entity's disclosure).

Website link if publicly available

Your disclosure should also indicate if a report or study is publicly available.

If a report is publicly available, then a website link should also be provided in the disclosure.



For some DEECA agencies, the guidance on this disclosure may be sufficient to determine which reviews or studies are disclosable. However other agencies may have conducted a large number of reviews or studies in the reporting period that potentially fall within the scope of this new

⁹⁵ Page 52 MRO.

requirement, given how broadly it is worded, and so the **additional guidance** below is provided to assist those agencies.

Additional guidance

- **Reporting thresholds**

There is some **flexibility/autonomy** in interpreting this disclosure with DTF noting that:

‘There are no prescriptive thresholds for reporting on this particular area as the intention is to allow a level of autonomy for departments when making assessments regarding the reporting of reviews and studies undertaken. However, the intention seems to be to capture where specific funding was sought to conduct reviews or studies (e.g. initiatives that include reviews or studies as a deliverable/output).’

- **Internal vs external review or study**

While the MRO makes it clear that a disclosable ‘review or study’ include those conducted **in-house** by employees as well as those where an **external provider** has been engaged, this may result in hundreds of reviews or studies conducted by an agency being regarded as being in scope. If that is the case then DTF has suggested that it expects the emphasis should be on reviews or studies where an external provider has been engaged, rather than on internal studies, in particular ‘reviews and studies **which are publicly known** or have **implications for external users and stakeholders**.’

DTF has noted that: ‘Internal reviews or studies should also be captured when they can be **reliably measured**.’ Internal reviews are less likely to be publicly known and/or likely to have implications for external users and stakeholders. ‘Therefore, internal reviews have diminished relevance.’⁹⁶

- **Sufficiently structured**

Another indicator that a review or study is reasonably significant or ‘substantial’ might be the level at which it is approved (i.e. by the board, CEO or a senior executive).

Note that there is some overlap with this new disclosure and these existing requirements:

- information about **major external reviews** carried out on the entity and **major research and development activities** undertaken by the entity must be made available on request. (FRD 22.5.22(e) and (f) ‘Additional Information available on request’).
- Your agency’s expenditure on certain **consultants**, if a consultant was engaged by your agency to do a review or study and that expenditure exceeded the threshold amounts.

Your agency should make sure that the information contained in each disclosure is consistent, and you may want to consider addressing more than one requirement in the one disclosure.

⁹⁶ PAEC had two key reasons for wanting entities to disclose more information about reviews and studies:

- (i) promotion of integrity in the use of public funds; and
- (ii) greater transparency and accountability.

PAEC noted that ‘the majority of reviews or studies undertaken by government were not made publicly available, which limited the ability to:

- Conduct cost-benefit analysis of reviews and studies undertaken by government
- Monitor and evaluate the outcomes achieved by those reviews and studies
- Assess the benefit to the Victorian community of those reviews and studies.’

PAEC acknowledged that there may be circumstances in which a review or study undertaken by an agency should not be made publicly available. However, to promote transparency and accountability PAEC considered it is important that where possible information about reviews/studies undertaken by an agency should be made publicly available.

Example disclosure ★

Reviews and Studies expenditure

In 2024–25, there were [number e.g. 'three'] reviews and studies undertaken which were not commercially sensitive with the total cost of [\$total cost e.g. '\$275 000']. Details of individual reviews and studies are outlined below.

(\$ thousand)

<i>Name of the review (portfolio(s) and output(s)/agency responsible)</i>	<i>Reasons for review/study</i>	<i>Terms of reference/scope</i>	<i>Anticipated outcomes</i>	<i>Estimated cost for the year (excl. GST)</i>	<i>Final cost if completed (excl. GST)</i>	<i>Publicly available (Y/N) and URL</i>
Feasibility study into potential development sites (Development Agency)	To meet future demand and growth	Investigate options for a new site that is fit-for-purpose.	More informed decision-making on future asset investments	250	N/A	N
Review of new technologies (Emerging technologies output)	To keep updated on best practice.	Consider technological developments domestically and internationally.	Enhanced learning and innovation opportunities	20	120	N
Evaluation of pilot program (Evaluations output)	To determine whether to expand the pilot program.	Evaluate pilot program that tested the adoption of new technology.	Improved use of resources	5	35	Y website

Note 1: Table does not include reviews or studies that may be Commercial-in-Confidence or commercially sensitive, or where the release may be detrimental to Government operations (e.g. by pre-empting the finalisation of policy decisions prior to their announcement by Government).

[Include any definitions, explanatory notes (i.e. explaining significant variances). If your agency has applied additional criteria to limit the number of reviews or studies that are disclosed, then this should also be explained to the reader. If an agency has a large number of reviews or studies, consider referring the reader to a list on your website or in an annexure to its report.]

12.6 Information and Communication Technology expenditure (FRD 22)

Which entities must make this disclosure?

All FMA ‘public bodies’ must disclose their Information and Communication Technology (ICT) expenditure for the reporting period in their Report of Operations in accordance with FRD 22.5.16.⁹⁷

What information must be disclosed?

FRD 22.5.16 requires your agency to disclose the following information, for the full 12-month reporting period:

- total ICT Business as Usual (BAU) expenditure; and
- total ICT Non-BAU expenditure, with a breakdown for:
 - i. Operational expenditure (OPEX), and
 - ii. Capital Expenditure (CAPEX).

Definitions

‘ICT expenditure’	‘ICT expenditure’ is an agency’s costs in providing business enabling ICT services. It consists of the following cost elements: <ul style="list-style-type: none">• operating and capital expenditure (including depreciation);• ICT services – internally and externally sourced;• cost in providing ICT services (including personnel & facilities) across the agency, whether funded through a central ICT budget or through other budgets; and• cost in providing ICT services to other organisations.⁹⁸				
‘Total ICT expenditure’	Total ICT expenditure	=	ICT BAU expenditure	+	ICT Non-BAU expenditure
‘Non-Business as Usual (Non-BAU)’	Non-BAU ICT expenditure is a subset of ICT expenditure that relates to extending or enhancing current ICT capabilities. Usually run as projects.				
Business As Usual (BAU)	BAU ICT expenditure includes all remaining ICT expenditure and typically relates to ongoing activities to operate and maintain the current ICT capability.				

Example disclosure

The **disclosure** in the MRO (p 53) has been adapted for an agency and is set out below.

Information and Communication Technology (ICT) expenditure For the 2024–25 reporting period, [agency] had a total ICT expenditure of [insert total value e.g. \$100 000], with the details shown below.	
All operational ICT expenditure	ICT expenditure relating to projects to create or enhance ICT capabilities

⁹⁷ This disclosure was introduced in 2016 in response to a recommendation from the Victorian Auditor-General’s Office (VAGO) performance audit on *Digital Dashboard: Status Review of ICT Projects and Initiatives*, which recommended that DPC establish an ICT reporting mechanism to improve government transparency and enable better ICT benchmarking across government. The purpose of this disclosure is to increase government transparency in managing ICT expenditure and promote consistency in tracking ICT expenditure.

⁹⁸ Definitions are contained in paragraphs 6.5, 6.6 and 6.7 of FRD 22. For a detailed definition of ‘ICT expenditure’, please refer to the Glossary in the *ICT Reporting Standard*.

Business As Usual (BAU) ICT expenditure	Non-Business as Usual (non-BAU) ICT expenditure	Operational expenditure (OPEX)	Capital expenditure (CAPEX)
(Total)	(Total = Operational expenditure and Capital Expenditure)		
60	40	30	10

Note:

- **ICT expenditure** refers to [agency]'s costs in providing business enabling ICT services within the current reporting period. It comprises Business as Usual (BAU) ICT expenditure and Non-Business as Usual (Non-BAU) ICT expenditure.
- **Non-BAU ICT expenditure** relates to extending or enhancing [agency]'s current ICT capabilities.
- **BAU ICT expenditure** is all remaining ICT expenditure, which primarily relates to ongoing activities to operate and maintain the current ICT capability.

Example disclosure – nil response

An explicit statement of nil reports is required where the relevant activities or circumstances do not result in any spending.

<p>Information and Communication Technology (ICT) expenditure</p> <p>For the 2024–25 reporting period, [agency name] had a total ICT expenditure of \$0.</p> <p>'ICT expenditure' refers to [agency name's] costs in providing business enabling ICT services.</p>

Further information

For further information refer to the:

- IT Project and Expenditure Reporting Standard; and
- IT Expenditure Reporting Data Collection Guidelines,

both of which are available at: <https://www.vic.gov.au/it-project-and-expenditure-reporting-standard-and-guidelines>.⁹⁹

The Standard is mandatory for 'public bodies' to comply.

The Guideline is a guide only.

⁹⁹ Search for 'ICT expenditure'.

12.7 Major Contracts (FRD 12, MRO & VGPB policies)

Which entities should consider making this disclosure?

Technically, only departments are required to make a major contracts disclosure in their report of operations in accordance with FRD 12 *Disclosure of Major Contracts* and the MRO.

However, it is recommended that a DEECA entity make a similar disclosure if it has entered into a contract valued at **\$10 million or more** in the reporting period.

'Major contract'	means each contract that an agency has entered into during the reporting period, which is valued at \$10 million or more.
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What information must be disclosed?

The following information should be included in this disclosure:

- details about each major contract that your agency has entered into during the reporting period, whether the contract has been disclosed in part or in full, and whether any part of a contract falls within one or more of the exemptions contained in Part IV of the *Freedom of Information Act 1982* (FOI Act) and/or government guidelines;
- brief details of the contractors and the purpose of contracts that have not been disclosed, and the date when it will be disclosed; and
- where the details of contracts that have been disclosed are publicly available. (For most agencies, this would be their website.)

It is important you clarify whether VGPB policy applies to your agency and if not, there is no requirement to disclose contracts valued at **under \$10 million**; however, your agency may wish to disclose details over and above the minimum. You should verify your obligations at the following: [Aligning goods and services supply policies](#).

Disclosures can be made in either the Report of Operations or the Financial Statements. However, a disclosure in the Financial Statements will be subject to audit by the Victorian Auditor-General.

Further information

- [Ensuring openness and probity in Victorian Government contracts: A policy statement \(11 October 2000\)](#).
- [Ensuring openness and probity in Victorian Government contracts: Implementation guidelines](#).
- Guidelines issued by the Victorian Government Purchasing Board.

Example disclosure – nil response

An example of a disclosure for an agency that is subject to the VGPB Framework but which did not award any major contracts in the reporting period is set out below.

<p>Major Contracts</p> <p>[Agency name] did not enter into any major contracts during 2024–25.</p> <p>A 'major contract' is a contract entered into during the reporting period valued at \$10 million or more.</p>
--

Example disclosure

See below, and in the MRO.

<p>Major Contracts</p> <p>In 2024–25, VicPlan entered into one major contract with a value of over \$10 million. The relevant contract is for Engineering Project Management Services covering the 2018 – 2023 Melbourne Plan Expo. This contract was awarded to XYZ Corporation Pty Ltd. Details about this contract are available on VicPlan's website at [insert link].</p>

12.8 Freedom of Information (FRD 22) ★

Requirement

FRD 22 requires your entity's Report of Operations to include 'a summary of the **application** and **operation** of the Freedom of Information Act 1982 (FOI Act) within the entity during the year.'¹⁰⁰

'Operation' text

Your entity's FOI disclosure should provide the reader with context of **how the FOI Act operates**.

In particular, the operation text should briefly describe:

- the purpose of the Act;
- the public right of access created by the Act, the documents that it applies to, and any statutory exclusions;
- what your agency may do in response to an FOI request;
- an applicant's right to review by Office of the Victorian Information Commissioner (OVIC);
- how a member of the public may make an FOI request; and
- where to obtain further information about FOI (e.g. OVIC website, FOI Act etc.).

The operation text should also provide guidance to the public on **how** a member of the public can make an FOI request including:

- which **types of requests** are handled by your agency and which requests are outside its scope (e.g. requests for information belonging to a subsidiary);
- what types any **costs** associated with making the request, in particular, the fee that must accompany an FOI request see details below;
- to **whom** an FOI request should be addressed to (i.e. the name and contact details of your agency's authorised FOI officer/s); and
- what **format** a request should be in.



When referring to the **application fee** in the report, the figure should reflect the fee at the date the report is signed off, not the fee applicable during the report period. From **1 July 2025**, the fee is **\$33.60**.

'Application' text

Your agency's FOI disclosure must also:

- describe **how your agency has applied** the requirements prescribed in s 7 of the Act during the reporting period.¹⁰¹

In the example disclosure below, this requirement is addressed by the following statement:

'Information about the type of material produced by [Agency] is available on [Agency]'s website under its Part II Information Statement.'

- provide a summary of the **FOI requests** your agency has received in the reporting period, with the FOI statistics detailed in the table below.

¹⁰⁰ Paragraph 5.21(a) of FRD 22.

¹⁰¹ Section 7(4) of the FOI Act contains the requirement that certain information be included by an agency in its annual report.

FOI statistics

- The total number of **FOI requests** received in the period.
- A summary of the **types of requesters** (e.g. 'six were from Members of Parliament and the remainder were from the general public').
- The **outcome** of the requests, in brief detail (e.g. 'the majority were acceded to').
- The total **number of FOI decisions** made by your agency in the reporting period, with a breakdown for the length of time taken to make those decisions, within each of the following time periods:
 - within the 30-day time period;
 - within 30-to-45-day time period;
 - within 46 to 90 days; and
 - more than 90 days.
- Average time taken to finalise requests.
- The number of requests that were subject to a complaint / internal review by OVIC.
- The number of FOI decisions that were appealed to VCAT.

Agencies that do not have an authorised FOI Officer

Some smaller agencies do not have their own FOI Officer. Instead, they use DEECA's Freedom of Information Unit for assistance with handling requests, and the agency's Principal Officer makes decisions. In this instance contact the Manager, FOI in DEECA on **(03) 7022 6530** if you need assistance with how to phrase this disclosure.

Example disclosure – for agencies that have an authorised FOI Officer

The example disclosure (below) has been modelled on the disclosure in the MRO¹⁰². It assumes that your agency has its own FOI Officer.

¹⁰² Pages 55-56, Model Report.

Freedom of information

The *Freedom of Information Act 1982* (the Act) allows the public a right of access to documents held by [Agency name]. The purpose of the Act is to extend as far as possible the right of the community to access information held by government departments, local councils, Ministers and other bodies subject to the Act.

An applicant has a right to apply for access to documents held by [Agency name]. This comprises documents both created by [Agency name] or supplied to [Agency name] by an external organisation or individual, and may also include maps, films, microfiche, photographs, computer printouts, computer discs, tape recordings and videotapes. Information about the type of material produced by [Agency name] is available on [Agency name]'s website under its Part II Information Statement.

The Act allows [Agency name] to refuse access, either fully or partially, to certain documents or information. Examples of documents that may not be accessed include cabinet documents; some internal working documents; law enforcement documents; documents covered by legal professional privilege, such as legal advice; personal information about other people; and information provided to [Agency name] in-confidence.

Under the Act the Freedom of Information (FOI) processing time for requests received is 30 days. However, when external consultation is required under ss29, 29A, 31, 31A, 33, 34 or 35, the processing time automatically reverts to 45 days. Processing time may also be extended by periods of 30 days, in consultation with the applicant. With the applicant's agreement this may occur any number of times. However, obtaining an applicant's agreement for an extension cannot occur after the expiry of the timeframe for deciding a request.

If an applicant is not satisfied by a decision made by [Agency name], under section 49A of the Act, they have the right to seek a review by the Office of the Victorian Information Commissioner (OVIC) within 28 days of receiving a decision letter.

Making a request

FOI requests can be lodged online at <https://ovic.vic.gov.au>. An application fee of **\$32.70** applies. Access charges may also be payable if the document pool is large, and the search for material, time consuming.

Access to documents can also be obtained through a written request to [Agency name]'s Freedom of Information team, as detailed in s17 of the *Freedom of Information Act 1982*.

When making an FOI request, applicants should ensure requests are in writing and clearly identify what types of material/documents are being sought.

Requests for documents in the possession of [Agency name] should be addressed to:

[\[Name and contact details of the Freedom of Information Team\]](#)

FOI statistics/timeliness

During 2024–25, [Agency name] received [25] applications. Of these requests,

- [5] were from Members of Parliament;
- [10] from the media; and
- the remainder were from the general public.
- [Agency name] made [23] FOI decisions during the 12 months ended 30 June 2025.
- [10] decisions were made within the statutory 30-day time period;
- [6] decisions within an extended statutory 30–45-day time period;
- [5] decisions within 46 to 90 days; and
- [two] decisions in greater than 90 days.

The average time taken to finalise requests in 2024–25 was [20] days.

During 2024–25, one request was subject to a complaint/internal review by OVIC, with two progressing to VCAT.

Further information

Further information regarding the operation and scope of FOI can be obtained from the Act; regulations made under the Act; and *Freedom of Information – Office of the Victorian Information Commissioner* (<https://ovic.vic.gov.au>)

12.9 Compliance with Building Act 1993 (FRD 22 & the Building Act)

If your agency **owns** or **controls** a building, then it must include in its Report of Operations a **statement on its compliance** with the building and maintenance provisions of the *Building Act 1993*.¹⁰³

An agency's statement on compliance with the building and maintenance provisions of the *Building Act 1993* **should also** be taken to refer to the **Regulations** made under the *Building Act 1993* as well as the relevant provisions of the **National Construction Code**.

This statement **must** include the following information for **each** building that it **owns or controls**, for the reporting period:

- mechanisms to ensure that buildings conform with the building standards;
- major works projects (greater than \$50 000);
- the number of building permits, occupancy permits or certificate of final inspection issued in relation to buildings owned by the agency;
- mechanisms for inspection, reporting, scheduling and carrying out of rectification and maintenance works on existing buildings;
- the number of emergency orders and building orders issued in relation to buildings;
- the number of buildings that have been brought into conformity during the reporting period.



Entities should be aware that an audit of government owned and leased buildings was undertaken to consider the use of combustible cladding. Audit outcomes may have found non-compliance which may need to be considered when making statements relating to compliance with the *Building Act 1993* depending on whether or not those audit outcomes have been addressed through rectification works. A small number of DEECA entities own or control a building that fell within the scope of this audit for program funding.¹⁰⁴

Example nil-disclosure

If your agency does not own or control any government buildings, you still need to include a statement to that effect, identifying that it is exempt from notifying its compliance with the building and maintenance provisions of the Act.

Compliance with Building Act 1993

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

X2

The disclosure in the Report of Operations must be referenced twice in the disclosure index, once under FRD 22 and once under the Legislation section of the index under the heading of *Building Act 1993*.

¹⁰³ FRD 22.5.21(b).

¹⁰⁴ As advised by DEECA's Executive Director, Building Policy Program and Governance as still current guidance on 8 June 2021.

Example disclosure

Compliance with Building Act 1993

[Agency name] owns or controls [number e.g. one] government building located at [address] and consequently is required to include a statement on its compliance with the building and maintenance provisions of the *Building Act 1993* in relation to that building.

[Describe: (i) mechanisms to ensure that buildings conform with the building standards; and (ii) mechanisms for inspection, reporting, scheduling and carrying out of rectification and maintenance works on existing buildings. (Example below)]

[Agency] requires that appropriately qualified consultants and contractors are engaged for all proposed works on land controlled by the [Agency] and that their work and services comply with current building standards. All such consultants and contractors are expected to have appropriate mechanisms in place to ensure compliance with the building and maintenance provisions of the *Building Act 1993*, *Building Regulations 2018* and the National Construction Code.

In relation to existing buildings, [Agency]'s Asset Maintenance Unit is responsible for mandatory testing of emergency and exit lighting and lift equipment in accordance with relevant standards, monthly, quarterly and bi-annual inspection and preventive maintenance routine of mechanical services and monthly and annual fire service audits. These inspections then inform the works program which is delivered annually through existing maintenance contracts.

In 2024–25: [\[Report on the following matters\]](#)

▪ Number of major works projects undertaken (> \$50 000)	4
▪ number of building permits, occupancy permits or certificate of final inspection issued in relation to buildings owned	5 building permits 0 occupancy permits 3 certificates of occupancy
▪ number of emergency orders and building orders issued in relation to buildings	0 emergency orders 0 building orders
▪ number of buildings that have been brought into conformity with building standards during the year	0 buildings brought into conformity

12.10 Competitive Neutrality Policy (FRD 22)

What is competition neutrality?

Competitive neutrality is about ensuring that significant government business activities compete fairly in the market – and on an equal footing. Government owned businesses may not always compete on equal terms because of advantages that arise solely from their public ownership (for example, tax exemptions).

What is the Competitive Neutrality Policy?

The Competitive Neutrality Policy expects Government-owned businesses to compete with private sector businesses on the same footing (subject to certain exemptions).

The CN Policy sets out the Victorian Government's approach to competitive neutrality and requires government entities to apply measures to account for these advantages unless there are clear public interest reasons for not doing so.

What information must be disclosed?

FRD 22 states that an entity's annual report must include:

‘a **statement**, to the extent applicable, on the **implementation** and **compliance** with the National Competition Policy, including compliance with the requirements of the policy statement ‘Competitive Neutrality Policy Victoria’ and any subsequent reforms’.¹⁰⁵

The National Competition Policy concluded several years ago. However, agencies are still required to comply with the Victorian Competitive Neutrality Policy (CN Policy).

The example MRO disclosure refers to both the *Competition Principles Agreement*¹⁰⁶ and the *Competition and Infrastructure Reform Agreement*.¹⁰⁷ However your agency may continue to refer to the Victorian Government’s *Competition Neutrality Policy* in its disclosure.

It is also acceptable to refer to both the *Competition Principles Agreement* and the ‘*Competition and Infrastructure Reform Agreement*’ – which are agreements containing commitments made by the Victorian government from which the CN Policy originated.

Example disclosure

Competitive Neutrality Policy

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.

[Agency name] continues to comply with the requirements of the Competitive Neutrality Policy.

Further information

Better Regulation Victoria is responsible for advising government entities about how to comply with the CN Policy as well as considering complaints made against government-owned business activities. Please contact Better Regulation Victoria if you have any questions about the policy (E: contact@betterreg.vic.gov.au).

The following key resources about competitive neutrality are available from Better Regulation Victoria’s website (www.vic.gov.au/better-regulation-victoria):

- the Victorian Government’s *Competitive Neutrality Policy*
- *Competitive Neutrality Guide to Implementation*¹⁰⁸
- additional guidance on topics such as how to determine if a business activity is significant.

12.11 Public Interest Disclosures Act 2012 (FRD 22 & PID Act)

Who is required to comply?

All FMA ‘public bodies’ must include this disclosure in their Report of Operations.¹⁰⁹

¹⁰⁵ FRD 22.5.21(e).

¹⁰⁶ In April 1995, the Australian Government and all state and territory governments signed three inter-governmental agreements relating to the implementation of National Competition Policy (NCP). These agreements include the Conduct Code Agreement (CCA), the Competition Principles Agreement (CPA), and the Agreement to Implement NCP and Related Reforms. The Competition Principles Agreement set out the principles agreed by governments for implementing the National Competition Policy, including on prices oversight, structural reform of public monopolies, review and reform of restrictive regulation, competitive neutrality and third-party access to infrastructure services, and the application of these principles to local government.

¹⁰⁷ The Competition and Infrastructure Reform Agreement (CIRA) signed by COAG on 10 Feb 2006 to provide for a simpler and consistent national approach to the economic regulation of significant infrastructure.

¹⁰⁸ Available at: <https://www.vic.gov.au/competitive-neutrality>

¹⁰⁹ This disclosure is both a requirement of FRD 22 and of s 70(1) of the PID Act. All DEECA agencies are required to comply with s 70(1) of the PID Act because they have an obligation in an Act to prepare an annual report.

Disclosures required

FRD 22¹¹⁰ and the *Public Interest Disclosures Act 2012* (PID Act) require your agency to include in its report of operations:

- a summary of the **application** and **operation** of the PID Act, including the disclosures required by that Act; and
- details on **how to access the procedures** that your agency is required to establish for the protection of persons from detrimental action taken by your agency, its members, officers or employees.¹¹¹

Example disclosure

Compliance with the Public Interest Disclosures Act 2012

The *Public Interest Disclosures Act 2012* (PID Act) enables people to make a disclosure about corrupt or improper conduct by a public officer or a public body.

[Agency Name] is a public body for the purposes of the PID Act.

What is a public interest disclosure?

A public interest disclosure is a complaint of corrupt or improper conduct or detrimental action by a public officer or a public body.

'Improper or corrupt conduct' involves substantial mismanagement of public resources, risk to public health or safety or the environment, or corruption.

'Detrimental action' is action taken against a person in reprisal for making a public interest disclosure.

How do I make a public interest disclosure?

You can make a public interest disclosure about [Agency Name] or its board members, officers or employees by contacting IBAC (details below).

[Agency Name] is not able to receive public interest disclosures.

[Agency Name] has established procedures for the protection of persons from detrimental action in reprisal for making a public interest disclosure about [Agency Name], its board members, officers or employees. You can access [Agency Name]'s procedures on its website at: [\[www.Link to procedures on agency's website\]](#).

Independent Broad-Based Anti-Corruption Commission (IBAC) Victoria

Address: Level 1, North Tower, 459 Collins Street, Melbourne Victoria 3000.

Mail: IBAC, GPO Box 24234, Melbourne Victoria 3001; P: 1300 735 135

Internet: www.ibac.vic.gov.au

Email: A secure email disclosure process is available on IBAC's website.

12.12 Disability Act 2006

Who is required to make this disclosure?

If your agency is a 'public sector body' for the purposes of section 38 of the *Disability Act 2006*, then it will be required to make a disclosure on its compliance with the 'Disability Act' in its Report of Operations, in accordance with section 38(3).

¹¹⁰ FRD 22.5.21(c) requires an agency to include a 'summary of the application and operation of the PID Act' in its Report of Operations, 'including the disclosures required by the PID Act'.

¹¹¹ Section 70(5) of the PID Act requires a public body to 'establish procedures for the protection of persons from detrimental action in contravention of s 45 taken by the public body or members, officers or employees of the public body'.
Section 58(5) of the PID Act provides that: 'A public body must establish procedures for the protection of persons from detrimental action in contravention of section 45 taken by the public body or members, officers or employees of the public body'.
Section 59 of the PID Act provides that an entity required to establish procedures under section 58 must ensure those procedures are readily available to the public, employees and others.

DEECA entities that are a 'public sector body' are¹¹²:

- five water corporations;¹¹³
- the Environment Protection Authority;
- Zoological Parks and Gardens Board; and
- Parks Victoria.

It is **optional** for other DEECA entities to make a similar disclosure.

What does the Act require?

The Act states that a public sector body must:

- ensure that a Disability Action Plan is prepared in accordance with section 38(3) of the Act;¹¹⁴ and
- report on the implementation of their Disability Action Plan in its annual report.

What is a Disability Action Plan?

'Disability action plan'	A 'disability action plan' is a strategic plan which helps an agency to: <ul style="list-style-type: none">• remove barriers that prevent people with a disability from using the agency's goods, services and facilities, and from gaining and keeping employment;• promote inclusion and participation in the community of persons with a disability; and• achieve changes in attitudes and practices that may result in discrimination against a person with disability.
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In an agency's Disability Action Plan, the agency should commit to targets that support these purposes that the agency will achieve over the duration of the plan.

These targets should be clear, measurable, with a delivery date/s.

Note: A Disability Action Plan may also be a Workforce Inclusion Plan.

How do I report on implementation of my agency's Disability Action Plan?

Entities should include a report on their progress towards achieving the targets that they committed to in their Disability Action Plan.

This could be done by listing the achievements that your agency has achieved in the reporting period and/or reporting on your agency's progress against key performance indicators.

Better practice reporting would explain variances.

¹¹² Entities that have been prescribed to be 'public sector bodies' are listed in section 8 of the *Disability Regulations* 2018, current as at the date of publication of this guide. The list of public sector bodies has remained the same in the two previous versions of these regulations (i.e. the *Disability Regulations* 2007 and the *Disability Amendment Act* 2009).

¹¹³ Barwon Region Water Corporation, Central Gippsland Region Water Corporation, Goulburn-Murray Rural Water Corporation, Grampians Wimmera Mallee Water Corporation and Melbourne Water Corporation.

¹¹⁴ A Disability Action Plan must be prepared for the purpose of:

- (a) reducing barriers to persons with a disability accessing goods, services and facilities;
- (b) reducing barriers to persons with a disability obtaining and maintaining employment;
- (c) promoting inclusion and participation in the community of persons with a disability; and
- (d) achieving tangible changes in attitudes and practices which discriminate against persons with a disability.

Example disclosure

Compliance with the Disability Act 2006

The *Disability Act 2006* requires [Agency Name] to prepare a disability action plan and report on its implementation in their annual report. [Agency Name]'s disability action plan, '[name and date of plan]' is a five-year plan that [describe]. In the reporting period [Agency Name] has:

- [list achievements and/or report on progress against key performance indicators that the agency has committed to in its action plan].

[Agency Name]'s disability action plan is aligned with *Inclusive Victoria: State disability plan 2022–2026*.

Inclusive Victoria: state disability plan (2022–2026) is Victoria's plan for making things fairer for people with disability. The plan is a key way for the Victorian Government to be accountable for making all parts of the community inclusive and accessible for everyone.



For those DEECA agencies that are 'public sector bodies' for the purposes of the *Disability Act 2006*, a reference to the '*Disability Act 2006*' must be included in your agency's Disclosure Index (in the list of Legislation).

Further information

Further information can be located on the Office for Disability's website (<https://www.dffh.vic.gov.au/office-disability>). Questions about the Disability Plan should be directed to the Office for Disability (E: ofd@dffh.vic.gov.au) (T: 1300 880 043).

12.13 Establishing Act

Your agency *may* be required to make additional disclosures in its annual report under:

- its establishing (or enabling) Act;
- a Ministerial Direction; or
- Statement of Expectations or Statement of Obligations.

A disclosure is made in the MRO by the department in accordance with the (fictional) *Technology Act 1991*. That disclosure provides some guidance.



This guide only discusses the types of reporting obligations that apply to most agencies. Consider whether your agency has obligations under other Acts, which require it to report on certain matters in its annual report.

12.14 Emergency Procurement disclosure (FRD 22)

What is the requirement?

Entities that are required to comply with the Victorian Government Purchasing Board (VGPB) goods and services supply policies are required to make an emergency procurement disclosure in their Report of Operations in accordance with FRD 22.5.18.

5.18 Disclosure of Emergency Procurement

This section only applies to emergency procurement of goods and services within the scope of Victorian Government Purchasing Board procurement framework.

The Accountable Officer of each entity is responsible for ensuring that activation of emergency procurement is reported in their annual report.

Entities must report activation of Emergency Procurement in their annual report including the following details related to each activation:

- the nature of the emergency;
- the date the emergency procurement policy was activated;
- a summary of the goods and services procured;
- total spent on goods and services*; and
- the number of new contracts* awarded valued at \$100 000 (GST inclusive) or more.

(*See key terms below)

Which entities are required to make this disclosure?

FRD 22.5.18 applies to an FMA 'public body' that is required to comply with the VGPB goods and services supply policies.

VGPB policies apply to departments and specified entities including VGPB expansion agencies from 1 July 2021.¹¹⁵ The table below lists the DEECA entities that are subject to VGPB supply policies.¹¹⁶

DEECA entities that are required to comply with VGPB goods and services supply policies

<ul style="list-style-type: none"> • Environment Protection Authority • Sustainability Victoria • Parks Victoria • Zoological Parks and Gardens Board • Royal Botanic Gardens Board Victoria • Phillip Island Nature Park Board of Management • Alpine Resorts Victoria • Trust for Nature (Victoria) • Energy Safe Victoria 	<ul style="list-style-type: none"> • Great Ocean Road Coast and Parks Authority • Water Corporations x 18 • Catchment Management Authorities (CMAs) x 10 • Dairy Food Safety Victoria • Melbourne Market Authority • Veterinary Practitioners Registration Board of Victoria • State Electricity Commission
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What is 'emergency procurement'?

'Emergency procurement' refers to procurement activity undertaken by an entity in response to an emergency.

The purpose of emergency procurement is to ensure an entity is able to procure goods and services in a manner that enables urgent and effective response to an emergency while maintaining Victorian Government values, transparency, responsibility, and accountability for the spending of public money.

Emergency procurement gives an entity greater flexibility and an abbreviated procurement process, which heightens the risk involved. This is why emergency procurement is the focus of the new disclosure requirement.



In the event of an emergency, there is no requirement that an agency activate its Emergency Procurement policy (for example, if an entity is well prepared it may not need to activate its EP policy). An entity can continue to procure goods and services using its routine policies. It is only

¹¹⁵ The VGPB expansion took effect on 1 July 2021. 'Specified entities' (or VGPB expansion entities) were required to align with VGPB policies by 30 June 2022. Since July 2022 a new emergency procurement policy has applied to goods and services procurement (replacing the critical incident policy). That policy required agencies to develop an emergency procurement plan that complied with the VGPB's Governance (Goods and services policy) by 1 December 2022.

¹¹⁶ Source: Buying for Victoria website at <https://www.buyingfor.vic.gov.au/goods-and-services-mandated-agencies> (current on the date of publication of this guide).

when an entity activates its EP policy that it needs to make a detailed emergency procurement disclosure.

What must be included in this disclosure?

An agency must report each activation of Emergency Procurement in their annual report including the following details related to each activation:

- the nature of the emergency;
- the date the emergency procurement policy was activated;
- a summary of the goods and services procured;
- total spent on goods and services*; and
- the number of new contracts* awarded valued at \$100 000 (GST inclusive) or more.

Definitions of **key terms** used in FRD 22.5.18 are provided in the MRO (at page 62) and included below.

The MRO also provides the following further details about the disclosure:

MRO
(p 62)

- Contracts awarded by the agency that are not in response to the emergency (routine procurements) are **excluded**.
- If an agency's activation of emergency procurement spans **more than one financial year**, the agency must report emergency procurement activities for the year in which they occur. Entities should note in their reporting if activation of emergency procurement did not cease by the end of the financial year or continued from activation in the previous financial year.
- The reporting requirements above are the **minimum** required to be included in the agency's annual report. Entities may include **additional details**, as appropriate, to assist with transparency in their reporting of emergency procurement.
- In complying with these requirements, the Accountable Officer should have regard to the following documents and other relevant material:
 - 'VGPB Governance Policy – Emergency Procurement'
 - 'VGPB Develop an emergency procurement plan – Goods and services guide'.¹¹⁷
- If an agency has not activated their Emergency Procurement Policy in the relevant year, then they must make a 'nil disclosure'.

Example disclosure

Emergency Procurement

In 2024-25, the Agriculture Authority activated Emergency Procurement on one occasion in accordance with the requirements of government policy and accompanying guidelines. One new contract, valued at or more than \$100 000 (GST inclusive), were awarded in connection with the emergency, as described below.

<i>Nature of Emergency</i>	<i>Date of activation</i>	<i>Summary of goods and services procured under new contracts</i>	<i>Totals spend on goods and services in response to the emergency</i>	<i>Number of new contracts awarded valued at \$100 000 (incl. GST) or more</i>

¹¹⁷ <https://www.buyingfor.vic.gov.au/develop-emergency-procurement-plan-goods-and-service-guide>

Flooding of office	1 July 2024	<ul style="list-style-type: none"> • Laptop supplies to set up working from home for employees • Increased remote server security for online document storage (content manager) 	\$110 000 ^(a)	1
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(a) This is the total of all expenditure, including contracts under and over \$100 000.

Key terms

'Total spend on goods and services'	The 'total spend on goods and services' refers to all expenditures incurred by an agency in response to the emergency, following activation of emergency procurement. This includes new procurements, variations and purchases made under pre-existing contractual arrangements.
Number of new contracts	The number of new contracts valued at \$100 000 or more (GST inclusive) includes those new contracts entered into by the agency to respond to an emergency during the emergency procurement activation period. A summary description of the goods and services procured under each of these new contracts is to be provided.

Nil report statement

An explicit statement of 'nil reports' is required where emergency procurement was not activated, resulting in nil spending for emergency procurements. The 'nil report' statement is to be included in the same section as activation of emergency procurement would be reported in the model report.

Further information

Please refer to the Buying for Victoria website for key resources including:

- VGPB's [Governance – Goods and Services Policy](#) (including Emergency Procurement).
- VGPB [Develop an emergency procurement plan – Goods and services guide](#).
- [Emergency procurement plan template – goods and services](#)

Any questions should be directed to Buying for Victoria (E: vgpb@dtf.vic.gov.au) (T: (03) 7005 9138)

12.15 Procurement complaints (FRD 22 & VGPF) ★



The Procurement Complaints section of FRD 22 has been moved from 22.5.19 to 22.5.20 to accommodate the addition of a new section in the FRD.

Which entities are required to make this disclosure?

An agency that is subject to the Victorian Government Purchasing Board (VGPB) framework is required, under VGPB's *Governance – goods and services policy* (in section 4 'Complaints Management') and FRD 22.5.20, to disclose any procurement complaints in its report of operations, and to develop a **complaints management system** that sets out the process and procedures for addressing complaints, and which otherwise complies with the policy.

That policy also requires an agency to disclose, in their annual report, details of each complaint that they received in the reporting period in relation to goods and services acquired by them.

FRD 22 has now been updated to include this existing disclosure requirement.

What information must be disclosed?

Both VGPB's *Governance – goods and services policy* and FRD 22.5.20 contain an identical requirement that an agency disclose details of any procurement complaint received in the reporting period in its annual report:

FRD 22.5.20

5.20 Disclosure of procurement complaints

Entities must disclose in their annual report the following information in relation to each complaint received:

- (a) the **procurement activity** to which the complaint relates to; and
- (b) the **status of the complaint** confirming whether it:
 - (i) was resolved;
 - (ii) is still under investigation; or
 - (iii) could not be resolved.

What is a complaint?

Complaint

A complaint is an issue or concern expressed by a supplier in relation to the process and probity applied by an organisation when carrying out a procurement activity.¹¹⁸

Example disclosure – complaint received

Procurement complaints

Under the Governance Policy of the Victorian Government Purchasing Board (VGPB), [Agency name] must disclose any formal complaints relating to the procurement of goods and services received through its procurement complaints management system.

[Agency name] received one formal complaint through its procurement complaints management system in 2024–25, relating to an open market procurement in which the supplier queried [Agency name]'s adherence to its advertised evaluation process. A review subsequently conducted by [Agency name] found that all procurement policies and processes had been adhered to and the complaint has been resolved.

¹¹⁸ Part 4, VGPF's *Governance - goods and services policy* available at: <https://www.buyingfor.vic.gov.au/governance-goods-and-services-policy#4-complaints-management>

Example disclosure – Nil report

An explicit statement of 'nil reports' is required where no procurement complaints were received. The 'nil reports' statement is to be included in the same section as the disclosure of procurement complaints would be reported in the annual report.

Procurement complaints

Under the Governance Policy of the Victorian Government Purchasing Board (VGPB), [Agency name] must disclose any formal complaints relating to the procurement of goods and services received through its procurement complaints management system.

[Agency name] did not receive any formal complaints through its procurement complaints management system in 2024–25.

Further information

Please refer to the Buying for Victoria website for key resources including:

- VGPB's *Governance – Goods and Services Policy*.

Any questions should be directed to Buying for Victoria (E: vgpb@dtf.vic.gov.au) (T: (03) 7005 9138)

12.16 Environmental reporting (FRD 24) ★

There have been no changes to the existing requirements in FRD 24 Reporting of environmental data by government entities for 2024-25.

The *Guidance manual for FRD 24 reporting of environmental data of government entities* was updated by the DTF in July 2024. This included minor changes mainly for clarity and:

- to recommend the use of new reference documents for Climate-related risk and opportunity disclosure on pp. 9-10.



The existing illustration in the MRO has been updated:

- in line with expected progress in reducing environmental impacts in support of government climate change and energy policies on p. 65-74.

Please refer to the latest version of the *Environmental Data Reporting Tool*, as emissions factors are updated each year. This tool is available from the [Government's environmental reporting web site](#).

Questions should be directed to DEECA's VPS Climate Action Team (previously called the Government Emissions Team) at: environmental.reporting@deeca.vic.gov.au

What is the requirement?

FRD 24 (*Reporting of environmental data by government entities*) requires entities to make an Environmental Reporting disclosure in their report of operations.

Reporting obligations vary depending on entity size and impact, and entities are classified into reporting tiers.

The scope of an agency's obligations under the FRD 24 extends beyond office-based activities to all areas of an agency's operations.

Entities should include data for the **current year** and **2 prior years** in their report of operations.

Environmental reporting will help track the Victorian Government's contribution to reaching net-zero emissions for the state by 2045.

Which entities are subject to FRD 24?

FRD 24 states that 'all entities that are FMA 'public bodies', except for universities', are required to comply with FRD 24.

However, both FRD 24 and the associated guidance makes it clear that it is **only entities that are subject to the Standing Directions** that are required to comply with FRD 24.¹¹⁹

All other entities are encouraged to comply with FRD 24.

Reporting Tiers

In recognition of the substantial variations that exist in public sector entity size, environmental impact and capability, a tiered approach for FRD 24 has been developed.

Entities are classified into reporting tiers, which summarised below for DEECA entities. Each tier has different reporting and disclosure requirements, which are outlined in FRD 24.

Tier	DEECA entities
Tier 2 Individually material entities	<ul style="list-style-type: none"> EPA Sustainability Victoria Greater Western Water Melbourne Water South East Water Yarra Valley Water
Tier 3b Collectively material entities (Part B)	<ul style="list-style-type: none"> Melbourne Market Authority Parks Victoria regional Water Corporations Zoos Victoria
Tier 4	All other DEECA entities required to comply with Standing Directions.

Overview of reporting requirements for each Tier

FRD 24 details which reporting indicators entities from each Tier need to report against and explains each indicator. Indicators have been assigned an alphanumeric title, as shown below, for ease of reference.

Indicator category	Indicator
Electricity production and consumption	EL1 – EL4
Stationary fuel use	F1 – F2
Transportation	T1 – T4
Total energy use	E1 – E4
Sustainable buildings and infrastructure	B1 – B5
Water consumption	W1 – W2
Waste and recycling	WR1 – WR5
Greenhouse gas emissions	G1 – G3

The table below summarises which indicators entities in each Tier must report against.

	EL1	EL2	EL3	EL4	F1	F2	T1	T2	T3	T4	E1	E2	E3	E4	B1	B2	B3	B4	B5	W1	W2	WR1	WR2	WR3	WR4	WR5	G1	G2	G3	Total
Tier 1																														29
Tier 2																														29
Tier 3a																														27
Tier 3b																														19
Tier 4																														4

¹¹⁹ See: 'Guidance on the application of reporting tiers under FRD 24' available from DTF's website.

Please refer to FRD 24 for details about each indicator.



Tier 4 entities have minimal FRD 24 reporting requirements, as shown in the table above.

However, Tier 4 entities may instead decide to make a simple disclosure in their report of operations.

These options are explained in FRD 24 and below in more detail.

What must be included in your disclosure?

FRD 24.4.2

In accordance with the **disclosure requirements for each tier** and the procedures described in paragraphs 5–13 of FRD 24, entities must disclose aspects of:

- electricity production and consumption
- stationary fuel use
- transportation
- total energy use
- sustainable buildings and infrastructure
- sustainable procurement
- water use
- waste and recycling
- greenhouse gas emissions
- associated information relevant to understanding and improving the sustainability of their operations

Data on all indicators that are mandatory for your agency's tier must be included.

Entities should include data for the **current year** and **2 prior years** in their report of operations.

Include **commentary** to explain data

- Text should accompany each table discussing trends and any relevant sustainability actions.
- Entities are expected to include explanatory footnotes to any tables included in their disclosure that identify where estimates have been used or future steps to improve data availability. Only the simplest, office-based agency is likely to have no table footnotes.

Your agency's organisational boundary

FRD 24.4.3

All entities must disclose the **organisational boundary** of the entity for the purpose of environmental reporting, including any other entities, leases and service concessions that are included within the entity's reporting.

Your FRD 24 reporting should describe your organisational boundary for environmental reporting. This will be different for each entity depending on their operations and agreements.

Your agency's organisational boundary includes:

- Your assets and facilities including those you lease or otherwise operate.
- Other government entities where their reporting gets consolidated (e.g. Section 53 of the FMA) or by other agreement.
- Public private partnerships where environmental policy is in operational control (but not assets you lease through a standard commercial leasing arrangement).

Data availability, and continuous improvement

FRD 24.4.4	<p>To meet the requirements for reporting on indicators, an entity must disclose in its Annual Report of Operations either:</p> <ul style="list-style-type: none"> the relevant data, or where it is impracticable to report the relevant data, an estimate of the data required for the indicator and the assumptions and methods used to determine that estimate, or where it is impracticable to report either the relevant data or an estimation, an explanatory note on planned activities to improve data collection for future Annual Reports.
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Materiality and completeness

FRD 24.4.5	<p>Entities should quantify all material activities.</p> <p>'Material activities' are those that contribute 1% or more of the entity's Scope 1 and Scope 2 Greenhouse Gas emissions.</p> <p>When applying this threshold, activities that are not quantified should not collectively exceed an estimated total of 5% of the entity's Scope 1 and Scope 2 emissions. Where materiality estimates have been made, they should be included in the entity's Report of Operations.</p>
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✓	<p>Water corporations are expected to look a little different to the example disclosures in the MRO, as they have Ministerial Reporting Directions that overlap with FRD 24 and their own recommended templates.</p>
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Tier 4 entities and simple disclosure

Tier 4 entities have minimal FRD 24 reporting requirements. They are required to report on **either**:

- Electricity Consumption (EL1) and Electricity Offsets (i.e. GreenPower) (EL4); Fleet composition (T2), and Office accommodation (B3); OR
- make a 'simple disclosure'.

Note that most Tier 4 entities are unlikely to need to make a disclosure for the B3 indicator.

A Tier 4 entity may elect to make a simple disclosure when **ALL** material consumption across **ALL** the four indicators is sourced through central procurement arrangements.

Tier 4 entities are not required to report on FRD 24 indicators if all material energy and transport use is captured through the State Purchase Contracts, HealthShare Victoria Contracts, Shared Service Provider, their portfolio department or by any other public sector agency.

In these circumstances, a Tier 4 entity can comply with FRD 24 with a simple disclosure in their annual report, which outlines these arrangements. A paragraph that discloses their service level agreement or other arrangement is sufficient.

!	<p>Please note that simple disclosure is an either/or proposition. There should either be:</p> <ul style="list-style-type: none"> a paragraph that discloses their service level agreement or other arrangement; or full disclosure of the 3–4 relevant Tier 4 indicators.
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Example disclosure

For an example disclosure, please refer to the disclosure in the Model Report (on pages 66 to 75).

This disclosure is for a Tier 1 entity and so contains additional details that may not be relevant to a DEECA entity.

Further information

Please refer to the following additional resources for further information:

Document title	Purpose of document
FRD 24 Reporting of environmental data by government entities	This direction details what departments and public sector entities must disclose in their annual report.
Guidance on environmental disclosures under FRD 24 ★	Guidance explaining how to collect, collate and disclose environmental data to meet FRD 24 requirements.
Guidance on the application of reporting tiers under FRD 24	Guidance to assist your agency determine which tier it belongs to. Each tier is subject to different disclosure requirements (as listed in Appendix 2 of FRD 24).
The Model Report for Victorian Government Departments 2024–25	The Model Report includes guidance and illustrative disclosures for FRD 24 reporting for Tier 1 entities.
Government's emissions reporting web site	For additional tools and resources
Environmental Data Reporting Tool (and quick reference guide) ★ ¹²⁰	A macro enabled Excel workbook to help you collate, analyse and prepare quantitative data for FRD 24 reporting.
FRD 24 Activity and Data Collection worksheet	A worksheet to help entities with planning their FRD 24 data collection.

Contact

If you have any questions, please contact the VPS Climate Action team at DEECA at:
Environmental.Reporting@deeca.vic.gov.au

12.17 Compliance with DataVic Access Policy (optional) (MRO) ★



The MRO guidance for the DataVic Access Policy has been updated with revised wording. See p 77 of the MRO for details.

The MRO encourages public bodies (and departments) to make a disclosure in their Report of Operations, on their compliance with the [Victorian Government's DataVic Access Policy \(2012\)](#).

The DataVic Access Policy expects Victorian Government agencies to share data at no, or at minimal cost to users. Government data from all agencies will be progressively supplied in an electronic readable format that will minimise access costs and maximise use and reuse.

Your agency is encouraged to:

- include a **statement** detailing any information in the annual report that it has **submitted to DataVic**, and noting the machine-readable formats that the data is available in. Note: suitable formats are CSV, XLS, XML etc. PDF and Word are not suitable formats.
- incorporate DataVic Access Policy **achievements** in its annual report. The commentary in the MRO provides examples of such achievements.

Example disclosure

An example disclosure is set out below. Also refer to the disclosure in the MRO (on page 77).

¹²⁰ Note that different versions of the data reporting tools are updated each year.

Compliance with DataVic Access Policy

Consistent with the Victorian Government's *DataVic Access Policy (2012)*, the [Agency Name] made [insert number] data sets available on the DataVic website in 2024–25.

Information included in this Annual Report will also be made available at <http://www.data.vic.gov.au/> in the following electronic readable formats: [Note: suitable formats are CSV, XLS, XML etc.].

[Your agency may also want to detail other Data Vic Access Policy achievements. For example:

Since the policy was introduced, [Agency Name] has made available to the public:

- [list Agency's achievements. e.g. any known benefits of making datasets available achieved to date]

Further information

- The DataVic Access Policy and Guidelines are available at: <https://www.data.vic.gov.au/datavic-access-policy-guidelines>
- Victoria's Open Data Directory is available at: <https://www.data.vic.gov.au/>

12.18 Statement of availability of other information (FRD 22)

FRD 22 requires a Report of Operations to contain a **statement** indicating that the following information is **available on request, either partially or fully**, subject to the *Freedom of Information Act 1982*:

- a statement that **declarations of pecuniary interests** have been duly completed by all relevant officers
- details of **shares** held by a senior officer as nominee, or held beneficially in a statutory authority or subsidiary
- details of **publications** produced by the agency about itself, and how these can be obtained
- details of **changes** in prices, fees, charges, rates and levies charged by the agency
- details of any major **external reviews** carried out on the agency
- details of **major research and development activities** undertaken by the agency
- details of **overseas visits** undertaken, including a summary of the objectives and outcomes of each visit
- details of major **promotional**, public relations and marketing **activities** undertaken by the agency to develop community awareness of the agency and its services
- details of assessments and measures undertaken to improve the **occupational health and safety** of employees
- a general statement on **industrial relations** within the agency, and details of time lost through industrial accidents and disputes
- a list of the agency's **major committees**, the purposes of each committee, and the extent to which the purposes have been achieved
- details of **all consultancies and contractors**, including consultants/contractors engaged, services provided, and expenditure committed for each engagement.

The statement should also provide **contact details (i.e. position, email address and phone number)** for how to submit request for this information to your agency – or a link to your website if your agency has chosen to make this information available online.

When should this information be prepared?

This information must be **available on request** on the **date of your annual report**.

It is responsibility of your agency's Accountable Officer to make sure this information has been prepared or collected on the date of the report.



The Auditor General may refuse to finalise its audit of your agency's annual report if this information is not available.

Information that is not applicable to your agency

Not all of the information prescribed by FRD 22 will apply to your agency. If certain information does not apply, please state this in the Report of Operations. For example, the following will generally not apply to agencies:

- a declaration of shares held by senior officers as nominee or held beneficially in a statutory authority or subsidiary (i.e. paragraph 6.19(b), FRD 22)
- details of overseas visits undertaken (i.e. paragraph 6.19(g), FRD 22).

Refer to DTF's [Guidance note to Financial Reporting Direction \(FRD\) 22 - Additional information available on request](#) for further details.

Example disclosure

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 [Agency Name] and are available (in full) on request, subject to the provisions of the *Freedom of Information Act 1982*:

- (a) details of publications produced by [Agency Name] about itself, and how these can be obtained
- (b) details of any major external reviews carried out on [Agency Name]
- (c) details of major research and development activities undertaken by [Agency Name]
- (d) details of major promotional, public relations and marketing activities undertaken by [Agency Name] to develop community awareness of the agency and its services
- (e) details of changes in prices, fees, charges, rates and levies charged.

The information is available on request from:

[Name & Title]

[Agency Name]

Phone: (03) 9xxx xxxx

Email: [email address]

Additional information included in annual report

Details in respect of the following items have been included in [Agency Name]'s annual report, on the pages indicated below:

- (f) assessments and measures undertaken to improve the occupational health and safety of employees (on page #)
- (g) a statement on industrial relations within [Agency Name] (on page #)
- (h) a list of [Agency Name]'s major committees, the purposes of each committee, and the extent to which the purposes have been achieved (on page #)
- (i) a statement of completion of declarations of pecuniary interests by relevant officers (on page #).

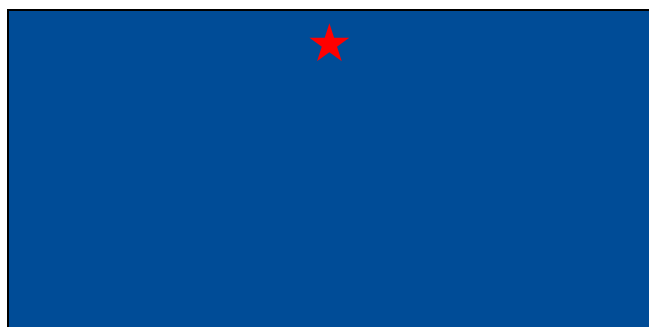
Information that is not applicable to [Agency Name]

The following information is not relevant to [Agency Name] for the reasons set out below:

- (j) a declaration of shares held by senior officers (No shares have ever been issued in [Agency Name])
- (k) details of overseas visits undertaken (No board members or senior executives took overseas work-related trips.)

12.19 Asset maturity assessment (FRD 22) ★

An agency's board must make an asset maturity assessment disclosure at least **every three years**.

	<p>If your agency made an asset maturity assessment disclosure in your 2023-24 report of operations, you would not need to report it in your 2024-25 report.</p> <p>If your agency did not make an asset maturity assessment disclosure in your 2023-24 report of operations, then you may be required to make a disclosure in your 2024-25 report of operations, depending on when your agency last made a disclosure.</p>
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Which entities are required to make this disclosure?

An entity that is an FMA 'public body' and required to comply with the Asset Management Accountability Framework (AMAF) must:

- conduct an asset maturity assessment every three years; and
- then make an asset maturity assessment disclosure, in their report of operations, in accordance with paragraph 5.17 of FRD 22 and the AMAF.

When are entities required to make this disclosure?

An entity's board must, at least **every three years**, conduct a self-assessment of the level of asset management maturity within their organisation and include a summary of that assessment in their annual reports.¹²¹

Most DEECA agencies first made an asset maturity assessment disclosure in their 2020–21 report of operations. The second time those agencies were required to make a subsequent asset maturity assessment disclosure would have been in their 2023–24 report of operations.

If your agency made an asset maturity assessment disclosure in your 2023-24 report of operations, you would not need to report it in 2024-25. If not, then you may be required to make an asset maturity assessment disclosure for 2024-25, depending on when your agency last made a disclosure.

For agencies with **no asset** base, refer to Standing Direction 1.5 for guidance.

What is the AMAF?

The AMAF contains 41 mandatory requirements.

Entities are required to attest to their compliance with those requirements annually.

Every three years, the AMAF requires agencies to conduct a self-assessment of the level of asset management maturity across their organisation. A summary of that assessment must be included in your agency's annual report (i.e. every three years).

What is an asset maturity assessment?

The AMAF explains what should be evaluated as part of its maturity assessment:

'Commencing in 2021–22, Responsible Bodies must, at least every three years, conduct a self-assessment of the level of asset management maturity within their organisation. As part of this self-assessment, Responsible Bodies must evaluate:

- the maturity of their asset management systems and practices;
- the maturity of their systems and practices against their aspirational target; and
- their path towards achieving their aspirational target.¹²²

¹²¹ Source: FRD 22.5.18 and the Asset Management Accountability Framework (AMAF).

¹²² No.16b, Appendix 1, AMAF.

DTF's guidance explains how an agency should do a self-assessment of the organisation's asset management maturity.¹²³ This guidance:

- states that agencies should **tailor** their approach to compliance depending on the size, complexity and risks associated with their asset holdings; and
- outlines a **rating system** (or rating scale) to be used by all departments and agencies in undertaking maturity self-assessments.¹²⁴

Maturity Rating Tool

DTF has a compliance tool (i.e. a Maturity Rating Tool) that can be used by agencies to assess their maturity against AMAF requirements. This tool allows an agency to:

- establish a target maturity level for the AMAF requirements (which may change over time);
- assess the system status and effectiveness of application for the AMAF requirements;
- present evidence to substantiate an assessment;
- consider whether a compliance deficiency is material; and
- outline remedial actions and a timeframe, where applicable.

This tool allows an agency to develop an overall assessment of their asset management maturity which can be readily presented in their annual report (i.e. this tool generates the '**spider graph**' as set out below).¹²⁵

A **rating scale** is outlined in the '*AMAF Guidance Note: Adopting a Risk based approach to AMAF compliance assurance and maturity assessments*', which agencies should use, except if they have obtained DTF's prior consent to using an alternative rating scale.

¹²³ See: Guidance note: '[Adopting a risk-based approach to AMAF compliance assurance and maturity assessment](#)' (Feb 2021).

¹²⁴ This rating system should be used by agencies unless an alternative assessment tool has been agreed with DTF in advance of the commencement of 2024-25 self-assessment reporting.

¹²⁵ The AMAF states that: 'Maturity assessments should also be peer reviewed to assure assessments are appropriate and evidence based'. It also suggests that maturity assessments should ideally 'be informed with input from key business functions covering engineering/maintenance, procurement, information, financial, operations and human resources'.

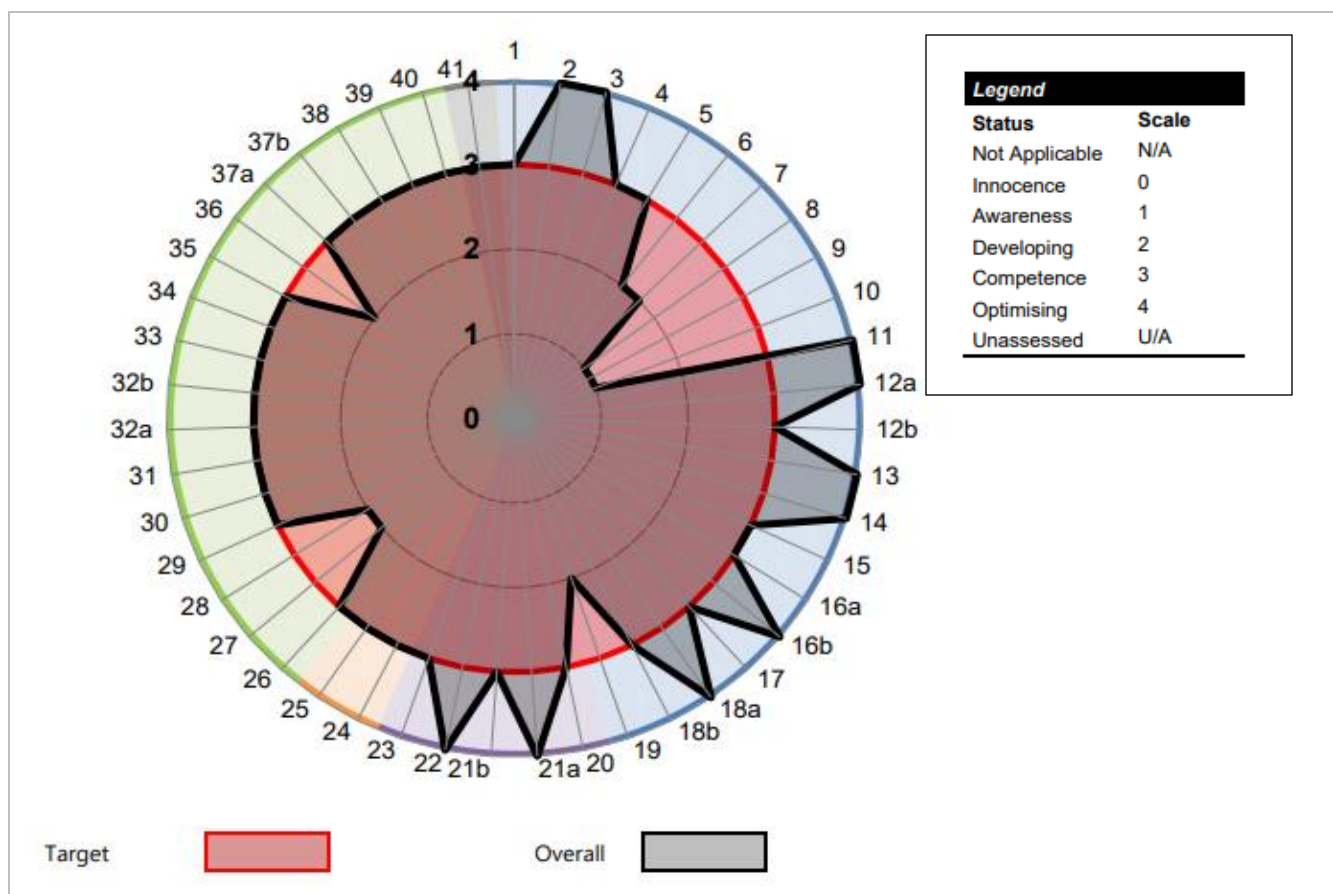


Figure 1: Example 'Spider Graph'

Credit: MRO page 78.

What information must be included in your AMAF disclosure?

The AMAF requires an agency's AMAF disclosure to include a **summary of the results** of an agency's **maturity assessment**. This summary can be generated using DTF's **Maturity Rating Tool**.

The content that should be included – with example wording – is set out below.

Content to include	Example of content
Your agency's overall target maturity rating (i.e. innocence, awareness, competence) and a brief description of what that means.	The Water Authority's target maturity rating is 'competence', meaning systems and processes fully in place, consistently applied and systematically meeting the AMAF requirement, including a continuous improvement process to expand system performance above AMAF minimum requirements.
<p>A description of your agency's performance against the target maturity within the five categories areas of:</p> <ul style="list-style-type: none"> • leadership and accountability • planning • acquisition • operation, and • disposal. <p>Details should be provided on:</p> <ul style="list-style-type: none"> • areas of non-compliance and material non-compliance including the nature of the requirements and can include details for specific asset classes. • Your agency is encouraged to provide details of the reason for non-compliance, and the plan for and status of improvement. 	<p>Leadership and accountability (requirements 1 to 19)</p> <p>The Water Authority has exceeded its target maturity level under all requirements in this category.</p> <p>Planning (requirements 20 – 23)</p> <p>The Water Authority has met or exceeded its target maturity level in this category.</p> <p>Acquisition (requirements 24 and 25)</p> <p>The Water Authority has met its target maturity level under most of the requirements in this category.</p> <p>Operation (requirements 26–40)</p> <p>The Water Authority has met or exceeded its target maturity level under most of the requirements in this category.</p> <p>The Water Authority did not comply with some requirements in the area of preventative action. Preventative action is an area of material non-compliance. The Authority is developing a plan for improvement to establish processes to proactively identify potential asset performance failures and identify options for preventative action.</p> <p>Disposal (requirement 41)</p> <p>The Water Authority has met its target maturity level in this category.</p>

Further information

Information related to the AMAF can be found via this page on DTF's website:

<https://www.dtf.vic.gov.au/infrastructure-investment/asset-management-accountability-framework>

Key resources include:

- [Asset Management Accountability Framework \(AMAF\) \(February 2016\)](#)
- [Asset Management Accountability Framework Implementation Guidance](#)
- [AMAF Guidance note – Intangible Assets](#)
- [Guidance Note: Adopting a risk-based approach to AMAF compliance assurance and maturity assessment](#)
- [AMAF Compliance Tool](#) (i.e. Maturity Rating Tool)
- [FRD 22 'Standard disclosures in the Report of Operations'](#)

13. Financial Management Compliance Attestation

13.1 Requirement

An agency must, in their Report of Operations, include an attestation to their compliance with all applicable Standing Directions and Instructions, over the 12-month reporting period ending on 30 June (SD 5.1.4 and Instruction 5.1).

SD 5.1.4	Financial management compliance attestation
(a)	The Responsible Body, or a member of the Responsible Body, must, in the Agencies' Annual Report, in relation to the relevant financial year, attest to compliance with applicable requirements in the FMA, these Directions and the Instructions, and disclose all Material Compliance Deficiencies .
(b)	The compliance attestation under Direction 5.1.4(a) must relate to compliance for the entire period of the relevant financial year.
(c)	The Audit Committee must review the attestation under Direction 5.1.4(a).

13.2 Who is required to make the attestation?

An entity's responsible body – or a member of the responsible body – must make the attestation.

For most agencies, the responsible body is the **board**. In practice, it would be the **Chair** who would make the financial management compliance attestation, following board approval (and after the audit committee has agreed that the assurances can be given).

If your entity does not have a governing board, then the Accountable Officer would make the attestation (again, after the audit committee has agreed the assurances can be given).

13.3 What must be included in the attestation?

The board's attestation under Direction 5.1.4 must appear in your agency's Annual Report in the form required by Instruction 2.2 (as set out below).

The form and wording will vary depending on whether your agency has identified any 'Material Compliance Deficiencies' during the relevant year.

If your entity has identified any Material Compliance Deficiencies in the 12-month period ending on 30 June, then the statement in your entity's annual report must also:

- disclose the **reasons** for each Material Compliance Deficiency (i.e. the circumstances); and
- disclose **planned** and **completed remedial actions** (i.e. what has or will be done to fix the issue).

This statement does not need to be detailed, just accurate and factual.

Instruction 2.1	
2.1	The financial management compliance attestation under Direction 5.1.4 must:
(a)	where the Agency has not identified any Material Compliance Deficiency that occurred during the relevant year, attest to the Agency's extent of compliance with the applicable Directions and Instructions in the form set out in clause 2.2(a) of Instruction 2.2; and
(b)	where the Agency has identified one or more Material Compliance Deficiencies that occurred during the relevant year, attest to the Agency's extent of compliance with the applicable Directions and Instructions in the form set out in clause 2.2(b) of Instruction 2.2.

Instruction 2.2

2.2 The Responsible Body's compliance attestation under Direction 5.1.4 must appear in the Annual Report in the following form:

Where the Agency has **not identified a Material Compliance Deficiency** in relation to the relevant year:

Financial Management Compliance Attestation Statement

I [name of member of the Responsible Body], on behalf of the Responsible Body, certify that the [Agency Name] has no Material Compliance Deficiency with respect to the applicable Standing Directions under the *Financial Management Act 1994* and Instructions.

[Signature]

[Signatory details]

[date]

Where the Agency has identified **one or more Material Compliance Deficiencies** in relation to the relevant year:

Financial Management Compliance Attestation Statement

I [name of member of the Responsible Body], on behalf of the Responsible Body, certify that the [Agency name] has the following Material Compliance Deficiency/ies with respect to the applicable Standing Directions under the *Financial Management Act 1994* and Instructions:

[Insert the following with respect to each Material Compliance Deficiency]:

- [Reference to relevant Direction or Instruction, e.g. Direction 3.2.1.2(b)]
- [Brief summary of the reasons for/circumstances of the Material Compliance Deficiency]
- [Details of planned and completed remedial actions].

[Signature]

[Signatory details]

[date]

13.4 Definitions

'Compliance Deficiency'	An attribute, condition, action or omission that is not fully compliant with a requirement in the <i>Financial Management Act 1994</i> (FMA), Standing Directions and/or Instructions.
'Material Compliance Deficiency'	A Compliance Deficiency that a reasonable person would consider has a material impact on the Agency or the State's reputation, financial position or financial management.

Guidance – Material Compliance Deficiencies

The Department of Treasury and Finance (DTF) issued **additional guidance** in 2018 on assessing 'materiality' and reporting material compliance deficiencies: '*Guidance – Material Compliance Deficiencies*'. Please contact DTF or your relationship manager for a copy.

13.5 Audit committee

Any entity's audit committee must review the attestation (SD 5.1.4(a)).¹²⁶

The attestation should take into account the advice of the audit committee under SD 3.2.1.1(f).¹²⁷

13.6 Example attestation

Example attestation – No material compliance deficiency

An example of the wording and format used by an agency's board to make this attestation is set out below, where the agency has **not** identified a Material Compliance Deficiency in relation to the relevant year.

Financial Management Compliance Attestation Statement

I, Melanie Zayed, Chairperson of the board of the Victorian Waste Commission, on behalf of the Responsible Body, certify that the Victorian Waste Commission has no Material Compliance Deficiencies with respect to the applicable Standing Directions under the *Financial Management Act 1994* and Instructions.

[Signature]

Jane Smith, Chairperson, Victorian Waste Commission

21 September 2025

Example attestation – with material compliance deficiencies

When an entity has identified one or more material compliance deficiencies in the relevant reporting period, the board's attestation under Direction 5.1.4 must be in the form required by Instruction 2.2 (see 13.3 above).

An example of an attestation statement – where an entity has identified one or more material compliance deficiency in the relevant year – is set out below.

Financial Management Compliance Attestation Statement

I, Guiseppe Lampadusa, Chairperson of the Water Authority, on behalf of the board, certify that the Water Authority has the following Material Compliance Deficiencies with respect to the applicable Standing Directions under the *Financial Management Act 1994* and Instructions:

- **Direction 2.3.1(b):** The Auditor-General qualified the Water Authority's financial statements on the basis of not being able to rely on the internal control systems relating to revenue collection and expenditure. The internal control weaknesses will be remedied by implementing strengthened controls recommended by the Auditor-General and Internal audit in the first quarter of the 2025–26 financial year.
- **Direction 3.5.1(b):** A Fraud, Corruption and Other Losses prevention and management policy has not been established or implemented across the Water Authority. This policy will be completed and implemented by September 2025.

[Signature]

[Signatory details]

[date]

DEECA entities that are subject to the PFMCF should make their financial management compliance attestation in accordance with section 5.1.3 of the PFMCF (and the template attestation in Appendix 6), rather than SD 5.1.4.

Any other DEECA entities that have a full exemption from the Standing Directions for the relevant year should contact pefinance@deeca.vic.gov.au to confirm how they should attest for 2024–25.

¹²⁶ SD 5.1.4(a) does not apply to the DEECA entities that have been granted a full exemption from the Standing Directions and that apply the Portfolio Financial Management Compliance Framework.

¹²⁷ See that footnote 64 on page 33 of the Standing Directions.

14. Declaration in Financial Statements (SD 5.2.2)

The declaration in Financial Statements is the **first item** in the Financial Statements.

Requirement

SD 5.2.2 (set out below) requires an entity's financial statements to include a signed and dated declaration.

5.2.2	Declaration in Financial Statements
5.2.2(a)	<p>Who must sign the declaration?</p> <p>An agency's financial statements must include a signed and dated declaration by:</p> <ul style="list-style-type: none">• the accountable officer;• the CFO (subject to SD 5.2.2(c)); and• a member of the responsible body if the agency has a board or equivalent governing body.
5.2.2(b)	<p>What must be declared?</p> <p>The declaration required under SD 5.2.2(a) must state that in the joint opinion of the signing persons:</p> <ul style="list-style-type: none">(i) the financial statements present fairly the financial transactions during the reporting period and the financial position at the end of that period;(ii) the financial statements have been prepared in accordance with applicable requirements in the FMA, the Standing Directions, the FRDs and the AAS.
5.2.2(c)	<p>Who signs the declaration if there is no CFO – or if CFO does not have relevant expertise?</p> <p>If an agency's CFO (including an acting CFO) does not have expertise and qualifications in compliance with SD 2.4.5(a), or if an agency does not have a CFO:</p> <ul style="list-style-type: none">(i) the CFO must not sign financial statements;(ii) the accountable officer must ensure that the financial statements are signed by a person with the expertise and qualifications required under SD 2.4.5(a).

Who makes this declaration?

For most DEECA public bodies, there are **three signatories** to this declaration: the accountable officer, the CFO and a member of the board.

However, if the Accountable Officer or the CFO *are* members of the board, then only **two signatories** are required.

Who signs the declaration if there is no CFO – or if CFO does not have relevant expertise?

If an agency does not have a CFO or an agency's CFO (including an acting CFO) does not have the requisite expertise and qualifications in order to comply with SD 2.4.5(a), then:

- the CFO must not sign financial statements; and
- the accountable officer must ensure that the financial statements are signed by a person with the expertise and qualifications required under SD 2.4.5(a).

Example declaration

Declaration in Financial Statements

The attached financial statements for the [Agency name] have been prepared in accordance with Direction 5.2 of the Standing Directions of the Minister for Finance under the *Financial Management Act 1994*, applicable Financial Reporting Directions, Australian Accounting Standards including interpretations, and other mandatory professional reporting requirements.

We further state that, in our opinion, the information set out in the comprehensive operating statement, balance sheet, statement of changes in equity, cash flow statement and accompanying notes, presents fairly the financial transactions during the year ended 30 June 2025 and financial position of the [Agency name] at 30 June 2025.

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

We authorise the attached financial statements for issue on [insert date of Agency's authorisation] 2025.

.....
[Name of Accountable Officer]
[position title of Accountable
Officer e.g. 'Chair of the board of
[Agency name]']
[Agency name]
[Date]

.....
[Name of CFO]
Chief Finance Officer
[Agency name]
[Date]

.....
[Name of member of
responsible body]
[position title]
[Agency name]
[Date]

Reminder: DEECA entities that are subject to the PFMCF should comply with DEECA's PFMCF when making their declaration in their financial statements.

15. Auditor-General's Report

Your agency should ensure that space is allocated in the financial statements for the Auditor-General's Independent Audit Report. The certificate must be reproduced within the report and be a true reproduction of the original, which is usually two pages.

Part C. Design, printing, tabling, tips and glossary



16. Disclosure Index (FRD 10)

Your agency's annual report must include a Disclosure Index. This index should be the **first appendix**.

16.1 What is the Disclosure Index?

A Disclosure Index is a list which:

- details **all legal requirements** for which your agency is required to make a disclosure in its annual report (listing the specific **clauses** of each Act),
- includes a short **description** of the relevant requirement; and
- the **page** in the report where disclosure required is made.

16.2 What disclosures must be included?

The Disclosure Index must include:

- any Standing Direction or FRD that is applicable to the agency (both have legislative effect), which includes each disclosure that your agency is required to make in accordance with FRD 22;
- any disclosure required by the agency's establishing Act;
- any other disclosure required by any other Act (refer to the list of legislation in section 21) of this guide); and
- any disclosure required by a Ministerial Direction applicable to your agency. Note that this includes Ministerial Reporting Directions issued to water corporations.

For FRDs specific to the Report of Operations or the Financial Statements, the disclosure index entry must be reflected against the applicable part of the report.

X2

Those FRDs that apply to both the Report of Operations and the Financial Statements (such as FRD 10 and FRD 12) must be **listed twice** in the disclosure index – in the section for disclosures relating to the financial statements and also in the section relating to the Report of Operations.

16.3 Example disclosure index

The **MRO** contains an example of a disclosure index for a department. You can adapt this to suit your agency by removing disclosures that only apply to departments and adding any disclosures specific to your agency.

17. Publication requirements (FRD 30)

This chapter 17 summarises the requirements set out in FRD 30 for the publication of an annual report.

Key requirements

When preparing an annual report, an agency must comply with the requirements in FRD 30 for photography, design, content development, print, accessibility and digital first specifications (FRD 30.4.2).

An agency should keep the cost of preparing its report at a minimum, obtain value for money. Digital first principles should be applied with printing kept to a minimum (FRD 30.4.3 and 5.5).

An annual report is not a marketing document. It is a report of the financial and business operations of an agency, and a means by which an agency demonstrates that it has fulfilled its legal obligations for the reporting period (FRD 30 4.4).

Photographs

- Photographs should not be commissioned for annual reports. Existing, approved images may be reproduced in full colour on the cover of an annual reports, but 'internal page photographs' are not necessary. Photographs on internal pages of the report should be in black and white.
- Photographs of senior management are not necessary; photographs of relevant Ministers and Secretary/CEO/organisation heads may be included but are not necessary.

Design & use of colour

- The cover of your report may be printed in **full colour** on both sides.
- Internals should be kept to one colour only (black is preferred), however one additional colour may be used **if it facilitates the proper understanding of information** such as charts, graphs, maps or diagrams. The use of **black plus one other colour** should be sufficient for **text** in most instances.
- The design of your agency's report must be consistent with the *Victorian Government Branding Guidelines* (the Brand Victoria Guidelines).¹²⁸

Content development

- The contents of an annual report should be easy to read and find, through the use of headings, table of contents and the disclosure index.
- Avoid jargon and complex language.
- The use of case studies and examples can illustrate an achievement, but usage should be kept at a minimum.
- Where possible, content should be developed in house.

Accessibility (FRD 30.5.6)

All online content, including an agency's annual report, must comply with the WCAG 2.1 *Accessibility standards* (Level AA) (FRD 30.5.6).

The Victorian Government's '*Accessibility guidelines for government communications*'¹²⁹ should be followed by an agency when preparing its annual report (FRD 30.5.6). These guidelines explain the use of an 'accessibility statement', provide options for alternative formats, explain how to create accessible print documents and how to communicate effectively and inclusively with various disability groups.

'Digital first' availability (FRD 30.5.5)

- Annual reports must be made available on its website in **PDF** and **accessible Word** formats.

¹²⁸ <http://www.dpc.vic.gov.au/index.php/communication/brand-victoria>

¹²⁹ The *Victorian Government's Accessibility Guidelines for Government Communications* are available at: <https://www.vic.gov.au/accessibility-guidelines-government-communications>

- Digital first principles should be applied by an agency with any printing kept to a minimum (FRD 30.4.2).

Digital first	information being made available online in an accessible digital format in preference to print copies.
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- Stakeholders should be referred to electronic versions on websites.

!	<p>DEECA does not expect its portfolio entities to publish their annual report in hard copy.</p> <p>Parliament does not require a hard copy report to be tabled or reported in Parliament.</p> <p>The print specifications below only apply to reports published in hard copy.</p>
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Print specifications

Pages & standard sizes

- The annual report is to be produced with a finished size of **A4** (297mm x 210mm) in **portrait** format.
- Individual pages within a report may be printed in **landscape** format to improve readability and understanding of information, such as tables, charts and graphs.
- The number of pages of a report should be kept at a minimum but must comply with an agency's legislative and reporting obligations.

Paper stock selection

- Uncoated stocks are preferable, for both covers and internal pages of annual reports.
- Environmentally suitable paper stocks must be selected for covers and internal pages. These are paper stocks that are either certified by the Forest Stewardship Council (FSC) or Program for the Endorsement of Forest Certification (PEFC).

Finishing

- Annual reports must be **perfect bound**.¹³⁰
- Coatings and varnishes should not be applied to covers or internal pages.
- Finishing elements (e.g. spot varnish, die cutting or embossing) should not be used.
- Additional packaging (e.g. plastic folders or boxes) should not be used.

¹³⁰ **Perfect binding** means the application of an adhesive (EVA) to the spine-gathered pages, which keeps them securely bound when dry. The drying process is quick and is completed within a few hours.

Prior to April 2024, **PUR binding** was also allowed. PUR binding is the same process as perfect binding but uses a different adhesive (PUR rather than EVA), which offers a stronger binding quality and flexibility.

18. Privacy, copyright & ISSNs

18.1 Privacy

The use of photos and/or information about staff or other persons may be **personal information** within the meaning of the *Privacy and Data Protection Act 2014*. Unless the information in the report is required by law, your agency may need to obtain the consent of the person before it is used.



If in doubt about the ability to use and disclose personal information in a report, it is recommended that you obtain the express written consent of the person whose personal information is used in the report.

18.2 Copyright

The State of Victoria **owns** the copyright for all departments and public bodies, including your agency.

A copyright statement must appear in all reports. An example is set out below:

© State of Victoria, [agency name] 2025. This publication is copyright. No part may be reproduced by any process except in accordance with the provisions of the *Copyright Act 1968*.



You must obtain permission to reproduce copyright material (such as photos taken by another).

18.3 ISSN

Your agency should obtain an ISSN (International Standard Serial Number) for the report if this has not already occurred in the past.

ISSNs are only issued to ongoing serial publications, which are intended to continue indefinitely. As an annual report is a serial, rather than a once-off publication, it should have an ISSN not an ISBN (an International Standard Book Number).

Both ISSNs and ISBNs are unique identifiers for certain types of publications.

How to apply for an ISSN

ISSNs are issued (at no cost) by the National Library of Australia (NLA). Further information on ISSNs together with an [online application form](#) for an ISSN is available on the [NLA website](#).¹³¹

National Library of Australia

Website: <https://www.library.gov.au/>

Phone (02) 6262 1111

Will your report be published in hard copy or only online?

Annual reports can be published in range of mediums, most commonly print and online.

- **Printed reports:** All reports that are to be published in hard copy require an ISSN number from the NLA. Usually, the same print ISSN is used each year. It is inserted on the business page prior to printing.
- **Online reports:** A **separate** online ISSN is **preferable** if the report is to be published online, but it is **not mandatory**. Usually, the same online ISSN is used each year. However, it can be problematic to include it in your report the **first year** it is obtained: an annual report must not be altered after tabling and an online ISSN is not usually issued until after the annual report is published online and the NLA has checked the URL. In certain circumstances NLA may agree to issue an online ISSN prior to publication of a report online. Otherwise, apply for the ISSN and use it for future editions.

¹³¹ <https://www.library.gov.au/services/publishers-and-self-publishers/international-standard-serial-number-issn>

Change of title

- A change in title generally requires the allocation of a new number. However, updating the year in the title of an entity's annual report does not require the allocation of a new number.

19. Submission and tabling of annual reports

This chapter explains:

- the difference between ‘tabling’ and ‘reporting the receipt’ of an annual report in parliament; and
- what the tabling date of an annual report is;
- processes for delivering reports (electronic or published) to parliament for tabling.

19.1 Tabling vs reporting

Tabling

Presenting a document to parliament is called tabling. It is the **Minister’s** obligation to table a public body’s annual report in parliament.¹³²

Annual reports can only be tabled when Parliament sits.¹³³

Reporting

Not all annual reports prepared in accordance with the FMA must be tabled in parliament. For some smaller entities, the Minister is only required to **report to each House of Parliament** that he or she has **received** the entity’s annual report.¹³⁴ This is done by a letter to both Houses of Parliament. Copies of the entity’s annual report do not need to be provided.

Receipt of an annual report is reported to Parliament if it is apparent to the Minister from the annual report that your agency’s expenses and obligations in respect of the financial year do not exceed **\$5 million**.

The **exception** is when a member of parliament requests that a report be tabled when it is not otherwise required to be tabled. In this instance, then the Minister must cause the report to be tabled in both Houses of Parliament within 14 sitting days of a request by an MP.¹³⁵

19.2 Parliamentary sitting days ★

October 2025							November 2025						
S	M	T	W	T	F	S	S	M	T	W	T	F	S
			1	2	3	4							1
5	6	7	8	9	10	11	2	3	4	5	6	7	8
12	13	14	15	16	17	18	9	10	11	12	13	14	15
19	20	21	22	23	24	25	16	17	18	19	20	21	22
26	27	28	29	30	31		23	24	25	26	27	28	29
							30						

The days on which both houses of Parliament are sitting in October and November 2025 are set out above.

¹³² Section 46(1), FMA.

¹³³ This is due to the wording of section 46 of the FMA and the wording used in most establishing Acts.

¹³⁴ Section 46(2), FMA.

¹³⁵ Section 46(2)(b), FMA.

19.3 Key annual reporting dates 2025 ★

Key dates for FMA reports

The statutory deadline for when the Minister must have tabled (or reported his or her receipt of) your agency's annual report in parliament is specified in the FMA as being:

'after the end of that financial year and before the end of the next following fourth month of the year **or** on the first sitting day of the House after the end of that month.'

What does this mean, for 2025?

Section 46	Means....
'after the end of that financial year...'	after 30 June 2025.
'...and before the end of the next following fourth month of the year...'	...and before 30 October 2025 (i.e. 1st deadline).
'or on the first sitting day of the House after the end of that month.'	or on 18 November 2025 (i.e. 2nd deadline).



The last sitting date in October, and the due date for 2024–25 annual reports that are required under the FMA to be tabled or reported is **30 October 2025**.

However, it is likely that some Ministers will aim to table FMA reports between **16–18 October**. Dates will be confirmed and communicated by the department.

Key dates for non-FMA (establishing Act) reports

Entities that are not subject to the FMA should refer to their establishing Act to determine the due date for their annual report to be tabled in Parliament. The due dates for tabling in each establishing Act vary.

However most establishing Acts will specify:

- a date by which the agency to submit a report of operations to their responsible Minister on or before a specified date; and¹³⁶
- a timeframe in which the Minister must then cause the report to be tabled in parliament, calculated from the date of the Minister's receipt of the report.¹³⁷

The table below uses the Marine and Coastal Council (MCC) as an example to demonstrate how the *Marine and Coastal Act 2018* provides for the MCC's annual report to be tabled.

Most years, the due date for a non-FMA agency will in practice be a very similar due date as applies to an FMA agency.

Step	Requirement of Act	Due date
Due to Minister	section 22(1) of the <i>Marine and Coastal Act 2018</i> provides that the MCC must submit a report on its performance to Minister by 31 October each year.	On or by 31 October 2025.
Due date for report to be tabled	Section 22(2) of the Act provides that the Minister must cause a copy of the report to be tabled within 4 weeks of receipt, or if Parliament is not sitting then the next available sitting day .	Within 4 weeks of the date on which the Minister received the report.

¹³⁶ For example, for the Marine and Coastal Council (MCC): section 22(1) of the *Marine and Coastal Act 2018* provides that the MCC must submit a report on its performance to Minister by 31 October each year.

¹³⁷ For example, for the National Parks Advisory Council (NPAC), The *National Parks Act 1975* provides that the Minister must cause report to be tabled within three weeks of receipt; for MCC: the *Marine and Coastal Act 2018* provides that the Minister must cause report to be tabled within 4 weeks of receipt.



Please refer to your agency's establishing legislation or contact the DEECA division that supports your agency if you are uncertain of the Act's requirements.

Premier's request

The Premier may request that reports be tabled or reported earlier than the legal deadline. If such a request is made, then your agency should aim to fulfil that request, if possible. No request for early tabling has been made by the Premier as at the date of publication of this guide.

19.4 Who arranges for tabling/reporting?

Unless otherwise arranged, the DEECA division that supports your agency will arrange, on the Minister's behalf to complete tabling or reporting letters and either table or report his or her receipt of your agency's annual report in parliament.

Please liaise with the DEECA division that supports your agency to determine who will be responsible for delivery to parliament. DEECA staff or staff of an entity can send a pdf copy to collections@vpls.vic.gov.au once it has been published on the entities site.

19.5 Process for sending annual reports to parliament

It is accepted practice that the Minister can send to parliament **one letter addressed to both Clerks**.

The delivery method for sending reports to parliament will vary depending on the report type. For:

- Tabled reports – sent electronically – see (1)
- Tabled reports – delivered hard copy – see (2)
- Reports where receipt is reported – see (3)

(1) Tabled reports – procedures for electronic delivery (if report is < 250 pages)

Parliament is now accepting electronic annual reports of less than 250 pages for tabling. Electronic tabling procedures mean that where hard copies would normally be required, a pdf version (only) of the report is now sufficient to meet parliament's requirements.

Your DEECA division will send to the Assembly Procedure Office your electronic report to parliament on the Minister's behalf, emailed to tabling@parliament.vic.gov.au with tabling letters, as per the procedure outlined below.

Where annual reports are provided to parliament electronically, parliament will then proceed to print two copies of the report and provide these two copies (unbound and stapled) to each House for tabling.

Note: When providing pdfs to parliament, please make sure that:

- the document does not include any unwanted track changes
- any redacted text is not searchable
- there is no confidential or redacted information remaining in the metadata.

An electronic copy of a report must be saved as a **single pdf** document and must be **identical** to any hard copy reports provided.

The maximum size of electronic copies is 20MB (but please try to make it much smaller).



If you publish your report in hard copy, the print specifications in FRD 30 (as outlined in section **Error! Reference source not found.** of this guide) apply (in addition to the design specifications, which apply to all reports whether published or electronic).

(2) Tabled reports – Delivering hard copy reports to parliament (requirement for > 250-page reports)

If your report exceeds 250 pages, then parliament will require hard copy reports for tabling. Your agency may still deliver hard copy reports to Parliament, per usual procedures.

The required documents and delivery methods are set out below:

- At least **two** hard copies of your agency's annual report to be hand delivered to the Council Table Office.
- One tabling letter signed by the Minister to be hand delivered to the Council Table Office.
- One electronic (pdf) copy of your agency's report to be either:
 - > sent by email to tabling@parliament.vic.gov.au; **OR**
 - > delivered on a USB to the Assembly Procedure Office.



Professionally published reports only: for the **exact number of copies** of reports that are required, please refer to the DEECA division that supports your agency. The total number of reports that your agency should provide will include the number of reports:

- required by parliament (if any – see above)
- required for legal deposit (see below)
- required by the department (if any).

Once reports are tabled, parliament will use the electronic copy of your agency's annual report to make it available online through its [tabled documents database](#).¹³⁸

(3) Reports where receipt is reported – Electronic reporting letters

If the responsible Minister is only required to report his or her receipt of your agency's annual report to parliament, then an electronic copy of the signed letter (commonly referred to as a 'reporting letter') can be emailed to parliament. This is done by the DEECA division that supports your agency unless otherwise agreed.

The reporting letter signed by the Minister and addressed to both the Clerk of the Legislative Council and the Clerk of the Legislative Assembly must be either:

- emailed to tabling@parliament.vic.gov.au; **OR**
- hand delivered to the Assembly Procedure Office.



If your agency is not required have its annual reports tabled in parliament (i.e. its annual turnover is less than \$5 million), then DEECA does not require – or expect – that the agency would publish its annual report in hard copy.

19.6 Public release of an annual report

After an annual report has been tabled in either House of parliament (or its receipt has been reported), your agency may release the report to the public.

Notice that a report has been tabled or reported in parliament is published in [the tabled documents database](#). Your agency **must wait until this notice has been published** to release its annual report to the public. The DEECA division that supports your agency will usually contact you to let you know when this has occurred.

The annual report that is made available publicly **must be the same** as that tabled in the parliament or provided to the Minister (as the cases requires).

¹³⁸ <https://www.parliament.vic.gov.au/parliamentary-activity/tabled-documents/>

19.7 Legal Deposit

Legal deposit of an annual report is a statutory obligation under the *Victorian Libraries Act 1988* and the *Commonwealth Copyright Act 1968*.

The Victorian Government Library Service (VGLS) is responsible for fulfilling the legal deposit requirements.

Once your agency's report is tabled (or reported) in parliament, the DEECA division that supports your agency will arrange for the following copies of your annual report to be delivered to the VGLS to enable it to fulfil the legal deposit requirements:

Table 1: Legal deposit requirements

Hardcopy publications only (print):	<p>Send three (3) hard copies of your agency's annual report to VGLS at this address:</p> <ul style="list-style-type: none"> Registrar of Publications Knowledge Resource Centre 607 Sneydes Road, Werribee VIC 3030 <p>(2 print copies for the VGLS collection and 1 copy to legally deposit with the State Library of Victoria on your department's behalf.)</p>
Online publications only (PDF):	<p>Email one (1) PDF copy of the report to VGLS at:</p> <ul style="list-style-type: none"> collections@vpls.vic.gov.au <p>(This is added to the VGLS collection and legally deposited with the State Library of Victoria on your department's behalf.)</p>
Both hardcopy AND online publications (print and PDF)	<p>Send two (2) hard copies of your agency's annual report to VGLS at this address:</p> <ul style="list-style-type: none"> Registrar of Publications Knowledge Resource Centre 607 Sneydes Road, Werribee VIC 3030 <p>AND email one (1) PDF copy of the report to VGLS at:</p> <ul style="list-style-type: none"> collections@vpls.vic.gov.au <p>(2 print copies and the pdf are for the VGLS collection, a copy of the pdf is legally deposited with the State Library of Victoria on your department's behalf.)</p>

An **online publication** of an annual report refers to a report that is only made available to the public in an electronic form, via an agency's website.

The **hard copy** requirements for legal deposit only apply to reports that have been professionally published in hard copy. Where a report has not been professionally published, a **PDF copy** is sufficient for legal deposit.

If your agency's report is published in **hard copy**, please note that:

- the number of hard copies required for legal deposit are **in addition** to the number of copies required for tabling
- the DEECA division that supports your agency may also require additional hard copies of your agency's report.

19.8 Errors in annual reports after tabling

If you identify an error in an annual report after it has been tabled or reported, contact your DEECA relationship manager at first instance to discuss. Parliament's guidance notes '*Errors in tabled reports*' explains the process that should be followed if you identify an error in annual report after it has been tabled or reported in Parliament. A different process applies depending on the type of error (i.e. minor or significant). A copy of this guidance note is available from Parliament's website.¹³⁹

¹³⁹ <https://www.parliament.vic.gov.au/48dfc1/globalassets/sections-shared/parliamentary-activity/guides-for-departments/errors-in-tabled-documents.pdf> (document last updated 11 January 2024)

20. Checklist of common errors to avoid ★

The following **checklist** can help your agency to avoid common errors in preparing an annual report:

Tick	Question
<input type="checkbox"/>	Have you included a disclosure on your agency's expenditure on Reviews and Studies ?
<input type="checkbox"/>	Have you made an Environmental Protection disclosure that complies with FRD 24?
<input type="checkbox"/>	If your agency is subject to the Victorian Government Purchasing Board framework: <ul style="list-style-type: none"> • Have you included either an Emergency Procurement disclosure – or a nil disclosure? • Have you included either a Procurement Complaints disclosure – or a nil disclosure? • Have you included a Social Procurement disclosure?
<input type="checkbox"/>	Is your agency required to make an Asset Maturity Assessment (or AMAF) disclosure in their 2024–25 report of operations? Most (Water entities provided last year) DEECA agencies will be required to make their third disclosure in their annual report this year.
<input type="checkbox"/>	Are the independent members of the audit committee identified?
<input type="checkbox"/>	Is the five-year summary of financials current? Are amounts for previous years consistent with previously reported figures?
<input type="checkbox"/>	Have you updated the FOI fee ? The new fee is \$32.70 from 1 July 2025. Are the contact details for the FOI Act still correct / current?
<input type="checkbox"/>	Are your agency's Public Interest Disclosure Act 2012 procedures available online?
<input type="checkbox"/>	For disclosures that require data to be provided for more than one year (e.g. workplace data), have you checked to make sure that the data you are including in your 2024–25 annual report is the same as that disclosed in its 2023–24 annual report?
<input type="checkbox"/>	Is there a statement for every required disclosure – even if it is a nil response? See below for a list of all FRDs that require a nil report to be made.
<input type="checkbox"/>	Have you checked to make sure all references to the financial year have been updated? (i.e. '2024–25' not '2023–24')
<input type="checkbox"/>	Have you checked to make sure all cross-references to pages within your agency's report are correct?
<input type="checkbox"/>	Are all references to financial amounts in your agency's Report of Operations consistent with the corresponding amounts in its financial statements?
<input type="checkbox"/>	Does your CFO have appropriate expertise?
<input type="checkbox"/>	In your statement detailing additional information available on request , have you identified whether information is available in full or part?
<input type="checkbox"/>	Have you included your agency's Financial Management Compliance Attestation?
<input type="checkbox"/>	Is the Auditor-General's letter included? Is it this year's letter?
<input type="checkbox"/>	Disclosure index <ul style="list-style-type: none"> • Have you included a Disclosure index (& is it the first appendix)? • Are the FRD numbers and pages references in the index, correct? • Does it include any new disclosure that your entity has made for the first time in 2024–25? • Does it list all Acts and any directions or similar documents that impose a legal obligation on your agency to include information in its annual report?

21. Useful lists

Disclosures which must be listed twice (x2) in your Disclosure Index

- Local Jobs First disclosure (FRD 25 and the *Local Jobs First Act 2003*)
- Compliance with the *Building Act 1993* (FRD 22 & the *Building Act 1993*)
- Freedom of Information (FRD 22 and the *Freedom of Information Act 1982*)
- Public Interest Disclosures Act 2012 (FRD 22 and the *Public Interest Disclosures Act 2012*)

Disclosures which must be made TWICE – once in Report of Operations & once in Financial Statements

- Names of responsible Ministers (FRD 22 and FRD 21)
- Subsequent Events (FRD 22 and see Note 9.11 MFS)

List of FRDs that require a nil report (or nil disclosure) to be made

- | | |
|---|---|
| • Subsequent Events (FRD 22) | • Freedom of Information (FRD 22 and the <i>Freedom of Information Act 1982</i>) |
| • Local Jobs First disclosure (FRD 25) | • Compliance with the <i>Building Act 1993</i> (FRD 22 & the <i>Building Act 1993</i>) |
| • Disclosure of Major Contracts (FRD 12) | • Emergency Procurement disclosure (FRD 22) |
| • Government advertising expenditure (FRD 22) | • Procurement Complaints disclosure (FRD 22) |
| • ICT expenditure (FRD 22) | |

22. Contacts

Office or organisation	Email address or website
DTF Accounting Policy team	accpol@dtf.vic.gov.au
DTF Financial Frameworks team	standing.directions@dtf.vic.gov.au
Your DEECA relationship manager	water.engage@deeca.vic.gov.au agriculture.governance@agriculture.vic.gov.au Energy.Coordination@deeca.vic.gov.au Director or Executive Director Relationship Manager.
DEECA Portfolio Budget and Financial Management Team	pe.finance@deeca.vic.gov.au
DEECA Government Emissions Team	environmental.reporting@deeca.vic.gov.au
DEECA Portfolio Governance unit, Strategy and Performance Division	governance@deeca.vic.gov.au
Legislative Assembly Procedure Office	A: Parliament House, Spring Street, East Melbourne Vic 3002 Ph: 03 9651 8563 E: assembly@parliament.vic.gov.au
Legislative Council Chamber Support Office	A: Parliament House, Spring Street, East Melbourne Vic 3002 Ph: 03 9651 8678 E: council@parliament.vic.gov.au Send PDF copies of reports or documents to: tabling@parliament.vic.gov.au
National Library of Australia	https://www.library.gov.au/
Office for Disability	E: ofd@dfmh.vic.gov.au T:1300 880 043
Office of Industry Participation and Jobs	W: localjobsfirst.vic.gov.au E: localjobsfirst@ecodev.vic.gov.au
Social Procurement Government Procurement, DGS	E: social.procurement@dgs.vic.gov.au
Victorian Government Library Service	E: collections@vgls.vic.gov.au

23. Glossary

Term	Meaning
AAS	Australian Accounting Standards (and other mandatory professional reporting requirements) issued by the Australian Accounting Standard Board (AASB).
Accountable officer	means the chief executive officer, by whatever name called. ¹⁴⁰
agency	A DEECA portfolio agency that is a public body.
CFO (or CFAO)	Chief Finance Officer (also referred to as the Chief Finance and Accountable Officer (CFAO) in the FMA).
Department	A Victorian Government department.
DEECA division that supports your agency	The governance unit or contact person at DEECA that usually assists your agency.
DGS	Department of Government Services.
DPC	Department of Premier and Cabinet.
DTF	Department of Treasury and Finance (website: www.dtf.vic.gov.au).
EOFY	End of Financial Year. For most agencies this is 30 June.
FMA	Financial Management Act 1994.
Financial Reporting Direction (FRD)	A financial reporting direction issued by the Department of Treasury and Finance, on behalf of the Minister for Finance under the FMA.
guide (or this guide)	Means this 'DEECA Guide to Annual Reporting – public bodies.'
ISSN and ISBN	See 18.3 of this guide.
Model Report	The 2024–25 Model Report for Victorian Government Departments issued by DTF. The Model Report for departments is issued by DTF, and consists of the MRO and the MFS.
MFS	Means the Model Financial Statements, being part of the Model Report.
MRO	The Report of Operations in DTF's Model Report.
PAA	Public Administration Act 2004.
PFMCF	Means DEECA's Portfolio Financial Management Compliance Framework.
Public body or body (also see agency)	Public body has the same meaning as it does in Section 3 of the FMA (see 3.1 of this guide) except when used in the context of the Public Interest Disclosures Act 2012, in which case it has the same meaning as it does in the PID Act.
Responsible Body	The board of a public body, or if the body does not have a board, the person that is responsible for governing the body's operations.
Risk Management Framework	Means the <u>Victorian Government Risk Management Framework – (August 2020)</u> .

¹⁴⁰ Sections 3 and 42(2)(b) of the FMA.

Term	Meaning
Standing Directions (SD)	<p>The <u>Standing Directions 2018 Under The Financial Management Act 1994</u> of the Minister for Finance under the Financial Management Act 1994 were released on 11 October 2018 and last updated in September 2023. They are mandatory.</p> <p>The <u>Instructions (Incorporating revisions to 24 May 2024)</u> were issued in June 2016 and are mandatory.</p> <p>The <u>Guidance (revised 4 September 2023)</u> is not mandatory.</p> <p>See 4.2 of this guide for details of any recent updates to the SDs, Instructions or Guidance.</p>
Tier 2 Model Financial Report	The <u>Tier 2 Model Financial Report</u> is provided to assist Tier 2 public sector entities in Victoria with the planning and preparation of disclosures in their 2025 annual report.
VAGO	Victorian Auditor General's Office.
Victorian Public Sector Staff Gender Policy	Means the ' <u>Victorian Public Sector Standard Model for collecting staff gender information</u> '.
VMIA	Victorian Managed Insurance Authority.
VPSC	Victorian Public Sector Commission.

