

Goulburn Valley  
Waste and Resource Recovery Group

A background photograph showing a person in a blue shirt holding a plastic bottle, with various recycling materials like glass bottles, jars, and cardboard cups on a wooden table. A large blue diagonal overlay covers the right side of the image.

# Annual Report 2021-22

## Responsible Body Declaration

In accordance with the *Financial Management Act 1994*, I am pleased to present Goulburn Valley Waste and Resource Recovery Group's Annual Report for the year ending 30 June 2022.



**John Bradley**  
**Secretary**  
**Department of Environment, Land, Water and Planning**  
30 December 2022

### Introductory Note

On 14 December 2021, the *Circular Economy (Waste Reduction and Recycling) Act 2021* was gazetted. This will result in the establishment of Recycling Victoria, whose Head will oversee the waste, recycling and resource recovery sector, and support the development of a circular economy. Recycling Victoria will be established as a business unit within the Department of Environment, Land, Water and Planning (DELWP) and ready to commence operations from 1 July 2022. With the establishment of Recycling Victoria, the seven Victorian Waste and Resource Recovery Groups (WRRGs) including GV WRRG will be dissolved.

On 1 July 2022, all staff, resources, assets, rights, obligations, debts and liabilities of GV WRRG will be transferred to Recycling Victoria on its commencement.

The GVWRRG has been working closely with DELWP on this transition process during 2021-22. This has been a major area of our focus during this period, which provides context for assessing our achievements in 2021-22.

This will hence be the final annual report of the Goulburn Valley Waste and Resource Recovery Group.

### Acknowledgement

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. We are committed to genuinely partner, and meaningfully engage, with Victoria's Traditional Owners and Aboriginal communities to support the protection of Country, the maintenance of spiritual and cultural practices and their broader aspirations in the 21st century and beyond.

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# 1. Foreword



## 1.1 Chair's report

It is my pleasure to present the 2021–22 annual report of the Goulburn Valley Waste and Resource Recovery Group (GVWRRG).

With the impending dissolution of WRRGs, this our final operations report could easily have developed with a poignant tone. But instead, an air of satisfaction and optimism characterises our thoughts toward the institutional change underway.

The challenge of 2021-22 was to achieve a strong finish with significant work to support Recycling Victoria Programs being progressively balanced with an increasing focus on organisational transition.

Necessarily, this has required a flexible and agile mindset for the board, the staff and key stakeholders.

On behalf of the GVWRRG Board, I would like to acknowledge the commitment and professionalism of our staff and Executive Officer, who have helped our region provide strong demonstration and innovation in addressing challenges within our sector.

From 1 July 2022, Goulburn Valley Waste and Resource Recovery Group (GVWRRG) will be abolished under the *Circular Economy (Waste Reduction and Recycling) Act 2021*. Staff will transfer to Recycling Victoria to deliver the functions of RV, including providing procurement support and facilitation, such as building capacity and supporting best practice procurement and contract management for councils, in line with RV's statutory obligations.

I thank our board directors, whose guidance and enthusiasm have been vital to our success as an entity. Through a series of marquee projects, we are proud of the achievements that GVWRRG has made against our Regional Implementation Plan.

Building on the work and legacy of GVWRRG, Recycling Victoria will oversee and provide strategic leadership to the state's waste and recycling sector.

The regional community within the Goulburn Valley can be pleased with the knowledge that GVWRRG has provided a considerable foundation for strengthening Victoria's waste and recycling system, which now becomes the work of Recycling Victoria from 1 July 2022.



**Seema Abdullah**  
Chairperson

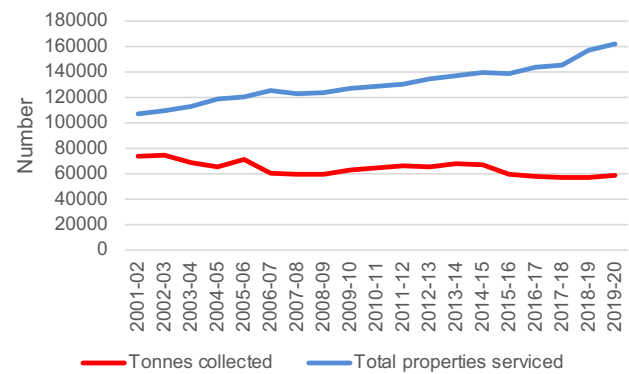
# 1.2 Executive Officer's report

2021-22 was a year with a difference, but not only for the obvious reasons.

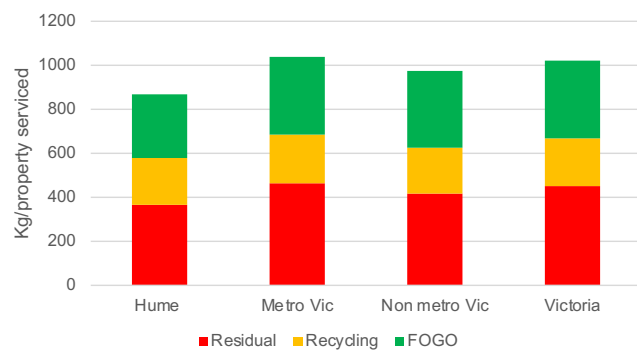
Whilst the year saw us preparing for our current legislative functions pass to Recycling Victoria, it will be a year remembered for other important developments as well:

- In March and April of 2022, staff from across WRRGs joined local and state government staff, community and industry leaders to participate in a circular economy leadership course which was facilitated by the Metropolitan Waste and Resource Recovery Group and provided by the United Nations Systems College. This was a six-week online course that provided participants with the knowledge and tools to further embed circular economy principles in the work we do. This initiative was particularly timely as it has provided some worldwide context and resulting in considerable inspiration for all involved.
- The year has been dominated by significant efforts directed into a waste and recycling services collaborative procurement through a cross regional project with our northeast counterparts. Following the transition to new service models by all 12 participant councils, preliminary modelling forecasts that the total volumes of material that will be generated from services will be as follows:
  - 38,700 tonnes of general waste
  - 17,200 tonnes of comingled recyclables
  - 44,706 tonnes of FOGO (food organics, garden organics)
  - 5,611 tonnes of glass.

This is a significant aggregation that holds promise to achieve logistic and administrative efficiencies, attract investment and minimise long term costs to households. The project will be a significant lever to achieving a low waste society in the Hume region and enhancing the leading practice that many councils and Alpine Resort Management Boards are already demonstrating as depicted in figures 1 and 2 below. We confidently anticipate new state leading benchmarks will result as the mobilisation of these services occurs across the 2023-2025 period.



**Figure 1: Hume region residual waste generated against total serviced properties**



**Figure 2: Kerbside yields per property serviced, 2019-20**

- In May 2022, I along with staff members had the pleasure of attending a sod turning event for the new Seymour Resource Recovery Centre. Mitchell Shire Council has utilised input from regional projects to inform some of their decision making and it was extremely gratifying for us to be asked to be involved in this event.

This greenfield facility development symbolises the benefits of the evidence base that GVWRRG has aimed to build since our establishment in 2014.

- Further extensions of previous work which focussed on embedding the waste management policy for combustible recyclable and waste materials was undertaken in 2022. Standard operating procedures and associated tools were developed through a project that aimed to support management of the day-to-day operations for Mitchell, Cobram, and Alexandra landfills. This work further strengthens the risk and contingency planning that has been central to so much of our work.

These achievements, along with the myriad of ways that we have managed to actively support Recycling Victoria programs through working group participation and expert review and feedback to specific elements of program design, have made for a busy year.

My sincere thanks and appreciation go to our Chair Seema Abdullah and the GVWRRG Board for their constant support for, and genuine interest in our work. Their assistance in managing many competing interests throughout the year has been highly valued.

Local government, business and industry will continue to benefit from our extensive experience, regional knowledge and regional presence, within Recycling Victoria. Recycling Victoria will have regional offices and representation across the state.

Our staff will transfer to Recycling Victoria, continuing to support the delivery of waste management and recycling services that industry, local government and communities rely on. The critical collaborative procurement project Resource Recovery Collective - Hume will continue to be supported through to completion by Recycling Victoria.

We look forward to continuing to provide support and expertise to the waste and recycling sector, as Recycling Victoria, from 1 July 2022.



**Nicholas Nagle**  
**Executive Officer**

# 2. Year in review





# 2.1 Vision, mission and values

## Our vision

A Goulburn Valley region that works together to realise the benefits of a circular economy.

## Our mission

Working collaboratively with, and for, our stakeholders to provide strategic leadership, planning, education and influence as we transform to an economy that reduces waste, increases recycling and creates more value from our resources.

## Our values

### GVWRRG will:

- recognise the role we play in an integrated waste management framework
- work harmoniously together and collaborate to achieve shared objectives
- be responsible and equitable in our dealings and communication
- provide quality information, facilitation and advice.

### In addition, GVWRRG will adhere to the seven core

#### Victorian Public Sector Values of:

- responsiveness
- integrity
- impartiality
- accountability
- respect
- leadership
- human rights.

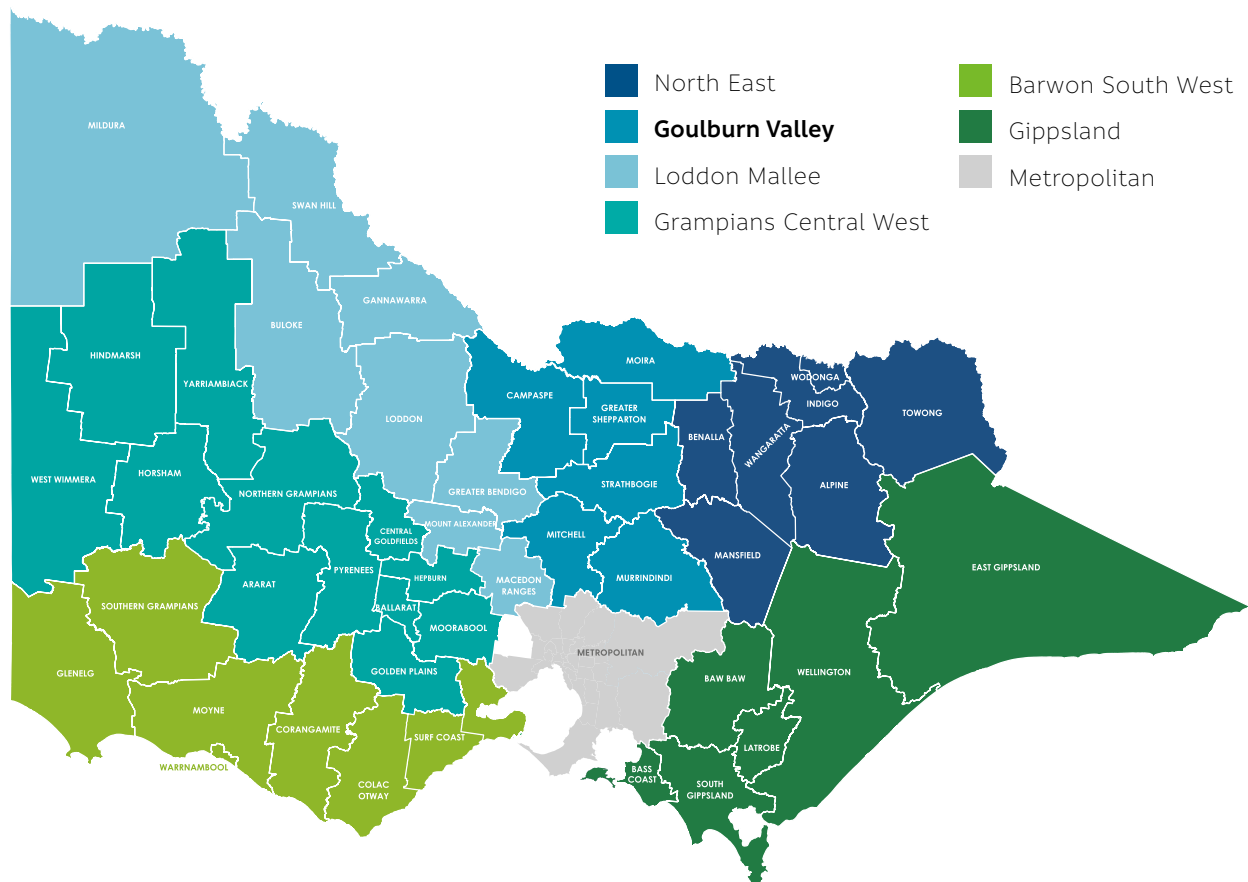


Figure 3: Map of Waste and Resource Recovery Regions

## 2.2 Manner of establishment and the responsible Minister

GVWRRG is a public body (to which Part 7 of the *Financial Management Act 1994* applies) and a public entity (for the purposes of the *Public Administration Act 2004*), established under Part 13.2 (Division 1) of the *Environment Protection Act 2017* (the EP Act) that:

- is a body corporate with perpetual succession
- has a common seal
- may sue and be sued in its corporate name
- may acquire, hold and dispose of real or personal property
- may take land on lease and grant subleases of leased land
- may do and suffer any act or thing that a body corporate may by law do and suffer

GVWRRG was established in accordance with *Environment Protection Act 1970* section 49C. This Act is repealed as of 1 July 2021 and replaced with the *Environment Protection Act 2017* which states the continuance of Waste and Resource Recovery Groups reference section 382. Other governance obligations of GVWRRG are set out in the *Environment Protection Act 2017* sections 383 to 403 inclusive.

The responsible Minister during the 2021–22 reporting period was the Hon. Lily D’Ambrosio MP, Minister for Environment and Climate Action.

GVWRRG received an updated Statement of Expectations (SoE) from the Minister on June 3 2020, which outlines the governance standards and priorities that the Minister expects GVWRRG to apply in its performance and obligations. Notably, this SoE directs the alignment to, and delivery of, the Recycling Victoria policy.

## 2.3 Nature and range of services provided

GVWRRG develops and applies regional strategies and initiatives in the context of state policy, through the state's regional waste management framework under the EP Act. As such, GVWRRG plans for waste management and resource recovery at a regional level and facilitates and fosters best practice in waste management and resource recovery within the Goulburn Valley (GV).

GVWRRG provides the following services (based on its core functions):

- plans for the future needs of waste and resource recovery infrastructure within the Goulburn Valley region consistently with the State-wide Waste and Resource Recovery Infrastructure Plan
- assists Greater Shepparton City Council and the Campaspe, Moira, Strathbogie, Mitchell and Murrindindi Shire Councils to provide waste and resource recovery infrastructure and services
- facilitates the development of contracts for the joint procurement of waste management facilities and waste and resource recovery services within the GV region
- manages contracts in the performance of its works with state government, councils, businesses and communities to ensure state-wide waste and resource recovery education programs are adapted to the needs of the GV region and facilitates the delivery of these education programs
- advises councils and businesses within the GV region on best practices for waste and resource recovery systems, facilities and services
- supports the Forum to enable the Forum to perform its functions
- undertakes waste and resource recovery projects as funded by government, councils and other organisations.

Key GVWRRG stakeholders include:

- Local government – including Greater Shepparton City Council and Moira, Campaspe, Strathbogie, Mitchell and Murrindindi Shire Councils
- State government – SV, DELWP, EPA, other WRRGs
- Business, industry and community within the GV.

## 2.4 Objectives, functions and powers

### Objectives of the GVWRRG

In accordance with Part 13.2 Division 1 section 386 of the EP Act, the objectives of a WRRG are to do the following in relation to its waste and resource recovery region:

- a. to undertake waste and resource recovery infrastructure planning to meet future needs while minimising risks of harm to human health or the environment from waste and resource recovery infrastructure
- b. to facilitate efficient procurement of waste and resource recovery infrastructure and services through the collective procurement of waste management facilities and waste and resource recovery services
- c. to integrate regional and local knowledge into State-wide waste and resource recovery market development strategies
- d. to educate businesses and communities to reduce waste going to landfill by using waste and resource recovery infrastructure and services efficiently
- e. to ensure Regional Waste and Resource Recovery Implementation Plans and related activities are informed by local government, business and the community and inform the State-Wide Waste and Resource Recovery Infrastructure Plan and related activities.

In achieving their objectives, a Waste and Resource Recovery Group must engage with councils, Sustainability Victoria, the Authority, industry, business and the community.

### Functions of GVWRRG

In accordance with Part 13.2 Division 1 section 387 of the EP Act, the functions of a WRRG are to do the following in relation to its waste and resource recovery region:

- a. plan for the future needs of waste and resource recovery infrastructure in a manner consistent with the State-Wide Waste and Resource Recovery Infrastructure Plan
- b. facilitate the provision of waste and resource recovery infrastructure and services by councils
- c. facilitate the development of contracts for the joint procurement of waste management facilities and waste and resource recovery services
- d. manage contracts in the performance of the objectives and functions of the Waste and Resource Recovery Group
- e. work with Sustainability Victoria, councils, businesses and communities to ensure State-wide waste and resource recovery education programs are adapted to the needs of the region and to facilitate the delivery of those education programs
- f. with Sustainability Victoria, advise councils and businesses on best practices for waste and resource recovery systems, facilities and services
- g. support the region's Local Government Waste Forum to enable the Local Government Waste Forum to perform its functions
- h. undertake waste and resource recovery activities as funded by government, councils and other organisations.

The establishment of the WRRGs has targeted the following deliverables:

- development of Regional Implementation Plans including landfill and resource recovery infrastructure draft schedules
- facilitation of joint procurement of infrastructure and services in partnership with local governments
- education in accordance with the state's education approach
- projects as funded by SV, councils and other organisations.

## Powers of GVWRRG

In accordance with Part 13.2 Division 1 section 388 of the EP Act, GVWRRG has the power to do all things that are necessary or convenient to enable it to carry out its functions and achieve its objectives.

GVWRRG cannot, however, own or operate a waste management facility, apply for or hold a planning permit or enter into contracts for the procurement of waste management facilities or waste and resource recovery services, unless the contract is jointly entered into with a procurer under that contract.

## Legislative and policy framework

### Legislation

The EP Act establishes objectives for resource efficiency including sustainable use of resources and fostering best practice in waste management.

### Waste and resource recovery infrastructure planning

The EP Act also sets out under Part 13.3, the *Victorian Waste and Resource Recovery Infrastructure Planning Framework* Divisions 1-3, which includes the requirement for WRRGs to develop and maintain Regional Waste and Resource Recovery Implementation Plans.

### Objectives of the Victorian waste and resource recovery planning framework

The framework, as articulated in Part 13.3 of the EP Act, is constituted by the following:

- Division 1 – Victorian Waste and Resource Recovery Infrastructure Planning Framework
- Division 2 – State-wide Waste and Resource Recovery Infrastructure Plan
- Division 3 – Regional Waste and Resource Recovery Implementation Plans.

The objectives of the Victorian Waste and Resource Recovery Infrastructure Planning Framework are:

- a. to ensure long-term strategic planning for waste and resource recovery infrastructure at State and regional levels
- b. to facilitate the integration of State wide priorities for the management of waste and resource recovery infrastructure and regional infrastructure needs
- c. to enable waste and resource recovery infrastructure planning to be—
  - i. effectively integrated with land use and development planning and policy
  - ii. effectively integrated with transport planning and policy
- d. to ensure Sustainability Victoria and Waste and Resource Recovery Groups work together to integrate the State-Wide Waste and Resource Recovery Infrastructure Plan and Regional Waste and Resource Recovery Implementation Plans; and
- e. to enable waste and resource recovery infrastructure planning decisions to be made at the appropriate level of the framework.

## Content of RWRRIPs

Under Part 13.3 Division 3 – Regional Waste and Resource Recovery Implementation Plans, a RWRRIP must include the following:

- a. a schedule of existing landfill infrastructure of the waste and resource recovery region
- b. a schedule of required landfill infrastructure of the waste and resource recovery region over a specified period of at least 10 years, including the proposed sequence for filling available landfill sites of the waste and resource recovery region
- c. a schedule of resource recovery infrastructure of the waste and resource recovery region required for the purposes of managing waste in a manner that minimises the risks of harm to human health or the environment over a specified period of at least 10 years
- d. any other matters required by guidelines made under section 427.

## Alignment with Victorian Government policy

SV is responsible for planning for Victoria's waste and resource recovery system at a state-wide level. Central to Victoria's integrated approach is the 30-year roadmap – the SWRRIP. GVWRRG worked closely with SV to develop the GVWRRIP, which outlines how the long-term directions and goals of the SWRRIP will be achieved in the GV region. Initiatives including procurement support, the Victorian Waste Education Strategy and the Victorian Organics Resource Recovery Strategy are also considered in GVWRRG's business and strategic planning.

The concept of a circular economy underpins the GVWRRIP and related business and strategic planning. GVWRRG's planning seeks to ensure that Victoria's waste and resource recovery system, particularly its infrastructure, not only manages increasing amount of materials, but maximises circular flows whilst minimising impacts on the community and the environment. GVWRRG worked closely with colleagues at DELWP during the development of the circular economy policy

Recycling Victoria: a new economy. GVWRRG will also have an active role in contributing to the development of the Victorian Recycling Infrastructure Plan (VRIP), which will replace the SWRRIP.

GVWRRG is also committed to a resilient and effective recycling industry and will continue to work in partnership with councils, industry and the community to achieve this. During the reporting period, GVWRRG invested significant effort to implement the Recycling Industry Strategic Plan (RISP) goals (outlined below). These goals were progressively encompassed through a transition to the by Recycling Victoria Policy in the later stages of the reporting period.

1. stabilise the recycling sector
2. increase the quality of recycled materials
3. improve the productivity of the recycling sector, and
4. develop markets for recycled materials.

On 14 December 2021, the *Circular Economy (Waste Reduction and Recycling) Act 2021* was gazetted. This will result in the establishment of Recycling Victoria, whose Head will oversee the waste, recycling and resource recovery sector, and support the development of a circular economy. Recycling Victoria will be established as a business unit within the Department of Environment, Land, Water and Planning (DELWP) and ready to commence operations from 1 July 2022. With the establishment of Recycling Victoria, the seven Victorian Waste and Resource Recovery Groups (WRRGs) including GVWRRG will be dissolved.

## Risk management

GVWRRG is committed to ensuring effective risk management is embedded across the organisation's activities. The risk management framework is consistent with current standards and aims to support the development of a positive risk culture through proactively managing, avoiding or mitigating risks before they occur.

## PERFORMANCE REPORTING - NON-FINANCIAL

## 2.5 Achievements

The GVWRRG has been working closely with DELWP on this transition process during 2021-22. This has been a major area of our focus during this period, which provides context for assessing our achievements in 2021-22.

Tables 1-6 shows the performance of 2021-22 project activities in relation to the 2020-22 Business Plan objectives and targets, which align with the SoE priority areas of:

- Supporting Victorian councils and communities
- Statewide education and behaviour change programs
- Household recycling reforms
- Plan for recycling infrastructure
- Governance
- Other areas of program delivery.

▼ Sod turning event at the Mitchell Shire Council Seymour Resource Recovery Centre on 11 May 2022 (L-R): Cr Nathan Clarke, Tracy Taylor, Cr Rhonda Sanderson, John Polhill (SV), Cr Bill Chisolm, Mayor Cr Fiona Stephens, Cr David Lowe and Nick Nagle.



## 2.6 Operational performance

Table 1: Supporting Victorian councils and communities

✓ = performance target achieved or exceeded ○ = performance target not achieved

| Outcomes  | Deliverables   | Actions  | Indicator   | Unit of measure   | Target 2021-22 | Performance 2021-22  | Result |
|---|--|--|---|---|----------------|--|--------|
| <ul style="list-style-type: none"> <li>• <b>Circular economy benefits realised by community groups at the local level including through projects to improve recycling, engage communities, reduce waste generation, tackle littering and illegal dumping.</b></li> <li>• <b>Localised solutions to reduce waste, boost recycling and increase regional economic development opportunities.</b></li> <li>• <b>Facilitating readiness, compliance and performance in a reform environment.</b></li> </ul> | <ul style="list-style-type: none"> <li>• Coordination with councils and local regions to support the first second of RV grants (announced 2020/21, with one round each year until 2023/24).</li> <li>• Continuing to add value where we can (noting capacity constraints)</li> <li>• Continued focus on enabling stakeholders' access to funding and information, risk identification and escalation.</li> </ul> | <ul style="list-style-type: none"> <li>• Facilitate Local Government Forum, Education Steering Committee and Technical Advisory Reference Group meetings</li> <li>• Promotion of opportunities to support local circular economies through networks to community organisations</li> <li>• Identify and prioritise potential grant applications</li> <li>• Provide coordination and advisory service for applicants.</li> <li>• Facilitate assessment and prioritisation of projects through Local Government Forum, and Technical Advisory Reference Group meetings</li> <li>• Facilitate delivery of agreed Local Government Forum projects</li> <li>• Capture and escalate risks associated with delivery of program outcomes.</li> <li>• Involvement in bin contents standards development.</li> <li>• Assisting in the development of regional circular economy plans.</li> <li>• Support SV in the delivery of the Asbestos Disposal Management Plan</li> <li>• Deliver and promote new suite of resource recovery centre standard operating procedures appropriate for new regulatory environment</li> <li>• Facilitate the delivery of training that embeds better practice and alignment with RV Programs and EP Reforms.</li> </ul> | Number of education/information sessions  | Meetings per region minimum (1 council and 1 community) | 2              | <ul style="list-style-type: none"> <li>• Facilitated 4 Local Government Waste Forum meetings, 4 Technical Advisory Reference Group meetings and 4 Education Steering Committee meetings, to assess, prioritise and deliver agreed projects</li> <li>• Attended 3 workshops and 5 working group meetings to assist in the development of the Regional Circular Economy Plans</li> <li>• Attended monthly Meetings to support SV in the delivery of the Asbestos Disposal Management Plan</li> <li>• Provided communications support to community recycling activities including 2 Detox Your Home events</li> <li>• Promotion of standard operating procedures developed by GVWRRG for 36 resource recovery centres</li> <li>• Development of additional bespoke standard operating procedures for 3 landfill sites in the region.</li> </ul> | ✓      |
|   |  |  | Number of people attending training or receiving support  | People per session (average)                            | 20             | <ul style="list-style-type: none"> <li>• Average of 20 people attending training or receiving support.</li> </ul>  | ✓      |
|   |  |  | Number of people exposed to messaging/information (reach). (Newsletter, Facebook, LinkedIn, Twitter, Yammer, direct emails, Apps, website hits) | People per regional WRRG                                | 1,000          | <ul style="list-style-type: none"> <li>• Six e-newsletters distributed to 100 council and industry stakeholders.</li> <li>• Approximately 1600 users accessing the GVWRRG website during the reporting period.</li> </ul>  | ✓      |



Table 2: Statewide education and behaviour change programs

✓ = performance target achieved or exceeded ○ = performance target not achieved

| Outcomes   | Deliverables  | Actions   | Indicator   | Unit of measure              | Target 2021-22 | Performance 2021-22   | Result |
|--|---|---|---|------------------------------|----------------|---|--------|
| <ul style="list-style-type: none"> <li>Victorian businesses and households have the information and tools they need to reduce waste and correctly recycle.</li> <li>This will include broader campaigns to improve and raise awareness for safety across the industry.</li> <li>Victorian Government messaging on waste and recycling will be consistent and stakeholders will experience coordinated communications.</li> </ul> | <ul style="list-style-type: none"> <li>2021/22: Finalise State-wide Plan for education and behaviour change.</li> <li>Starting in 2021, deliver information, education and tools to support household recycling reforms.</li> <li>By 2022, provide advice to the portfolio coordination group on additional education and behaviour change programs to help people avoid and minimise waste, and reuse, repair and share products.</li> <li>Starting in 2021, maintain key messages and engagement calendar for all RV programs.</li> </ul> | <ul style="list-style-type: none"> <li>Contribute GVWRRG input from 2019-20 Regional Education Strategy into development of statewide education and behaviour change programs.</li> <li>Local Government Forum projects: Facilitate delivery of agreed actions identified within:               <ul style="list-style-type: none"> <li>GV Regional Education Strategy</li> <li>Regional Litter &amp; Illegal Dumping Plan action.</li> </ul> </li> <li>Provide support to partner councils on agreed statewide messaging and utilisation of campaign collateral.</li> </ul> | Number of education/information sessions  | Meetings per region minimum  | 3              | <ul style="list-style-type: none"> <li>Attended the United Nations System Staff College (UNSSC) Circular Economy Leadership Course</li> <li>Education Steering Committee facilitated a zero waste food workshop through Open Table</li> </ul>   | ✓      |
|  |   |   | Number of people attending training or receiving support  | People per session (average) | 30             | <ul style="list-style-type: none"> <li>Regional Waste Education Strategy presented to the Forum</li> <li>Connected partner councils with statewide behaviour change campaigns, workshops and education material</li> </ul>  | ✓      |
|  |   |   | Number of people exposed to messaging/information (reach). (Newsletter, Facebook, LinkedIn, Twitter, Yammer, website) | People per regional WRRG     | 500            | <ul style="list-style-type: none"> <li>E-newsletters distributed to 100 council and industry stakeholders, detailing programs including Detox Your Home events, a virtual reusable nappy workshop, Recycling Victoria funding, draft standards lists for 4 stream waste services, Circular Economy training</li> <li>Links to statewide and regional education and behaviour change programs uploaded to the GVWRRG website.</li> </ul> | ✓      |

**Table 3: Household recycling reforms**

✓ = performance target achieved or exceeded ○ = performance target not achieved

| Outcomes   | Deliverables  | Actions   | Indicator  | Unit of measure    | Target 2021-22 | Performance 2021-22   | Result |
|--|---|---|--|--------------------|----------------|---|--------|
| <ul style="list-style-type: none"> <li>Materials collected from households are high quality and can be used to make new products.</li> <li>Councils are supported to work together, aggregating waste volumes and pursuing collaborative procurement of waste and recycling contracts to achieve improved services and recycling.</li> <li>Collaborative procurement projects are aligned to the role of Recycling Victoria, contributing to successful reform.</li> </ul> | <ul style="list-style-type: none"> <li>Starting in 2021, provide local governments with strategic, staged procurement support to deliver kerbside reforms.</li> <li>By first quarter 2022, gain Ministerial approval at key points in the collaborative procurement project</li> <li>By first quarter 2022, ensure DELWP is included in the collaborative procurement project's Working Party, tender evaluation panel and Regional Circular Economy Planning process.</li> </ul> | <ul style="list-style-type: none"> <li>Facilitate Local Government Forum, and Technical Advisory Reference Group meetings</li> <li>Support completion for kerbside transition plans</li> <li>Coordinate the engagement of speciality expertise that will aid the completeness and accuracy of kerbside transition</li> <li>Capture and escalate risks associated with delivery of program outcomes.</li> <li>Facilitate a greater readiness for a Container Deposit Scheme among partner councils</li> <li>Support NEWRRG in the delivery of contract specifications and project governance framework for procurement of kerbside service contracts</li> <li>Seek Ministerial approval at key points in the collaborative procurement project. This includes actions to:                             <ul style="list-style-type: none"> <li>seek her approval at key points in the project including key milestones in the pre tender planning phase eg the Australian Competition and Consumer and Commission application and preparation of final tender documentation</li> <li>invite DELWP to participate as an observer on the project's Working Party and on the tender evaluation panel; and</li> <li>work with DELWP to explore regional outcomes and opportunities for investment, through the Regional Circular Economy Planning process.</li> <li>provide all required information on procurement activity to DELWP as part of the transition planning process.</li> </ul> </li> </ul> | Number of education/information sessions (scheduled meetings)                                  | Number of sessions | 5              | <ul style="list-style-type: none"> <li>Attended DELWP's monthly Container Deposit Scheme Working Group meetings</li> <li>Co-facilitated Collaborative Procurement Working Group meetings</li> <li>Glass collection feasibility study research and delivery of report findings to forum</li> <li>Presented the final Container Deposit Scheme project report to the Forum</li> <li>Attended the NE&amp;GVWRRG: Collaborative Procurement Working Group Strategic Objectives Workshop Oct 2021</li> </ul> | ✓      |
|  |   |   | Partner councils participating in procurement clusters and market sounding                     | Percentage (of 6)  | 100%           | <ul style="list-style-type: none"> <li>Campaspe collaborated with Loddon Mallee partners</li> <li>Moira, Mitchell, Greater Shepparton, Strathbogie and Murrindindi, part of Hume Collaborative grouping of 12 participants</li> </ul>   | ✓      |
|  |   |   | Partner councils having completed final transition plans required kerbside transition          | Percentage (of 6)  | -              | <ul style="list-style-type: none"> <li>All draft plans completed in September 2020, final plans are due 6 months prior to introduction of new services</li> </ul>   | ✓      |
|  |   |   | Number of people attending training or receiving support (meeting attendance records)          | Number of people   | 30             | <ul style="list-style-type: none"> <li>Representation at RCEP workshop No1</li> <li>Participation in DELWP kerbside reform sessions</li> </ul>  | ✓      |
|  |   |   | Number of people exposed to messaging/information (reach). (email updates and meeting invites) | Number of people   | 30             | <ul style="list-style-type: none"> <li>Six e-newsletters distributed to 100 council and industry stakeholders.</li> <li>30 Council/Board/Forum stakeholder reached through procurement communique</li> </ul>  | ✓      |
|  |   |   |  |                    |                |   |        |

Table 4: Plan for recycling infrastructure

✓ = performance target achieved or exceeded ○ = performance target not achieved

| Outcomes  | Deliverables  | Actions  | Indicator  | Unit of measure                                      | Target 2021-22 | Performance 2021-22   | Result |
|---|---|--|--|--|----------------|---|--------|
| <ul style="list-style-type: none"> <li>• <b>Long term planning for waste and resource recovery infrastructure at state and regional levels to provide investment certainty for industry, maximise resource recovery and minimise risks to community safety.</b></li> <li>• <b>Building a platform for GV to transition to a more circular economy.</b></li> </ul> | <p>By 2020/21 existing Victorian state infrastructure plan reviewed and updated and statewide risk and contingency plan finalised.</p> <p>By 2022/23 VRIP in operation.</p> <ul style="list-style-type: none"> <li>• Regional Recyclables Procurement-facilitation of GV outcomes within state-wide project</li> <li>• Completing the container deposit scheme opportunities and barriers project</li> <li>• Review of past infrastructure related projects to provide current state summary and recommendations for handover.</li> </ul> | <p>Dedicated specialist staff resource to collaborate with DELWP, EPA and SV to ensure expert content and alignment in VRIP across:</p> <ul style="list-style-type: none"> <li>• Infrastructure evidence base and analysis</li> <li>• Land use and transport planning considerations</li> <li>• Risk and contingency</li> <li>• Incorporation of hazardous waste and waste to energy infrastructure.</li> <li>• Design, facilitation and project management of high quality projects through procurement working group.</li> <li>• Dedicated communications outputs to ensure high levels of awareness and engagement amount local government partners.</li> </ul> | <ul style="list-style-type: none"> <li>• Description of impact on landfill network (closure, relocation, improvement, etc)</li> <li>• Provision of evidence base and analysis that has been commissioned to develop and maintain the GV Regional Implementation Plan.</li> </ul> | VRIP working group meetings/ Integration conferences | 3              | <ul style="list-style-type: none"> <li>• Attended SV's fortnightly VRIP working group meetings</li> <li>• Engaged a consultant to develop landfill Standard Operating Procedures and associated tools for the Mitchell, Cobram and Alexandra landfills to ensure systems are in place to reduce risks to human health and the environment from pollution and waste</li> <li>• Completed the combined NEWRRG and GVWRRG gap analysis of existing and proposed templates, procedures, and training at RRCs to ensure the consistent management of materials to minimise the risk of fire with an assessment of training needs, and to develop Standard Operating Procedure templates for materials managed at RRCs</li> <li>• Conducted a council officer workshop in April 2022 regarding the RRC SOPs project</li> <li>• Executed a Memorandum of Understanding (MOU) to confirm 12 Hume region councils/alpine management boards' commitment to work with GVWRRG and its partner councils to develop processes and investigate opportunities for collaborative procurement of waste and/or resource recovery services</li> </ul> | ✓      |

Table 5: Governance

✓ = performance target achieved or exceeded ○ = performance target not achieved

| Expectations  | Deliverables  | Actions  | Performance 2021-22  | Result   |
|---|---|--|--|----------|
| <ul style="list-style-type: none"> <li>• Advise the Secretary of DELWP and Minister of any issues or risks (existing or emerging) which may affect GVWRRG’s financial management, performance, sustainability or reputation, and any other matters required under the Financial Management Act 1994 and the Public Administration Act 2004.</li> <li>• Cooperate with DELWP in relation to all aspects of its oversight and support of your Group in accordance with section 13A of the Public Administration Act 2004, including by responding to all requests for information from the Minister or DELWP in a timely manner and consulting with DELWP where conflicting priorities arise.</li> <li>• Ensure that a strong governance framework is in place and that the GVWRRG Board meets all its legal and other obligations, including compliance with financial management legislation and frameworks.</li> <li>• Produce timely and accurate annual financial and operational reports and business plans that reflect the priorities of GVWRRG as set out in the SoE.</li> <li>• Organisation transition objective: Protection of GVWRRG legacy and contribution toward successful establishment of a Waste Authority for Victoria.</li> </ul> | <ul style="list-style-type: none"> <li>• Clear and consistent identification and escalation of issues and risks to DELWP, the DELWP Secretary and/or the Minister as appropriate.</li> <li>• Performance in accordance with section 13A of the Public Administration Act 2004</li> <li>• A governance framework and regime of controls appropriate for our organisation’s size, risk and complexity.</li> <li>• Submission of annual financial and operational reports and business plans as required.</li> </ul> | <ul style="list-style-type: none"> <li>• Maintain dedicated human resources to acquit basic governance functions and achievement of deliverables.</li> </ul> | <ul style="list-style-type: none"> <li>• Maintained dedicated human resources to acquit the GVWRRG governance functions and achievement of deliverables</li> <li>• Reported resourcing and other risks to DELWP Executive Director Meetings</li> <li>• Produced the GVWRRG 2020-21 Annual Report and GVWRRG 2021-22 Business Plan, that reflected the priorities of GVWRRG as set out in the SoE</li> <li>• Maintained a strong governance framework and regime of controls appropriate for our organisation’s size, risk and complexity. The GVWRRG Board met all its legal and other obligations, including compliance with financial management legislation and frameworks</li> <li>• Attended monthly DELWP Finance/Portfolio CFO meetings</li> <li>• Attended monthly RV Portfolio Project Managers Forum meetings</li> <li>• Attended WRRG Chairs and Executive Officers Ministerial Roundtable to discuss Recycling Victoria implementation</li> <li>• Attended Recycling Victoria Project Control Group meetings when required (2)</li> <li>• Attended Recycling Collaborative Procurement and Shared service Project Control Board meetings as required</li> <li>• Organisation transition working group meetings attendance</li> <li>• DELWP Business Planning prioritisation workshop</li> <li>• KPMG’s Transition Roadmap Current State Validation workshop</li> </ul> | <p>✓</p> |

Table 6: Program delivery - Other

✓ = performance target achieved or exceeded ○ = performance target not achieved

| Expectations   | Deliverables  | Actions   | Performance 2021-22   | Result |
|--|---|---|---|--------|
| <ul style="list-style-type: none"> <li>Provide regional, expert support to Victorian Government missions that ensure continuity of waste as an essential service during the COVID-19 pandemic and build on the economic and environmental contribution of the waste and recycling sector during recovery efforts.</li> </ul> | <ul style="list-style-type: none"> <li>Support provided to COVID-19 pandemic related missions led by DELWP.</li> </ul>  | <ul style="list-style-type: none"> <li>Maintain dedicated human resources to acquit basic governance functions and achievement of deliverables.</li> <li>EO participation in Portfolio COVID 19 response meetings.</li> </ul> | <ul style="list-style-type: none"> <li>Maintained dedicated human resources to acquit basic governance functions and achievement of deliverables.</li> <li>Supported the DELWP weekly COVID-19 response - Waste Portfolio Co-ordination Group meetings</li> </ul> | ✓      |
| <ul style="list-style-type: none"> <li>Maximise efficiencies within current financial allocations including through the sharing of services with other waste and resource recovery groups where feasible.</li> </ul>   | <ul style="list-style-type: none"> <li>High levels of collaboration and interdependence of WRRG network.</li> <li>Achieve balance between legislative independence and maximising efficiencies.</li> <li>Manage impact of any staffing cuts required to fit within funding envelope.</li> </ul> | <ul style="list-style-type: none"> <li>Access to shared service</li> <li>Participation in WRRG network.</li> <li>Cross WRRG projects to achieve economies of scale.</li> </ul>  | <ul style="list-style-type: none"> <li>Participated in monthly WRRG EO meetings</li> <li>Participated in the Collaborative Procurement Working Group consisting of NEWRRG, GVWRRG and NE and GV council officers</li> </ul>                                       | ✓      |
| <ul style="list-style-type: none"> <li>Respond to emerging priorities as identified in consultation with DELWP.</li> </ul>   | <ul style="list-style-type: none"> <li>As determined from time to time.</li> </ul>  | <ul style="list-style-type: none"> <li>As required.</li> </ul>  | <ul style="list-style-type: none"> <li>Implementation and transition governance framework</li> </ul>  | ✓      |
| <ul style="list-style-type: none"> <li>Active contribution to the development and implementation of strategies to give effect to the Victorian Government's commitment that no less than 50 per cent of all new appointments including senior appointments, to all paid government boards will be women.</li> </ul>          | <ul style="list-style-type: none"> <li>Achievement of 50 per cent women or greater on GVWRRG Board (baseline 50%).</li> </ul>   | <ul style="list-style-type: none"> <li>N/A- gender equity achieved</li> <li>No available forum nomination process again to influence this outcome.</li> </ul>   | <ul style="list-style-type: none"> <li>Retention of 50% women on the GVWRRG Board of Directors</li> </ul>   | ✓      |

## 2.7 Key initiatives and projects

During the reporting period, GVVRRG has performed well against its stated objectives. GVVRRG has made significant advances in the areas of:

- Supporting Victorian councils and communities
- Statewide education and behaviour change programs
- Household recycling reforms
- Planning for recycling infrastructure
- Governance:
  - Produced the GVVRRG 2020-21 Annual Report that reflected the priorities of GVVRRG as set out in the SoE.
  - The GVVRRG Board met all its legal and other obligations, including compliance with financial management legislation and frameworks.
- Other areas of program delivery:
  - Transition to new waste authority (Recycling Victoria).

## PERFORMANCE REPORTING - FINANCIAL

## 2.8 Five-year financial summary

|                            | 2017-18            | 2018-19            | 2019-20            | 2020-21            | 2021-22            |
|----------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| <b>REVENUE</b>             |                    |                    |                    |                    |                    |
| Core business revenue      | \$614,601          | \$674,237          | \$705,604          | \$648,079          | \$599,645          |
| Project grants             | \$225,000          | \$150,000          | \$60,000           | \$124,833          | \$4167,333         |
| Member funds and other     | \$125,103          | \$136,191          | \$251,000          | \$285,094          | \$191,192          |
| <b>Total revenue</b>       | <b>\$964,704</b>   | <b>\$960,428</b>   | <b>\$1,016,604</b> | <b>\$1,058,006</b> | <b>\$958,170</b>   |
| <b>EXPENDITURE</b>         |                    |                    |                    |                    |                    |
| Administration expenditure | \$656,343          | \$907,987          | \$729,716          | \$682,629          | \$775,803          |
| Corporate expenditure      | \$26,147           | \$25,923           | \$60,432           | \$56,896           | \$48,085           |
| Project expenditure        | \$323,143          | \$277,154          | \$352,574          | \$294,225          | \$212,676          |
| <b>Total expenditure</b>   | <b>\$1,005,633</b> | <b>\$1,211,055</b> | <b>\$1,142,722</b> | <b>\$1,033,747</b> | <b>\$1,036,564</b> |
| <b>ASSETS</b>              |                    |                    |                    |                    |                    |
| Current assets             | \$692,004          | \$588,132          | \$431,137          | \$502,626          | \$419,666          |
| Non-current assets         | \$103,268          | \$88,871           | \$190,944          | \$144,232          | \$85,962           |
| <b>Total assets</b>        | <b>\$795,272</b>   | <b>\$677,003</b>   | <b>\$622,081</b>   | <b>\$646,858</b>   | <b>\$505,628</b>   |
| <b>LIABILITIES</b>         |                    |                    |                    |                    |                    |
| Current liabilities        | \$216,697          | \$349,194          | \$337,503          | \$365,158          | \$343,762          |
| Non-current liabilities    | \$10,529           | \$13,944           | \$96,831           | \$70,265           | \$32,681           |
| <b>Total liabilities</b>   | <b>\$227,226</b>   | <b>\$363,138</b>   | <b>\$434,334</b>   | <b>\$435,423</b>   | <b>\$376,443</b>   |

GVWRRG received funding during the reporting period for its core administration derived from the landfill levy, which is paid by any party disposing waste at landfills in Victoria. These payments were made in accordance with the Environment Protection (Distribution of Landfill Levy) Regulations 2010 which was amended on 18 June 2013.

GVWRRG received \$599,645 in the reporting period. These funds were utilised to support employment and associated costs of \$650,440.

## 2.9 Current year financial review

### Overview of financial performance

As at end June 2022, GVWRRG had recorded a deficit of \$82,250 as against a forecast deficit of \$75,000.

#### Revenue

- Total revenue received was \$12,309 or 1.3% lower than expectation.
- Project contributions 3.6% or \$5,490 lower than budgeted.
- Other income was \$42,560 greater than budget expectations due to additional project management fees.

#### Expenditure

- Total expenditure for the period was or \$8,915 or 1% less than budget expectation.
- Employee expenses were 11.4% higher than budget due to dual impact of a secondment of the Communications Officer and additional employment benefits associated with the Enterprise Bargaining Agreement outcomes that occurred in the period.
- Project expenses were \$16,412 or 7.2% less than budgeted on the back of more internal resource utilisation.

### Summary of financial performance against budgetary objectives

The Board utilises financial key performance indicators and monitors these on a quarterly basis. As at the balance date, the following indicators were recorded and recognised as satisfactory:

| Indicator                             | Result   |              |
|---------------------------------------|--|--------------|
|                                       | 30/06/2022   | Satisfaction |
| Working capital (current ratio)       | 1.22   | ✓            |
| Acid test (quick ratio)               | 1.22   | ✓            |
| Average number of days cash available | N/A<br>due to transition resulting nil cash on hand at balance date (note 6.2 in financial statements) | ✓            |



## 2.10 Significant changes in financial position

On 14 December 2021, the *Circular Economy (Waste Reduction and Recycling) Act 2021* (the Act) was gazetted. This will result in the establishment of Recycling Victoria, whose Head will oversee the waste, recycling and resource recovery sector, and support the development of a circular economy. Recycling Victoria will be established as a business unit within the Department of Environment, Land, Water and Planning (DELWP) and commence operations from 1 July 2022.

The Act abolishes the seven regional Waste and Resource Recovery Groups and transfers all assets, powers, works, rights, liabilities and obligations, which also includes financial and other reporting obligations to DELWP, Recycling Victoria, as successor in law from 1 July 2022.

The going concern basis was used to prepare the financial statements as the intent of the legislation is that the substantive functions of GVWRRG will continue under DELWP, Recycling Victoria. These financial statements have been prepared on a going concern basis and do not include any adjustments to the carrying amounts and classification of assets, liabilities and reported expenses that may otherwise be required if the going concern basis was not appropriate.

The annual financial statements were authorised for issue by DELWP, the successor in law to GVWRRG, on 30 December 2022.

## 2.11 Significant changes or factors affecting performance

There were no significant changes or factors which affected our performance during the reporting period.

## 2.12 Capital projects

GVWRRG does not manage any capital projects.

## 2.13 Disclosure of grants and transfer payments

GVWRRG did not provide grants to other organisations during the reporting period.

## 2.14 Subsequent events

GVWRRG was established in accordance with *Environment Protection Act 1970* section 49C. This Act is repealed as of 1 July 2021 and replaced with the *Environment Protection Act 2017* which states the continuance of Waste and Resource Recovery Groups reference section 382.

Other governance obligations of GVWRRG are set out in the *Environment Protection Act 2017* sections 383 to 403 inclusive. GVWRRG was notified by the Victorian Government of its intention to introduce legislation in Parliament in 2021 to abolish the existing seven WRRGs and establish one new waste authority which is expected to be operational from 1 July 2022.

The intent of the legislation is that the new authority will be the successor in law to the seven WRRGs and, on commencement, will assume the substantive functions, rights, obligations, assets and liabilities of the WRRGs.

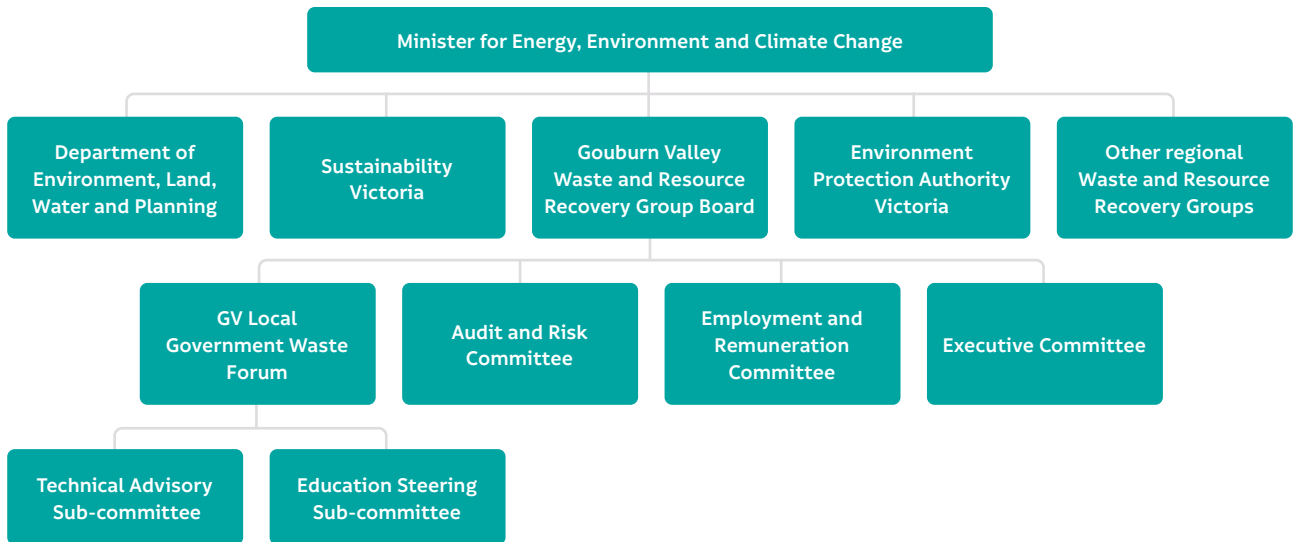
Under section 186 of the Circular Economy (Waste Reduction and Recycling) Act 2021, GVWRRG was abolished on 30 June 2022 with DELWP, Recycling Victoria, successor in law commencing 1 July 2022. As successor in law, on its commencement, all staff, resources, rights, property assets, debts, liabilities and obligations of GVWRRG vest in DELWP, Recycling Victoria.

# 3. Governance & organisational structure



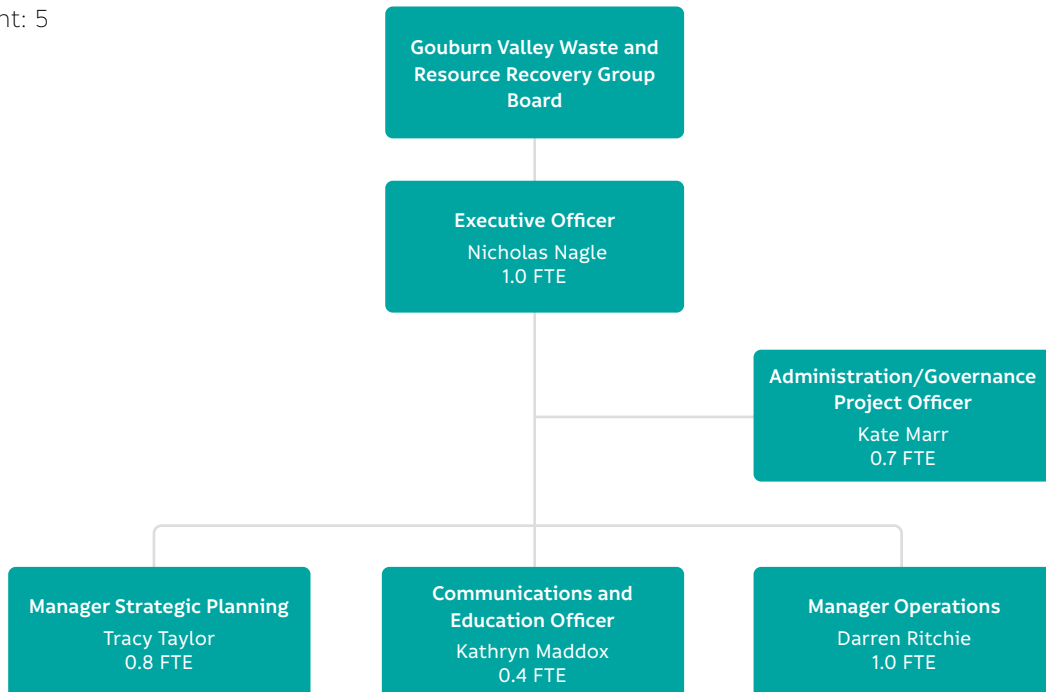
# 3.1 Organisational structure

Interactivity of the Minister, the Board and committees of GVWRRG, is set out in Figure 5 and the GVWRRG staffing structure is shown in Figure 6.



**Figure 5: Organisational structure chart**

Headcount: 5  
FTE: 3.9



**Figure 6: Staffing structure chart (as at 30 June 2022)**

## Management team

In 2020–21, GVWRRG employed:

- a full-time Executive Officer  
**Nicholas Nagle**
- a full-time Manager Operations  
**Darren Ritchie**
- a part-time Manager of Strategic Planning  
**Tracy Taylor**
- a part-time Communications Officer  
**Kathryn Maddox**
- a part-time Administration/Governance Project Officer  
**Kate Marr**

The success of GVWRRG's programs is also contingent upon the support of directors and officers of partner councils and other external organisations with whom partnerships are forged.

## Executive Officer

The main purpose of the Executive Officer position is to support GVWRRG in the development and implementation of its plans, budgets, programs, projects, and activities for waste management in the region, in accordance with relevant legislation, policy and guidelines, and consistent with regional needs and priorities.

A key objective of the position is to ensure GVWRRG develops and maintains a vision of continuous improvement in the management of waste in the region and makes progress towards the achievement of state-wide policy goals and regional objectives for municipal and industrial waste reduction. The Executive Officer is therefore considered a creative source for the strategic thinking and planning of GVWRRG, and a driving force behind the implementation of its waste management plans and programs.

The Executive Officer is responsible for the operational and financial management activities of GVWRRG as well as co-ordinating the strategic planning functions, budget, funding opportunities and liaison with other relevant bodies.

▼ *The GVWRRG Staff (L-R): Darren Ritchie, Kate Marr, Kathryn Maddox, Tracy Taylor and Nick Nagle.*



## **Manager – Operations**

The main purpose of the Operations Manager role is to make substantial contributions to the development and execution of the GV Implementation Plan, focusing on data collection and analysis, development of infrastructure scheduling and managing external and local implementation plan working parties.

The role also manages stakeholder engagement, including the Goulburn Valley Local Government Waste Forum and their Technical Advisory Reference Group and Education Working Group subcommittees.

The position has the responsibility for facilitating efficient procurement of waste and resource recovery services for the region through the collective effort of its local councils. The Operations Manager is required to identify service procurement opportunities, establish systems, manage and evaluate joint waste management and/or resource recovery related to service contracts.

## **Manager – Strategic Planning**

The main purpose of the Strategic Planning Manager position is to make substantial contributions to the development and execution of the GV Implementation Plan, focusing on identifying future infrastructure priorities and providing improved links to statutory land-use planning, and facilitating a coordinated state-wide approach to infrastructure planning supported by local input and implementation.

The Manager Strategic Planning is also responsible for identifying waste and resource recovery opportunities for local government, industry and the community.

This position is the lead role for facilitating efficient procurement of waste and resource recovery infrastructure for the region through the collective effort of its local councils. The Strategic Planning Manager identifies future facility procurement opportunities, plans and evaluates infrastructure contracts.

## **Communications Officer**

The main purpose of the Communications Officer is to provide expert advice and assistance in the coordination, monitoring and implementation of the GVWRRG Communication and Engagement Plans.

More specifically, the Communications Officer is responsible for providing input and communication and education advice on various projects to the Executive Officer and other GVWRRG staff and managing consultants and other stakeholders during the implementation of projects.

Additional duties of the position include liaison with project partners to align messages and content in co-ordinating media opportunities, as well as reporting and presenting to other stakeholders and government agencies on the progress of project and strategy.

The position also engages with shared service resources who deliver state-wide strategic communications advice to the GVWRRG.

## **Administration/Governance Project Officer**

The main purpose of the Administration/Governance Project Officer position is to provide support to the Executive Officer, Board, Local Government Waste Forum and the and Audit and Risk Committee, to meet their statutory and governance responsibilities.

The position assists in the development and maintenance of GVWRRG policies and procedures and contributes to the delivery of the organisation's state government reporting requirements, including assisting with preparation of the annual reports and business plans.

Undertaking scheduled tasks associated with internal and external audit processes are also included in this role, along with assisting in the interaction with outsourced financial and payroll administration services.

## **External support**

The officers of GVWRRG are required to attend board and special project group meetings as well as other project-based activities from time to time.

Officers of GVWRRG, EPA, SV and other government and private sector organisations take part in a variety of environment portfolio activities.

## 3.2 Governing board

The role and duties of the GVWRRG Board of Directors include strategy, governance and risk management. GVWRRG Directors undertake a number of responsibilities including:

- setting the broad strategy for GVWRRG to meet its objectives and performance targets
- approving, where appropriate, GVWRRG policies and other recommendations received from GVWRRG, its sub-committees and staff
- monitoring all GVWRRG policies, reviewing and recommending changes to the GVWRRG's internal strategies and policies manual
- establishing and monitoring governance arrangements for the entity
- integrating risk management into the entity's strategic planning process
- monitoring and reviewing the effectiveness and currency of internal financial and operational risk management, compliance and reporting systems
- ensuring the preparation of and approving strategic plans, annual reports, key procedures and policies
- considering and approving GVWRRG's annual budget
- appointment and release of the Executive Officer
- assisting to develop and maintain positive relations among the Board, committees, staff, stakeholders and the community to enhance the GVWRRG's mission.

As members of a State Statutory Agency's Board, directors may choose to be remunerated under the Victorian Government's Appointment and Remuneration Guidelines. The board has determined to be remunerated by sitting fees as approved by the Governor in Council.

▼ *The GVWRRG Board of Directors (L-R): Andrea Richards, Eric Lording, Wendy Jones, David Lowe, Executive Officer Nick Nagle, Seema Abdullah, Leigh Wilson and Geoff Dobson. Absent: Vanessa Petrie*



## GVWRRG Board of Directors

The GVWRRG Board consists of four Local Government Waste Forum (Forum) nominees and four skills-based directors. The members of the GVWRRG Board of Directors during 2020-21 were:

| Directors                                 | Appointment type                                      | Term of appointment   | Meetings attended | 2021-22 Meetings eligible to attend |
|---|---|---|-------------------|-------------------------------------|
| <b>Geoff Dobson</b><br>Deputy Chairperson | General   | 01/08/2014 – 31/07/2018;<br>01/08/2018 – 30/04/2022;<br>01/05/2022 – 30/06/2022 | 9                 | 9                                   |
| <b>Andrea Richards</b><br>Member          | General   | 01/08/2014 – 31/07/2018;<br>01/08/2018 – 30/04/2022;<br>01/05/2022 – 30/06/2022 | 8                 | 9                                   |
| <b>Wendy Jones</b><br>Member              | General   | 01/08/2018 – 30/04/2022;<br>01/05/2022 – 30/06/2022                             | 9                 | 9                                   |
| <b>Vanessa Petrie</b><br>Member           | General   | 01/08/2018 – 30/04/2022;<br>01/05/2022 – 30/06/2022                             | 7                 | 9                                   |
| <b>Seema Abdullah</b><br>Chairperson      | Forum-nominated<br>Greater Shepparton City<br>Council | 01/05/2017 – 30/04/2021;<br>01/05/2021 – 30/06/2022                             | 8                 | 9                                   |
| <b>David Lowe</b><br>Member               | Forum-nominated<br>Mitchell Shire Council             | 01/05/2017 – 30/04/2021;<br>01/05/2021 – 30/06/2022                             | 9                 | 9                                   |
| <b>Eric Lording</b><br>Member             | Forum-nominated<br>Murrindindi Shire Council          | 01/05/2017 – 30/04/2021;<br>01/05/2021 – 30/06/2022                             | 9                 | 9                                   |
| <b>Leigh Wilson</b><br>Member             | Forum-nominated<br>Shire of Campaspe                  | 01/05/2017 – 30/04/2021;<br>01/05/2021 – 30/06/2022                             | 6                 | 9                                   |

Board members are required to operate in the best interests of the GVWRRG as a whole rather than in a representative capacity for any stakeholders or customer groups. Collectively, the board ensure good governance and oversight of risk management and strategic planning undertaken by GVWRRG.



The GVWRRG Board of Directors met eight times during the 2021–22 reporting period. Meeting details are as follows:

| Meeting Date     | Meeting Location |
|------------------|------------------|
| 20 August 2021   | Virtual          |
| 15 October 2021  | Virtual          |
| 3 December 2021  | Virtual          |
| 21 January 2022  | Virtual          |
| 18 February 2022 | Virtual          |
| 18 March 2022    | Virtual          |
| 11 April 2022    | Virtual          |
| 30 May 2022      | Shepparton       |
| 24 June 2022     | Shepparton       |

The final board meeting was held on 24 June 2022. In addition to the monthly/bi-monthly meetings, there were two circular resolutions conducted by email, where an urgent decision was required.

## Key achievements 2021–22

During the reporting period, the board:

- reviewed and endorsed the 2020-21 Annual Report and 2021-22 Business Plan for submission to DEWLP
- endorsed the 2020-21 Financial Management Compliance Report
- accepted the ERC's recommendation regarding the EO's 2022 KPIs and the EO's performance review against 2021 KPIs
- approved GVWRRG's financial commitment to meet costs associated with legal services provided by Russell Kennedy Lawyers for the 'Resource Recovery Collective – Hume' collaborative procurement project
- approved the execution of the collaborative procurement project Memorandum of Understanding between 13 Hume region councils and alpine boards
- approved and completed a board exit survey to capture learnings and provide an opportunity for reflection of directors on their tenure with GVWRRG.

## Board biographies



**Seema Abdullah**  
**Board Chair**  
**Greater Shepparton City Councillor**

*Term of appointment:*  
01/05/2017 – 30/04/2021;  
01/05/2021 – 30/06/2022

Seema is a project management professional with strong track record of developing and implementing best practice approaches to project delivery and business process improvement. Seema has local and international work experience of more than 20 years across a range of sectors including IT, biomedical-engineering services, health informatics, pre-media production, banking and government. She has successfully completed Australian Institute of Company Directors Course in 2019. Seema has served as Mayor (2019-2020) and Deputy Mayor (2017-2018) of Greater Shepparton City Council. In April 2021, Seema's term of appointment as a GVWRRG Board Director (and Chair) was extended until 30 June 2022 by the Victorian government.



**Geoff Dobson**  
**Deputy Chair**

*Term of appointment:*  
01/08/2018 – 30/04/2022,  
01/05/2022 – 30/06/2022

Geoff Dobson was involved in the real estate industry for 35 years, specialising in residential and commercial sales activities. In that time, Geoff was a board member of the Real Estate Institute of Victoria, including state president. Geoff is currently a member of the Shire of Strathbogie independent Audit and Risk Committee. Geoff has also been associated with the Yorta Yorta Traditional Owners Land Management Board, Shepparton Villages, Goulburn Valley Water and numerous community organisations.



**Leigh Wilson**  
**Campaspe Shire Councillor**

*Term of appointment:*  
01/05/2017 – 30/04/2021;  
01/05/2021 – 30/06/2022

Leigh Wilson is a self-employed, sole operator, building designer. Leigh has a diverse career in business services including engineering and hospitality. He has served two terms as a Campaspe Shire Councillor, and also served as Mayor for 2014-15 and 2015-16. In April 2021, Leigh's term of appointment as a GVWRRG Board Director was extended until 30 June 2022 by the Victorian government.



**Eric Lording**  
**Murrindindi Shire Councillor**

*Term of appointment:*  
01/05/2017 – 30/04/2021;  
01/05/2021 – 30/06/2022

Eric Lording is a semi-retired electrical/electronics engineer with experience in chemical, civil, aeronautical and mechanical engineering. He has held research positions with the Air Force and CSIRO. He spent 22 years in senior positions at Hewlett Packard, then five years at IBM as a Global Assets Trader. He joined local council after the 2009 bushfires to help with bushfire recovery. He is currently serving as third-term Councillor with the infrastructure and waste portfolio at Murrindindi Shire Council, a trustee of the Yea Cemetery, an instructor of Air Force cadets, and has received an award for his work in youth development. Eric is a director of the Central Ranges Local Learning Employment Network (CRLLEN) for the Department of Education, Victoria. In April 2021, Eric's term of appointment as a GVWRRG Board Director was extended until 30 June 2022 by the Victorian government.



**David Lowe**  
Mitchell Shire Councillor

*Term of appointment:*  
01/05/2017 – 30/04/2021;  
01/05/2021 – 30/06/2022

David Lowe is a semi-retired career professional with 40 plus years' involvement in procurement activity. David has held various senior management positions in many multinational companies involved in food manufacture and marketing. David also has consulting experience in personnel development and procurement. David has served as Councillor and Mayor at Mitchell Shire Council. In April 2021, David's term of appointment as a GVWRRG Board Director was extended until 30 June 2022 by the Victorian government.



**Andrea Richards**

*Term of appointment:*  
01/08/2018 – 30/04/2022,  
01/05/2022 – 30/06/2022

Andrea Richards holds qualifications in Education, Computer Science and Community Planning and Development. Her career includes management roles in state and local government and strategic project delivery with multinational companies. Andrea's teaching career has provided the opportunity to work within various states of Australia including Western Australia and Queensland. Andrea volunteers as a website administrator and grants coordinator at the Nagambie Golf Club and has participated as a Corporate & Community Reference Group Member with Goulburn Valley Water. In April 2022, Andrea's term of appointment as a GVWRRG Board Director was extended until 30 June 2022 by the Victorian government.



**Wendy Jones**

*Term of appointment:*  
01/08/2018 – 30/04/2022,  
01/05/2022 – 30/06/2022

Wendy is a passionate practitioner, with a background in association management, and has worked with executive teams and boards across the environment and waste sector, tourism and hospitality industry and community. She is currently a director of William Angliss Institute.

Wendy's industry experience varies from owner-operator to industry association management in both Victoria and the Northern Territory. Her community experience is wide both on a professional and personal level including an active role with the Longwood Action Group.

Wendy holds a Bachelor of Arts and Master of Business (Human Resource Management) and is a graduate of the Australian Institute of Company Directors. In April 2022, Wendy's term of appointment as a GVWRRG Board Director was extended until 30 June 2022 by the Victorian government.



**Vanessa Petrie**

*Term of appointment:*  
01/08/2018 – 30/04/2022,  
01/05/2022 – 30/06/2022

Vanessa is a sustainability leader with more than 20 years' experience in local and state government and the Not-for-Profit sector. She is currently the Manager of Climate Emergency and Sustainable Transport at Darebin City Council, and together with her team leads climate, transport and sustainability programs. Prior to Darebin, Vanessa was the CEO of Beyond Zero Emissions, and the Director of Strategy for the Metropolitan Waste and Resource Recovery Group.

## 3.3 Audit and Risk Committee membership and roles

The Audit and Risk Committee (ARC) consists of four members and a chairperson as indicated below. Members are appointed by the GVWRRG Board, usually for a three-year term, and are subject to the ARC's terms of reference.

Membership of the ARC in 2021-22 comprised:

- Geoff Dobson (skills-based director, independent)
- Stan Gibney (non-director, independent)
- Andrea Richards (skills-based director, independent)
- Cr Eric Lording (interim Chair, local government Forum-nominated director).

As general board directors have not been engaged in an executive capacity on the board they qualify as independent for the purpose of compliance with the Standing Directions of the Assistant Treasurer under the *Financial Management Act 1994*.

The role of the ARC is to oversee and advise GVWRRG on matters of accountability and internal control affecting its operations.

The ARC has oversight of:

- reporting financial performance and monitoring financial processes, including the annual financial statements
- application of accounting policies
- internal control systems affecting the operations of GVWRRG
- overseeing the effectiveness of the internal and external auditor functions and providing a forum between the Board and the internal and external auditors
- the operation and implementation of the risk management framework
- the effectiveness of policies, procedures and other systems of internal control as well as the quality of internal and external reporting of financial and non-financial information
- GVWRRG's process for monitoring compliance with laws and regulations, standards and best practice guidelines.

Five meetings were held during 2021–22:

| Meeting Date    | Meeting Location |
|-----------------|------------------|
| 19 August 2021  | Virtual          |
| 4 November 2021 | Virtual          |
| 3 February 2022 | Virtual          |
| 19 May 2022     | Virtual          |
| 16 June 2022    | Virtual          |

Meeting attendance:

| Meeting attendance       | Position                    | Meetings attended | 2021-22 Meetings eligible to attend |
|--------------------------|-----------------------------|-------------------|-------------------------------------|
| Director Geoff Dobson    | Skills-based director       | 5                 | 5                                   |
| Director Andrea Richards | Skills-based director       | 5                 | 5                                   |
| Director Eric Lording    | LG Forum-nominated director | 5                 | 5                                   |
| Stan Gibney              | Non-director independent    | 5                 | 5                                   |

### Key achievements 2021–22:

During the reporting period, the ARC:

- conducted a self-assessment (May 2022)
- conducted regular risk reviews
- had direct communication with internal and external auditors
- developed and tested budget options
- reviewed and approved the 2021-22 Financial Management Compliance Report for endorsement by the board
- recommended the 2021 annual financial statements to the board for endorsement.

## 3.4 Board committees

### Employment and Remuneration Committee (ERC)

The purpose of the ERC is to exercise governance responsibilities in the oversight of remuneration, staff conditions and benefits, and other matters relating to employment policy.

Membership consists of the Board Chair and two members appointed by the board from amongst its members. The ERC also includes an external (non-board) member who attends meetings in an advisory role and provides expert advice on eg. industrial relations and human resource matters.

Membership of the ERC for 2021-2022 comprised:

- Wendy Jones (Chairperson)
- Seema Abdullah
- Geoff Dobson
- Judy Leggatt (advisory role).

Three meetings were held during 2021–22:

| Meeting Date     | Meeting Location |
|------------------|------------------|
| 4 October 2021   | Virtual          |
| 24 February 2022 | Virtual          |
| 19 May 2022      | Virtual          |

Meeting attendance:

| ERC Member     | Position                                      | Attended |
|----------------|---|----------|
| Wendy Jones    | Chairperson, skills-based director            | 3        |
| Seema Abdullah | Committee member, Forum-nominated director    | 2        |
| Geoff Dobson   | Committee member, skills-based director       | 2        |
| Judy Leggatt   | Advisory role                                 | 3        |
| David Lowe     | Invited participant, Forum-nominated director | 2        |
| Leigh Wilson   | Invited participant, Forum-nominated director | 1        |

#### Key achievements 2021–22:

During the reporting period, the ERC:

- agreed on the Executive Officer's 2021 KPIs
- undertook a full year performance review of the Executive Officer for the period 2021
- undertook a six month performance review of the Executive Officer for the period to June 2022.

### Executive Committee

The Executive Committee's primary function is to address issues of urgency that may arise from time to time and cannot be dealt with in a timely manner by the full board.

Membership of the Executive Committee for 2021-2022 comprised:

- Seema Abdullah (Chairperson)
- Geoff Dobson
- Leigh Wilson

No meetings of the Executive Committee have been required during 2021-22.

## 3.5 Goulburn Valley Local Government Waste Forum

The *Environment Protection Act 1970* requires the establishment of a Local Government Waste Forum (Forum) to support the effective operation of the Board of the GVVRRG.

The Forum's membership consists of one councillor from each partner council. In addition, a council officer may attend the meetings. Only councillor representatives (or their nominated proxies) are eligible to vote.

The Forum aims to engage with industry, government and stakeholders to develop and deliver effective, efficient and sustainable resource recovery planning and management in the Goulburn Valley waste and resource recovery region.

Meetings were held on four occasions during 2021–22:

| Meeting Date     | Meeting Location |
|------------------|------------------|
| 3 September 2021 | Virtual          |
| 3 December 2021  | Virtual          |
| 4 March 2022     | Virtual          |
| 24 June 2022     | Shepparton       |

Meeting attendance:

| Partner council                 | Meetings attended | Meetings eligible to attend |
|---------------------------------|-------------------|-----------------------------|
| Campaspe Shire Council          | 3                 | 3                           |
| Greater Shepparton City Council | 3                 | 3                           |
| Mitchell Shire Council          | 3                 | 3                           |
| Moira Shire Council             | 3                 | 3                           |
| Murrindindi Shire Council       | 3                 | 3                           |
| Strathbogie Shire Council       | 3                 | 3                           |

Members of the Forum are:

| Forum partner council           | LG Forum member representatives, advisory members and proxy representatives |
|---------------------------------|---|
| Campaspe Shire Council          | Cr Colleen Gates<br>Keith Oberin<br>James Marsh                             |
| Greater Shepparton City Council | Cr Sam Spinks<br>Courtney Naughton<br>Timothy Zak<br>Gary Randhawa          |
| Mitchell Shire Council          | Cr Nathan Clark<br>Narelle Liepa  |
| Moira Shire Council             | Cr Wayne Limbrick<br>Scott Draper   |
| Murrindindi Shire Council       | Cr Karine Haslam<br>Vito Albicini   |
| Strathbogie Shire Council       | Cr Laura Binks<br>Molly Odgers<br>David Roff                                |

### Key achievements 2021–22:

During the reporting period, the Forum:

- endorsed the Education Steering Committee's Regional Kerbside Audit Messaging Schedule and Regional Community Education Plan
- supported the establishment of a Statewide Local Government Waste Advisory Group (LGWAG) with representation for Victorian councils
- participated in the Circular Economy Leadership course
- wrote to DELWP's Executive Director Waste and Recycling outlining the significant financial contribution by partner councils to past projects to implement regional plan actions and seeking recognition from state government of the need to maintain resourcing levels to regional / rural councils

- successfully sought approval from the GVWRRG Board to retain the group's three billboard trailers within the region's six partner councils
- shared critical regional level outcomes from the GV Regional Kerbside Audit Report with portfolio partners, to assist with the prioritisation and phasing of state-wide education campaigns currently in development
- endorsed the continuation of an ongoing GV regional local government waste forum post 1 July 2022.

## Technical Advisory Reference Group

The Technical Advisory Reference Group (TARG) is a sub-group of the Forum. The TARG was established to advise, assist and inform the Forum. The TARG investigates, makes recommendations and provides expert advice to the Forum on technical matters relevant to the provision of Goulburn Valley councils' waste and recycling services and facilities. The TARG met on four occasions during the reporting period.

### Key achievements 2021–22:

During the reporting period, the TARG:

- in collaboration with Nth East TARG, engaged consultants to undertake a glass collection feasibility study
- considered and endorsed the Education Steering Committee's list of priority projects for project funding
- formed a sub working group to investigate the potential to collaboratively procure services for collections of Resource Recovery Centre waste streams
- participated in the engagement sessions relating to the development of a Regional Circular Economy Plan for the Hume region
- supported and participated in the pilot project undertaken by Tyre Stewardship Australia to identify and assess transport efficiencies through the baling of waste tyres at RRCs.

## Education Steering Committee

The Education Steering Committee (ESC) is a sub group of the Forum. The ESC was established to advise, assist and inform the Forum. The ESC investigates, makes recommendations and provides expert advice to the Forum on Education matters relevant to the provision of Goulburn Valley councils' waste and recycling services and facilities. The ESC met on four occasions during the reporting period.

### Key achievements 2021–22:

During the reporting period, the ESC:

- developed plans for billboard fleet sharing and collateral
- undertook camping/seasonal waste networking and planning for sub regional coordination
- participated in Plastic Free July (all partner councils)
- developed a Regional Kerbside Audit Messaging Schedule and Regional Community Education Plan
- conducted workshops across the region on the benefits of reusable nappies, followed by piloting incentive programs for use of reusable nappies.
- developed and rolled out regional bread waste avoidance campaign "Best is Yet to Crumb"
- wrote to the Forum to advocate for funding to conduct an investigation into waste and resource recovery education resourcing requirements across the region to be able to adequately resource the rollout of new services.

# 4. Workforce data





## 4.1 Public sector values and employment principles

GVWRRG's Equal Employment Opportunity policy is applied in all employment decisions (including recruitment, promotion, training and other opportunities). GVWRRG is committed to applying merit and equity principles when appointing staff. The selection processes ensure that applicants are assessed and evaluated fairly and equitably on the basis of the key selection criteria and other accountabilities without discrimination.

This approach reflects GVWRRG's desire to have a workplace free from discrimination, where each person has the opportunity to progress to the extent of their ability and the needs of the organisation.

GVWRRG is committed to providing a work environment in which employees feel they are a valued member of the organisation and that they are treated in a fair and non-discriminatory way.

GVWRRG is committed to policies, programs and strategies aimed at delivering culturally appropriate services to all Victorians.

GVWRRG's Grievance policy supports the right of every employee to lodge a grievance with their manager if they believe a decision, behaviour or action affecting their employment is unfair.

GVWRRG is committed to the continual development and education of its employees, through the application of its Training and Development policy. The achievement of this is essential for the effective operation of the organisation and the safety of all employees.

### Employment and conduct principles

#### **Public sector values (section 7, Public Administration Act)**

The public sector values are: Responsiveness, Integrity, Impartiality, Accountability, Respect, Leadership and Human rights.

#### **Public sector employment principles (section 8, Public Administration Act)**

Public entities are required to have in place employment processes that will ensure that:

- 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; and
- public sector employees have a reasonable avenue of redress against unfair or unreasonable treatment.

#### **Codes of conduct and standards issued by the Victorian Public Sector Commission (VPSC), include:**

- the Code of Conduct for Victorian Public Sector Employees
- the Conflict of Interest Policy Framework and the Gifts Benefits and Hospitality Policy

## 4.2 Occupational Health and Safety (OH&S)

GVWRRG has the appropriate Workcover policy and adopts safe work practices.

GVWRRG has an OH&S policy as part of its HR Policy Manual which includes OH&S inductions procedure and an incident log.

GVWRRG is committed to policies and procedures which support flexibility in the workplace. A Working From Home Policy, Procedure and Agreement are in place to support a home working environment for all staff which is safe and with minimised risk to their health. The Agreement includes a self-assessment checklist for each staff member's home office environment.

The Pandemic Action Plan was continued during the reporting period. The GVWRRG Leave Policy includes Pandemic Leave, which relates to employees who have expended all personal/ carers leave and are unable to work because they have been infected by COVID-19 or are caring for an immediate family member who has COVID-19.

It also covers employees who are ready, willing and available to work and GVWRRG is unable to provide them with work, or access to work is restricted or diminished due to the impacts of the pandemic.

There were no OH&S training sessions conducted in the reporting period.

There have not been any reports or claims made for injuries or near misses during the 2021-22 financial year.

| Performance indicators            | 2021-22 | 2020-21 | 2019-20 |
|-----------------------------------|---------|---------|---------|
| No. of reported hazards/incidents | 0       | 0       | 0       |
| No. of lost time standard claims  | 0       | 0       | 0       |
| Average cost per claim            | n/a     | n/a     | n/a     |

## 4.3 Workforce statement and data

On 30 June 2022:

- GVWRRG employed 5 staff (3.9 full time equivalent, the same as at 30 June 2021)

Employees have been correctly classified in workforce data collections.

| Classification       | 2021-22            |     | 2020-21            |     |
|----------------------|--------------------|-----|--------------------|-----|
|                      | Number (headcount) | FTE | Number (headcount) | FTE |
| Executive Officers   | 1                  | 1   | 1                  | 1   |
| Senior Managers      | 2                  | 1.8 | 2                  | 1.8 |
| Administration Staff | 2                  | 1.1 | 2                  | 1.1 |
| Total                | 5                  | 3.9 | 5                  | 3.9 |

### Notes

- All figures reflect employment levels during the last full pay period in June of each year.
- Excluded are those on leave without pay or absent on secondment, external contractors/consultants, and temporary staff employed by employment agencies.
- Senior Managers include Manager Strategic Planning and Manager Operations.
- Administration Staff include Communications Officer and Administration Officer.
- 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 2022.
- FTE=full time equivalents.

## 4.4 Workforce Inclusion Policy

GVWRRG has a small workforce and therefore does not apply a Workforce Inclusion Policy at this time.

# 5. Other disclosures



## 5.1 Local Jobs First

The Local Jobs First Policy is a Victorian Government policy that consists of:

|   |   |
|---|---|
| <b>Victorian Industry Participation Policy (VIPP) +</b> | VIPP is aimed at fostering local industry development, designed to ensure that small to medium enterprises are given full and fair opportunity to compete for Victorian government contracts. |
| <b>Major Projects Skills Guarantee (MPSG)</b>           | MPSG is aimed at providing job opportunities for apprentices, trainees and cadets on high value construction projects.  |

The VIPP applies when the Victorian Government's funding or provision of a grant exceeds \$3 million in metropolitan Melbourne and \$1 million in regional Victoria. MPSG applies to all major construction projects valued at >\$20 million.

There were no contracts over \$1 million awarded by GVWRRG during the reporting period.

## 5.2 Social Procurement Framework

GVWRRG is fully committed to supporting the Government's directions under the Social Procurement Framework and recognise that we play a key role in advancing social and sustainable outcomes for Victorians.

In 2020, GVWRRG developed a Draft Social Procurement Strategy to enable a strategic, agency-wide approach to how it will deliver social and sustainable outcomes through our procurement in accordance with the Social Procurement Framework and beyond.

In that Strategy, the GVWRRG prioritised four SPF objectives – detailed in the table below, with their associated reporting metrics. These SPF objectives were chosen based on their high degree of alignment with GVWRRG's strategic direction and values as well as being best positioned to advance our identified social procurement opportunities.

| Objective prioritised                                 | Outcome sought  | SPF Reporting metric   |
|---|---|--|
| <b>Women's equality and safety</b>                    | Gender equality within Victorian government suppliers   | Number of Victorian Government suppliers that have a gender equality policy  |
| <b>Supporting safe and fair workplaces objective</b>  | Purchasing from suppliers that comply with industrial relations laws and promote secure employment  | Number of Victorian Government suppliers that attest to compliance with the Supplier Code of Conduct.                      |
| <b>Environmentally sustainable outputs</b>            | Project outputs that align with the objectives set out in Section 49G of the EP Act, including minimising the environmental and public health impacts of waste and resource recovery infrastructure | Number of project outputs that align with the environmental objectives in Section 49G of the EP Act.                       |
| <b>Environmentally sustainable business practices</b> | Purchasing from entities that use sustainable resources and recycled products and adopt sustainable business practices.   | Number of procurement activities from Victorian Government suppliers that use sustainable resources and recycled products. |

## Achievements

While the four prioritised SPF objectives guide our procurement delivery, GVWRRG is committed to pursuing any opportunities to advance social and sustainable outcomes for Victorians.

To address the Supporting safe and fair workplaces objective, GVWRRG revised its procurement and contract-related templates to include the Victorian Government's Supplier Code of Conduct. The code incorporates minimum expectations for labour and human rights, and seeks to increase supply chain opportunities for suppliers that provide safe and fair workplaces for all workers, focusing on:

- ensuring compliance with industrial relations laws throughout supply chains
- promoting job security and addressing underpayment and exploitation of workers.

## 5.3 Government advertising expenditure

GVWRRG's expenditure in the 2021-2022 reporting period on government campaign expenditure did not exceed \$100,000.

## 5.4 Consultancy expenditure

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

In 2021–22, there were four consultancies where the total fees payable to the consultants were \$10,000 (excl GST) or greater. The total expenditure incurred during 2021–22 in relation to these consultancies was \$205,438 (excl. GST).

| Name of consultant      | Purpose of consultancy  | Expenditure 2021-22 (\$ excl GST) |
|-------------------------|---|-----------------------------------|
| Anne Prince Consulting  | Container deposit scheme – risks and opportunities for councils | 26,780                            |
| Just Waste Consulting   | Kerbside waste audits   | 26,950                            |
| SMEC                    | Landfill standard operating procedures                          | 42,989                            |
| Russell Kennedy Lawyers | Kerbside procurement collaborative tender                       | 108,719                           |
| <b>Total</b>            |   | <b>205,438</b>                    |

Further details of individual consultancies can be obtained by making contact with Recycling Victoria.

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

In 2021–22, there were four consultancies engaged during the year, where the total fees payable to the consultants was less than \$10,000. The total expenditure incurred during 2021–22 in relation to these consultancies was \$18,413 (excl. GST).

## 5.5 Information and Communication Technology (ICT) expenditure

For the 2021–22 reporting period, GVWRRG had a total ICT expenditure of \$8,746 (ex GST), with the details shown below.

| All operational ICT expenditure         | ICT expenditure relating to projects to create or enhance ICT capabilities |                                |                             |
|---|--|--------------------------------|-----------------------------|
| Business As Usual (BAU) ICT expenditure | Non Business As Usual (non BAU) ICT expenditure                            | Operational expenditure (OPEX) | Capital expenditure (CAPEX) |
| (Total)                                 | (Total = Operational expenditure and Capital Expenditure)                  |                                |                             |
| \$8,000                                 | -  | -                              | -                           |

**“ICT expenditure”** refers to GVWRRG’s costs in providing business-enabling ICT services. 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 GVWRRG’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.

## 5.6 Major contracts

GVWRRG did not award any major contracts during 2021–22.

A ‘major contract’ is a contract entered into during the reporting period valued at \$10 million or more.

## 5.7 Freedom of Information Act 1982

The *Freedom of Information Act 1982* (the Act) allows the public a right of access to documents held by GVWRRG. 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 GVWRRG. This comprises documents both created by GVWRRG or supplied to GVWRRG by an external organisation or individual, and may also include maps, films, microfiche, photographs, computer printouts, computer discs, tape recordings and videotapes.

The Act allows GVWRRG 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 GVWRRG in-confidence.

From 1 September 2017, the Act has been amended to reduce the Freedom of Information (FoI) processing time for requests received from 45 to 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 GVWRRG, 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 [www.ovic.vic.gov.au](http://www.ovic.vic.gov.au). An application fee of \$30.60 applies. Access charges may also be payable if the document pool is large, and the search for material is time consuming.

Access to documents can also be obtained through a written request to GVWRRG's Freedom of Information officer, 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 GVWRRG should be addressed to:

Recycling Victoria  
Level 36, 2 Lonsdale Street  
Melbourne VIC 3000  
By email: [recycling.victoria@delwp.vic.gov.au](mailto:recycling.victoria@delwp.vic.gov.au)

### **FoI statistics/timeliness**

During 2021-22, GVWRRG no FoI applications were received.

### **Further information**

Further information regarding the operation and scope of FoI can be obtained from the Act; regulations made under the Act; and [www.ovic.vic.gov.au](http://www.ovic.vic.gov.au)

## **5.8 Compliance with the Building Act 1993**

GVWRRG 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*.

## **5.9 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.

GVWRRG continues to comply with the requirements of the Competitive Neutrality Policy Victoria.

## **5.10 Public Interest Disclosures Act 2012**

### **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. GVWRRG 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 GVWRRG or its board members, officers or employees by contacting IBAC (details below).

GVWRRG is not able to receive public interest disclosures. Up until its dissolution, GVWRRG maintained procedures for the protection of persons from detrimental action in reprisal for making a public interest disclosure about GVWRRG, its board members, officers or employees. Enquiries about GVWRRG's procedures can be made to:

### **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

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

Phone: 1300 735 135



## 5.11 Office based environmental impacts

GVWRRG employed five officers that operated from an office in Shepparton. Due to COVID-19 restrictions, employees mainly worked from home during the reporting period. GVWRRG has made a commitment to lead by example in promoting and maintaining the principles of sustainability within its office environment. GVWRRG leads in advocacy for the purchase of recycled content products.

Other achievements relative to minimising environmental impacts of operation include:

- teleconferencing and video conferencing are being used with increased frequency to avoid unnecessary business travel. Video conferencing was used for all meetings during COVID-19 restrictions.
- purchase of 100% recycled office paper and use of the first commercial printing companies in regional Victoria to be awarded the Sustainable Green Print (SGP) tick of approval
- three bin waste management system is utilised to maximise resource recovery.

## 5.12 Statement of availability of other information

In compliance with the requirements of the Standing Directions of the Assistant Treasurer, under the *Financial Management Act 1994*, details in respect of the items listed below have been retained by GVWRRG and are available (in full) on request, subject to the provisions *Freedom of Information Act 1982*:

- a. details of publications produced by GVWRRG about itself, and how these can be obtained
- b. details of any major external reviews carried out on GVWRRG
- c. details of major research and development activities undertaken by GVWRRG
- d. details of major promotional, public relations and marketing activities undertaken by GVWRRG to develop community awareness of the entity and its services
- e. details of changes in prices, fees, charges, rates and levies charged.

The information is available on request from:

Recycling Victoria  
Level 36, 2 Lonsdale Street  
Melbourne VIC 3000

By email: recycling.victoria@delwp.vic.gov.au

A fee may be charged for provision of this information.

### Additional information included in annual report

Details in respect of the following items have been included in GVWRRG's annual report, on the pages indicated below:

- f. assessments and measures undertaken to improve the occupational health and safety of employees (p. 40)
- g. a statement on industrial relations within GVWRRG (Section 5.2 - OH&S principles, and Section 5.1 – Public sector values and employment principles) (p.39-40)
- h. a list of GVWRRG's major committees; the purposes of each committee; and the extent to which the purposes have been achieved (in Sections 3.3 and 3.4) (p.34-35)
- i. A statement of completion of declarations of pecuniary interests by relevant officers is available (p. 74).

### Information that is not applicable to GVWRRG

The following information is not relevant to GVWRRG for the reasons set out below:

- j. a declaration of shares held by senior officers (no shares have ever been issued in GVWRRG)
- k. details of overseas visits undertaken (no board members or senior executives took overseas work-related trips).

## 5.13 Asset Management Accountability Framework maturity assessment

GVWRRG is in the early stages of applying the Asset Management and Accountability Framework and asset management systems and processes are not yet in place. This status has been reported in the Financial Management Compliance Report for 2021-22. Compliance deficiencies and associated remedial actions will be addressed through the machinery of government changes to bring WRRGs under DELWP's remit.

# 6. Financials



## 6.1 Financial management compliance attestation

### GVWRRG Financial Management Compliance Attestation Statement

I, John Bradley, on behalf of the Responsible Body, certify that GVWRRG has no Material Compliance Deficiency with respect to the applicable Standing Directions of the Assistant Treasurer under the *Financial Management Act 1994* and Instructions.



**John Bradley**  
**DELWP Secretary**  
 30 December 2022

## 6.2 Declaration in financial statements

### Declaration in financial statements

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

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

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 30 December 2022



**John Bradley**  
**DELWP Secretary**  
 30 December 2022



**Bronwyn Di Carlo**  
**DELWP Executive Director Finance**  
 30 December 2022

## 6.3 Independent Auditor's report



### Independent Auditor's Report

*To the Secretary of the Department of Energy, Environment and Climate Action for the Goulburn Valley Waste and Resource Recovery Group*

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

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

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

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

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

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

MELBOURNE  
18 January 2023



Paul Martin  
*as delegate for the Auditor-General of Victoria*

## 6.4 Financial statements

### Comprehensive operating statement

For the financial year ended 30 June 2022

|   | Note   | 2022<br>\$       | 2021<br>\$       |
|---|--------|------------------|------------------|
| <b>INCOME FROM TRANSACTIONS</b>                                     |        |                  |                  |
| Grants and contributions  | 2.2    | 913,610          | 1,043,206        |
| Interest income   | 2.1    | –                | 86               |
| Other Income  | 2.3    | 44,560           | 14,714           |
| <b>Total income from transactions</b>                               |        | <b>958,170</b>   | <b>1,058,006</b> |
| <b>EXPENSES FROM TRANSACTIONS</b>                                   |        |                  |                  |
| Administration  | 3.2    | 125,363          | 134,582          |
| Employee costs  | 3.3    | 650,440          | 548,044          |
| Regional program costs  | 3.4    | 212,676          | 294,225          |
| Depreciation and amortisation                                       | 4.1(c) | 45,413           | 53,009           |
| Interest expense  |        | 2,672            | 3,887            |
| <b>Total expenses from transactions</b>                             |        | <b>1,036,564</b> | <b>1,033,747</b> |
| <b>Net result from transactions</b>                                 |        | <b>(78,394)</b>  | <b>24,259</b>    |
| <b>OTHER ECONOMIC FLOWS INCLUDED IN NET RESULT</b>                  |        |                  |                  |
| <i>Items that may be classified to net result from transactions</i> |        |                  |                  |
| Net gain/(loss) on disposal of non-financial assets                 |        | (3,856)          | (571)            |
| <b>Total other economic flows included in net result</b>            |        | <b>(3,856)</b>   | <b>(571)</b>     |
| <b>Net Result</b>   |        | <b>(82,250)</b>  | <b>23,688</b>    |
| Other comprehensive revenue   |        | –                | –                |
| <b>Total comprehensive result for the year</b>                      |        | <b>(82,250)</b>  | <b>23,688</b>    |

The above statement should be read in conjunction with the Notes to the Financial Statements.

## Balance sheet

For the financial year ended 30 June 2022

|                                      | Note | 2022<br>\$     | 2021<br>\$     |
|--------------------------------------|------|----------------|----------------|
| <b>ASSETS</b>                        |      |                |                |
| <i>Current Assets</i>                |      |                |                |
| Cash and cash equivalents            | 6.2  | –              | 325,778        |
| Trade and other receivables          | 5.1  | 418,912        | 167,780        |
| Other assets                         |      | 754            | 9,068          |
| <b>Total Current Assets</b>          |      | <b>419,666</b> | <b>502,626</b> |
| <i>Non-Current Assets</i>            |      |                |                |
| Furniture and motor vehicles         | 4.1  | 24,794         | 43,680         |
| Right of use asset                   | 5.3  | 61,168         | 100,552        |
| <b>Total Non-Current Assets</b>      |      | <b>85,962</b>  | <b>144,232</b> |
| <b>Total Assets</b>                  |      | <b>505,628</b> | <b>646,858</b> |
| <b>LIABILITIES</b>                   |      |                |                |
| <i>Current Liabilities</i>           |      |                |                |
| Trade and other payables             | 5.2  | 16,013         | 73,665         |
| Provisions                           | 3.5  | 296,127        | 258,060        |
| Lease Liabilities                    | 5.3  | 31,622         | 33,433         |
| <b>Total Current Liabilities</b>     |      | <b>343,762</b> | <b>365,158</b> |
| <i>Non-Current Liabilities</i>       |      |                |                |
| Lease Liabilities                    | 5.3  | 32,681         | 70,265         |
| <b>Total Non-Current Liabilities</b> |      | <b>32,681</b>  | <b>70,265</b>  |
| <b>Total Liabilities</b>             |      | <b>376,443</b> | <b>435,423</b> |
| <b>Net Assets</b>                    |      | <b>129,185</b> | <b>211,435</b> |
| <b>EQUITY</b>                        |      |                |                |
| Contributed Capital                  |      | 346,680        | 346,680        |
| Accumulated surplus                  |      | (217,495)      | (135,245)      |
| <b>Total Equity</b>                  |      | <b>129,185</b> | <b>211,435</b> |

The above statement should be read in conjunction with the Notes to the Financial Statements.

## Statement of changes in equity

For the financial year ended 30 June 2022

|   | Note | Contributed<br>Capital<br>\$ | Accumulated<br>Surplus<br>\$ | Total<br>\$    |
|---|------|------------------------------|------------------------------|----------------|
| <b>2021</b>   |      |                              |                              |                |
| Balance at 1 July 2020                              |      | 346,680                      | (158,933)                    | 187,747        |
| Net result from transactions for the year           |      | –                            | 24,259                       | 24,259         |
| Net gain/(loss) on disposal of non-financial assets |      | –                            | (571)                        | (571)          |
| <b>Balance at 30 June 2021</b>                      |      | <b>346,680</b>               | <b>(135,245)</b>             | <b>211,435</b> |
| <b>2022</b>   |      |                              |                              |                |
| Balance at 1 July 2021                              |      | 346,680                      | (135,245)                    | 211,435        |
| Net result from transactions for the year           |      | –                            | (78,394)                     | (78,394)       |
| Net gain/(loss) on disposal of non-financial assets |      | –                            | (3,856)                      | (3,856)        |
| <b>Balance at 30 June 2022</b>                      |      | <b>346,680</b>               | <b>(217,495)</b>             | <b>129,185</b> |

The above statement should be read in conjunction with the Notes to the Financial Statements.



## Cash flow statement

For the financial year ended 30 June 2022

|   | Note       | 2022<br>\$       | 2021<br>\$      |
|---|------------|------------------|-----------------|
| <b>CASH FLOWS FROM OPERATING ACTIVITIES</b>               |            |                  |                 |
| Receipts from landfill levy                               |            | 761,665          | 662,460         |
| Receipts from regional projects and grants                |            | 167,333          | 297,438         |
| Receipts from member contributions                        |            | 146,632          | 115,214         |
| Other Receipts  |            | 45,144           | 68,700          |
| Payments to suppliers and employees (inclusive of GST)    |            | (994,571)        | (959,858)       |
| Interest received   |            | 0                | 86              |
| Interest paid   |            | (2,672)          | (3,887)         |
| <b>Net cash provided by operating activities</b>          | <b>6.3</b> | <b>123,531</b>   | <b>180,153</b>  |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>               |            |                  |                 |
| Proceeds from sale of plant and equipment                 |            | 200              | -               |
| Purchase of property, plant and equipment                 | 4.1        | -                | -               |
| <b>Net cash from/(used by) investing activities</b>       |            | <b>200</b>       | <b>-</b>        |
| <b>CASH FLOWS FROM FINANCING ACTIVITIES</b>               |            |                  |                 |
| Repayment principal portion of lease liabilities          |            | (30,597)         | (31,408)        |
| Transfer of business funds (DELWP)                        |            | (418,912)        | 0               |
| <b>Net cash flows from/(used in) financing activities</b> |            | <b>(449,509)</b> | <b>(31,408)</b> |
| Net increase/(decrease) in cash and cash held             |            | (325,778)        | 148,745         |
| Cash and cash equivalents at beginning of financial year  |            | 325,778          | 177,033         |
| <b>Cash and cash equivalents at end of financial year</b> | <b>6.2</b> | <b>0</b>         | <b>325,778</b>  |

GVWRRG has recognised cash payments for principal portion of lease payments as financing activities and cash payments for interest portion as operating activities.

As part of GVWRRG's transmission of business to Recycling Victoria, all cash on hand was transferred to DELWP on 30 June 2022. Refer note 1 – Going Concern.

*The above statement should be read in conjunction with the Notes to the Financial Statements.*

## 6.5 Notes to the financial statements

For the financial year ended 30 June 2022

### Note 1 About this report

#### Basis of preparation

The Goulburn Valley Waste and Resource Recovery Group (GVWRRG) is a statutory authority of the state of Victoria, established on 1 August 2014 by section 49C(1) of the *Environment Protection Act 1970*.

The financial report of GVWRRG is a general purpose report that consists of a Comprehensive Operating Statement, Balance Sheet, Statement of Changes in Equity, Cash Flows Statement and notes accompanying these statements. The general purpose financial report complies with Australian Accounting Standards and Interpretations and other authoritative pronouncements of the Australian Accounting Standards Board (AASB) and the requirements of the *Financial Management Act 1994* and applicable Ministerial Financial Reporting Directions (FRDs). In particular, they are presented in a manner consistent with the requirements of AASB 1049 'Whole of Government and general Government Sector Financial Reporting'.

Australian Accounting Standards set out accounting policies that the AASB has concluded would result in financial statements containing relevant and reliable information about transactions, events and conditions. Where applicable, those paragraphs of the Australian Accounting Standards applicable to not-for-profit have been applied.

The financial statements were authorised for issue by the Secretary of the Department of Environment Land Water and Planning via its authorised officer on 30 December 2022.

#### The principal place of business

Goulburn Valley Waste and Resource Recovery Group  
30 Benalla Road, Shepparton VIC 3630

#### Compliance information

The financial statements have been prepared on an accruals basis and are based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets. The accounts have been prepared on a going concern basis.

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset is expected to be realised or paid. The asset or liability is classified as current if it is expected to be turned over within the next twelve months, being GVWRRG's operational cycle - see 3.5 for a variation in relation to employee benefits.

The preparation of financial statements in conformity with Australian Accounting Standards and FRDs requires management to make judgements, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable in the circumstances, the results of which form the basis of making the judgements. Actual results may differ from the estimates.

The most significant accounting estimates undertaken in preparation of this financial report relate to:

- estimation of useful life
- employee benefit provisions
- determining whether a performance obligation is sufficiently specific to determine whether the arrangement is within the scope of AASB15 or AASB 1058
- the timing of satisfaction of performance obligations
- determining transaction price and amounts allocated to performance obligations.
- estimating the discount rate implicit in a lease

The financial statements are presented in Australian dollars, which is GVWRRG's functional and presentation currency.

### Going Concern

On 14 December 2021, the *Circular Economy (Waste Reduction and Recycling) Act 2021* (the Act) was gazetted. This resulted in the establishment of Recycling Victoria, whose Head will oversee the waste, recycling, and resource recovery sector and support the development of a circular economy. Recycling Victoria has been established as a business unit within the Department of Environment, Land, Water and Planning (DELWP) and commenced operations from 1 July 2022.

The Act abolished the seven Waste and Resource Recovery Groups (WRRG's) on 1 July 2022, which includes Goulburn Valley Waste Resource Recovery Group. It transferred all WRRG's assets, powers, works, rights, liabilities and obligations, which also included financial and other reporting obligations to the DELWP, Recycling Victoria, commencing as successor in law on 1 July 2022. All employees of the WRRG's transferred to Recycling Victoria on its commencement date.

In accordance with FRD119 Transfers Through Contributed Capital, the transfer of all assets and liabilities by the WRRG's to the DELWP is recognised as a direct adjustment to equity and designated as Distributions to Owners. DELWP will account for the transfer in its 30 June 2023 financial report as a Contribution by Owner.

The seven WRRG's will not prepare a financial report for the financial year ended 30 June 2023 as their date of abolishment and transfer of assets and liabilities occurred on the first day of the financial year, 1 July 2022.

There was no change in the carrying amounts, which are reported at fair value, of assets or liabilities between 30 June 2022 financial reporting date, and 1 July 2022 date of abolishment of the WRRG's. The carrying amounts of assets and liabilities transferred are disclosed in the WRRG's Balance Sheet for the year ended 30 June 2022 included in this financial report.

The going concern basis was used to prepare the financial statements as the intent of the legislation is that the substantive functions, rights and obligations of WRRG's will continue under Recycling Victoria.

The annual financial statements were authorised for issue by DELWP – the successor in law to the Goulburn Valley Waste Resource Recovery Group on 30 December 2022.

This will be the final financial report of GVWRRG.

## Note 2 Funding delivery of our services

GVWRRG's purpose is to work with six municipal districts in the Goulburn Valley Region of Victoria, the Victorian Government environment portfolio and the regional waste and resource recovery groups, industry, business and the community to plan, facilitate and deliver an integrated and sustainable waste and resource recovery system.

### Note 2.1 Summary of income that funds the delivery of our services

|                          | Note | 2022<br>\$     | 2021<br>\$       |
|--------------------------|------|----------------|------------------|
| Grants and Contributions | 2.2  | 913,610        | 1,043,206        |
| Interest Income          |      | –              | 86               |
| Other Income             | 2.3  | 44,560         | 14,714           |
| <b>Total</b>             |      | <b>958,170</b> | <b>1,058,006</b> |

Revenue is recognised when the amount of revenue can be measured reliably. It is probable that economic benefits associated with the transactions will flow to GVWRRG and specific criteria relating to the type of revenue as noted below.

All revenue is stated net of the amount of goods and services tax (GST).

### Note 2.2 Grants and contributions

| Income recognised as income from not-for-profit entities | Note | 2022<br>\$     | 2021<br>\$       |
|--|------|----------------|------------------|
| Landfill levy  |      | 599,645        | 648,079          |
| Sustainability Victoria                                  |      | 167,333        | 124,833          |
| Partner council contributions                            |      | 146,632        | 115,213          |
| Special project contributions                            |      | –              | 155,081          |
| <b>Total Grants and Contributions</b>                    |      | <b>913,610</b> | <b>1,043,206</b> |

GVWRRG has determined that all grant and contribution income is recognised as income of not-for-profit entities in accordance with AASB 1058, except for grants and contributions that are enforceable and with sufficiently specific performance obligations and accounted for as revenue from contracts with customers in accordance with AASB 15.

Income from grants without any sufficiently specific performance obligations, or that are not enforceable, is recognised when GVWRRG has an unconditional right to receive cash which usually coincides with receipt of cash.

Income from grants that are enforceable and with sufficiently specific performance obligations are accounted for as revenue from contracts with customers. Revenue is recognised when GVWRRG satisfies the performance obligation by providing the relevant services. This is recognised based on the consideration specified in the funding agreement and to the extent that it is highly probable a significant reversal of the revenue will not occur. Where grant and contribution income is received and performance obligations are not met, the grant revenue reflecting these yet to be performed performance obligations is deferred as a contract liability. No revenue under AASB 15 or contract liabilities were required to be recognised as at 30 June 2022.

### Note 2.3 Other Income

|                                      | Note | 2022<br>\$    | 2021<br>\$    |
|--------------------------------------|------|---------------|---------------|
| Employee Motor Vehicle Contributions |      | 7,210         | 7,242         |
| Other                                |      | 37,350        | 7,472         |
| <b>Total Other Income</b>            |      | <b>44,560</b> | <b>14,714</b> |

Other income is recognised as revenue on receipt or when the entitlement to receive is established, whichever is the sooner.

### Note 3 Expenses incurred in delivery of services

This section provides an account of the expenses incurred by GVWRRG in delivering services and outputs.

#### Note 3.1 Expenses incurred in delivery of services

|                        | Note | 2022<br>\$     | 2021<br>\$     |
|------------------------|------|----------------|----------------|
| Administration         | 3.2  | 125,363        | 134,582        |
| Employee costs         | 3.3  | 650,440        | 548,044        |
| Regional program costs | 3.4  | 212,676        | 294,225        |
| Interest expense       |      | 2,672          | 3,887          |
| <b>Total</b>           |      | <b>991,151</b> | <b>980,738</b> |

#### Note 3.2 Administration

|                                  | Note | 2022<br>\$     | 2021<br>\$     |
|----------------------------------|------|----------------|----------------|
| Catering                         |      | 2,837          | 4,646          |
| Cleaning/outgoings               |      | 418            | 412            |
| Consultants and contractors      |      | 50,542         | 50,358         |
| Director expenses                |      | 29,547         | 22,991         |
| Legal fees                       |      | 9,795          | 20,116         |
| Membership/subscriptions         |      | 2,211          | 420            |
| Motor vehicle                    |      | 7,700          | 4,630          |
| Printing, postage and stationery |      | 2,599          | 749            |
| Telephone and internet           |      | 7,466          | 8,079          |
| Travel and accommodation         |      | 3,069          | 2,781          |
| Other operating expenses         |      | 9,179          | 19,400         |
| <b>Total administration</b>      |      | <b>125,363</b> | <b>134,582</b> |

Other operating expenses generally represent the day-to-day running costs incurred in normal operations. Administration costs are recognised as an expense in the reporting period in which they are incurred.

### Note 3.3 Employee costs

|                                       | 2022<br>\$     | 2021<br>\$     |
|---------------------------------------|----------------|----------------|
| Salary and wages                      | 594,519        | 499,120        |
| Employer superannuation contributions | 53,617         | 44,625         |
| Other                                 | 2,304          | 4,299          |
| <b>Total employee costs</b>           | <b>650,440</b> | <b>548,044</b> |

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

The amount recognised in the comprehensive operating statement in relation to superannuation is the employer contributions paid or payable by GVWRRG to the relevant superannuation plans during the reporting period. Superannuation contributions are made to the plans based on the relevant rules of each plan and any relevant compulsory superannuation requirements that GVWRRG is required to comply with.

### Note 3.4 Regional Program costs

|                                     | 2022<br>\$     | 2021<br>\$     |
|-------------------------------------|----------------|----------------|
| Agency Projects                     | 42,844         | 111,445        |
| Local Government Projects           | 169,832        | 182,780        |
| <b>Total Regional Program costs</b> | <b>212,676</b> | <b>294,225</b> |

Regional program costs are recognised as an expense in the reporting period in which they are incurred.

## Note 3.5 Employee benefits provisions

|   | 2022<br>\$     | 2021<br>\$     |
|---|----------------|----------------|
| <b>CURRENT LIABILITIES</b>  |                |                |
| <i>Annual Leave</i>   |                |                |
| Unconditional and expected to settle within 12 months                         | 49,518         | 38,783         |
| Unconditional and expected to settle after 12 months                          | 34,571         | 13,184         |
| <i>Long Service Leave</i>   |                |                |
| Unconditional and expected to settle within 12 months                         | 16,266         | 9,360          |
| Unconditional and expected to settle after 12 months                          | 167,291        | 172,941        |
| <i>On-cost</i>  |                |                |
| Unconditional and expected to settle within 12 months                         | 6,983          | 4,878          |
| Unconditional and expected to settle after 12 months                          | 21,498         | 18,914         |
| <b>Total current provision</b>  | <b>296,127</b> | <b>258,060</b> |
| <b>Total provisions for employee benefits</b>                                 | <b>296,127</b> | <b>258,060</b> |
| <b>RECONCILIATION OF MOVEMENT IN ON-COST PROVISION</b>                        |                |                |
| Opening balance   | 23,792         |                |
| Additional provisions recognised  | 23,792         |                |
| Unwind of discount and effect of changes in the discount rate                 | 3,231          |                |
| Reductions arising from payments/other sacrifices of future economic benefits | (2,562)        |                |
| <b>Closing balance</b>  | <b>28,481</b>  |                |
| <b>Current</b>  | <b>28,481</b>  |                |

**Employee Benefits**

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

**Annual leave**

Liabilities for annual leave are recognised in the provision for employee benefits as 'current liabilities'.

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

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

## Long service leave

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

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

The components of this current LSL liability are measured at:

- undiscounted value- if GVWRRG expects to wholly settle within 12 months; and
- present value-if GVWRRG does not expect to wholly settle within 12 months.

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

## On-costs

On-costs such as workers compensation and superannuation are recognised separately within provision for employee benefits.

## Superannuation

In relation to defined contribution superannuation plans (i.e. accumulation), the associated expense is simply the employer contributions that are paid or payable in respect of employees who are members of these plans during the reporting period.

For the year ended 30 June 2022, this was 10% (9.5% in 2020/21) as required under Superannuation Guarantee legislation. The Superannuation Guarantee (SG) rate will increase to 10.5% from 1 July 2022 based on the current SG legislation, and eventually to 12% from 1 July 2025.

Contributions to defined contribution superannuation plans are expensed when incurred. The names and details of the major employee superannuation funds and contributions made by GVWRRG are as follows:

| Defined Contribution Plans  | 2022<br>\$    | 2021<br>\$    |
|-----------------------------|---------------|---------------|
| Vision Super                | 46,124        | 38,155        |
| Other                       | 7,493         | 6,470         |
| <b>Total Superannuation</b> | <b>53,617</b> | <b>44,625</b> |



## Note 4 Key assets available to support output delivery

GVWRRG controls property, plant and equipment that is utilised in fulfilling its objectives and conducting its activities. They represent the resources that have been entrusted to GVWRRG to be utilised for delivery of those outputs.

### Note 4.1 Furniture and motor vehicles

|   | 2022<br>\$    | 2021<br>\$    |
|---|---------------|---------------|
| <i>Furniture, fixtures and fittings</i>                           |               |               |
| At fair value   | 76,524        | 80,156        |
| Accumulated depreciation  | (62,092)      | (58,882)      |
| <b>Total</b>  | <b>14,432</b> | <b>21,274</b> |
| <i>Motor vehicles</i>   |               |               |
| At fair value   | 66,524        | 108,705       |
| Accumulated depreciation  | (56,162)      | (86,299)      |
| <b>Total</b>  | <b>10,362</b> | <b>22,406</b> |
| <b>Total furniture, fixtures and fittings, and motor vehicles</b> | <b>24,794</b> | <b>43,680</b> |

Each class of furniture and motor vehicles is carried at fair value as indicated less, where applicable, accumulated depreciation and any impairment losses.

#### Depreciation

The depreciable amount of all fixed assets is depreciated using the prime cost method over the asset's useful life to GVWRRG commencing from the time the asset is available for use.

The depreciation rates used for each class of depreciable assets for both 2021 and 2022 financial years are:

| <b>Class of Fixed Asset</b>             | <b>Useful Life of Asset</b> |
|---|-----------------------------|
| <i>Motor Vehicles</i>                   | 5 Years (20%)               |
| <i>Furniture, fixtures and fittings</i> | 2 – 10 Years (10 - 50%)     |

The asset's residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than the estimated recoverable amount.

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains or losses are included in the comprehensive operating statement. For the furniture and motor vehicles, where GVWRRG is able to demonstrate that there is no evidence that reliable market-based fair value (or other fair value indicators) exist for these assets, depreciated replacement cost could represent a reasonable approximation of fair value.

#### Impairment of assets

Assets are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of the asset's fair value less costs to sell and value in use. As GVWRRG is a non-for-profit entity for reporting purposes, the value in use is the depreciated replacement cost of the asset.

## Fair value

Consistent with AASB 13 Fair Value Measurement, GVWRRG determines the policies and procedures for recurring fair value measurements such as property, plant and equipment and financial instruments and for non-recurring fair value measurements such as assets held for sale, in accordance with the requirements of AASB 13 and the relevant FRDs.

All assets and liabilities for which fair value is measured or disclosed in the financial statements are categorised within the fair value hierarchy, described as:

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

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

In addition, GVWRRG determines whether transfers have occurred between levels in the hierarchy by re-assessing categorisation (based on the lowest level input that is significant to the fair value measurement as a whole) at the end of each reporting period.

GVWRRG monitors changes in the fair value of each asset and liability through relevant data sources to determine whether revaluation is required.

### a) Movements in carrying amounts

Movement in the carrying amounts for each class of furniture, fixtures and fittings, and motor vehicles between the beginning and the end of the current financial period:

|                                     | <b>Furniture, Fixture &amp; Fittings</b> | <b>Motor Vehicles</b> | <b>Total</b>  |
|-------------------------------------|--|-----------------------|---------------|
|                                     | <b>\$</b>                                | <b>\$</b>             | <b>\$</b>     |
| Carrying amount at 1 July 2020      | 28,952                                   | 35,798                | 64,750        |
| Disposal - Written down value       | (571)                                    | –                     | (571)         |
| Depreciation                        | (7,107)                                  | (13,392)              | (20,499)      |
| <b>Carrying amount 30 June 2021</b> | <b>21,274</b>                            | <b>22,406</b>         | <b>43,680</b> |
| Additions                           | –  | –                     | –             |
| Disposal - Written down value       | –  | (4,056)               | (4,056)       |
| Depreciation                        | (6,842)                                  | (7,988)               | (14,830)      |
| <b>Carrying amount 30 June 2022</b> | <b>14,432</b>                            | <b>10,362</b>         | <b>24,794</b> |

The table above also represents a reconciliation of the movement in level 3 fair value assets.

## b) Fair value measurement hierarchy for assets as at 30 June 2022

|   | Carry amount                | Fair value measurement at end of reporting period |               |               |               |
|---|-----------------------------|---|---------------|---------------|---------------|
|   | as at 30 June<br>2021<br>\$ | Level 1<br>\$                                     | Level 2<br>\$ | Level 3<br>\$ | Total<br>\$   |
| <i>Furniture, fixtures and fittings, and motor vehicles at fair value</i> |                             |   |               |               |               |
| Furniture, fixtures and fittings  | 21,274                      | –   | –             | 21,274        | <b>21,274</b> |
| Motor vehicles  | 22,406                      | –   | –             | 22,406        | <b>22,406</b> |
| <b>Total</b>  | <b>43,680</b>               | –   | –             | <b>43,680</b> | <b>43,680</b> |

|   | Carry amount                | Fair value measurement at end of reporting period |               |               |               |
|---|-----------------------------|---|---------------|---------------|---------------|
|   | as at 30 June<br>2022<br>\$ | Level 1<br>\$                                     | Level 2<br>\$ | Level 3<br>\$ | Total<br>\$   |
| <i>Furniture, fixtures and fittings, and motor vehicles at fair value</i> |                             |   |               |               |               |
| Furniture, fixtures and fittings  | 14,432                      | –   | –             | 14,432        | <b>14,432</b> |
| Motor vehicles  | 10,362                      | –   | –             | 10,362        | <b>10,362</b> |
| <b>Total</b>  | <b>24,794</b>               | –   | –             | <b>24,794</b> | <b>24,794</b> |

There were no transfers between levels during the financial year.

**Furniture, fixtures and fittings**

Furniture, fixtures and fittings are held at fair value. When fixtures and fittings are specialised in use, such that they are rarely sold other than as part of a going concern, fair value is determined using the depreciated replacement cost method.

**Motor vehicles**

Vehicles are valued using the depreciated replacement cost method. GVWRRG acquires new vehicles and at times disposes of them the end of their economic life. There were no changes in valuation techniques throughout the period to 30 June 2022. For assets measured at fair value the current use is considered the highest and best use.

**Description of significant unobservable inputs to Level 3 valuations**

|  | Valuation Technique          | Significant unobservable inputs                                 |
|--|------------------------------|---|
| <b>Furniture, Fixture and Fittings</b> | Depreciated replacement cost | Cost per unit<br>Useful life of furniture, fixture and fittings |
| <b>Vehicles</b>                        | Depreciated replacement cost | Cost per unit<br>Useful life of Vehicles                        |

## c) Depreciation and Amortisation

| Defined Contribution Plans       | 2022<br>\$    | 2021<br>\$    |
|----------------------------------|---------------|---------------|
| Furniture and equipment          | 6,842         | 7,107         |
| Motor Vehicles                   | 7,988         | 13,392        |
| Building (Right of Use Asset)(1) | 30,583        | 32,510        |
| <b>Total</b>                     | <b>45,413</b> | <b>53,009</b> |

## Note 5 Other assets and liabilities

This section sets out those assets and liabilities that arose from GVWRRG's controlled operations.

### Note 5.1 Trade and other receivables

|  | 2022<br>\$     | 2021<br>\$     |
|--|----------------|----------------|
| <b>CURRENT</b>                                   |                |                |
| <i>Contractual</i>                               |                |                |
| Other Receivables                                | 418,912        | 162,520        |
|  | <b>418,912</b> | <b>162,520</b> |
| <b>STATUTORY</b>                                 |                |                |
| GST Receivable                                   | –              | 5,260          |
| <b>Total current trade and other receivables</b> | <b>418,912</b> | <b>167,780</b> |

As at 30 June 2022, other receivables balance consists solely of the transfer of business funds to DELWP as part of the transmission of business.

Refer to note 7.1 (b) for the maturity analysis of receivables.

Trade receivables are recognised initially at fair value and subsequently measured at amortised cost, less an allowance for impaired receivables, if any.

Receivables consist of:

- contractual receivables such as debtors in relation to goods and services and accrued investment income
- statutory receivables, such as amounts owing from Victorian Government and Goods and Services Tax input tax credits recoverable.

GVWRRG applies AASB 9 simplified approach to measuring expected credit losses, which uses a lifetime expected loss allowance for contracted receivables. Contractual receivables are written off when there is no reasonable expectation of recovery. Credit loss allowance is classified as other economic flows in the net result.

#### Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO). In these circumstances, the GST is recognised as part of the cost of acquisition of the asset or as part of an item of expense.

Receivables and payables in the balance sheet are shown inclusive of GST.

Cash flows are presented in the cash flow statement on a gross basis, except for the GST component of investing and financing activities, which are disclosed as operating cash flows.

## Note 5.2 Trade and other payables

|  | 2022<br>\$    | 2021<br>\$    |
|--|---------------|---------------|
| <b>CURRENT</b>                                   |               |               |
| <i>Contractual</i>                               |               |               |
| Sundry payables and accrued expenses             | 16,013        | 64,683        |
| <b>STATUTORY</b>                                 |               |               |
| GST & PAYG Payable                               | –             | 8,982         |
| <b>Total current trade and other receivables</b> | <b>16,013</b> | <b>73,665</b> |

Please refer to Note 7.1 (b) for the maturity analysis of trade and other payables.

Payables consist of:

- contractual payables, such as accounts payable, and unearned income. Accounts payable represent liabilities for goods and services provided to GVWRRG prior to the end of the financial year that are unpaid, and arise when GVWRRG becomes obliged to make future payments in respect of the purchase of those goods and services; and
- statutory payables, such as goods and services tax and fringe benefits tax payables.

Contractual payables are classified as financial instruments and measured at amortised cost. Statutory payables are recognised and measured similarly to contractual payables, but are not classified as financial instruments and not included in the category of financial liabilities at amortised cost, because they do not arise from a contract.

The contractual payables are unsecured and are usually paid within 30 days of recognition.

## Note 5.3 Leases

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

### Right of use asset – initial measurement

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

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

### Right of use asset – subsequent measurement

The right-of-use asset is subsequently depreciated using the straight-line method from the commencement date to the earlier of the end of the useful life of the right-of-use asset or the end of the lease term. The estimated useful lives of right-of-use assets are determined on the same basis as those of property, plant and equipment. In addition, the right-of-use asset is periodically reduced by impairment losses, if any, and adjusted for certain measurements of the lease liability.

### **Lease liability – initial measurement**

The lease liability is initially measured at the present value of the lease payments that are not paid at the commencement date, discounted using the interest rate implicit in the lease or, if that rate cannot be readily determined, an appropriate incremental borrowing rate. Generally, GVWRRG uses an appropriate incremental borrowing rate as the discount rate.

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

- fixed payments
- variable lease payments that depend on an index or a rate, initially measured using the index or rate as at the commencement date;
- amounts expected to be payable under a residual value guarantee; and
- the exercise price under a purchase option that GVWRRG is reasonably certain to exercise, lease payments in an optional renewal period if GVWRRG is reasonably certain to exercise an extension option, and penalties for early termination of a lease unless GVWRRG is reasonably certain not to terminate early.

### **Lease liability – subsequent measurement**

Subsequent to initial measurement, the lease liability will be reduced for payments made and increased for interest. It is remeasured to reflect any assessment or modification, or if there are changes in substance fixed payments. When the lease liability is remeasured in this way, a corresponding adjustment is made to the carrying amount of the right-of-use asset, or is recorded in the comprehensive operating statement if the carrying amount of the right-of-use asset has been reduced to zero.

### **Short-term leases and leases of low value assets**

GVWRRG has elected to account for short-term leases and leases of low value assets using the practical expedients. Instead of recognising a right-of-use asset and lease liability, the payments in relation to these are recognised as an expense in profit or loss on a straight-line basis over the lease term. As at 30 June 2021, GVWRRG was not a lessee of any short-term or low value leases.

## Right-of-Use Assets

|                                       | Property<br>\$ | Vehicles<br>\$ | Other<br>\$ | Total<br>\$    |
|---------------------------------------|----------------|----------------|-------------|----------------|
| <i>Balance at 1 July 2020</i>         | 126,194        | –              | –           | 126,194        |
| Revaluation movement                  | 6,868          | –              | –           | 6,868          |
| Amortisation charge                   | (32,510)       | –              | –           | (32,510)       |
| <b>Balance at 30 June 2021</b>        | <b>100,552</b> | <b>–</b>       | <b>–</b>    | <b>100,552</b> |
| <i>Balance at 1 July 2021</i>         | 100,552        | –              | –           | 100,552        |
| Additions                             | –              | –              | –           | –              |
| Revaluation movement for 30 June 2022 | (8,801)        | –              | –           | (8,801)        |
| Amortisation charge                   | (30,583)       | –              | –           | (30,583)       |
| <b>Balance at 30 June 2022</b>        | <b>61,168</b>  | <b>–</b>       | <b>–</b>    | <b>61,168</b>  |

|  | 2022<br>\$    | 2021<br>\$     |
|--|---------------|----------------|
| <b>LEASE LIABILITIES</b>   |               |                |
| <i>Maturity analysis – contractual undiscounted cash flows</i>     |               |                |
| Less than one year   | 32,570        | 36,353         |
| One to five years  | 34,671        | 76,010         |
| More than five years   | –             | –              |
| <b>Total undiscounted lease liabilities</b>                        | <b>67,241</b> | <b>112,363</b> |
| <i>Lease liabilities included in the Balance Sheet at 30 June:</i> |               |                |
| Current  | 31,622        | 33,433         |
| Non-current  | 32,681        | 70,265         |
| <b>Total Lease Liabilities</b>                                     | <b>64,303</b> | <b>103,698</b> |

## Note 6 Financing our operations

This section provides information on the sources of finance utilised by GVWRRG during its operations and other information related to financing the activities of GVWRRG.

This section includes disclosures of balances that are financial instruments (such as borrowings and cash balances).

Note 7.1 provides additional, specific financial instrument disclosures.

### Note 6.1 Commitment for expenditure

There were no commitments for expenditure as at 30 June 2022 (2021: nil) other than those disclosed in note 5.3 (leases)

### Note 6.2 Cash and cash equivalents

|   | 2022<br>\$ | 2021<br>\$     |
|---|------------|----------------|
| Cash at bank and in hand  | –          | 325,778        |
| <b>Total cash and cash equivalents as stated in the balance sheet</b>   | <b>–</b>   | <b>325,778</b> |
| <i>Reconciliation of cash</i>   |            |                |
| Cash at the end of the financial year as shown in the statement of cash flows is reconciled to items in the balance sheet as follows: |            |                |
|   | –          | 325,778        |
| Cash and cash equivalents   | –          | 325,778        |

Cash and cash equivalents include cash on hand and deposits held at call with banks.

### Note 6.4 Cash flow information

|  | 2022<br>\$      | 2021<br>\$     |
|--|-----------------|----------------|
| <b>Reconciliation of cash flow from the operations with net result</b> |                 |                |
| <b>Net result for the period</b>                                       | <b>(82,250)</b> | <b>23,688</b>  |
| <b>NON-CASH FLOWS IN PROFIT</b>  |                 |                |
| Depreciation and amortisation  | 45,413          | 53,009         |
| Net (gain)/loss on disposal of property, plant and equipment           | 3,856           | 571            |
| <b>CHANGES IN ASSETS AND LIABILITIES</b>                               |                 |                |
| (Increase)/decrease in trade and other receivables                     | 167,781         | 82,104         |
| (Increase)/decrease in other assets                                    | 8,314           | (4,848)        |
| Increase/(decrease) in trade and other payables                        | (57,651)        | (6,282)        |
| Increase/(decrease) in employee benefits                               | 38,068          | 31,911         |
| <b>Net cash flows from operating activities</b>                        | <b>123,531</b>  | <b>180,153</b> |

The movement in trade and other receivables excludes the transfer of GVWRRG cash balance of \$418,912 to DELWP on 30 June 2022.



## Note 7 Risks and judgement

GVWRRG is exposed to risk from its activities and outside factors. In addition, it is often necessary to make judgements and estimates associated with recognition and measurement of items in the financial statements. This section sets out financial instrument specific judgement to be applied, which for GVWRRG related mainly to fair value determination.

### Financial Instruments

#### Recognition

Financial instruments are initially measured at fair value, plus in the case of a financial asset or financial liability not at fair value through profit and loss, transaction costs that are directly attributable to the acquisition or the issue of the financial asset or liability. Subsequent to initial recognition, the financial instruments are measured at amortised cost using effective interest rate method less any impairment.

#### Impairment of financial assets

GVWRRG recognises an allowance for expected credit losses on relevant financial instruments in accordance with AASB 9. Financial instruments subject to AASB 9 impairment assessment include contractual and statutory receivables, cash and cash equivalents.

## Note 7.1 Financial risk management

GVWRRG's financial instruments consist mainly of deposits with banks, payables, lease and receivables.

The totals for each category of financial instruments, measured in accordance with AASB 9 as detailed in the accounting policies to these financial statements, are as follows:

|   | Note | 2022<br>\$     | 2021<br>\$     |
|---|------|----------------|----------------|
| <b>FINANCIAL ASSETS</b>   |      |                |                |
| Cash and cash equivalents   | 6.2  | -              | 325,778        |
| Trade and other receivables*  | 5.1  | 418,912        | 162,520        |
| <b>Total Financial Assets</b>                                       |      | <b>418,912</b> | <b>488,298</b> |
| <b>FINANCIAL LIABILITIES</b>  |      |                |                |
| Financial liabilities at amortised cost - Trade and other payables* | 5.2  | 16,013         | 64,683         |
| Financial liabilities at amortised cost - Lease liabilities         | 5.3  | 64,303         | 103,698        |
| <b>Total Financial Liabilities</b>                                  |      | <b>80,316</b>  | <b>168,381</b> |

\* excludes statutory amounts (e.g. GST recoverable and payable)

### Financial risk management policies

GVWRRG's overall risk management strategy seeks to assist the entity in meeting its financial targets, whilst minimising potential adverse effects on financial performance. The Board and Executive Officer were responsible for monitoring and managing the financial risks of GVWRRG. They monitored these risks through management meetings where reports were presented and analysed. GVWRRG does not enter into derivative instruments and does not speculate in any type of financial instruments.

## Specific financial risk exposures and management

The main risks GVWRRG is exposed to through its financial instruments are credit risk, liquidity risk and market risk relating to interest rate risk.

### a) Credit risk

Exposure to credit risk relating to financial assets arises from the potential non-performance by counterparties of contract obligations that could lead to a financial loss to GVWRRG. GVWRRG's exposure to credit risk is through its receivables balance which relates mainly to the grant funding receivable from DELWP, the risk is not considered significant.

### b) Liquidity risk

Liquidity risk arises from the possibility that GVWRRG might encounter difficulty in settling its debts or otherwise meeting its obligations related to financial liabilities. GVWRRG manages this risk by maintaining adequate cash reserves and continually monitoring its expenditure commitments and cash flow needs.

#### Financial liability and financial asset maturity analysis

|  | Within 1 Year  |                | 1 to 5 years    |                 | 2022           | Total<br>2021  |
|--|----------------|----------------|-----------------|-----------------|----------------|----------------|
|  | 2022           | 2021           | 2022            | 2021            |                |                |
|  | \$             | \$             | \$              | \$              | \$             | \$             |
| <b>FINANCIAL LIABILITIES DUE FOR</b>     |                |                |                 |                 |                |                |
| Trade and other payables                 | 16,013         | 64,683         | -               | -               | 16,013         | 64,683         |
| Lease Liabilities                        | 31,622         | 33,433         | 32,681          | 70,265          | 64,303         | 103,698        |
| <b>Total expected outflows</b>           | <b>47,635</b>  | <b>98,116</b>  | <b>32,681</b>   | <b>70,265</b>   | <b>80,316</b>  | <b>168,381</b> |
| <b>FINANCIAL ASSETS - CASH FLOWS</b>     |                |                |                 |                 |                |                |
| Cash and cash equivalents                | -              | 325,778        | -               | -               | -              | 325,778        |
| Trade and other receivables              | 418,912        | 162,520        | -               | -               | 418,912        | 162,520        |
| <b>Total anticipated inflows</b>         | <b>418,912</b> | <b>488,298</b> | <b>-</b>        | <b>-</b>        | <b>-</b>       | <b>488,298</b> |
| <b>Net (outflow)/inflow on financial</b> | <b>371,277</b> | <b>390,182</b> | <b>(32,681)</b> | <b>(70,265)</b> | <b>338,596</b> | <b>319,917</b> |

Weighted average effective interest rate on cash and cash equivalents is 0.03% (2021 0.03%).

**c) Market risk**

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

Objectives, policies and processes used to manage these risks are disclosed in the paragraphs below.

**d) Interest rate risk**

Exposure to interest rate risk arises on financial assets and financial liabilities recognised at the end of the reporting period whereby a future change in interest rates will affect future cash flows or the fair value of fixed rate financial instruments.

**e) Sensitivity analysis**

GVWRRG has performed a sensitivity analysis relating to its exposure to interest rate risk, which is limited to its cash holdings with financial institutions. The analysis demonstrates the potential impact on current year results and equity based on a 1% movement in interest rates.

|                           | +1% Profit<br>\$ | 2022<br>-1% Equity<br>\$ | +1% Profit<br>\$ | 2021<br>-1% Equity<br>\$ |
|---------------------------|------------------|--------------------------|------------------|--------------------------|
| Cash and cash equivalents | 0                | 0                        | 3,258            | (3,258)                  |

**Note 8 Other disclosures**

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

**Note 8.1 Remuneration of auditors**

|   | 2022<br>\$ | 2021<br>\$ |
|---|------------|------------|
| Remuneration of the Victorian Auditor-General's Office for auditing of financial report | 10,600     | 10,600     |

**Note 8.2 Ex-gratia payments**

There were no ex-gratia payments paid by GVWRRG (2021: Nil)

**Note 8.3 Related party transactions**

GVWRRG is a wholly owned and controlled entity of the State of Victoria. Related parties of GVWRRG include:

- all key management personnel and their close family members;
- all cabinet ministers and their close family members; and
- all departments and public sector entities that are controlled and consolidated into the whole of state consolidated financial statements.

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

## Significant transactions with government-related entities

During the year, GVWRRG had the following government-related entity transactions:

|  | 2022<br>\$     | 2021<br>\$     |
|--|----------------|----------------|
| Department of Environment Land Water and Planning  | 599,645        | 648,079        |
| Transactions within the portfolio other than DELWP | 167,333        | 185,944        |
|  | <b>766,978</b> | <b>834,023</b> |

GVWRRG transferred its cash balance of \$418,912 to DELWP on 30 June 2022.

## Key management personnel

Key management personnel of GVWRRG include the portfolio Minister, the Board and Executive Officer. The compensation detailed below excludes the salaries and benefits the portfolio Minister receives. The Minister's remuneration and allowances is set by the *Parliamentary Salaries and Superannuation Act 1968* and is reported within the Department of Parliamentary Services' Financial Report.

Remuneration comprises employee benefits in all forms of consideration paid, payable or provided by the entity or on behalf of the entity, in exchange for services rendered, and is disclosed in the following categories:

- **Short-term employee benefits** includes amounts such as wages, salaries or annual leave that are usually paid or payable on a regular basis.
- **Post-employment benefits** include pensions and other retirement benefits paid or payable on a discrete basis when employment has ceased.
- **Other long-term benefits** include long service leave, other long service benefits or deferred compensation.

| Remuneration                 | 2022<br>\$     | 2021<br>\$     |
|------------------------------|----------------|----------------|
| Short term employee benefits | 187,240        | 185,897        |
| Post-employment benefits     | 18,724         | 17,457         |
| Other long-term benefits     | 4,523          | 3,910          |
| <b>Total remuneration</b>    | <b>210,487</b> | <b>207,264</b> |

## Transactions with key management personnel and other related parties

Given the breadth and depth of State government activities, related parties transact with the Victorian public sector in a manner consistent with other member of the public e.g. stamp duty and other government fees and charges. Further employment of processes with the Victorian public sector occur on terms and conditions consistent with the *Public Administration Act 2004* and Codes of Conduct and Standards issued by the Victorian Public Sector Commission. Procurement processes occur on terms and conditions consistent with the Victorian Government Purchasing Board requirements. Outside of normal citizen type transactions with GVWRRG, there were no related party transactions that involved key management personnel and their close family members. No provision has been required, nor any expense recognised, for impairment of receivables and related parties.

## Note 8.4 Responsible persons disclosure

### Responsible Minister

The Hon Liliana D'Ambrosio - Minister for Energy, Environment and Climate Change (01/07/2021 to 30/06/2022)

### Governing Board Directors

|                             |                       |
|-----------------------------|-----------------------|
| Seema Abdullah (Chair)      | (01/07/21 - 30/06/22) |
| Geoff Dobson (Deputy Chair) | (01/07/21 - 30/06/22) |
| Andrea Richards             | (01/07/21 - 30/06/22) |
| Leigh Wilson                | (01/07/21 - 30/06/22) |
| Eric Lording                | (01/07/21 - 30/06/22) |
| David Lowe                  | (01/07/21 - 30/06/22) |
| Vanessa Petrie              | (01/07/21 - 30/06/22) |
| Wendy Jones                 | (01/07/21 - 30/06/22) |

### Accountable Officer - Executive Officer

|            |                       |
|------------|-----------------------|
| Nick Nagle | (01/07/21 - 26/04/22) |
|------------|-----------------------|

The number of responsible persons whose remuneration from within the specified bands were as follows:

| Income Band                         | 2022             | 2021             |
|-------------------------------------|------------------|------------------|
| \$0 - \$9,999                       | 8                | 9                |
| \$140,000 – \$149,999               | -                | 1                |
| \$170,000 – \$179,999               | 1                | -                |
| Total number of responsible persons | 10               | 10               |
| <b>Total remuneration</b>           | <b>\$210,487</b> | <b>\$207,264</b> |

The remuneration of the minister is disclosed in the financial statements of the Department of Premier and Cabinet. For information regarding related party transactions of ministers, the register of members' interests is publicly available from: [www.parliament.vic.gov.au/publications/register-of-interests](http://www.parliament.vic.gov.au/publications/register-of-interests)

There were no executives other than Accountable Officer (2021: Nil).

There were no contractors with significant management responsibilities (2021

## Note 8.5 Events after the reporting period

The *Circular Economy (Waste Reduction and Recycling) Act 2021* abolished the seven Waste and Resource Recovery Groups, which includes the Goulburn Valley Waste Resource Recovery Group on 1 July 2022.

Please refer to Note 1 Basis for preparation for detailed information.

There have been no other events that have occurred subsequent to 30 June 2022 which would, in the absence of disclosure, cause the financial statements to become misleading.

## Note 8.6 Contingencies

The Victorian Government's intention to abolish the seven existing WRRG and establish one new authority on 1 July 2022, may create obligations associated with the dissolution of GVWRRG that are non-quantifiable at this time.

GVWRRG did not have any contingent assets as at 30 June 2022.

## Note 8.7 Change in accounting policies

There were no standards that came into effect in the 2021/2022 financial year that had an impact on these financial reports.

## Note 8.8 Australian Accounting Standards issued that are not yet effective

Certain new and revised accounting standards have been issued but are not effective for the 2021-22 reporting period. These accounting standards have not been applied to the Model Financial Statements. The State is reviewing its existing policies and assessing the potential implications of these accounting standards which includes:

| Standard/<br>Interpretation   | Summary   | Applicable for<br>annual reporting<br>periods<br>beginning on | Impact on public sector<br>entity financial statements   |
|---|---|---|--|
| <b>AASB 17<br/>Insurance<br/>Contracts</b>  | The operative date of this standard has been deferred by AASB 2020-5 <i>Amendments to Australian Accounting Standards – Insurance Contracts</i> to reporting periods beginning on or after 1 January 2023 and will supersede AASB 4 <i>Insurance Contracts</i> . AASB 17 seeks to eliminate inconsistencies and weakness in existing practices by providing a single principle-based framework to account for all types of insurance contracts, including reinsurance contracts that an insurer holds. The standard also provides requirements for presentation and disclosure to enhance comparability between entities.   | 1 January 2023  | The Australian Accounting Standards Board has currently issued an Exposure Draft (ED) 319 – <i>Insurance Contracts in the Public Sector</i> , proposing public-sector modifications to AASB 17 to facilitate the application by public sector entities. It is proposed that public sector entities would apply AASB 17 to annual periods beginning or after 1 July 2025, with earlier application permitted. |
| <b>AASB 2020-1<br/>Amendments<br/>to Australian<br/>Accounting<br/>Standards –<br/>Classification<br/>of Liabilities as<br/>Current or Non-<br/>Current</b> | This Standard amends AASB 101 to clarify requirements for the presentation of liabilities in the statement of financial position as current or non-current. A liability is classified as non-current if an entity has the right at the end of the reporting period to defer settlement of the liability for at least 12 months after the reporting period. The meaning of settlement of a liability is also clarified.<br><br>AASB 2020-6 <i>Amendments to Australian Accounting Standards – Classification of Liabilities as Current or Non-current – Deferral of Effective Date</i> was issued in August 2020 and defers the effective date to annual reporting periods beginning on or after 1 January 2023 instead of 1 January 2022, with earlier application permitted. | 1 January 2023  | The standard is not expected to have a significant impact on the public sector.  |

# Appendix 1 - Disclosure index

## Ministerial directions and financial reporting directions

| Legislation                            | Requirement   | Page Reference |
|--|---|----------------|
| <b>REPORT OF OPERATIONS</b>            |   |                |
| <b>Charter and purpose</b>             |   |                |
| FRD 22I                                | Objectives, functions, and powers                                   | 10             |
| FRD 22I                                | Manner of establishment and responsible Minister                    | 9              |
| FRD 22I                                | Nature and range of services provided                               | 9              |
| FRD 22I                                | Key initiatives and projects  | 20             |
| <b>Management and structure</b>        |   |                |
| FRD 22I                                | Organisational structure  | 26             |
| <b>Financial and other information</b> |   |                |
| FRD 22I                                | Operational and budgetary objectives                                | 10, 22         |
| FRD 22I                                | Five-year financial summary   | 21             |
| FRD 22I                                | Significant changes or factors affecting performance                | 23             |
| FRD 22I                                | Subsequent events   | 24             |
| FRD 22I                                | Significant changes in financial position during the year           | 23             |
| FRD 22I                                | Occupational health and safety policy                               | 40             |
| FRD 22I                                | Public sector values and employment principles                      | 39             |
| FRD 29C                                | Workforce data disclosures  | 41             |
| FRD 10A                                | Disclosure index  | 77             |
| FRD 25D                                | Victorian Industry Participation Policy disclosures                 | 43             |
| FRD 22I                                | Details of consultancies in excess of \$10,000                      | 44             |
| FRD 22I                                | Details of consultancies under \$10,000                             | 44             |
| FRD 22I                                | Disclosure of government advertising expenditure                    | 44             |
| FRD 22I                                | Disclosure of ICT expenditure                                       | 45             |
| FRD 12B                                | Disclosure of major contracts                                       | 45             |
| FRD 22I                                | Application and operation of <i>Freedom of Information Act 1982</i> | 45             |
| FRD 22I                                | Compliance with <i>Building Act 1993</i>                            | 46             |
| FRD 22I                                | Competitive Neutrality Policy                                       | 46             |
| FRD 22I                                | Application and operation of <i>Public Interest Act 2012</i>        | 46             |
| FRD 24D                                | Office based environmental impacts                                  | 47             |
| FRD 22I                                | Statement of availability of other information                      | 47             |
| FRD 22I                                | Asset Management Accountability Framework statement                 | 47             |
|  | Social Procurement Framework statement                              | 43             |

FRD – Financial Reporting Direction SD – Standing Direction MRO - Model Report of Operations

## Financial statements

| Legislation   | Requirement   | Page Reference |
|---|---|----------------|
| <b>Declaration</b>  |   |                |
| SD 5.2.2  | Declaration in financial statements   | 49             |
| <b>Other requirements under Standing Directions 5.2</b>                           |   |                |
| SD 5.2.1 (a)  | Compliance with Australian accounting standards and other authoritative pronouncements                                  | 49             |
| SD 5.2.1 (a)  | Compliance with Ministerial Directions  | 56             |
| SD 5.1.4  | Compliance with the Financial Management Compliance Attestation   | 49             |
| <b>Other disclosures as required by FRDs in notes to the financial statements</b> |   |                |
| FRD 11A   | Disclosure of ex-gratia payments  | 73             |
| FRD 21C   | Disclosures of Responsible Persons, Executive Officers and other Personnel with significant management responsibilities | 73             |
| FRD 10A   | Disclosure index  | 77             |
| FRD 12B   | Disclosure of major contracts   | 45             |
| FRD 102A  | Inventories   | 63             |
| FRD 103G (pending)  | Non-financial physical assets   | 63             |
| FRD 110A  | Cash flow statements  | 55             |
| FRD 106B  | Impairment of assets  | 63             |
| FRD 109A  | Intangible assets   | 63             |
| FRD 112D  | Defined benefit superannuation obligations  | 62             |
| FRD 114B  | Financial Instruments – general government entities and public non-financial corporations                               | 64             |

## Legislation

| Legislation   | Page Reference |
|---|----------------|
| <i>Freedom of Information Act 1982</i>                  | 45             |
| <i>Building Act 1993</i>                                | 46             |
| <i>Public Interest Disclosures Act 2012</i>             | 46             |
| <i>Victorian Industry Participation Policy Act 2003</i> | 43             |
| <i>Financial Management Act 1994</i>                    | 8, 34, 49, 56  |
| <i>Environment Protection Act 1970</i>                  | 8              |
| <i>Public Administration Act 2004</i>                   | 8, 39          |







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