

DHELKUNYA DJA

LAND MANAGEMENT BOARD

ANNUAL REPORT 2017-18



Manyangurr ngulumbara dhelkunya Djandaki murrupi
We meet together to return good health to Country and Spirit

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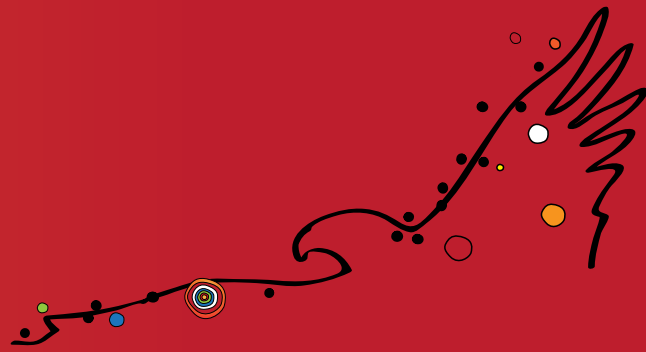
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ANNUAL REPORT 2017-18



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RESPONSIBLE BODY'S DECLARATION



Manyangurr ngulumbara dhelkunya Djandaki murrup
We meet together to return good health to Country and Spirit

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The Hon Lily D'Ambrosio MP
Minister for Energy, Environment and Climate Change
8 Nicholson Street
EAST MELBOURNE VIC 3002

DHELKUNYA DJA LAND MANAGEMENT BOARD ANNUAL REPORT 2017-18

In accordance with the *Financial Management Act 1994* (Vic), I am pleased to present Dhelkunya Dja Land Management Board's Annual Report for the year ending 30 June 2018.

Following a year of intensive planning and community engagement work, our efforts have advanced us to achieving the Board's goal and the Minister's expectation of completing the first Joint Management Plan (JMP) for the Dja Dja Wurrung Parks. The Draft JMP was delivered to the Secretary DELWP in April, and approved for Public Consultation, which the Board completed in this reporting period, from April to June 2018.

The Board commends the Annual Report 2017-18 to you, with appreciation for the continuing assistance the Department of Environment, Land, Water and Planning provides to ensure our success.

Yours sincerely

Graham Atkinson
Chairperson
Dhelkunya Dja Land Management Board
20 November 2018



SECTION 1

YEAR IN REVIEW

VISION

The knowledge and culture of the Dja Dja Wurrung People is recognised and incorporated into the management of the Appointed Land.

MISSION

To provide a platform for the development of the Dja Dja Wurrung People and their lands.

VALUES

- Support the Dja Dja Wurrung cultural obligations to look after Country.
- Act with integrity and honesty to improve park management of Appointed Land.
- Act in good faith in the best interests of the Dja Dja Wurrung People.
- Act with integrity and transparency to build healthy relationships.
- Provide effective and transparent governance.





CHAIRPERSON'S REPORT

Manyangurr ngulumbara dhelkunya Djandaki murrupi
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During this past year, the Dhelkunya Dja Management Board has moved ever closer to completing the task set in 2014: a Joint Management Plan for the Dja Dja Wurrung Parks.

In 2017-2018, the Board completed a draft Joint Management Plan, which was approved by the Secretary of DELWP in April 2018 and released for two-months' public consultation from April to June 2018. While that sounds straightforward, the statement belies how much work has gone into this achievement. It is a story of extensive engagement with the communities who have links to the parks, of listening, collecting and evaluating their knowledge.

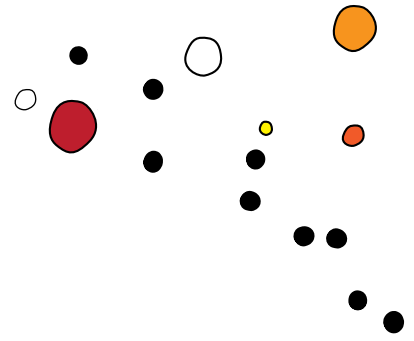
Once the draft Joint Management Plan was ready for a two-month public consultation, which the *Conservation, Forests and Lands Act (Vic.) 1987* requires, we decided that an active engagement process was the best approach. The Board met many people and groups face-to-face at community information sessions and lively meetings with current park users. Our consultants implemented an intensive engagement program with technical experts, a broad range of stakeholders, and importantly, on Country consultation with the Dja Dja Wurrung Community. More than 160 submissions were received through the public consultation period, which the Board considered in finalising the Draft JMP.

Through this community engagement and consultation process, the Board received strong support for the draft Joint Management Plan. The process of finalising the plan began, with the subsequent completion of the *Joint Management Plan for the Dja Dja Wurrung Parks* on target for agreement with the Minister by 5 October 2018. We are making every effort to ensure that the diverse needs of all park users are recognised and balanced, and ensuring that strategies are developed to protect the natural, historical and cultural values of the Dja Dja Wurrung Parks, consistent with the purposes of Aboriginal title granted to those parks.

Joint management is a new model of land management that is still evolving, so Board members were pleased to take part in the Joint Management Summit co-hosted by DELWP and Parks Victoria in December 2017. The Board appreciates the government's investment in improving the range of support mechanisms and commitment to continuously improve the joint management model that we are all working hard to deliver successfully.

Learning from others and sharing the learnings of Traditional Owners and the State of Victoria is also part of the Board's philosophy. Several members of our Board attended the AIATSIS National Native Title conference in Broome in June 2018. The conference – Many Laws, One Land: legal and political co-existence – marked 25 years since the passing of the Commonwealth's *Native Title Act 1993*. The theme highlighted the diversity of laws across Australia relating to title of land and waters.

Closer to home, the Board values its relationships with other Traditional Owner organisations, including the Gunaikurnai Traditional Owner Land Management Board (TOLMB), the Yorta Yorta Traditional Owner Land Management Board, and the Gunditj Mirring Traditional Owners Aboriginal Corporation RNTBC. During the development of the Joint Management Plan for the Dja Dja Wurrung Parks, the generosity of spirit, and the collaboration between the TOLMBS has



been immensely appreciated. The Board has benefitted from the sharing of others' experience, and we are strengthened through the solidarity of all who are working towards the shared goal of joint management.

The Board has continued to foster its relationship with the Dja Dja Wurrung People by attending events such as a Joint Management Plan Champions meeting with members of the Dja Dja Wurrung Community. Board members have also attended joint board-to-board meetings throughout the year with Dja Dja Wurrung Clans Aboriginal Corporation (DDWCAC). The Board affirms our support for the aspiration of the Dja Dja Wurrung People to achieve self-determination, which may be progressed through jointly managing the parks. We will continue to work together with the DDWCAC, Parks Victoria and DELWP to realise our shared vision to enable Dja Dja Wurrung People to be recognised and empowered in the management of their Country. Of course, none of the Board's achievements this year would have been possible without our key partners. There are many people and parties who have contributed to, and supported the Board's work in the past year and to whom I extend sincere thanks.

The Board appreciated the support of Minister D'Ambrosio in extending the deadline for the finalised Joint Management Plan to 5 October 2018 and for reappointing the Board until 19 September 2019.

I would also like to express our appreciation for their support to DELWP and Parks Victoria, including their regional staff. We also thank Bush Heritage for their continuing generosity in allowing the Board to use their boardroom facilities for our Melbourne meetings.

It has been an exciting year for the members and staff of the Board; I would like to thank them for their ongoing commitment and tireless work for another successful year. On behalf of the Board I also thank Murray Rankin, Independent Chair of the Audit and Risk Committee, for his invaluable oversight of the Board's financial governance.

CSIRO's contribution and leadership must be acknowledged, and they have been ably supported by the project team: Dja Dja Wurrung Enterprises, trading as Djandak Enterprises, Conservation Management and DDWCAC. The Board appreciated sincerely the support shown by the directors, members and staff of DDWCAC. We share a common goal and move together towards a smooth transition to joint management of Dja Dja Wurrung Parks.

Graham Atkinson
Chairperson
Dhelkunya Dja Land Management Board



MANNER OF ESTABLISHMENT AND RESPONSIBLE MINISTER

The Dhelkunya Dja Land Management Board is a public entity established under the *Conservation, Forests and Lands Act 1987 (Vic)* on 17 July 2014.

The responsible Minister for the reporting period 1 July 2017 to 30 June 2018 was the Hon Lily D'Ambrosio MP, Minister for Energy, Environment and Climate Change.

NATURE AND RANGE OF SERVICES PROVIDED

The Board is to prepare a Joint Management Plan for the six Dja Dja Wurrung parks that comprise the Appointed Land. The Joint Management Plan must be agreed with the Secretary DELWP, and submitted to the Minister for final approval by October 2018 and, once approved, the Board will facilitate the transition to implementation of the Plan by the Joint Management Partners, and monitor compliance and performance.

JOINT MANAGEMENT

In the past, the voices of Traditional Owners have not been prominent in the management of Country. The principle of joint management recognises that the Traditional Owners have significant connection to their Country and, with that, have inherited certain rights and responsibilities to care for it.

The goal of the Joint Management Plan is to provide a framework to enable the knowledge and culture of the Dja Dja Wurrung People to be recognised and incorporated into the management of the Appointed Land. It is hoped that the Joint Management Plan will also bring social, economic and cultural benefits to the Dja Dja Wurrung People and the community.

PARKS VICTORIA OBSERVER

In July 2017, the Board met with Matthew Jackson, CEO of Parks Victoria, to discuss how to strengthen our partnership in joint management. At that meeting, the Board invited Parks Victoria to nominate an appropriate staff member to attend monthly Board meeting for Joint Management Plan (JMP) planning discussions.



THE APPOINTED LAND

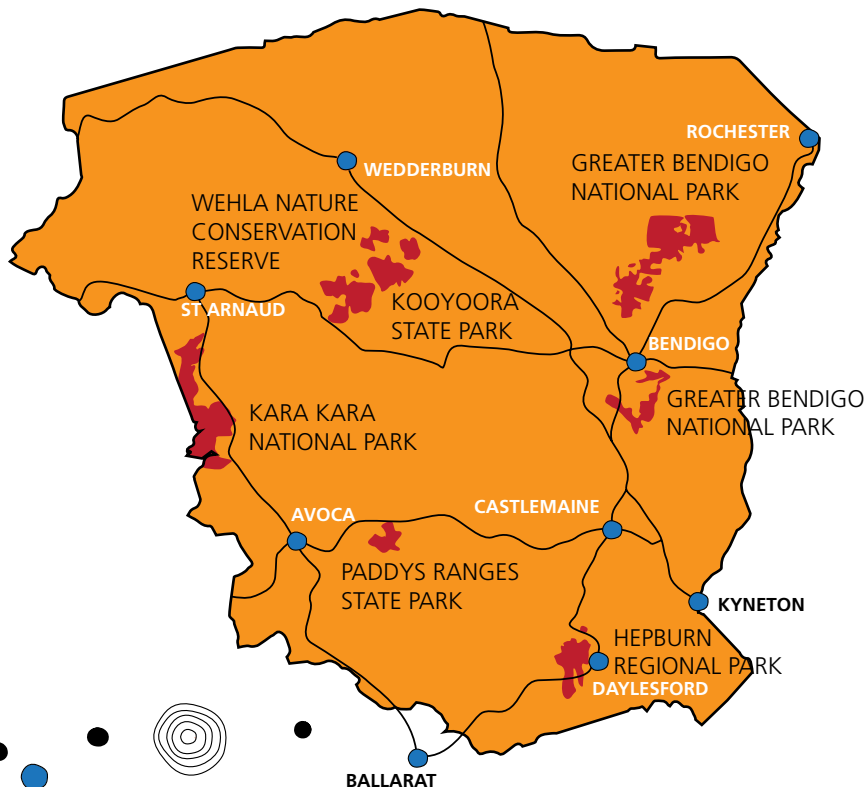
The Appointed Land of the Board comprises six parks and reserves (the Dja Dja Wurrung parks), that are subject to the Joint Management Plan. The parks, which fall within the Country of the Dja Dja Wurrung Traditional Owners, are:

- Hepburn Regional Park
- Paddys Ranges State Park
- Kooyoora State Park
- Wehla Nature Conservation Reserve
- Greater Bendigo National Park
- Kara Kara National Park.

The six Dja Dja Wurrung Parks have been transferred via grants of Aboriginal Title to the Dja Dja Wurrung Clans Aboriginal Corporation under the historic Dja Dja Wurrung Recognition and Settlement Agreement of 2013.

The Dja Dja Wurrung Parks are rich in Dja Dja Wurrung Dreaming stories and have enormous spiritual and cultural significance. To the Dja Dja Wurrung community, their Country is a living landscape that holds sites of ceremony, lore and healing, the stories of ancestral beings, the memories and spirits of Djaara ancestors, totemic animals and birds, plants, elements and entities that entwine a relationship with Country today.

This living culture is continued in the form of traditional knowledge and belief systems passed down in language, song, place names, stories of seasons, star calendars and historical publications and recordings, as well as modern scientific understandings of the present-day landscape.



THE DJA DJA WURRUNG PARKS

HEPBURN REGIONAL PARK	
LOCATION	Surrounding the townships of Daylesford, Hepburn and Hepburn Springs
DESCRIPTION	The park contains natural mineral springs and relics of the gold mining era set in delightful bush surroundings. The sheltered extinct volcanic crater of Lalgambook (Mount Franklin) provides ideal surroundings for a picnic or short term camping. Panoramic views can be obtained from the summit and there is a scenic walking track along the rim of the crater.
WEBSITE	<parkweb.vic.gov.au/explore/parks/Hepburn-r.p>
CULTURAL SIGNIFICANCE	The mineral springs found in this area are related to the Serpent Dreaming and sacred waters of Djaara Country. Lalgambook would have been a major lookout point for the Dja Dja Wurrung clan of Lalgambook. The surrounding area is known to Djaara People as Larnebarramul, home or habitat of the emu. The Dja Dja Wurrung today still speak of their creation story where Lalgambook and a mountain further north – Dharrangower (Tarrengower) meaning rough mountain – had a disagreement and hurled giant boulders at each other. The Dja Dja Wurrung People at the time witnessed a volcanic event that they captured through their stories to be passed along generations.
PADDYS RANGES STATE PARK	
LOCATION	Near Maryborough
DESCRIPTION	The park is well known for its wildflowers in springtime. It is home to 30 types of orchids and more than 140 native bird species, including the rare Painted Honeyeaters and Swift Parrots. Relics of the gold mining era are scattered throughout the park. Visitors can retrace the steps of Paddy, a miner who reputedly roamed the area in the 1800s. Bushwalking, camping and picnicking are popular activities in this beautiful Box-Ironbark forest.
WEBSITE	<parkweb.vic.gov.au/explore/parks/paddys-ranges-state-park>
CULTURAL SIGNIFICANCE	This part of Djaara Country is significant in cultural resources, medicines and food, despite its previously being cleared for mining and being mostly a young forest.
KOOYOORA STATE PARK	
LOCATION	Near Inglewood
DESCRIPTION	With magnificent views and a rich variety of plants and animals, Kooyoora State Park is an ideal place for picnics, sightseeing, rock climbing, orienteering and nature study. It also includes the Melville Caves, huge granite boulders thought to have been used as a hideout for the bushranger, Captain Melville.
WEBSITE	< parkweb.vic.gov.au/explore/parks/kooyoora-state-park >
CULTURAL SIGNIFICANCE	Guyura (Kooyoora) means mountain of light. This part of Djaara Country is significantly rich in cultural heritage with ceremonial practices and stories of its long and continuous use by Dja Dja Wurrung People. It is a place of camping, hunting and ceremony with resources of such high quality gathered here that are not found in other areas.



WEHLA NATURE CONSERVATION RESERVE

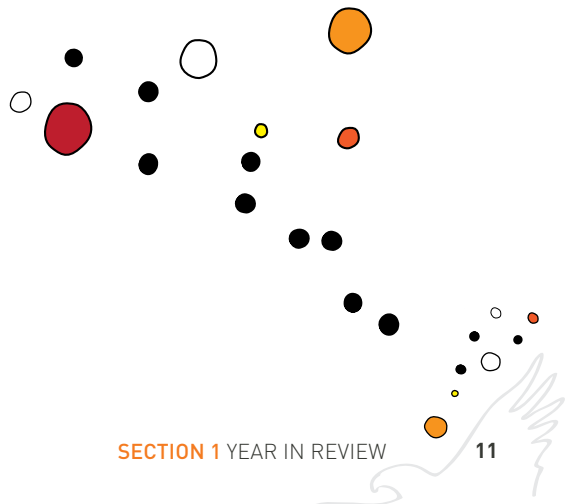
LOCATION	Adjoins Kooyoora State Park on three sides
DESCRIPTION	The Box-Ironbark forest provides habitat for local fauna including the endangered Swift Parrot and is renowned for its wildflowers. It contains historic features from gold mining and the former Wehla Township, as well as supporting current mining activity.
WEBSITE	<parkweb.vic.gov.au/explore/parks/wehla-n.c.r.>
CULTURAL SIGNIFICANCE	The reserve is part of the Guyura (Kooyoora) cultural landscape and equally culturally significant to Dja Dja Wurrung People.

GREATER BENDIGO NATIONAL PARK

LOCATION	Surrounding the town of Bendigo
DESCRIPTION	This group of parks protects some of the highest quality Box-Ironbark forest in north-central Victoria, along with mallee and grassy woodlands. This is an ideal spot for nature study, birdwatching, bushwalking, picnics, horse riding and camping. The best time to visit is between August and October when colourful wildflowers are abundant. The 60-kilometre-long Bendigo Bushland Trail goes through part of the park, and the Great Dividing Trail – which links Bendigo, Castlemaine and Ballarat – begins here.
WEBSITE	<parkweb.vic.gov.au/explore/parks/greater-bendigo-national-park>
CULTURAL SIGNIFICANCE	The park provides cultural connection and enables cultural practice in the day-to-day lives of Dja Dja Wurrung People who live in Bendigo.

KARA KARA NATIONAL PARK

LOCATION	Near St Arnaud
DESCRIPTION	Kara Kara National Park features mainly steep, forested terrain and is an ideal place to experience what the forests of central Victoria were like before the gold rushes. There are ample opportunities for hiking in the steep and rugged terrain. The rocky ridge tops in the park offer fine views for bushwalkers and 4WD tourers. The Upper Teddington Reservoir is a peaceful place for picnics and camping.
WEBSITE	<parkweb.vic.gov.au/explore/parks/kara-kara-national-park>
CULTURAL SIGNIFICANCE	In the far west of Djaara Country, this a place where camps were made before trade and meetings with neighbours to the west. The remnants of these camps are still evident in the park and provide links to past and current cultural practices. Kara Kara translates from Dja Dja Wurrung to mean gold or to kick.



OBJECTIVES, FUNCTIONS, POWERS AND DUTIES

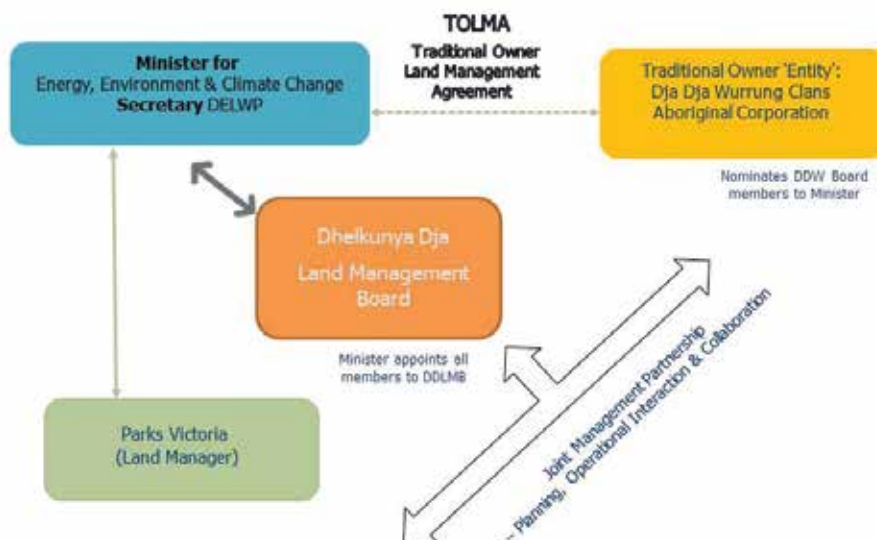
Under the Determination to Establish Dhelkunya Dja Land Management Board of 17 July 2014, the powers of the Board include the power to:

- prepare a Joint Management Plan
- prepare policies about the Board and its operation and engagement with external parties
- monitor the performance of and encourage compliance with the Joint Management Plan
- employ staff, including an executive officer to be responsible to the Board for implementing the decisions of the Board and carrying out its functions and duties
- enter into arrangements or agreements with any other person or body for the carrying out of its functions and duties
- carry out works on the Appointed Land if required by one of the functions of the Board
- delegate any of its functions, powers or duties to a member of the Board or an employee of the Board, and
- act as delegate or agent of a person or body who has management functions, powers or duties in relation to the Appointed Land when so appointed by that person or body.

[The full determination is provided in Appendix 2.]

ORGANISATIONAL RELATIONSHIPS

The Board's Relationship Structure



ACHIEVEMENTS

During 2017-18 the Board made great progress in developing a draft Joint Management Plan for the Dja Dja Wurrung Appointed Land that is strongly aligned to the Dja Dja Wurrung Country Plan.

DEVELOPING THE JOINT MANAGEMENT PLAN

In 2016-17 the Board conducted a tender process to develop the Joint Management Plan and appointed a consortium led by CSIRO. The project team includes Dja Dja Wurrung Clans Aboriginal Corporation (DDWCAC), DDW (Djandak) Enterprises, and Conservation Management. The Board and the project team work in collaboration with Parks Victoria and DELWP.

The contract with CSIRO stipulated that there should be extensive community consultation beyond the statutory requirements, and that this consultation should be based on comprehensive information about the parks. In 2017-18, the Board completed a comprehensive community engagement process. To support this process, the Board published two excellent resources that summarised CSIRO's research findings:

1. *Foundation Assets*, which gathered all information available about each park and provides references for cultural and environmental management; and,
2. *Planning Issues*, to assist in framing the consultation with the community.

STAKEHOLDER ENGAGEMENT

These two documents provided an invaluable base for discussions with stakeholders with the process allowing individuals to contribute additional local knowledge and informed the development of the third section of the draft Joint Management Plan: the Strategy.

Stakeholder engagement between July and December 2017 involved four Open House events held in Bendigo, Inglewood, Maryborough and Daylesford, which were attended by Board members. The sessions were designed to engage both the Dja Dja Wurrung People and the broader community in the development of the Joint Management Plan by inviting participants to share their experiences, connections to the parks, ideas, hopes and concerns about the management of the Dja Dja Wurrung parks.

The Board's community engagement process culminated in December 2017 at a 'Mapathon', where participants were able to engage with interactive maps, and discuss with Board Members and the CSIRO consultants what had been distilled from the work so far, including the proposed strategies for the draft Joint Management Plan.

Following the community engagement activities, the Board produced a leaflet – *Initial Stakeholder Engagement Summary* – which summarised the expectations of the Dja Dja Wurrung People and a broad range of stakeholders. It was distributed to all participants and the wider stakeholder list.



Stakeholder engagement involved four Open House events in Bendigo, Inglewood, Maryborough and Daylesford.



The Board announces public consultation on the draft Joint Management Plan for the Dja Dja Wurrung parks , Bendigo, 19 April 2018.

Photo: Bill Conroy, Press1.com.au

FOUR-YEAR FINANCIAL SUMMARY

	2017-18	2016-17	2015 - 16	2014 - 15
	\$	\$	\$	\$
Government contributions	389,800	617,205	614,567	89,814
Other revenue	-	-	-	-
Total revenue	389,800	617,205	614,567	89,814
Employee Benefits	177,951	213,893	27,441	39,388
Supplies and services	555,777	284,887	214,973	49,826
Other operating expenses	-	-	-	602
Total expenditure	733,728	498,780	242,414	89,816
Current Financial assets	175,233	513,451	388,379	10,228
Non-current assets	-	-	-	-
Total assets	175,233	513,451	388,379	10,228
Current liabilities	27,788	22,593	16,227	10,229
Non-current liabilities	-	-	-	-
Total liabilities	27,788	22,593	16,227	10,229

Note: Prior period adjustments have been applied to 2017 comparative figures and are reflected in the above summary balance sheet. See 'Other Disclosures', notes on page 63 of this Annual Report.

CURRENT YEAR FINANCIAL REVIEW

There were no significant matters which changed our financial position during the 2017-18 reporting period. There were no significant changes or factors which affected the Board's performance during the 2017-18 reporting period.

The Board is not aware of any other circumstances that have arisen, or information that has become available between 30 June 2018 and the date of final approval of this Annual Report that qualifies for inclusion as a post balance date event.

On 4 September 2018, the Board delivered the Joint Management Plan for the Dja Dja Wurrung Parks to the Secretary DELWP, which was subsequently approved by the Minister on 4 October 2018. Under the establishing legislation the Board has an ongoing role in monitoring implementation and advising the Minister on relevant matters. While the extent of this role will be determined by government, the Minister has extended the Board until September 2019. This will not impact the Board's ability to pay its debts as and when they fall due, nor does it impact the value of any assets or liabilities held by the Board.

The Board does not own assets or manage any capital projects.

DECLARATIONS OF INTEREST

All Board members and relevant officers have completed declarations of pecuniary interests for the 2017-18 reporting period.



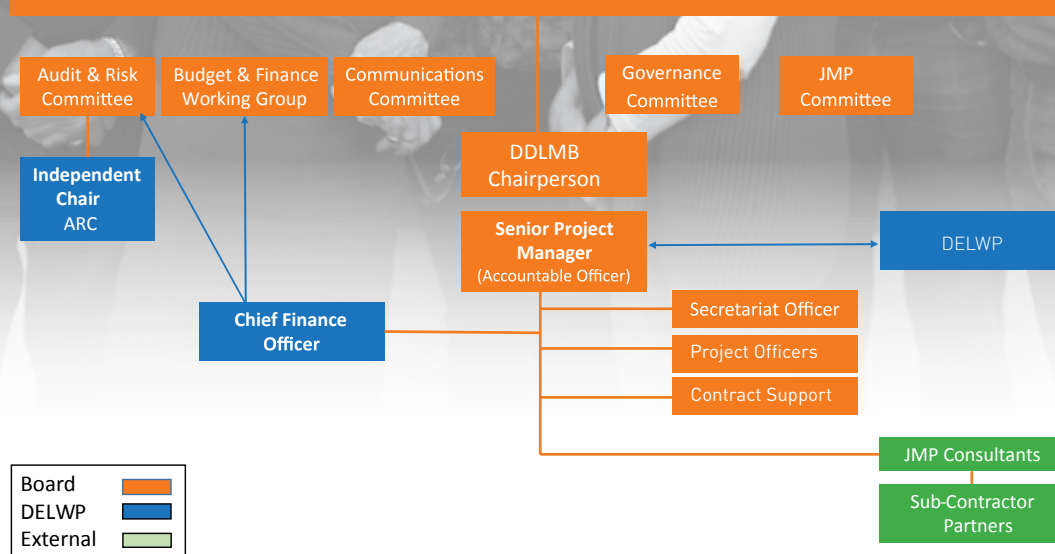


SECTION 2

GOVERNANCE AND ORGANISATIONAL STRUCTURE

ORGANISATIONAL STRUCTURE AND CORPORATE GOVERNANCE

DHELKUNYA DJA LAND MANAGEMENT BOARD



GOVERNING BOARD



GRAHAM ATKINSON (Chairperson) | BSW, BA, MBA

Graham Atkinson is a member of the Victorian Indigenous community. He graduated from the University of Melbourne with a Bachelor of Social Work in 1977 and Bachelor of Arts in 1981, and from RMIT with an MBA in 1994. He is a former director on the boards of the Indigenous Land Corporation, National Centre for Indigenous Excellence and National Indigenous Pastoral Enterprises. He currently sits on the boards of the North Central Catchment Management Authority, the Judicial Commission of Victoria, the Federation of Victorian Traditional Owner Corporations, Barpa, and Parks Victoria. He formerly chaired the Dja Dja Wurrung Clans Aboriginal Corporation and led the Dja Dja Wurrung negotiating team's successful Recognition and Settlement Agreement with the state government in 2013.

In 2014, Graham was inducted into the Victorian Aboriginal honour roll, which recognises Aboriginal people, past and present, who make the most profound contribution to Victoria's Aboriginal community and to the state of Victoria. Graham was recognised in 2017 for his lifelong contribution to land justice and the wellbeing of the Dja Dja Wurrung People. He was nominated for Senior Victorian of the Year 2018.



DOUG HUMANN AM (Deputy Chair) | BA (Hons), Dip Ed, GAICD

Doug Humann has over 30 years of leadership experience in the NGO sector across Australia. He has worked principally with environmental NGOs, as well as Indigenous groups and natural resource management authorities. Doug is the current chairman of Landcare Australia and convenor of the National Parks Advisory Council (Victoria). He was CEO of Bush Heritage Australia from 1997 to 2011 and led the Victorian National Parks Association from 1990 to 1997. Doug runs his own consultancy and is a graduate of the Australian Institute of Company Directors.



MARLENE BURCHILL | BSW, MSW, Diploma Family Therapy

Marlene Burchill (nee Atkinson) has strong ancestral connections with the Dja Dja Wurrung, Yorta Yorta and Waveroo Aboriginal clans in Victoria, through her mother's and father's familial connections. Marlene has worked as a counsellor, community development facilitator, researcher and project worker. Her work has taken her from her own community in the Goulburn Valley interstate, nationally and to Canada working with and alongside Aboriginal people and their communities. Marlene's focus is on healing People and Country and, as a Board member, to actively and consciously raise awareness to increase employment and educational opportunities for Djarra People.



JANET MAHONEY | BA, PhD, Grad Dip Business, Grad Cert International Health, Advanced Company Directors Diploma, FAICD, Associate Leadership Victoria

Dr Jan Mahoney is currently president of Riding for Disabled Victoria and secretary of Healesville Indigenous Community Services Association. She has previously held board positions with the Rural Industries Research and Development Corporation, the Victorian Catchment Management Council, Parks Victoria, Grampians Wimmera Mallee Water, Wool Dungin Ltd, Mali Initiative, ACAS Ltd and the Grains Research and Development Corporation. She has worked in communities in Mali and in Cape York.



TREVOR MILES (Department Secretary's Nominee) | BAgSc

Trevor Miles has lived and worked in regional Victoria for more than 35 years. He has worked in the water and land management sectors in management and leadership roles, most recently with Parks Victoria. He is particularly interested in improving the condition of land and natural resources at the community level. Trevor wants to see our First Australians recognised, and participating and employed in land management. He has a sound knowledge of the Appointed Land and local networks. He has strong connections with many in the local and regional community, and values his experience working with Dja Dja Wurrung People.



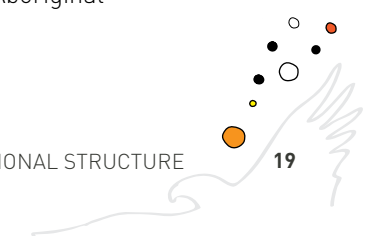
REBECCA PHILLIPS | BA, Cert IV Aboriginal Cultural Heritage Management

Rebecca Phillips is dedicated to Caring for Country and keeping culture alive. She has led cultural tours and awareness activities, women's/youth culture camps, cultural song and dance. She is a proud descendent of Caroline Morgan (nee Malcolm), her Djaara Apical ancestor. Rebecca sits on Djalli Bunjil (language knowledge), and the Indigenous advisory group of the National Clean Air Urban Landscapes (CAUL) Hub. Rebecca has a degree in nature tourism and a Certificate IV in Aboriginal Cultural Heritage Management. She has 10 years experience working with Parks Victoria as a park ranger, fire fighter, and in Indigenous education and interpretation, traditional ecological knowledge and cultural heritage values. She also has experience working with Traditional Owners in agreement making for the Right People for Country Program in Aboriginal Victoria. Rebecca is currently working as a consultant/facilitator.



RICK KERR | Cert IV Aboriginal Cultural Heritage Management

Rick Kerr is a proud Dja Dja Wurrung and Yorta Yorta man. Rick's connection to Country and community and his current experience as a director of the Dja Dja Wurrung Clans Aboriginal Corporation (DDWCAC) puts him in good stead to make a positive contribution to the work of the Board. Rick is currently senior site leader at DDWCAC and has held previous positions as cultural heritage coordinator and acting cultural heritage manager. He also has experience as a mentor and cultural supervisor at Njernda Aboriginal Corporation.



MEETING ATTENDANCE

NAME	TERM	ATTENDED	ELIGIBLE TO ATTEND
Graham Atkinson Chairperson	1 July 2017 to 30 June 2018	12	12
Doug Humann AM Deputy Chairperson	1 July 2017 to 30 June 2018	10	12
Marlene Burchill	1 July 2017 to 30 June 2018	11	12
Rick Kerr	1 July 2017 to 30 June 2018	6	12
Jan Mahoney	1 July 2017 to 30 June 2018	10	12
Trevor Miles	1 July 2017 to 30 June 2018	11	12
Rebecca Phillips	1 July 2017 to 30 June 2018	8	11

BOARD SUPPORT

INDEPENDENT CHAIR, AUDIT AND RISK COMMITTEE

Murray Rankin | MBA, M. Nat. Resources, B. Surveying

Murray Rankin has worked in the water industry and natural resource management field for over 30 years at locations throughout Victoria and overseas. He has extensive experience in business, financial and human resources management. Murray has been involved in many public sector and not-for-profit boards and has a good understanding of governance and risk management.

CHIEF FINANCE OFFICER

Tony Christianen | BBus (Acc), Grad Dip Bus Admin, MAICD, FCPA, FAIM, SA Fin

Tony joined DDLMB as the Chief Finance Officer in June 2016. Tony is a director of a consulting company having gained extensive expertise in financial management, systems development and implementation, business administration and accounting services for a wide range of business and government organisations. Tony is also an external member of two Audit and Risk Management committees.

SECRETARIAT TEAM

SENIOR PROJECT MANAGER

Michele Braid | BA, Masters of Public Policy & Management

Michele brings to the Board great depth of experience in government and community sector organisations and expertise in policy, planning, community engagement and project management. Michel is a skilled relationship manager and support the Board in building and strengthening its connections to the Dja Dja Wurrung Community, DELWP, Parks Victoria and broader community networks. Michele's enthusiasm for the Board's mission is matched by her deep commitment to the Board's success in fulfilling its vision, and to producing an excellent Joint Management Plan for the Dja Dja Wurrung Parks.

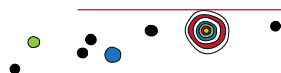
SECRETARIAT OFFICER | Commenced- June 2018

Karen Smith | Bachelor of Education, Cert IV Aboriginal Cultural Heritage Management

The Board was pleased to welcome Ms Karen Smith in the role of DDLMB Secretariat Officer.

Karen previously worked for the DDWCAC as a Cultural Heritage Site Leader, and in 2016, as Coordinator of DDW Settlement implementation projects. Karen has also worked in DELWP providing program support for the Regional Manager of Forest Fire Management.

Karen brings important skills and experience to her new role supporting the Board. Her experience in Aboriginal Cultural Heritage Management, her excellent networks and tremendous enthusiasm for the implementation of the Dja Dja Wurrung Recognition and Settlement Agreement, are valuable foundation for supporting Board operations and contributing to the successful completion of the JMP project.



BOARD COMMITTEES

The Board maintained four committees and a working group to facilitate planning and to clarify the Board's obligations in key areas in 2017-18. The committees prepare recommendations for consideration and adoption by the full Board. The Board's committees are:

- Audit and Risk Committee
- Budget and Financial Management Working Group
- Communications Committee
- Governance Committee
- Joint Management Plan Committee

The Board's committees each met on three or more occasions, with the JMPC meeting monthly during the reporting period. All committees fully achieved their role and purpose during the reporting period 2017-18.

AUDIT AND RISK COMMITTEE

Murray Rankin (Independent Chair), Trevor Miles, Doug Humann AM

The Audit and Risk Committee provides assurance about the integrity of the financial processes, systems and reporting of the Board. The committee oversees the risk management framework and register. Members of this committee liaise with the Victorian Auditor-General's Office regarding external audit arrangements.

BUDGET AND FINANCIAL MANAGEMENT WORKING GROUP

Trevor Miles (Chair)

The Budget and Financial Management (BFM) Working Group oversees the Board's financial plan and financial policies, and manages budget planning. In 2017-18 The Board reviewed the roles of the various Committees, and replaced the Budget and Financial Management (BFM) Committee with a working group comprising Trevor Miles, the Chief Finance Officer and the Senior Project Manager.

COMMUNICATIONS COMMITTEE

Jan Mahoney (Chair), Doug Humann AM, Rebecca Phillips, Graham Atkinson

The Communications Committee manages communication with external stakeholders and audiences. This includes preparation and implementation of communications plans around public consultation including media liaison, as well as overseeing social media channels, the Board's website and other publicly-oriented forms of communication. The committee also oversees preparation of the Board's Annual Report.

GOVERNANCE COMMITTEE

Trevor Miles (Chair), Marlene Burchill

The Governance Committee monitors the Board's work plan and evaluation of its performance. The committee is responsible for maintaining Board policy and inducting new Board members and staff.

JOINT MANAGEMENT PLAN COMMITTEE

Doug Humann AM (Chair), Graham Atkinson, Rebecca Phillips

The Joint Management Plan Committee oversees the work of creating the plan including selecting consultants and liaising with them, and planning and implementing the public consultation process.

Note: Graham Atkinson (Chairperson) is an ex officio member of all Board committees and attends most committee meetings.

Dja Dja Wurrung Country is a cultural landscape that is more than just tangible objects; imprinted in it are the dreaming stories, Law, totemic relationships, songs, ceremonies and ancestral spirits, which give it life and significant value to Dja Dja Wurrung People.

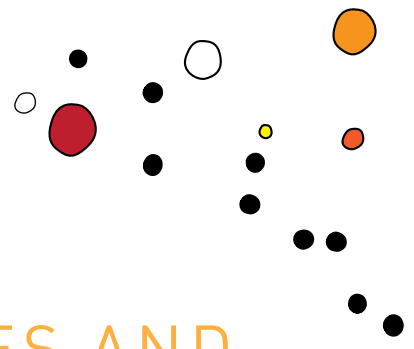
**Recognition Statement - 15 November 2013,
Dja Dja Wurrung Recognition and Settlement Agreement
signed between the State of Victoria and the
Dja Dja Wurrung Clans Aboriginal Corporation.**



SECTION 3

WORKFORCE DATA





PUBLIC SECTOR VALUES AND EMPLOYMENT PRINCIPLES

The Board has developed and follows its own values, policies and principles, which encompass the principles in the Code of Conduct for Victorian Public Sector Employees. The Board 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.

In 2017-18 the Board did not directly employ any staff. The Board's staff employed by DELWP are fully supported by DELWP's commitment to merit and equity principles.

OCCUPATIONAL HEALTH AND SAFETY

The Board is committed to providing and maintaining a safe and healthy working environment for all its members, staff and contractors. The Board operates within the framework of the OH&S policy of DELWP and the OH&S policies of other organisations at whose premises it convenes meetings. It ensures that Board members are aware of their roles and responsibilities towards OH&S.

During the 2017-18 reporting period, the Board maintained a number of initiatives to improve the health and safety of staff including: ergonomic assessments, active risk management to identify and address any workplace risks, and review of work practices to reduce occupational risks. DELWP maintains a comprehensive OH&S program aimed at preventing workplace injury and promoting the wellbeing of staff.

Financial Year	Incidents
2014-2015	0
2015-2016	0
2016-2017	2*
2017-2018	0

* One incident resulted in an injury and Workcover claim, managed with a successful 'Return to Work' outcome.



WORKFORCE DATA

During the 2017-18 reporting period the Board did not directly employ any staff: DELWP employed two staff members (1.8 FTE) on the Board's behalf through a Service Level Agreement. Employees have been correctly classified in workforce data collections.

Classification	2016-2017		2017-2018	
	Number (headcount)	FTE	Number (headcount)	FTE
Senior managers	1	1	1	1
Administration staff	2	0.8	1	0.8
Total	3	1.8	2	1.8
Male	0	0	0	0
Female	3	1.8	2	1.8
Total	3	1.8	2	1.8

EXECUTIVE OFFICER DATA

The Board did not employ an Executive Officer during the reporting period. DELWP hosted the Board's Senior Project Manager and Secretariat Officer for the 2017-18 financial year, and provided the following support through a service level agreement:

- payroll
- tax and GST arrangements
- vehicle access
- compliance related to a public entity
- financial systems
- ICT
- governance and business arrangements
- access to policies and procedures





SECTION 4 OTHER DISCLOSURES

LOCAL JOBS FIRST – VICTORIAN INDUSTRY PARTICIPATION POLICY (VIPP)

The *Victorian Industry Participation Policy Act 2003* requires public bodies to report on the implementation of the Local Jobs First - Victorian Industry Participation Policy (Local Jobs First - VIPP). Public bodies are required to apply the Local Jobs First - VIPP in all procurement activities valued at \$3 million or over in metropolitan Melbourne and for state-wide projects, or \$1 million or over in regional Victoria.

The Board did not have any tenders over \$1 million in the 2017-18 reporting period.

GOVERNMENT ADVERTISING EXPENDITURE

Government policy requires disclosure of each government advertising campaign with a total media spend of \$100,000 or more (exclusive of GST).

The Board's expenditure in the 2017-18 reporting period on government campaign expenditure did not exceed \$100,000 (exclusive of GST).

CONSULTANCY EXPENDITURE

CONSULTANCIES OF \$10 000 OR MORE

In 2017-18, there were three consultancies where the total fees payable to the consultants were \$10,000 or more. The total expenditure incurred during 2017-18 in relation to these consultancies was \$404,466 (excluding GST). Details of individual consultancies are outlined below:

Consultant	Purpose of consultancy	Start date	End date	Total approved project fee (excl. GST)	Expenditure 2017-18 (excl. GST)	Future expenditure (excl. GST)
CSIRO Consultants	Undertake development of JOINT MANAGEMENT PLAN	14 December 2016	5 October 2018*	\$525,902*	\$325,060	\$200,842
Direct Focus	Financial management support- CFO	1 July 2017	30 June 2018	\$21,600	\$21,600	\$21,600
Dixon Appointments	Agency staff	1 July 2017	30 June 2018	\$57,806	\$57,806	N/A
Total Expenditure for Reporting period					\$404,466	

*Note: Includes the extension of project timeline and additional funds of \$74,800 (ex GST) granted in the reporting period.



CONSULTANCIES UNDER \$10 000

In 2017-18, three consultancies were engaged during the year where the total fees payable to the individual consultancies was less than \$10, 000. The total expenditure incurred during 2017-18 in relation to these consultancies was \$5,500 (excl. GST).

INFORMATION AND COMMUNICATIONS TECHNOLOGY (ICT) EXPENDITURE

For the 2017-18 reporting period, the Board had a total ICT expenditure of \$0.

(‘ICT expenditure’ refers to the Board’s costs in providing business enabling ICT services.)

MAJOR CONTRACTS

The Board did not enter into any major contracts during the 2017-18 reporting period. (A ‘major contract’ is a contract entered into during the reporting period valued at \$10 million or more.)

FREEDOM OF INFORMATION

The *Freedom of Information Act 1982* (Cwlth) allows the public a right of access to documents held by the Board. During the 2017–18 reporting period no Freedom of Information requests were made to the Board.

Making a request

The Board operates in accordance with freedom of information (FOI) procedures established by DELWP.

Access to documents may be obtained through written request to the Freedom of Information Manager, DELWP, as detailed in s17 of the Freedom of Information Act 1982 (Cwlth).

In summary, the requirements for making a request are:

- it should be in writing
- it should identify as clearly as possible which document is being requested, and
- it should be accompanied by the prescribed fee, which at 1 July 2018 is \$28.90. (The fee may be waived in certain circumstances).

Access charges may also apply once documents have been processed and a decision on access is made, for example photocopying and search and retrieval charges.

Requests for documents in the possession of the Board should be addressed to:

Manager
FOI & Privacy Unit
Department of Environment, Land, Water and Planning
PO Box 500
EAST MELBOURNE VIC 8002

Further information regarding freedom of information can be found at <www.foi.vic.gov.au>.



BUILDING ACT 1993 (VIC)

The Board 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* (Vic).

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. The 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. The Board continues to comply with the requirements of the Competitive Neutrality Policy.

PROTECTED DISCLOSURE ACT 2012 (VIC)

The *Protected Disclosure Act 2012 (Vic)* enables people to make disclosures about improper conduct by public officers and public bodies. The *Act* aims to ensure openness and accountability by encouraging people to make disclosures and protecting them when they do.

What is a 'protected disclosure'?

A protected disclosure is a complaint of corrupt or improper conduct by a public officer or a public body. Dhelkunya Dja Land Management Board is a public body for the purposes of the *Act*.

What is 'improper or corrupt conduct'?

Improper or corrupt conduct involves substantial:

- mismanagement of public resources, or
- risk to public health or safety or the environment, or
- corruption.

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

How do I make a protected disclosure?

You can make a protected disclosure about Dhelkunya Dja Land Management Board or its Board members, officers or employees by contacting IBAC on the contact details provided below.

Please note that Dhelkunya Dja Land Management Board is not able to receive protected disclosures.



How can I access Dhelkunya Dja Land Management Board's procedures for the protection of persons from detrimental action?

Dhelkunya Dja Land Management Board has established procedures for the protection of persons from detrimental action or reprisal for making a protected disclosure about Dhelkunya Dja Land Management Board or its employees. Please contact the Secretariat Officer, DDLMB at info@dhelkunyadja.org.au

Contact

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>

Phone: 1300 735 135

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

OFFICE-BASED ENVIRONMENTAL IMPACTS

DELWP addresses the seven major environmental impacts: energy use, waste and recycling, paper use, water consumption, transportation, greenhouse gas emissions and procurement. The Board's staff are co-located in DELWP offices and participate in departmental strategies to reduce office-based environmental impacts of the Board's work, in line with the Board's commitment to tread gently upon the Earth.

COMPLIANCE WITH DATAVIC ACCESS POLICY

Consistent with the DataVic Access Policy issued by the Victorian Government in 2012, the information included in this Annual Report will be available at <www.data.vic.gov.au> in electronic readable format.



ADDITIONAL INFORMATION AVAILABLE ON REQUEST

Additional information available on request

In compliance with the requirements of the Standing Directions of the Minister for Finance, details in respect of the items listed below have been retained by Dhelkunya Dja Land Management Board and are available (in full) on request, subject to the provisions of the *Freedom of Information Act 1982 (Cwlth)*:

- (a) details of publications produced by Dhelkunya Dja Land Management Board about itself, and how these can be obtained
- (b) details of any major external reviews carried out on Dhelkunya Dja Land Management Board
- (c) details of major research and development activities undertaken by Dhelkunya Dja Land Management Board
- (d) details of major promotional, public relations and marketing activities undertaken by Dhelkunya Dja Land Management Board to develop community awareness of the entity and its services, and
- (e) details of changes in prices, fees, charges, rates and levies charged (not applicable).

The information is available on request from:

Secretariat Officer

Dhelkunya Dja Land Management Board

Phone: (03) 9637 8973

Email: info@dhelkunyadja.org.au

Additional information included in Annual Report

Details in respect of the following items have been included in Dhelkunya Dja Land Management Board's Annual Report, on the pages indicated below:

- (f) assessments and measures undertaken to improve the occupational health and safety of employees (on page 26)
- (g) a statement on industrial relations within Dhelkunya Dja Land Management Board (on page 26)
- (h) a list of Dhelkunya Dja Land Management Board's major committees; the purposes of each committee; and the extent to which the purposes have been achieved (on page 21), and
- (i) a statement of completion of declarations of pecuniary interests by relevant officers (on page 15).

Information that is not applicable to Dhelkunya Dja Land Management Board

The following information is not relevant to Dhelkunya Dja Land Management Board for the reasons set out below:

- (j) a declaration of shares held by senior officers (No shares have ever been issued in Dhelkunya Dja Land Management Board.)
- (k) details of overseas visits undertaken (No Board members or senior executives took overseas work-related trips.)



FINANCIAL MANAGEMENT COMPLIANCE ATTESTATION

I, Graham Atkinson, on behalf of the Responsible Body, certify that the Dhelkunya Dja Land Management Board has complied with the applicable Standing Directions of the Minister for Finance under the *Financial Management Act 1994* and Instructions.



Graham Atkinson
Chairperson
Dhelkunya Dja Land Management Board

20 November 2018



SECTION 5

FINANCIAL STATEMENTS 2017-2018

Note: Related Party Declarations are in the financial statement

VAGO REPORT

How this report is structured

The Dhelkunya Dja Land Management Board (DDLMB) has presented its audited general purpose financial statements for the financial year ended 30 June 2018 in the following structure to provide users with the information about the DDLMB's stewardship of resources entrusted to it.

Financial statements	Comprehensive operating statement	7
	Balance sheet	8
	Cash flow statement	9
	Statement of changes in equity	10
Notes to the financial statements	1. About this report	11
	The basis on which the financial statements have been prepared and compliance with reporting regulations	
	2. Funding delivery of our services	12
	Revenue recognised from grants and other sources	
	2.1 Summary of income that funds the delivery of services	
	3. The cost of delivering services	13
	Operating expenses of the DDLMB	
	3.1 Employee benefits in the comprehensive operating statement	
	3.2 Supplies and services	
	4. Other assets and liabilities	17
Working capital balances, and other key assets and liabilities		
4.1 Receivables		
4.2 Prepayments		
4.3 Payables		
5. How we financed our operations	19	
Borrowings, cash flow information, leases and assets pledged as security		
5.1 Cash flow information and balances		
5.2 Commitments for expenditure		

How this report is structured

6. Risks, contingencies and valuation judgements 20

Financial risk management, contingent assets and liabilities as well as fair value determination

- 6.1 Financial instruments specific disclosures
- 6.2 Financial risk management objective and policies
- 6.3 Contingent assets and contingent liabilities

7. Other disclosures 23

- 7.1 Ex-gratia expenses
 - 7.2 Other economic flows included in net result
 - 7.3 Responsible persons
 - 7.4 Remuneration of executives
 - 7.5 Related parties
 - 7.6 Remuneration of auditors
 - 7.7 Prior period adjustment
 - 7.8 Accounting policy
 - 7.9 Australian Accounting Standards issued that are not yet effective
 - 7.10 Glossary of technical terms
 - 7.11 Style conventions
-



DECLARATION IN THE FINANCIAL STATEMENT

Accountable Officers' declaration and statutory certification

The attached financial statements for the Dhelkunya Dja Land Management Board (DDLMB) have been prepared in accordance with Direction 5.2 of the Standing Directions of the Minister for Finance under the *Financial Management Act 1994*, applicable *Financial Reporting Directions*, *Australian Accounting Standards* including Interpretations, and other mandatory professional reporting requirements.

We further state that, in our opinion, the information set out in the comprehensive operating statement, balance sheet, statement of changes in equity, cash flow statement and accompanying notes, presents fairly the financial transactions during the year ended 30 June 2018 and financial position of the Board at 30 June 2018.

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 20 November 2018.



Graham Atkinson
Chairperson
Dhelkunya Dja
Land Management Board
Bendigo
20 November 2018.



Antony Christianen
Chief Finance Officer
Dhelkunya Dja
Land Management Board
Bendigo
20 November 2018.



Michele Braid
Senior Project Manager
Dhelkunya Dja
Land Management Board
Bendigo
20 November 2018.

Independent Auditor's Report

To the Board of the Dhelkunya Dja Land Management Board

Opinion	<p>I have audited the financial report of the Dhelkunya Dja Land Management Board (the board) which comprises the:</p> <ul style="list-style-type: none"> • balance sheet as at 30 June 2018 • comprehensive operating statement for the year then ended • statement of changes in equity for the year then ended • cash flow statement for the year then ended • notes to the financial statements, including significant accounting policies • Accountable Officer's and Secretary's Nominee's declaration and statutory certification. <p>In my opinion, the financial report presents fairly, in all material respects, the financial position of Dhelkunya Dja Land Management Board as at 30 June 2018 and its financial performance and cash flows for the year then ended in accordance with the financial reporting requirements of Part 7 of the <i>Financial Management Act 1994</i> and applicable Australian Accounting Standards.</p>
Basis for Opinion	<p>I have conducted my audit in accordance with the <i>Audit Act 1994</i> which incorporates the Australian Auditing Standards. I further describe my responsibilities under that Act and those standards in the <i>Auditor's Responsibilities for the Audit of the Financial Report</i> section of my report.</p> <p>My independence is established by the <i>Constitution Act 1975</i>. My staff and I are independent of the board 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>
Board's responsibilities for the financial report	<p>The Board is responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards and the <i>Financial Management Act 1994</i>, and for such internal control as the Board determines is necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error.</p> <p>In preparing the financial report, the Board is responsible for assessing Dhelkunya Dja Land Management Board'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 board's internal control
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board
- conclude on the appropriateness of the Board's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the board'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 board to cease to continue as a going concern.
- evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

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

MELBOURNE
5 December 2018



Paul Martin
as delegate for the Auditor-General of Victoria

COMPREHENSIVE OPERATING STATEMENT

For the financial year ended 30 June 2018

		\$	\$
	<i>Notes</i>	2018	2017
Income from transactions			
Government grants	2.1	389,800	617,205
Total income from transactions		389,800	617,205
Expenses from transactions			
Employee benefits	3.1	177,951	213,893
Supplies and services	3.2	555,777	284,887
Total expenses from transactions		733,728	498,780
Net Result		(343,928)	118,425
Other economic flows included in net results			
Other gains/(losses) from other economic flows	7.2	509	251
Total other economic flows included in net results		509	251
Comprehensive result		(343,419)	118,676

The comprehensive operating statement should be read in conjunction with the notes to the financial statements.



BALANCE SHEET

AS AT 30 JUNE 2018

		\$	\$
	Notes	2018	2017
Assets			
Financial assets			
Cash and deposits	5.1	156,271	497,017
Receivables	4.1	18,962	16,434
Total financial assets		175,233	513,451
Non-Financial assets			
Prepayments	4.2	(36)	(30)
Total non-financial assets		(36)	(30)
Total assets		175,197	513,421
Liabilities			
Payables	4.3	11,736	10,786
Provisions	3.1.1	16,052	11,807
Total liabilities		27,788	22,593
Net assets		147,409	490,828
Equity			
Accumulated surplus/(deficit)		147,409	490,828
Net worth		147,409	490,828

The accompanying notes form part of these financial statements.

CASH FLOW STATEMENT

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2018

		\$	\$
	Notes	2018	2017
Cash flows from operating activities			
Receipts			
Receipt from government		385,530	606,569
GST recovered from Australian Taxation Office		921	(2,362)
Payments			
Payments to suppliers and employees		(727,197)	(493,038)
Payments for non financial assets		0	0
Net cash flows from/(used in) operating activities	5.1.1	(340,746)	111,169
Cash and cash equivalents at the beginning of the financial year		497,017	385,848
Cash and cash equivalents at the end of the financial year	5.1	156,271	497,017

The accompanying notes form part of these financial statements.



STATEMENTS OF CHANGES IN EQUITY

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2018

	\$	\$
	Accumulated	Total
Balance at 1 July 2016	372,152	372,152
Comprehensive result	118,676	118,676
Balance as at 30 June 2017	490,828	490,828
Comprehensive result	(343,419)	(343,419)
Balance as at 30 June 2018	147,409	147,409

The accompanying notes form part of these financial statements.

1. ABOUT THIS REPORT

The Dhelkunya Dja Land Management Board (the board) is a statutory authority of the State of Victoria.

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

The principal address is:

Dhelkunya Dja Land Management Board
Cnr Midland Highway and Taylor Street,
Epsom VIC 3551

Basis of preparation

These financial statements are in Australian dollars and the historical cost convention is used unless a different measurement basis is specifically disclosed in the note associated with the item measured on a different basis. All amounts in the financial statements have been rounded to the nearest \$1 unless otherwise stated.

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

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

Revisions to accounting estimates are recognised in the period in which the estimate is revised and also in future periods that are affected by the revision. Judgements and assumptions made by management in applying Australian Accounting Standards (AAS) may have significant effects on the financial statements and estimates.

These financial statements cover the board as an individual reporting entity.

Compliance information

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

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



2. FUNDING DELIVERY OF OUR SERVICES

Introduction

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

Structure

2.1 Summary of income that funds the delivery of services

2.1 Summary of income that funds the delivery of services:

	\$	\$
Government grants	2018	2017
Specific purposes grants	389,800	617,205
Total Income from transactions	389,800	617,205

Government grants are recognised as operating revenue on receipt or when the entity obtains control of the contribution and meets certain other criteria as outlined by AASB 1004 Contributions, whichever is the sooner, and disclosed in the Comprehensive Operating Statement as government grants and contributions.

3. THE COST OF DELIVERING SERVICES

Introduction

This sections provides an accounts of the expenses incurred by the Board. In section 2, the funds that enable the provision of services were disclosed and in this section the cost associated with provision of services are recorded.

Structure

- 3.1 Employee benefits in the comprehensive operating statement
 - 3.1.1 Employee benefits provision in the balance sheet
 - 3.1.2 Superannuation
- 3.2 Supplies and services

3.1 Employee benefits in the comprehensive operating statement

	\$	\$
Employee benefits	2018	2017
Salary and wages	127,760	156,726
Superannuation	17,586	19,826
Annual and long service leave	19,574	23,226
Other on-costs (fringe benefits tax, payroll tax and workcover levy)	13,031	14,115
Total employee expenses	177,951	213,893

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

The amount recognised in the comprehensive operating statement in relation to Superannuation is employer contributions for members that are paid or payable during the reporting period.



3. THE COST OF DELIVERING SERVICES

3.1.1 Employee benefits provision in the balance sheet

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

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

	\$	\$
Current provisions	2018	2017
Employee benefits - annual leave		
Annual leave		
Unconditional and expected to be settled within 12 months	13,746	10,134
Unconditional and expected to be settled after 12 months	28	0
Total current provisions for employee benefits	13,774	10,134
Non-current provisions:		
Employee benefits	1,967	1,446
On-costs	311	227
Total non-current provisions for employee benefits	2,278	1,673
Total provisions for employee benefits	16,052	11,807

Movement in provisions

	\$	\$
Provisions	2018	Total
Opening balance	227	227
Additional provisions recognised	16,051	16,051
Reduction arising from payments/other sacrifices of future	(15,967)	(15,967)
Reductions resulting from re-measurement or settlement without	0	0
Unwind of discount and effect of changes in the discount rate	0	0
Closing balance	311	311
Current	13,774	13,774
Non-current	2,278	2,278
Total	16,052	16,052

3. THE COST OF DELIVERING SERVICES

Wages and salaries, annual leave and sick leave

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

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

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

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

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

Long service leave

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

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

The components of this current LSL liability are measured at:

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

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

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



3. THE COST OF DELIVERING SERVICES

3.1.2 Superannuation

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

	Paid contribution for the year		Contribution outstanding at year end	
	2018	2017	2018	2017
Defined contribution plans:				
Victorian Superannuation Fund – Vic Super Scheme	1,209	1,258	3	120
Various other	16,336	16,842	38	1,606
Total	17,545	18,100	41	1,726

Employees of the Board are entitled to receive superannuation benefits and the Board contributes to both defined benefit and defined contribution plans. The defined benefit plan(s) provides benefits based on years of service and final average salary.

The defined benefit liability is recognised in Department of Treasury and Finance (DTF) as an administered liability. However, superannuation contributions paid or payable for the reporting period are included as part of employee benefits in the comprehensive operating statement of the Board.

3.2 Supplies and services

	2018	2017(i)
Supplies and services		
Community awareness and publicity	5,908	0
Contract and professional services	482,775	234,845
General expenses	25,867	22,351
IT expenses	0	1,472
Motor vehicle expenses	0	1,068
Office and accommodation	825	514
Office expenses	10,157	1,456
Payments for shared services	1,129	612
Postage and telephone	2,082	3,799
Travel and subsistence	27,034	18,770
Total	555,777	284,887

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

- (i) The 2017 balances have been restated to reflect the prior year adjustment for Contract and professional services of \$58,330 and Audit fees of \$5,200.

4 OTHER ASSETS AND LIABILITIES

Introduction

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

Structure

- 4.1 Receivables
- 4.2 Prepayments
- 4.3 Payables
 - 4.3.1 Maturity analysis of contractual payables

4.1 Receivables

	\$	\$
	2018	2017
Statutory		
Amounts owing from Department of Environment, Land, Water and Planning (DELWP)	17,438	13,167
GST input tax credit recoverable	1,524	3,267
Total receivables	18,962	16,434
<i>Represented by</i>		
Current receivables	18,962	16,434

Statutory receivables do not arise from contracts and are recognised and measured similarly to contractual receivables (except for impairment) but are not classified as financial instruments.

4.2 Prepayments

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

	\$	\$
	2018	2017 (i)
<i>Prepaid Expenses</i>	(62)	0
<i>Prepaid Workcover Premium</i>	26	(30)
Total prepayment	(36)	(30)

(i) The 2017 balances have been restated to reflect the prior year adjustment for prepayments of \$58,330.



4 OTHER ASSETS AND LIABILITIES

4.3 Payables

	\$	\$
	2018	2017(i)
Contractual		
Trade creditors	0	174
Other accrued expenses	11,217	9,334
Statutory		
Taxes payable	240	1,040
Superannuation payable	279	238
Total payables	11,736	10,786
Represented by:		
Current payables	11,736	10,786

(i) The 2017 balances have been restated to reflect the prior year adjustment for Other accrued expenses of (\$5,200).

Payables consist of:

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

Payables for supplies and services have an average credit period of 30 days. No interest is charged on the 'other payables' for the first 30 days from the date of the invoice. Thereafter, interest is charged at 2 per cent per year on the outstanding balance. The terms and conditions of amounts payable to the government and agencies vary according to the particular agreements and as they are not legislative payables, they are not classified as financial instruments.

4.3.1 Maturity analysis of contractual payables

The following table discloses the contractual maturity analysis for the Board's contractual payables.

	\$						
	<i>Carrying</i>	<i>Nominal</i>	<i>Less than</i>	<i>1-3</i>	<i>3 month</i>	<i>1-5 Years</i>	<i>5+</i>
2018	Amount	amount	1 month	Month	- 1 year	1-5 Years	Years
Payables							
Trade creditors	0	0	0	0	0	0	0
Accrued expenses	11,736	11,217	11,217	0	0	0	0
Total	11,736	11,217	11,217	0	0	0	0
2017							
Payables							
Trade creditors	174	174	174	0	0	0	0
Accrued expenses	9,334	9,334	9,334	0	0	0	0
Total	9,508	9,508	9,508	0	0	0	0

5. HOW WE FINANCED OUR OPERATIONS

Introduction

This section provides information on the sources of finance utilised by the Board during its operations.

Structure

- 5.1 Cash flow information and balances
 - 5.1.1 Reconciliation of net result for the period to cash flow from operating activities
- 5.2 Commitments for expenditure

5.1 Cash flow information and balances

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

	\$	\$
Reconciliation of cash and cash equivalents	2018	2017
Total cash and deposits disclosed in the balance sheet	156,271	497,017
Balance per cash flow statement	156,271	497,017

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

	\$	\$
Reconciliation of net result for the period	2018	2017
Comprehensive result	(343,419)	118,676
Movements in assets and liabilities		
(Increase)/Decrease in receivables	(2,528)	(13,903)
(Increase)/Decrease in prepayments	6	30
Increase/(Decrease) in payables	950	(5,441)
Increase/(Decrease) in provisions	4,245	11,807
Net cash flows from operating activities	(340,746)	111,169

5.2 Commitments for expenditure

Operating commitments for future expenditure arising from contracts and include commitments for future good and services. These operating commitments are recorded below at nominal value and inclusive of GST. These future expenditures cease to be disclosed as commitments once the related liabilities are recognised in the balance sheet.

	\$	\$
Operating commitments payable	2018	2017
Not later than one year	114,203	0
Later than one year but no later than five years	0	0
Later than five years	0	0
Total operating commitments	114,203	0



6 RISKS, CONTINGENCIES AND VALUATION JUDGEMENTS

Introduction

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

Structure

- 6.1 Financial instrument specific disclosures
- 6.2 Financial risk management objective and policies
 - 6.2.1 Financial instruments: Credit risk
 - 6.2.2 Financial instruments: Market risks
 - 6.2.3 Financial instruments: Categorisation
- 6.3 Contingent assets and liabilities

6.1 Financial instruments specific disclosures

Introduction

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

Categories of financial instruments	\$		
	Contractual financial assets – loans and receivables	Contractual financial liabilities at amortised cost	Total
2018			
Contractual financial assets			
Cash and deposits	156,271	0	156,271
Total contractual financial assets	156,271	0	156,271
Contractual financial liabilities			
Payables			
Trade creditors	0	0	0
Accrued expenses	0	11,217	11,217
Total contractual financial liabilities	0	11,217	11,217
2017			
Contractual financial assets			
Cash and deposits	497,017	0	497,017
Total contractual financial assets	497,017	0	497,017
Contractual financial liabilities			
Payables			
Trade creditors	0	174	174
Accrued expenses	0	9,334	9,334
Total contractual financial liabilities	0	9,508	9,508

6. RISKS, CONTINGENCIES AND VALUATION JUDGEMENTS

Loans and receivables and cash are financial instrument assets with fixed and determinable payments that are not quoted on an active market. These assets and liabilities are initially recognised at fair value plus any directly attributable transaction costs. Subsequent to initial measurement, loans and receivables are measured at amortised cost using the effective interest method (and for assets, less any impairment). The Board recognises the following assets in this category:

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

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

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

6.2 Financial risk management objective and policies

The Board's principal financial instruments comprise of:

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

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

The Board's main financial risks is credit risk. The Board manages this financial risk in accordance with its financial risk management policy.

6.2.1 Financial instruments: Credit risk

Credit risk arises from the contractual financial assets of the Board's debtors. The Board's exposure to credit risk arises from the potential default of a counter party on their contractual obligations resulting in financial loss to the entity. Credit risk is measured at fair value and is monitored on a regular basis.

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

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

Provision of impairment for financial assets is recognised when there is objective evidence that the entity will not be able to collect a receivable.



6. RISKS, CONTINGENCIES AND VALUATION JUDGEMENTS

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

6.2.2 Financial instruments: Market risk

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

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

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

The Board has minimal exposure to cash flow interest rate risks through its cash at bank.

6.2.3 Financial instruments: Categorisation

No financial assets or liabilities are exposed to interest rates.

6.3 Contingent assets and contingent liabilities

The board had no contingent assets or liabilities at 30 June 2018. (2017: \$nil)

7. OTHER DISCLOSURES

Introduction

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

Structure

- 7.1 Ex-gratia expenses
- 7.2 Other economic flows included in net result
- 7.3 Responsible persons
- 7.4 Remuneration of executives
- 7.5 Related parties
- 7.6 Remuneration of auditors
- 7.7 Prior period adjustment
- 7.8 Accounting policy
 - 7.8.1 Accounting for the goods and services tax (GST)
 - 7.8.2 Subsequent events
- 7.9 Australian Accounting Standards issued that are not yet effective
- 7.10 Glossary of technical terms
- 7.11 Style conventions

7.1 Ex-gratia expenses

The Board has no ex-gratia expenses. (2017: \$Nil)

7.2 Other economic flows included in net result

Other economic flows are changes in the volume or value of an asset or liability that do not result from transactions. Other gains/(losses) from other economic flows include the gains or losses from: the revaluation of the present value of the long service leave liability due to changes in the bond interest rates.

	\$	\$
Other gains/(losses) arising from other economic flows	2018	2017
Net gains/(losses) arising from revaluation of employee benefits	509	251
Total other gains/(losses) arising from other economic flows	509	251
Total other economic flows included in net result	509	251



7. Other disclosures

7.3 Responsible persons

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

Minister for Energy, Environment and Climate Change

The Hon Lily D'Ambrosio MP (1 July 2017 to 30 June 2018)

The following table lists persons who held the positions of responsible person of the board:

Chairperson	Graham Atkinson	1 July 2017 to 30 June 2018
Deputy Chairperson	Douglas Humann AM	1 July 2017 to 30 June 2018
Secretary's Nominee	Trevor Miles	1 July 2017 to 30 June 2018
Member	Janet Mahoney	1 July 2017 to 30 June 2018
Member	Marlene Burchill	1 July 2017 to 30 June 2018
Member	Rebecca Phillips	1 July 2017 to 30 June 2018
Member	Rick Kerr	1 July 2017 to 30 June 2018
Accountable Officer	Michele Braid	1 July 2017 to 30 June 2018

Income band	No.	No.
	2018	2017
\$0 - \$9,999	5	4
\$10,000 – 19,999	2	3
\$110,000 – \$120,000	1	1
Total numbers	8	8
Total remuneration	\$166,937	\$159,819

7.4 Remuneration of executives

The senior program officer is the accountable officer and is reported under remuneration of responsible persons in note 7.3 and KMP in note 7.5. There were no other executives whose remuneration is required to be disclosed under FRD 21 C disclosures of responsible persons and executive officers.

7.5 Related parties

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

Related parties of the DDLMB 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.

7. Other disclosures

Significant transactions with government-related entities DDLMB received funding from the Department of Environment, Land, Water and Planning of \$389,800 (2017: \$617,205).

During the year, the DDLMB had the following government-related entity transactions related to professional services provided from Victorian Auditor General's Office of \$7,000 (2017: \$5,200), Victorian Solicitors of \$0 (2017: \$18,541) and Victorian Managed Insurance Authority of \$7,326 (2017: \$7,215).

Key management personnel of the Board include the Portfolio Minister, Chairperson, Deputy Chairperson, Board members and the 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* 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 include amounts such as wages, salaries, annual leave or sick leave that are usually paid or payable on a regular basis, as well as non-monetary benefits such as allowances and free or subsidised goods or services. Post-employment benefits include pensions and other retirement benefits paid or payable on a discrete basis when employment has ceased. Other long-term benefits include long service leave, other long service benefits or deferred compensation

	\$	\$
Remuneration	2018	2017
Short-term benefits	152,251	145,575
Post-employment benefits	14,687	14,245
Other long-term benefits	0	0
Total remuneration ^(a)	166,938	159,820

(a) Remuneration represents the expenses incurred by the entity in the current reporting period for the employee, in accordance with AASB 119 Employee Benefits.

Transactions with key management personnel and other related parties

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

7.6 Remuneration of auditors

	\$	\$
Victorian Auditor General's Office	2018	2017(i)
Audit of the financial statements	7,000	5,200
Total	7,000	5,200

(i) The 2017 balances have been restated to reflect the prior year adjustment for Audit fees of \$5,200.



7. Other disclosures

7.7 Prior period adjustment

Two adjustments were made to the 2017 comparative figures to reflect the correction of an amount that had previously been deferred as a prepayment but should have been recognised as an expense and to recognise an unrelated expense for audit fees which should have been accrued in the year ended 30 June 2017. The net impact of the adjustments was a reduction in the previously reported net result of \$63,500. The following line items were impacted:

Prior period adjustment	Previously reported	Amended to
Prepayments	58,300.00	0
Other accrued expenses	(4,134.00)	(9,334.00)
Supplies and Services	221,357.00	284,857.00

7.8 Accounting policy

7.8.1 Accounting for the goods and services tax (GST)

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

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

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

7.8.2 Subsequent events

The Board is not aware of any other circumstances that have arisen, or information that has become available between 30 June 2018 and the date of final approval of this general purpose financial report that qualifies for inclusion as a post balance date event.

On 4 September 2018, the Board delivered the Joint Management Plan for the Dja Dja Wurrung Parks to the Secretary DELWP, which was subsequently approved by the Minister on 4 October 2018. Under the establishing legislation the Board has an ongoing role in monitoring implementation and advising the Minister on relevant matters. While the extent of this role will be determined by government, the Minister has extended the Board until September 2019. This will not impact the Board's ability to pay its debts as and when they fall due, nor does it impact the value of any assets or liabilities held by the Board.

7.9 Australian Accounting Standards issued that are not yet effective

The following AASs become effective for reporting periods commencing after the operative dates stated:

Certain new Australian Accounting Standards (AAS) have been published that are not mandatory for the 30 June 2018 reporting period. DTF assesses the impact of all these new standards and advises the DDLMB of their applicability and early adoption where applicable.

7. Other disclosures

Standard/ Interpretation	Summary	Applicable for annual reporting periods beginning on or after	Impact on public sector entity financial statements
AASB 9 <i>Financial Instruments</i>	The key changes introduced by AASB 9 include the simplified requirements for the classification and measurement of financial assets, a new hedging accounting and a revised impairment loss model to recognise impairment losses earlier, as opposed to the current approach that recognises impairment only when incurred.	1 January 2018	The initial assessment has indicated that there will be no significant impact for DDLMB.
AASB 15 Revenue from Contracts with Customers	The core principle of AASB 15 requires an entity to recognise revenue when the entity satisfies a performance obligation by transferring a promised good or service to a customer.	1 January 2018	The changes in revenue recognition requirements in AASB 15 may result in changes to the timing and amount of revenue recorded in the financial statements. The Standard will also require additional disclosures on service revenue and contract modifications. A potential impact will be the upfront recognition of revenue from licenses and leases that cover multiple reporting periods.
AASB 2016-7 Amendment to Australian Accounting Standards – Effective Date of AASB 15	This standard defers the mandatory effective date of AASB 15 for not-for-profit entities from 1 January 2018 to 1 January 2019	1 January 2019	The initial assessment has indicated that the impacts of AASB 15 will be applicable for the 2018-19 financial reporting year.
AASB 2016-3 Amendments to Australian Accounting Standards – Clarifications to AASB 15	This Standard amends AASB 15 to clarify the requirements on identifying performance obligations, principal versus agent considerations and the timing of recognising	1 January 2018	The assessment has indicated that there will be no significant impact for DDLMB, other than the impact identified in AASB 15.



7. Other disclosures

Standard/ Interpretation	Summary	Applicable for annual reporting periods beginning on or after	Impact on public sector entity financial statements
	<p>revenue from granting a licence. The amendments require:</p> <ul style="list-style-type: none"> . A promise to transfer to a customer a good or service that is 'distinct' to be recognised as a separate performance obligation; . For items purchased online, the entity is a principal if it obtains control of the good or service prior to transferring to the customer; and . For licences identified as being distinct from other goods or services in a contract, entities need to determine whether the licence transfers to the customer over time (right to use) or at a point in time (right to access). 		
<p>AASB 1058 <i>Income of Not-for-Profit Entities</i></p>	<p>This Standard will replace AASB 1004 <i>Contributions</i> and establishes principles for transactions that are not within the scope of AASB 15, where the consideration to acquire an asset is significantly less than fair value to enable not-for-profit entities to further their objectives.</p>	<p>1 January 2019</p>	<p>The assessment has indicated that there may be an impact for DDLMB. There are current agreements in place where funds are provided by the Commonwealth to the State and on passed to government entities which are considered reciprocal in nature. DDLMB will monitor these agreements and review other department grant agreements to determine the appropriate treatment. Many of the transactions within DDLMB are considered non-reciprocal and do not have significant performance obligations attached. These</p>

7. Other disclosures

Standard/ Interpretation	Summary	Applicable for annual reporting periods beginning on or after	Impact on public sector entity financial statements
			transactions are accounted for under AASB 1004 and should be considered under the scope of AASB 1058.
AASB 2016-8 <i>Amendments to Australian Accounting Standards – Australian Implementation Guidance for Not-for-Profit Entities</i>	This Standard amends AASB 9 and AASB 15 to include requirements and implementation guidance to assist not-for profit entities in applying the respective standards to particular transactions and events.	1 January 2019	The assessment has indicated that there is no significant impact for DDLMB other than the impact identified in AASB 9 and AASB 15.

In addition to the new standards and amendments above, the AASB has issued a list of other amending standards that are not effective for the 2017-18 reporting period (as listed below). In general, these amending standards include editorial and reference changes that are expected to have insignificant impacts on DDLMB.

- *AASB 2016-5 Amendments to Australian Accounting Standards – Classification and Measurement of Sharebased Payment Transactions*
- *AASB 2016-6 Amendments to Australian Accounting Standards – Applying AASB 9 Financial Instruments with AASB 4 Insurance Contracts*
- *AASB 2017-1 Amendments to Australian Accounting Standards – Transfers of Investment Property, Annual Improvements 2014-2016 Cycle and Other Amendments*
- *AASB 2017-2 Amendments to Australian Accounting Standards*

Note: For the current year, given the number of consequential amendments to AASB 9 *Financial Instruments* and AASB 15 *Revenue from Contracts with Customers*, the standards/interpretations have been grouped together to provide a more relevant view of the upcoming changes.

7.10 Glossary of technical terms

The following is a summary of the major technical terms used in this report.

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

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

Current grants are amounts payable or receivable for current purposes for which no economic benefits of equal value are receivable or payable in return.



7. Other disclosures

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

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

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

Financial asset is any asset that is:

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

Financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.

Financial liability is any liability that is:

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

Financial statements in the Model Report comprises:

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

7. Other disclosures

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

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

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

Interest expense represents costs incurred in connection with borrowings. It includes interest on advances, loans, overdrafts, bonds and bills, deposits, interest components of finance lease repayments, and amortisation of discounts or premiums in relation to borrowings.

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

Leases are rights to use an asset for an agreed period of time in exchange for payment. Leases are classified at their inception as either operating or finance leases based on the economic substance of the agreement so as to reflect the risks and rewards incidental to ownership. Leases of infrastructure, plant and equipment are classified as finance leases whenever the terms of the lease transfer substantially all the risks and rewards of ownership from the lessor to the lessee. All other leases are classified as operating leases.

Net acquisition of non-financial assets (from transactions) are purchases (and other acquisitions) of non-financial assets less sales (or disposals) of non-financial assets less depreciation plus changes in inventories and other movements in non-financial assets. Includes only those increases or decreases in non-financial assets resulting from transactions and therefore excludes write-offs, impairment write-downs and revaluations.

Net financial liabilities is calculated as liabilities less financial assets, other than equity in public non-financial corporations (PNFC) and public financial corporations (PFC). This measure is broader than net debt as it includes significant liabilities, other than borrowings (e.g. accrued employee liabilities such as superannuation and long service leave entitlements). For the PNFC and PFC sectors, it is equal to negative net financial worth.

Net financial worth is equal to financial assets minus liabilities. It is a broader measure than net debt as it incorporates provisions made (such as superannuation, but excluding depreciation and bad debts) as well as holdings of equity. Net financial worth includes all classes of financial assets and liabilities, only some of which are included in net debt.

Net lending/borrowing is the financing requirement of government, calculated as the net operating balance less the net acquisition of non-financial assets. It also equals transactions in financial assets less transactions in liabilities. A positive result reflects a net lending position and a negative result reflects a net borrowing position.

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

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

Net worth is calculated as assets less liabilities, which is an economic measure of wealth.



7. Other disclosures

Non-financial assets are all assets that are not financial assets. It includes inventories, land, buildings, infrastructure, road networks, land under roads, plant and equipment, cultural and heritage assets, intangibles and biological assets such as commercial forests.

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

Other economic flows included in net result are changes in the volume or value of an asset or liability that do not result from transactions. In simple terms, other economic flows are changes arising from market remeasurements. They include gains and losses from disposals, revaluations and impairments of non-current physical and intangible assets; fair value changes of financial instruments and agricultural assets; and depletion of natural assets (non-produced) from their use or removal.

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

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

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

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

7.11 Style conventions

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

The notation used in the tables is as follows:

0	zero, or rounded to zero
(xxx)	negative numbers
201x	year
201x 201x	year period

The financial statements and notes are presented based on the illustration for a government department in the 2017-18 Model Report for Victorian Government Departments. The presentation of other disclosures is generally consistent with the other disclosures made in earlier publications of the Board's annual reports.

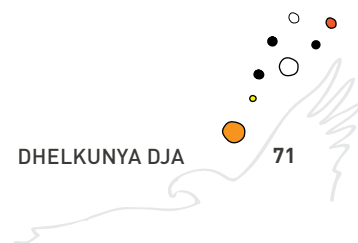
APPENDIX 1: DISCLOSURE INDEX

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

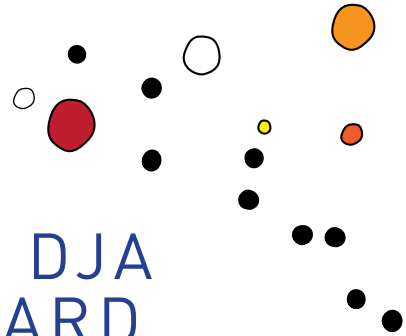
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FRD 22H	Employment and conduct principles	Page 26
FRD 22H	Occupational health and safety policy	Page 26
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FRD 22H	Significant changes in financial position during the year	Page 15
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FRD 22H	Application and operation of the <i>Protected Disclosure Act 2012</i>	Page 32
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FRD 22H	Details of consultancies under \$10 000	Page 30
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SD 5.1.4	Specific requirements under Standing Direction 5.1: Financial Management Compliance Attestation	Page 35
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APPENDIX 2: DETERMINATION TO ESTABLISH DHELKUNYA DJA LAND MANAGEMENT BOARD



Victoria Government Gazette G 29
17 July 2014 – pp 1553-1558

Conservation, Forests and Lands Act 1987 (Vic.)

I, Ryan Smith, Minister for Environment and Climate Change, make the following Determination to establish the:

Dhelkunya Dja Land Management Board.

This Determination is made under the powers conferred by section 82B of the *Conservation, Forests and Lands Act 1987 (Vic.)* and is established to give effect to, and in regard to, the Dja Dja Wurrung Clans Aboriginal Corporation Traditional Owner Land Management Agreement dated 28 March 2013, pursuant to section 82P of the Act. This Determination takes effect on the date it is published in the Victoria Government Gazette.

1. Definitions and Interpretation

1.1 In this Determination, unless inconsistent with the context or subject matter:

Act means the *Conservation, Forests and Lands Act 1987 (Vic.)* as amended from time to time, or any other reenactment or consolidation thereof.

Agreement Area means the area shown and described in the map and the written description in Schedule 1 of the Recognition and Settlement Agreement. Where there is any inconsistency between the map and the written description, the written description shall prevail.

Appointed Land means the area described in Part 3 of this Determination.

Board means the Dhelkunya Dja Land Management Board established by this Determination.

Corporation means the Dja Dja Wurrung Clans Aboriginal Corporation.

Minister means the Minister for the time being with responsibility for the administration of Part 8A and where required includes the relevant land Minister within the meaning of that Part.

Part 8A means Part 8A of the Act.

Recognition and Settlement Agreement

means the recognition and settlement agreement entered into by the Corporation and the State under section 4 of the **Traditional Owner Settlement Act 2010 (Vic.)** dated 28 March 2013.

Secretary means the Secretary to the Department of Environment and Primary Industries within the meaning of Part 2 of the Act.

State means the Crown in right of the State of Victoria.

Traditional Owner Group Entity means the Dja Dja Wurrung Clans Aboriginal Corporation (Indigenous Corporation Number: 4421) registered under the **Corporations (Aboriginal and Torres Strait Islander) Act 2006 (Cth)**.

Traditional Owner Land Management Board has the same meaning as in section 82P of the Act.

2. Establishment of the Board

2.1 Effective from the date of this publication there is established a Traditional Owner Land Management Board known as the Dhelkunya Dja Land Management Board.

2.2 Under section 82C of the Act, the Board is a body corporate with perpetual succession and has an official seal. The Board may:

- (a) sue and be sued;
- (b) acquire, hold and dispose of personal property;
- (c) acquire, hold and dispose of leases or sub-leases in real property; and
- (d) do and suffer all acts and things that a body corporate may, by law, do and suffer.

2.3 Under section 82D of the Act, the **Public Administration Act 2004 (Vic.)** applies to the Board as if the Board were a public entity (but not a small entity) within the meaning of that Act.

Victoria Government Gazette G 29 17 July 2014 - p1554



3. Appointed Land

3.1 The Appointed Land of the Board comprises the public land known as:

(a) **Hepburn Regional Park¹**

The pieces or parcels of land containing 3,733 hectares, more or less, and being referred to in the final recommendations A10 and A11 of the Melbourne Area District 1 – Review Final Recommendations, dated June 1987, by the Land Conservation Council.

(b) **Greater Bendigo National Park**

All those pieces and parcels of land containing 17,340 hectares, more or less, situate in the Parishes of Bagshot, Egerton, Huntly, Lockwood, Mandurang, Neilborough, Nerring, Sandhurst, Strathfieldsaye and Whirrakee, County of Bendigo, being the land delineated and coloured pink or coloured yellow or coloured blue in plans lodged in the Central Plan Office and numbered N.P. 105A/3 and N.P. 105B/1 and, in the case of the land shown by hatching or cross-hatching on those plans, that is at or above a depth of 100 metres below the land surface and, in the case of that part of Crown Allotments 260K and 260U, Section H, Parish of Sandhurst that is included in the park, that is at or above a depth of 100 metres below the land surface.

(c) **Kooyoora State Park**

All those pieces and parcels of land containing 11,350 hectares, more or less, situate in the Township of Kooyoora and the Parishes of Brenanah, Glanlybyn, Kangdaraar, Kingower, Tchuterr and Wehla, County of Gladstone, being the land delineated and coloured pink or coloured green or coloured yellow in a plan lodged in the Central Plan Office and numbered N.P. 64/2.

(d) **Wehla Nature Conservation Reserve**

The land containing 400 hectares, more or less, delineated and coloured pink or coloured green or coloured yellow on the plan lodged in the Central Plan Office and numbered LEGL./04-040.

(e) **Paddys Ranges State Park**

All those pieces or parcels of land containing 2,010 hectares, more or less, situate in the Parishes of Amherst, Bung Bong and Maryborough, County of Talbot, being the land delineated and coloured pink or coloured green or coloured yellow in a plan lodged in the Central Plan Office and numbered N.P. 96/3.

(f) **Kara Kara National Park²**

All those pieces and parcels of land within the Agreement Area comprising Kara Kara National Park containing 13,990 hectares, more or less, situate in the Parishes of Barkly, Boola Boloke, Carapooee West and Redbank, County of Kara Kara, being the land delineated and coloured pink in a plan lodged in the Central Plan Office and numbered N.P. 107/2 excluding those parts of the land in the following parcels and Crown allotments as described below:

P370830 (part) Crown allotment 2002, Parish of Boola Boloke that falls outside of the Agreement Area

P120780 (part) Crown allotment 1B, Section E, Parish of Boola Boloke that falls outside of the Agreement Area

P123975 (part) Crown allotment 54B, Section E, Parish of Barkly that falls outside of the Agreement Area

P123586 (part) Crown allotment 3B, Section K, Parish of Redbank that falls outside of the Agreement Area

P123976 (part) Crown allotment 54C, Section E, Parish of Barkly that falls outside of the Agreement Area

1 This plan is subject to final survey by Surveyor General and any necessary variations resulting from survey.

2 This plan is subject to final survey by Surveyor General and any necessary variations resulting from survey.

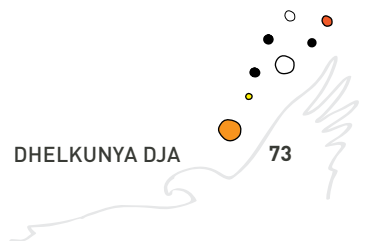
Victoria Government Gazette G 29 17 July 2014 - p1555

P370862 (part) Crown allotment 2001, Parish of Redbank that falls outside of the Agreement Area

P108126 (whole) Crown allotment 4A, Section K, Parish of Redbank.

4. Role of the Board in relation to the Appointed Land

4.1 The role of the Board is to enable the knowledge and culture of the Dja Dja Wurrung to be recognised and incorporated into the management of the Appointed Land, through the carrying out by the Board of its functions, powers and duties as set out in this Determination.



5. Manner and timing of the making of joint management plans

- 5.1 For the purposes of sections 82B(5)(ba) and 82PA(2)(b) of the Act, preparation of joint management plans subsequent to the first joint management plan of the Board:
- (a) may commence at any time within 3 years before the relevant date; and
 - (b) must be completed, and agreement to the plan must take place, within 3 months before the relevant date.
- 5.2 In paragraph 5.1, *relevant date* means:
- (a) the expiry date in the previous joint management plan; or
 - (b) if there is no expiry date in the previous joint management plan, the date that is 10 years after the commencement of the previous joint management plan.
- 5.3 Under section 82PA(2)(a) of the Act, preparation of the first joint management plan of the Board must occur within 3 years of the appointment of the Board, unless a later date is determined by the Minister.
- 5.4 Under Division 5A of Part 8A of the Act:
- a) once a joint management plan is complete, it is required to undergo a public consultation process under sections 82PE, 82PF and 82PG;
 - (b) once the public consultation process is complete and any modifications have been made to the joint management plan as a result of that process, the Secretary and the Board must agree on the final plan under section 82PH; and
 - (c) once the plan is agreed under section 82PH, the Minister may approve the plan under section 82PH and the plan then takes effect under section 82PI.

6. Functions, Powers and Duties of the Board

6.1 Functions of the Board

6.1.1 The functions of the Board are:

- (a) to prepare joint management plans under Division 5A of Part 8A;
- (b) to comment or make submissions to any person or body on matters affecting or concerning the use or management of the Appointed Land;
- (c) to prepare policies about the Board and its operation and engagement with external parties;
- (d) to provide advice and make recommendations to the Minister and the Secretary in relation to the management of the Appointed Land, including in relation to policies that affect the management of the Appointed Land;
- (e) any other functions pursuant to section 82H of the Act in relation to the management functions conferred by management agreement or delegation to the Board; and
- (f) to monitor and encourage compliance with and performance of the Joint Management Plan. *Victoria Government Gazette G 29 17 July 2014 - p1556*

6.1.2 In addition to the functions specified above, the Board has the following management functions under section 82H of the Act:

- (a) those management functions conferred on the Board by agreement under the Act, under which the Appointed Land is managed;
- (b) those management functions that are delegated to the Board by a person or body who has those management functions in relation to the Appointed Land; and
- (c) those functions in relation to joint management plans conferred under Division 5A of the Act.



6.2 Powers of the Board

Subject to this Determination and the Act, the Board may exercise such powers as are necessary and convenient to perform its functions and duties, including the power to:

- (a) employ staff, including an executive officer to be responsible to the Board for implementing the decisions of the Board and carrying out its functions and duties;
- (b) enter into arrangements or agreements with any other person or body for the carrying out of its functions and duties;
- (c) carry out works on the Appointed Land if required by one of the functions of the Board;
- (d) delegate any of its functions, powers or duties to a member of the Board or an employee of the Board; and
- (e) act as delegate or agent of a person or body who has management functions, powers or duties in relation to the Appointed Land when so appointed by that person or body.

6.3 Duties of the Board

6.3.1 The Duties of the Board are to:

- (a) diligently carry out its functions in accordance with:
 - (i) the Act and this Determination;
 - (ii) the Board's powers; and
 - (iii) any management agreement in force with the Secretary; and
- (b) keep full and proper records of its proceedings.

6.3.2 Under section 82J of the Act, any function, power or duty conferred or imposed upon the Board is subject to the provisions of the Act under which the Appointed Land is managed.

7. Membership of the Board

7.1 Number of positions

The Board has seven members appointed by the Minister by further Determination published in the Government Gazette.

7.2 Method of appointment of Chair and Deputy Chair

(a) The Chairperson and Deputy Chairperson of the Board are to be appointed from among the members of the Board by the Minister. The Chairperson of the Board shall be a member of the Board nominated by the Corporation and appointed to it under section 82M(3)(a) of the Act. The Deputy Chairperson shall be a member of the Board of the Minister's choosing.

(b) Under section 82M(3)(a) of the Act, the Minister is required to ensure that a majority of the positions on the Board are occupied by persons nominated by the Traditional Owner Group Entity. *Victoria Government Gazette G 29 17 July 2014 - p1557*

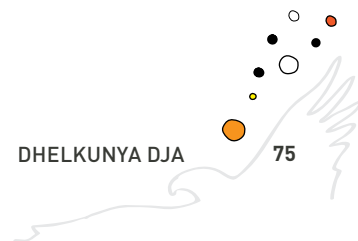
(c) Under section 82M(3)(b) of the Act, the Minister is required to ensure that all members of the Board have the qualifications, attributes, skills and experience that are relevant to the role, functions and operation of the Board.

(d) Under section 82M(3)(c) of the Act, the Minister is required to ensure that one member of the Board is appointed on the nomination of the Secretary.

7.3 Terms and conditions for individual members

7.3.1 A member of the Board:

- (a) is, subject to the Act, entitled to hold office for such term not exceeding 3 years as is specified in the instrument of appointment and is eligible for reappointment;
- (b) is entitled to be paid such remuneration and travelling and other expenses, if any, as fixed by order made by the Minister; and



(c) is subject to the Public Administration Act 2004 (Vic.) (other than Part 3 of that Act) in respect of the office of the member.

7.3.2 A member of the Board is not liable for any loss or damage arising from any bona fide exercise or non-exercise of a power or duty or authority or discretion conferred or imposed upon him or her under the Act, or any other Act, or this Determination save and except loss and damage resulting from a wilful act, default, negligence or fraud.

7.3.3 Under section 82M(2) of the Act, the Minister may at any time dismiss a member of the Board but in doing so the Minister must have regard under section 82M(4) to any traditional owner land management agreement.

7.3.4 Under section 82N of the Act, a person who is a member of the Board ceases to hold the office of a member of the Board if the person:

- (a) resigns in writing addressed to the Minister; or
- (b) dies; or
- (c) is dismissed by the Minister under section 82M of the Act; or
- (d) is absent from three consecutive meetings without approval of the Board to be so absent; or
- (e) becomes an insolvent under administration; or
- (f) is convicted of an indictable offence.

8. General Proceedings of the Board

8.1 Meetings of the Board must be presided over by the Chairperson, or if the Chairperson is absent by the Deputy Chairperson of the Board.

8.2 If, at any time fixed for the commencement of any meetings of the Board the Chairperson and Deputy Chairperson is not present, the members present must elect one of their number to preside at the meeting.

8.3 The number of members required to constitute a quorum of the Board is four provided always that the majority of members of a quorum shall be members appointed under section 82M(3)(a) of the Act.

8.4 Subject to presence of a quorum the Board may act notwithstanding a vacancy in its membership.

8.5 The Board members will strive to reach a consensual position in their deliberations.

8.6 If matters cannot be resolved by consensus they are to be determined by a majority of votes.

8.7 In the event of an equality of votes being cast on any question for decision of the Board, the Chairperson, or presiding member shall have a second or casting vote. *Victoria Government Gazette G 29 17 July 2014 - p1558*

8.8 Any member of the Board having a pecuniary interest whether directly or indirectly in any business of the Board shall declare the interest on every occasion where any business in which he or she has a pecuniary interest is being considered at a meeting at which he or she is present and shall not be entitled to vote on any subject in which he or she has such a pecuniary interest.

8.9 The official seal of the Board must be kept in the custody that the Board directs and must not be used except as authorised by the Board.

8.10 The Board shall meet as often as is required to perform the duties of the Board and in any case at least four times each year.

8.11 Subject to the Act and this Determination the Board may regulate its own procedures.



GLOSSARY

CFO	Chief Finance Officer
DDLMB	Dhelkunja Dja Land Management Board
DDWCAC	Dja Dja Wurrung Clans Aboriginal Corporation
DDW Enterprises	Dja Dja Wurrung Enterprises, trading as Djandak, (wholly owned by DDWCAC)
DELWP	Department of Environment, Land, Water and Planning
EFT	Equivalent full-time
NGO	Non-government organisation
OH&S	Occupational health and safety
RFA	Regional Forest Agreement
RNTBC	Registered Native Title Bodies Corporate
TOLMB	Traditional Owner Land Management Board

