

APPENDIX G

Disclosure index

Our annual report is prepared in accordance with all relevant Victorian legislation and pronouncements. This index has been prepared to demonstrate our compliance with statutory disclosure requirements.

Legislation	Requirement	Section
Ministerial directions		
Report of operations—Financial reporting direction (FRD) guidance		
Charter and purpose		
FRD 22	Manner of establishment and the relevant minister	1.7
FRD 22	Purpose, functions, powers and duties	1.1
FRD 22	Key initiatives and projects	1.5
FRD 22	Nature and range of service provided	1.2
Management and structure		
FRD 22	Organisational structure	1.3
Financial and other information		
FRD 8	Consistency of Budget and Departmental Reporting	7.5
FRD 10	Disclosure index	Appendix G
FRD 22	Employment and conduct principles	Appendix E
FRD 22	Workplace health and safety policy	4.2, Appendix B
FRD 22	Summary of the financial results for the year	7.1, 7.2
FRD 22	Significant changes in financial position during the year	7.3

Legislation	Requirement	Section
FRD 22	Performance against budgetary objectives	6.1, 7.5
FRD 22	Major changes or factors affecting performance	7.2
FRD 22	Application and operation of <i>Freedom of Information Act 1982</i>	Appendix E
FRD 22	Compliance with building and maintenance provisions of the <i>Building Act 1993</i>	Appendix E
FRD 22	Statement on National Competition Policy	Appendix E
FRD 22	Application and operation of the <i>Public Interest Disclosures Act 2012</i>	Appendix E
FRD 22	Application and operation of the <i>Carers Recognition Act 2012</i>	Appendix E
FRD 22	Disclosure of consultancies over \$10,000	7.5
FRD 22	Disclosure of consultancies under \$10,000	7.5
FRD 22	Disclosure of ICT expenditure	7.2
FRD 22	Asset maturity assessment	7.5
FRD 22	Statement of availability of other information	Appendix F
FRD 22	Summary of environmental performance	Appendix D
FRD 24	Reporting of office-based environmental data by government entities	Appendix D
FRD 25	Local Jobs disclosures in the Report of Operations	7.5
FRD 29	Workforce data disclosures in the Report of Operations Public Service Employees	Appendix A
SD 5.2	Annual reporting	Annual report

Compliance attestation and declaration

SD 5.1.4	Financial management compliance attestation	Appendix D
SD 5.2.3	Declaration in report of operations	Foreword

Financial report

Declaration

SD 5.2.2	Declaration in financial statements	7.6
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Other requirements under Standing Directions 5.2.1

SD 5.2.1(a)	Compliance with the FMA, Standing Directions, the Instructions, applicable Australian Accounting Standards and Financial Reporting Directions	7.6
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Other disclosures as required by FRDs in notes to the financial statements

FRD 9	Departmental disclosure of administered assets	7.6
FRD 13	Disclosure of parliamentary appropriations	7.6
FRD 21	Disclosures of responsible persons and executive officers in the financial report	7.6

Legislation	Requirement	Section
FRD 103	Non-current physical assets	7.6
FRD 109	Intangible assets	7.6
FRD 110	Cash flow statements	7.6
FRD 112	Defined benefit superannuation obligations	7.6
FRD 114	Financial instruments	7.6
FRDs applicable to VAGO with no disclosures to make in 2021-22		
FRD 11	Disclosure of ex gratia expenses	-
FRD 12	Disclosure of major contracts	-
FRD 17	Wage inflation and discount rates for employee benefit	-
FRD 22	Subsequent events	-
FRD 22	Disclosure of government campaign advertising	-
FRD 30	Standard requirements for the publication	-
SD 5.2.1(b)	Compliance with <i>Model Financial Report for Government Departments</i>	-