Local Government

Better Practice Guide

Annual REport

MODEL PERFORMANCE STATEMENT   
2021-22

# Performance statement (full model)

|  |  |
| --- | --- |
|  |  |

This document provides a model performance statement for inclusion in the annual report that complies with the Act, the regulations and the transitional provisions in the Act and regulations (i.e. the financial year commencing on 1 July 2021).

This section outlines an example of a performance statement. In addition to the content, the guide will provide suggestions and mandatory inclusions.

Guiding symbols have been included to assist in understanding which content is required and which content is optional. For example:

|  |  |
| --- | --- |
|  | This symbol denotes content or a feature that is required to be included within the performance statement to meet statutory, legislative, or VAGO operational audit requirements. Council may customise the look or layout, but the content must be included in some form. |
|  |  |
|  | This symbol denotes content or a feature that represents good practice. Councils may choose to customise according to their own needs. Content may be removed or changed. |



Victorian City Council

Performance Statement

For the year ended 30 June 202X

delwp.vic.gov.au

**Performance Statement**

For the year ended 30 June 202X

|  |
| --- |
| **Description of municipality** |
| The Victorian City Council (the council) is situated on the south-eastern fringe of the Melbourne metropolitan area and has a significant rural and horticultural hinterland. It includes more than 30 communities stretching from the foothills of the Dandenong ranges in the north to the shores of Western Port Bay in the south. The council is at the ‘front’ of Melbourne’s growth corridor which stretches in a narrow band along the Princes Highway. The main industries include food manufacturing, agriculture, meat and meat product manufacturing, motor vehicle and part manufacturing. The council covers an area of 1281 square kilometres and has a population of 82,000 which is expected to grow to 142,000 over the next 20 years. |
| **Overview of 202X** |
| During the financial year council experienced growth in residents and demand for services. Extensive works were undertaken to improve infrastructure. |

**Sustainable Capacity Indicators**

For the year ended 30 June 202X

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | **Results** | | | |  |
| ***Indicator* /** *measure* [formula] | **20X1** | **20X2** | **20X3** | **20X4** | **Comment** |
| ***Population*** |  |  |  |  |  |
| *Expenses per head of municipal population* | $950.54 | $1,090.37 | $1,120.56 | $1,190.54 | The result for this measure has increased by $240 per capita over the 4 year period from 20X1 to $1,190 per capita in 20X4. The slowing upward trend from 20X2 reflects cost containment measures taken by council since 20X3 |
| [Total expenses / Municipal population] |  |  |  |  |
|  |  |  |  |  |  |
| *Infrastructure per head of municipal population* | $5,390.14 | $5,410.02 | $6,102.25 | $6,390.14 | The result for this measure increased by $1,000 per capita over the 4 year period from 20X1 to $1,190 per capita in 20X4. The significant increase in the 20X3 year was mainly due to the construction of a new indoor aquatic facility in 20X2 to service the population growth being experienced in the west of the municipality |
| [Value of infrastructure / Municipal population] |  |  |  |  |
|  |  |  |  |  |  |
| *Population density per length of road* | 160.78 | 168.32 | 178.89 | 180.12 | The result for this measure increased by 20 people per kilometre of road over the 4 year period from 20X1 to 180 people per kilometre in 20X4. This increasing trend reflects the significant population growth being experienced in the west of the municipality |
| [Municipal population / Kilometres of local roads] |  |  |  |  |
| ***Own-source revenue*** |  |  |  |  | The result for this measure has increased by $140 per capita over the 4 year period from 20X1 to $990 in 20X4. The increasing trend reflects measures taken by council since 20X3 to address the asset renewal gap through rate increases above CPI |
| *Own-source revenue per head of municipal population* | $850.71 | $845.23 | $975.45 | $990.14 |
| [Own-source revenue / Municipal population] |  |  |  |  |
| ***Recurrent grants*** |  |  |  |  | The result for this measure increased by $30 per capita over the 4 year period to $198 per capita in 20X4. The significant increase in the current year was mainly due to an increase in Commonwealth Financial Assistance Grants following a period of strong population growth. The increasing trend is consistent with the increase in the current year |
| *Recurrent grants per head of municipal population* | $168.45 | $170.08 | $175.78 | $198.32 |
| [Recurrent grants / Municipal population] |  |  |  |  |
| ***Disadvantage*** |  |  |  |  | Council is ranked in the top 20% in the SEIFA index suggesting low levels of disadvantage, but at a more localised level, there are several pockets of high levels of disadvantage. |
| *Relative socio-economic disadvantage* | 8.00 | 8.00 | 8.00 | 8.00 |
| [Index of Relative Socio-economic Disadvantage by decile] |  |  |  |  |
| ***Workforce turnover***  *Percentage of staff turnover*  [Number of permanent staff resignations and terminations / Average number of permanent staff for the financial year] x100 | 10.19% | 11.98% | 11.65% | 15.18% | The result for this measure increased by 4 percentage points to 15% in the 20X4 year. It has also increased by 5 percentage points over the 4 year period from 20X1 but is expected to decrease by 4 percentage points back to pre 20X4 levels in 20X5. The significant increase in the 20X4 year was due to an organisational restructure being implemented as part of council’s cost containment measures |
| **Definitions**  "adjusted underlying revenue" means total income other than:  (a) non-recurrent grants used to fund capital expenditure; and  (b) non-monetary asset contributions; and  (c) contributions to fund capital expenditure from sources other than those referred to above  “infrastructure” means non-current property, plant and equipment excluding land  "local road" means a sealed or unsealed road for which the council is the responsible road authority under the Road Management Act 2004  "population" means the resident population estimated by council  "own-source revenue" means adjusted underlying revenue other than revenue that is not under the control of council (including government grants)  "relative socio-economic disadvantage", in relation to a municipality, means the relative socio-economic disadvantage, expressed as a decile for the relevant financial year, of the area in which the municipality is located according to the Index of Relative Socio-Economic Disadvantage (Catalogue Number 2033.0.55.001) of SEIFA  "SEIFA" means the Socio-Economic Indexes for Areas published from time to time by the Australian Bureau of Statistics on its Internet website  "unrestricted cash" means all cash and cash equivalents other than restricted cash. | | | | | |

**Service Performance Indicators**

For the year ended 30 June 202X

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | **Results** | | | |  |
| **Service / *indicator* /** *measure* | **20X1** | **20X2** | **20X3** | **20X4** | **Comment** |
| **Aquatic facilities** |  |  |  |  | The result for this measure increased by 5 visits per capita to 12 visits in the 20X4 year and has increased by 6 visits over the 4 year period from 20X1. This was mainly due to the construction of a new indoor aquatic facility in 20X2 to service the population growth being experienced in the west of the municipality. The trend over the 4 years is consistent with the increase in the current year |
| ***Utilisation*** |  |  |  |  |
| *Utilisation of aquatic facilities* | 6.23 | 7.45 | 7.56 | 12.81 |
| [Number of visits to aquatic facilities / Municipal population] |  |  |  |  |
| **Animal management** |  |  |  |  | The result for this measure has decreased by 8 prosecutions to 16 over the 4 year period. This was mainly due to a change in council policy in 20X2 in relation to dog attacks from legal action to mediation |
| ***Health and safety*** |  |  |  |  |
| *Animal management prosecutions* | 24.56 | 18.02 | 17.00 | 10.00 |
| [Number of successful animal management prosecutions / Number of animal management prosecutions] x 100 |  |  |  |  |
| **Food safety** |  |  |  |  |  |
| ***Health and safety*** |  |  |  |  |
| *Critical and major non-compliance outcome notifications* | 98.98% | 100.12% | 98.65% | 100.00% |
| [Number of critical non-compliance outcome notifications and major non-compliance notifications about a food premises followed up / Number of critical non-compliance outcome notifications and major non-compliance notifications about a food premises] x100 |  |  |  |  |
| **Governance** |  |  |  |  | The result for this measure has increased by 5 points to 60 over the 4 year period from 20X1. This was mainly due to the introduction of a new Community Engagement Policy and Guidelines in 20X2 which has a strong focus on consulting with the community over major decisions |
| ***Satisfaction*** |  |  |  |  |
| *Satisfaction with council decisions* | 55.00 | 55.00 | 57.00 | 60.00 |
| [Community satisfaction rating out of 100 with how council has performed in making decisions in the interest of the community] |  |  |  |  |
| **Libraries** |  |  |  |  | The result for this measure has increased by 3 percentage points over the 4 year period from 20X1. This was mainly due to the redevelopment and expansion of the library building in 20X2 |
| ***Participation*** |  |  |  |  |
| *Active library borrowers in municipality* | 12.32% | 12.18% | 14.36% | 15.52% |
| [Number of active library borrowers in the last three years / The sum of the population for the last three years] x100 |  |  |  |  |
| **Maternal and child health** |  |  |  |  |  |
| ***Participation*** |  |  |  |  |
| *Participation in the MCH service* | 80.23% | 79.56% | 78.98% | 81.42% |
| [Number of children who attend the MCH service at least once (in the year) / Number of children enrolled in the MCH service] x100 |  |  |  |  |
| ***Participation*** |  |  |  |  | The result for this measure has increased by 16 percentage points to 64% over the 4 year period from 20X1. This was mainly due to a 4 year campaign funded by the Commonwealth Government focusing on engagement with Aboriginal mothers |
| *Participation in the MCH service by Aboriginal children* | 48.89% | 50.23% | 57.73% | 64.19% |
| [Number of Aboriginal children who attend the MCH service at least once (in the year) / Number of Aboriginal children enrolled in the MCH service] x100 |  |  |  |  |
| **Roads** |  |  |  |  | The result for this measure decreased by 5 points to 51 in the 20X4 year. This was mainly due to the significant rainfall and subsequent flooding of major local roads which resulted in a long period of detours during the reconstruction |
| ***Satisfaction*** |  |  |  |  |
| *Satisfaction with sealed local roads* | 55.00 | 55.00 | 57.00 | 51.00 |
| [Community satisfaction rating out of 100 with how council has performed on the condition of sealed local roads] |  |  |  |  |
| **Statutory Planning** |  |  |  |  | The result for this measure has increased by 20 percentage points to 85% over the 4 year period from 20X1. This was mainly due to the introduction of a number of new land use planning policies during 20X3 and 20X4 including height restrictions and heritage overlays |
| ***Decision making*** |  |  |  |  |
| *Council planning decisions upheld at VCAT* | 65.65% | 67.90% | 75.89% | 85.14% |
| [Number of VCAT decisions that did not set aside council’s decision in relation to a planning application / Number of VCAT decisions in relation to planning applications] x100 |  |  |  |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Waste Collection** |  |  |  |  | Council has seen an improvement in the kerbside waste diverted from landfill, demonstrating council’s commitment to a clean and green municipality. |
| ***Waste diversion*** |  |  |  |  |
| *Kerbside collection waste diverted from landfill* | 76.64% | 78.12% | 79.54% | 82.27% |
| [Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins] x100 |  |  |  |  |
| **Definitions**  "Aboriginal child" means a child who is an Aboriginal person  "Aboriginal person" has the same meaning as in the Aboriginal Heritage Act 2006  "active library borrower" means a member of a library who has borrowed a book from the library  "annual report" means an annual report prepared by a council under section 98 of the Act  “class 1 food premises” means food premises, within the meaning of the *Food Act 1984*, that have been declared as class 1 food premises under section 19C of that Act  “class 2 food premises” means food premises, within the meaning of the *Food Act 1984* , that have been declared as class 2 food premises under section 19C of that Act  "critical non-compliance outcome notification" means a notification received by council under section 19N(3) or (4) of the *Food Act 1984* , or advice given to council by an authorized officer under that Act, of a deficiency that poses an immediate serious threat to public health  "food premises" has the same meaning as in the *Food Act 1984*  "local road" means a sealed or unsealed road for which the council is the responsible road authority under the *Road Management Act 2004*  "major non-compliance outcome notification" means a notification received by a council under section 19N(3) or (4) of the *Food Act 1984*, or advice given to council by an authorized officer under that Act, of a deficiency that does not pose an immediate serious threat to public health but may do so if no remedial action is taken  "MCH" means the Maternal and Child Health Service provided by a council to support the health and development of children within the municipality from birth until school age  "population" means the resident population estimated by council | | | | | |

**Financial Performance Indicators**

For the year ended 30 June 202X

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **Results** | | | | **Forecasts** | | | |  |
| **Dimension / *indicator* /** *measure* | **20X1** | **20X2** | **20X3** | **20X4** | **20X5** | **20X6** | **20X7** | **20X8** | **Material Variations** |
| **Efficiency** |  |  |  |  |  |  |  |  |  |
| ***Expenditure level*** |  |  |  |  |  |  |  |  |  |
| *Expenses per property assessment*  [ Total expenses / Number of property assessments] | $2,650.65 | $2,710.52 | $2,780.54 | $2,830.71 | $2,870.65 | $2,950.12 | $3,005.89 | $3,012.14 | The result for this measure has increased by $180 per assessment over the 4 year period from 20X1 to $2,830 and expected to increase by a further $182 per assessment by 20X8. The slowing upward trend from 20X2 reflects cost containment measures taken by council since 20X3 resulting in forecast increases in expenses below CPI |
| ***Revenue level*** |  |  |  |  |  |  |  |  | The result for this measure has increased by $222 per assessment over the 4 year period from 20X1 to $1,630 and expected to increase by a further $214 per assessment by 20X8. The increasing trend reflects measures taken by council since 20X3 to address the asset renewal gap through rate increases above CPI. Rate increases will be reduced from 20X5 following the introduction of rate capping in that year |
| *Average rate per property assessment* | $1,408.21 | $1,434.14 | $1,478.23 | $1,630.54 | $1,712.19 | $1,755.87 | $1,799.65 | $1,844.87 |
| [General rates and Municipal charges / Number of property assessments] |  |  |  |  |  |  |  |  |
| **Liquidity** |  |  |  |  |  |  |  |  | The result for this measure increased by 41 percentage points to 225% in the 20X4 year. It has also increased by 40 percentage points over the 4 year period from 20X1 and expected to decrease by 40 percentage points in 2015-16. The significant increase in the current year was due to unspent flood emergency grants being on hand at the end of the financial year |
| ***Working capital*** |  |  |  |  |  |  |  |  |
| *Current assets compared to current liabilities* | 185.54% | 187.85% | 184.87% | 225.16% | 185.78% | 187.64% | 184.87% | 190.98% |
| [Current assets / Current liabilities] x100 |  |  |  |  |  |  |  |  |
| ***Unrestricted cash*** |  |  |  |  |  |  |  |  |  |
| *Unrestricted cash compared to current liabilities* | 55.35% | 57.01% | 54.45% | 55.87% | 45.98% | 47.45% | 44.78% | 60.31% |
| [Unrestricted cash / Current liabilities] x100 |  |  |  |  |  |  |  |  |
| **Obligations** |  |  |  |  |  |  |  |  |  |
| ***Loans and borrowings*** |  |  |  |  |  |  |  |  | The result for this measure has increased by 26 percentage points over the 4 year period to 61% from 20X1 but is expected to decrease by 24 percentage points over the four year period to 20X8. The significant increase in the 20X3 year was mainly due to borrowings totalling $25 million being drawn down to fund the construction of a new indoor aquatic facility in 20X2. The decreasing forecast trend reflects the scheduled repayment of debt over the 4 year period |
| *Loans and borrowings compared to rates* | 35.52% | 34.18% | 62.78% | 61.21% | 55.32% | 49.34% | 43.74% | 37.19% |
| [Interest and principle repayments on Interest bearing loans and borrowings / Rate revenue] x100 |  |  |  |  |  |  |  |  |
| ***Loans and borrowings*** |  |  |  |  |  |  |  |  |  |
| *Loans and borrowings repayments compared to rates* | 4.32% | 4.51% | 8.37% | 8.87% | 7.81% | 6.28% | 5.31% | 4.09% | The result for this measure has increased by 4 percentage points to 8% over the 4 year period to 20X4 but is expected to decrease by 4 percentage points over the 4 year period to 20X8. The significant increase in the 20X3 year was mainly due to borrowings of $25 million being drawn down to fund the construction of a new indoor aquatic facility. The decreasing forecast trend reflects the scheduled repayment of debt over the 4 year period |
| [Interest and principal repayments on interest bearing loans and borrowings / Rate revenue] x100 |  |  |  |  |  |  |  |  |
| ***Indebtedness*** |  |  |  |  |  |  |  |  |  |
| *Non-current liabilities compared to own source revenue* | 55.35% | 55.78% | 56.07% | 56.81% | 57.89% | 57.45% | 58.19% | 58.01% |
| [Non-current liabilities / Own source revenue] x100 |  |  |  |  |  |  |  |  |
| ***Asset renewal and upgrade*** |  |  |  |  |  |  |  |  | The result for this measure has increased by 7 percentage points over the 4 year period from 20X1 to 82% and expected to increase by a further 18 percentage points by 20X6. The increasing trend reflects measures taken since 20X3 to address the asset renewal gap through rate increases above CPI. Rate increases will be reduced from 20X5 following the introduction of rate capping in that year |
| *Asset renewal and upgrade compared to depreciation* | 75.41% | 77.53% | 79.54% | 82.69% | 94.87% | 100.14% | 100.87% | 100.32% |
| [Asset renewal and upgrade expense / Asset depreciation] x100 |  |  |  |  |  |  |  |  |
| **Operating position** |  |  |  |  |  |  |  |  | The result for this measure increased by 8 percentage points to 2% in the 20X4 year moving from a deficit to surplus. It has also increased by 12 percentage points over the 4 year period from 20X4 and expected to increase by a further 13 percentage points by20X8. The significant increase in the current and future years is mainly due to an increase in the Commonwealth Financial Assistance Grants following a period of strong population growth and addressing council’s renewal gap |
| ***Adjusted underlying result*** |  |  |  |  |  |  |  |  |
| *Adjusted underlying surplus (or deficit)* | -10.38% | -8.29% | -6.23% | 2.19% | 5.78% | 8.59% | 12.71% | 15.92% |
| [Adjusted underlying surplus (deficit)/ Adjusted underlying revenue] x100 |  |  |  |  |  |  |  |  |
| **Stability** |  |  |  |  |  |  |  |  |  |
| ***Rates concentration*** |  |  |  |  |  |  |  |  |
| *Rates compared to adjusted underlying revenue* | 59.16% | 59.28% | 59.45% | 60.98% | 61.56% | 61.45% | 62.91% | 62.05% |
| [Rate revenue / Adjusted underlying revenue] x100 |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |
| ***Rates effort*** |  |  |  |  |  |  |  |  |  |
| *Rates compared to property values* | 0.43% | 0.45% | 0.46% | 0.49% | 0.40% | 0.43% | 0.42% | 0.46% |
| [Rate revenue / Capital improved value of rateable properties in the municipality] x100 |  |  |  |  |  |  |  |  |
| **Former measures**   |  |  |  |  | | --- | --- | --- | --- | |  | **Results** | **Results** | **Results** | | ***Service / indicator / measure*** | 2018 | 2019 | 2020 | | **Animal Management** |  |  |  | | ***Health and safety*** |  |  |  | | *Animal management prosecutions* | 0 | 0 | Retired in 2020 | | [Number of successful animal management prosecutions] |  |  |  | | **Efficiency** |  |  |  | | ***Revenue level*** |  |  |  | | *Average residential rate per residential property assessment* | $1,717.09 | $1,753.34 | Retired in 2020 | | [Residential rate revenue / Number of residential property assessments] |  |  |  | | **Obligations** |  |  |  | | ***Asset renewal*** |  |  |  | | *Asset renewal compared to depreciation* | 75.87% | 92.26% | Retired in 2020 | | [Asset renewal expense / Asset depreciation] x100 |  |  |  | |  |  |  |  | |  |  |  |  | | | | | | | | | | |
| **Definitions**  "adjusted underlying revenue" means total income other than:  (a) non-recurrent grants used to fund capital expenditure; and  (b) non-monetary asset contributions; and  (c) contributions to fund capital expenditure from sources other than those referred to above  "adjusted underlying surplus (or deficit)" means adjusted underlying revenue less total expenditure  "asset renewal expenditure" means expenditure on an existing asset or on replacing an existing asset that returns the service capability of the asset to its original capability  “current assets” has the same meaning as in the AAS  "current liabilities" has the same meaning as in the AAS  “non-current assets” means all assets other than current assets  "non-current liabilities" means all liabilities other than current liabilities  “non-recurrent grant” means a grant obtained on the condition that it be expended in a specified manner and is not expected to be received again during the period covered by a council's Strategic Resource Plan  "own-source revenue" means adjusted underlying revenue other than revenue that is not under the control of council (including government grants  "population "means the resident population estimated by council  “rate revenue” means revenue from general rates, municipal charges, service rates and service charges  "recurrent grant "means a grant other than a non-recurrent grant  "residential rates" means revenue from general rates, municipal charges, service rates and service charges levied on residential properties  "restricted cash" means cash and cash equivalents, within the meaning of the AAS, that are not available for use other than for a purpose for which it is restricted, and includes cash to be used to fund capital works expenditure from the previous financial year  "unrestricted cash" means all cash and cash equivalents other than restricted cash. | | | | | | | | | |

**Other Information**

For the year ended 30 June 202X

|  |
| --- |
| **1. Basis of preparation** |
| Council is required to prepare and include a performance statement within its annual report. The performance statement includes the results of the prescribed sustainable capacity, service performance and financial performance indicators and measures together with a description of the municipal district and an explanation of material variations in the results. This statement has been prepared to meet the requirements of the *Local Government Act 2020* and *Local Government (Planning and Reporting) Regulations 2020*. |
| Where applicable the results in the performance statement have been prepared on accounting bases consistent with those reported in the Financial Statements. The other results are based on information drawn from council information systems or from third parties (e.g. Australian Bureau of Statistics). |
| The performance statement presents the actual results for the current year and for the prescribed financial performance indicators and measures, the results forecast by the council’s strategic resource plan. The *Local Government (Planning and Reporting) Regulations 2020* requires explanation of any material variations in the results contained in the performance statement. Council has adopted materiality thresholds relevant to each indicator and measure and explanations have not been provided for variations below the materiality thresholds unless the variance is considered to be material because of its nature. |
| The forecast figures included in the performance statement are those adopted by council in its financial plan on xx June 202X and which forms part of the council plan. The financial plan includes estimates based on key assumptions about the future that were relevant at the time of adoption and aimed at achieving sustainability over the long term. Detailed information on the actual financial results is contained in the General Purpose Financial Statements. The financial plan can be obtained by contacting council. |

**Certification of the Performance Statement**

|  |
| --- |
| In my opinion, the accompanying performance statement has been prepared in accordance with the *Local Government Act 2020* and the Local Government (Planning and Reporting) Regulations 2020. |
|  |
| **\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_** |
| (*Principal Accounting Officer Name and Qualifications (if any))* |
| **Principal Accounting Officer** |
| **Dated**: *(Date)* |
|  |
|  |
| In our opinion, the accompanying performance statement of the *(council name)* for the year ended 30 June 202X presents fairly the results of council’s performance in accordance with the *Local Government Act 2020* and the Local Government (Planning and Reporting) Regulations 2020. |
| The performance statement contains the relevant performance indicators, measures and results in relation to service performance, financial performance and sustainable capacity. |
| At the date of signing, we are not aware of any circumstances that would render any particulars in the performance statement to be misleading or inaccurate. |
| We have been authorised by the council and by the Local Government (Planning and Reporting) Regulations 2020 to certify this performance statement in its final form. |
|  |
| **\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_** |
| (*Councillor 1 Name)* |
| **Councillor** |
| **Dated**: *(Date)* |
|  |
| **\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_** |
| (*Councillor 2 Name)* |
| **Councillor** |
| **Dated**: *(Date)* |
|  |
| **\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_** |
| (*Chief Executive Officer Name)* |
| **Chief Executive Officer** |
| **Dated**: *(Date)* |

Authorised by Local Government Victoria  
Department of Jobs, Precincts and Regions  
1 Spring Street Melbourne Victoria 3000  
Telephone (03) 9651 9999

© Copyright State of Victoria,   
Department of Jobs, Precincts and Regions 2021

Except for any logos, emblems, trademarks, artwork and photography this document is made available under the terms of the Creative Commons Attribution 3.0 Australia license.

This document is also available in an accessible format at [djpr.vic.gov.au](http://djpr.vic.gov.au/)