



I feel I want to help the community and I believe the Rural Fire Service really makes a difference. It's a very satisfying and rewarding job.

56	INDEPENDENT AUDIT REPORT
57	STATEMENT BY THE COMMISSIONER
58	BALANCE SHEET
59	OPERATING STATEMENT
60	STATEMENT OF CHANGES IN EQUITY
61	CASH FLOW STATEMENT
62	PROGRAM STATEMENT – EXPENSES AND REVENUES
64	SUMMARY OF COMPLIANCE WITH FINANCIAL DIRECTIVES
65	NOTES TO THE FINANCIAL STATEMENTS





GPO BOX 12
Sydney NSW 2001

INDEPENDENT AUDIT REPORT
NSW RURAL FIRE SERVICE

To Members of the New South Wales Parliament

Audit Opinion

In my opinion, the financial report of the NSW Rural Fire Service (the Department):

- presents fairly the Department's financial position as at 30 June 2006 and its performance for the year ended on that date, in accordance with Accounting Standards and other mandatory financial reporting requirements in Australia, and
- complies with section 45E of the Public Finance and Audit Act 1983 (the Act) and the Public Finance and Audit Regulation 2005.

My opinion should be read in conjunction with the rest of this report.

Scope

The Financial Report and Commissioner's Responsibility

The financial report comprises the operating statement, statement of changes in equity, balance sheet, cash flow statement, program statement - expenses and revenues, summary of compliance with financial directives and accompanying notes to the financial statements for the Department, for the year ended 30 June 2006.

The Commissioner is responsible for the preparation and true and fair presentation of the financial report in accordance with the Act. This includes responsibility for the maintenance of adequate accounting records and internal controls that are designed to prevent and detect fraud and error, and for the accounting policies and accounting estimates inherent in the financial report.

Audit Approach

I conducted an independent audit in order to express an opinion on the financial report. My audit provides reasonable assurance to Members of the New South Wales Parliament that the financial report is free of material misstatement.

My audit accorded with Australian Auditing Standards and statutory requirements, and I:

- assessed the appropriateness of the accounting policies and disclosures used and the reasonableness of significant accounting estimates made by the Commissioner in preparing the financial report, and
- examined a sample of evidence that supports the amounts and disclosures in the financial report.

An audit does not guarantee that every amount and disclosure in the financial report is error free. The terms "reasonable assurance" and "material" recognise that an audit does not examine all evidence and transactions. However, the audit procedures used should identify errors or omissions significant enough to adversely affect decisions made by users of the financial report or indicate that the Commissioner had not fulfilled his reporting obligations.

My opinion does not provide assurance:

- about the future viability of the Department,
- that it has carried out its activities effectively, efficiently and economically,
- about the effectiveness of its internal controls, or
- on the assumptions used in formulating the budget figures disclosed in the financial report.

Audit Independence

The Audit Office complies with all applicable independence requirements of Australian professional ethical pronouncements. The Act further promotes independence by:

- providing that only Parliament, and not the executive government, can remove an Auditor-General, and
- mandating the Auditor-General as auditor of public sector agencies but precluding the provision of non-audit services, thus ensuring the Auditor-General and the Audit Office are not compromised in their role by the possibility of losing clients or income.

M P Abood, CPA
Director, Financial Audit Services

SYDNEY
20 October 2006

All communications to be addressed to:

Headquarters
NSW Rural Fire Service
Locked Mail Bag 17
Granville NSW 2142

Telephone: (02) 8741 5555

Headquarters
NSW Rural Fire Service
15 Carter Street
HOMEBUSH BAY NSW 2127

Facsimile: (02) 8741 5533



**NSW RURAL FIRE SERVICE
FINANCIAL STATEMENTS FOR THE YEAR
ENDED 30 JUNE 2006**

Statement by Commissioner

Pursuant to Section 45F of the Public Finance and Audit Act, 1983, I state that:

The accompanying financial statements have been prepared in accordance with the provisions of the Public Finance and Audit Act, 1983, the Financial Reporting Code for Budget Dependent General Government Sector Agencies, the applicable clauses of the Public Finance and Audit Regulation 2005 and the Treasurer's Directions;

- (b) The statements exhibit a true and fair view of the financial position and transactions of the Service for the year ended 30 June 2006; and
- (c) At the date of this statement there are no circumstances which would render any particulars included in the financial statements to be misleading or inaccurate.

A handwritten signature in black ink, appearing to read 'P.C. Koperberg', is written over a horizontal line.

P.C. Koperberg AO, AFSM, BEM
Commissioner

20 October 2006

BALANCE SHEET

AS AT 30 JUNE 2006

	Notes	Actual 2006 \$'000	Budget 2006 \$'000	Actual 2005 \$'000
ASSETS				
Current Assets				
Cash and Cash Equivalents	8(a)	10,784	16,731	12,975
Receivables	9(a) 9(b)	3,666	3,200	2,993
Total Current Assets		14,450	19,931	15,968
Non-Current Assets				
Receivables	9(c)	75	–	128
Plant and Equipment	10	16,503	17,283	16,464
Intangible Assets	11	102	–	–
Total Non-Current Assets		16,680	17,283	16,592
Total Assets		31,130	37,214	32,560
LIABILITIES				
Current Liabilities				
Payables	12	4,741	7,864	2,391
Provisions	13	1,483	1,089	1,364
Total Current Liabilities		6,224	8,953	3,755
Non-Current Liabilities				
Provisions	13	14,759	18,606	17,859
Total Non-Current Liabilities		14,759	18,606	17,859
Total Liabilities		20,983	27,559	21,614
Net Assets		10,147	9,655	10,946
EQUITY				
Accumulated Funds	14	10,147	9,655	10,946
Total Equity		10,147	9,655	10,946

The accompanying notes form part of these statements.

OPERATING STATEMENT

FOR THE YEAR ENDED 30 JUNE 2006

	Notes	Actual 2006 \$'000	Budget 2006 \$'000	Actual 2005 \$'000
Expenses Excluding Losses				
Operating Expenses				
Employee Related	2(a)	53,945	55,692	55,381
Other Operating Expenses	2(b)	14,460	12,128	12,530
Depreciation and Amortisation	2(c)	3,680	3,000	3,280
Grants and Subsidies	2(d)	98,193	82,976	75,392
Finance Costs	2(e) 8(b)	163	–	2
Other Expenses	2(f)	7,078	8,217	8,546
Total Expenses excluding losses		177,519	162,013	155,131
Less:				
Revenue				
Sale of Goods and Services	3(a)	856	–	428
Grants and Contributions	3(b)	137,021	122,067	116,957
Other Revenue	3(c)	7,751	5,330	8,861
Total Revenue		145,628	127,397	126,246
Gain/(loss) on Disposal	4	424	–	285
Net Cost of Services	18	31,467	34,616	28,600
Government Contributions				
Recurrent Appropriation	5	29,762	36,572	25,264
Capital Appropriation	5	819	819	41
Acceptance by the Crown Entity of Employee Benefits and Other Liabilities	6	87	–	81
Total Government Contributions		30,668	37,391	25,386
SURPLUS/(DEFICIT) FOR THE YEAR		(799)	2,775	(3,214)

The accompanying notes form part of these statements.

STATEMENT OF CHANGES IN EQUITY

FOR THE YEAR ENDED 30 JUNE 2006

	Notes	Actual 2006 \$'000	Budget 2006 \$'000	Actual 2005 \$'000
TOTAL INCOME AND EXPENSE RECOGNISED DIRECTLY IN EQUITY		-	-	-
Surplus/(Deficit) for the Year	14	(799)	2,775	(3,214)
TOTAL INCOME AND EXPENSE RECOGNISED FOR THE YEAR	14	(799)	2,775	(3,214)

The accompanying notes form part of these statements.

CASH FLOW STATEMENT

FOR THE YEAR ENDED 30 JUNE 2006

	Notes	Actual 2006 \$'000	Budget 2006 \$'000	Actual 2005 \$'000
CASH FLOWS FROM OPERATING ACTIVITIES				
Payments				
Employee Related		(55,153)	(53,629)	(52,339)
Grants and Subsidies		(103,035)	(62,176)	(84,222)
Finance Costs		(163)	-	(2)
Other		(23,908)	(47,158)	(25,099)
Total Payments		(182,259)	(162,963)	(161,662)
Receipts				
Sale of Goods and Services		1,038	-	467
Grants and Contributions		136,952	122,067	117,022
GST Receipts		7,704	-	7,818
Other		6,974	11,080	8,567
Total Receipts		152,668	133,147	133,874
Cash Flows from Government				
Recurrent Appropriation		29,762	36,572	25,264
Capital Appropriation		819	819	41
Cash Reimbursements from the Crown Entity		216	-	-
Net Cash Flows from Government		30,797	37,391	25,305
NET CASH FLOWS FROM OPERATING ACTIVITIES	18	1,206	7,575	(2,483)
CASH FLOWS FROM INVESTING ACTIVITIES				
Proceeds from Sale of Plant and Equipment	4	4,625	4,980	3,570
Purchases of Plant and Equipment	10	(8,022)	(8,799)	(11,064)
NET CASH FLOWS FROM INVESTING ACTIVITIES		(3,397)	(3,819)	(7,494)
CASH FLOWS FROM FINANCING ACTIVITIES				
Proceeds from Borrowings and Advances	8	15,000	-	10,000
Repayments of Borrowings and Advances	8	(15,000)	-	(10,000)
NET CASH FLOWS FROM FINANCING ACTIVITIES		-	-	-
NET INCREASE/(DECREASE) IN CASH		(2,191)	3,756	(9,977)
Opening Cash and Cash Equivalents		12,975	21,345	22,952
CLOSING CASH AND CASH EQUIVALENTS	8	10,784	25,101	12,975

The accompanying notes form part of these statements.

PROGRAM STATEMENT – EXPENSES AND REVENUES

FOR THE YEAR ENDED 30 JUNE 2006

SERVICE'S EXPENSES & REVENUES	Program 1*		Program 2*	
	2006 \$'000	2005 \$'000	2006 \$'000	2005 \$'000
Expenses Excluding Losses				
Operating Expenses	50,403	51,773	840	701
Employee Related	11,537	9,644	864	951
Other Operating Expenses	3,680	3,280	–	–
Depreciation and Amortisation	88,798	69,320	–	–
Grants and Subsidies	163	2	–	–
Finance Costs	7,078	8,546	–	–
Total Expenses excluding losses	161,659	142,565	1,704	1,652
Revenues				
Sale of Goods and Services	856	428	–	–
Grants and Contributions	136,796	116,732	–	–
Other Revenue	7,026	8,136	–	–
Total Revenue	144,678	125,296	–	–
Gain/(Loss) on Disposal of Non-Current Assets	424	285	–	–
NET COST OF SERVICES	16,557	16,984	1,704	1,652
Government Contributions**	–	–	–	–
NET EXPENDITURE/(REVENUE) FOR THE YEAR	16,557	16,984	1,704	1,652

*The name and purpose of each program is summarised in Note 7.

**Appropriations are made on an agency basis and not to individual programs. Consequently, government contributions have been included in the "Not Attributable" column.



Program 3*		Program 4*		Not Attributable		Total	
2006 \$'000	2005 \$'000	2006 \$'000	2005 \$'000	2006 \$'000	2005 \$'000	2006 \$'000	2005 \$'000
726	772	1,976	2,135	-	-	53,945	55,381
1,035	1,053	1,024	882	-	-	14,460	12,530
-	-	-	-	-	-	3,680	3,280
-	-	9,395	6,072	-	-	98,193	75,392
-	-	-	-	-	-	163	2
-	-	-	-	-	-	7,078	8,546
1,761	1,825	12,395	9,089	-	-	177,519	155,131
-	-	-	-	-	-	856	428
-	-	225	225	-	-	137,021	116,957
-	-	725	725	-	-	7,751	8,861
-	-	950	950	-	-	145,628	126,246
-	-	-	-	-	-	424	285
1,761	1,825	11,445	8,139	-	-	31,467	28,600
-	-	-	-	30,668	25,386	30,668	25,386
1,761	1,825	11,445	8,139	(30,668)	(25,386)	799	3,214

SUMMARY OF COMPLIANCE WITH FINANCIAL DIRECTIVES

FOR THE YEAR ENDED 30 JUNE 2006

	2006				2005			
	Recurrent Appropriation	Expenditure/net Claim on Consolidated Fund	Capital Appropriation	Expenditure/net Claim on Consolidated Fund	Recurrent Expenditure	Expenditure	Capital Appropriation	Expenditure
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
ORIGINAL BUDGET APPROPRIATION/ EXPENDITURE								
• Appropriation Act	36,572	29,762	819	819	32,974	25,166	–	–
• S24 PF&AA-Transfers of Functions Between Departments	(635)	–	–	–	(620)	–	–	–
	35,937	29,762	819	819	32,354	25,166	–	–
OTHER APPROPRIATIONS/ EXPENDITURE								
• Treasurer's Advance	272	–	–	–	1,370	–	4	4
• S 28-Variation of Authorised Payments from Consolidated Fund	1,582	–	–	–	98	98	37	37
• Enforced Adjustment**	(4,621)	–	–	–	(6,404)	–	–	–
	(2,767)	29,762	819	819	(4,936)	98	41	41
Total Appropriations/ Expenditure/Net Claim on Consolidated Fund (Includes Transfer Payments)	33,170	29,762	819	819	27,418	25,264	41	41
Amount Drawn Down Against Appropriation		29,762		819		25,264		41
Liability to Consolidated Fund		–		–		–		–

*The Summary of Compliance is based on the assumption that Consolidated Fund moneys are spent first (except where otherwise identified or prescribed).

**Natural Disaster Mitigation Program carried forward to 2006/07 (\$2,000,000) and 2007/08 (\$2,621,000).

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2006

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(a) Reporting Entity

The NSW Rural Fire Service is a separate reporting entity and there are no reporting entities under its control. The NSW Rural Fire Service is a NSW government department. NSW Rural Fire Service is a not-for-profit entity and it has no cash generating units.

The reporting entity is consolidated as part of the NSW Total State Sector Accounts.

The consolidated financial report for the year ended 30 June 2006 has been authorised for issue by the Commissioner on 20 October 2006.

(b) Basis of Preparation

The Service's financial statements are a general purpose financial report which has been prepared on an accruals basis and in accordance with:

- applicable Australian Accounting Standards (which include Australian equivalents to international Financial Reporting Standards (AEIFRS));
- the requirements of the *Public Finance and Audit Act* and Regulation; and
- the Financial Reporting Directions published in the Financial Reporting Code for Budget Dependent General Government Sector Agencies or issued by the Treasurer.

Property, plant and equipment are measured at fair value. Other financial statement items are prepared in accordance with the historical cost convention.

Judgements, key assumptions and estimations management has made are disclosed in the relevant notes to the financial statements.

All amounts are rounded to the nearest one thousand dollars and are expressed in Australian currency.

(c) Statement of Compliance

The financial statements and notes comply with Australian Accounting Standards, which include AEIFRS.

This is the first financial report prepared based on AEIFRS and comparatives for the year ended 30 June 2005 have been restated accordingly, unless otherwise permitted.

In accordance with AASB 1 *First-time Adoption of Australian Equivalents to International Financial Reporting Standards* and Treasury Mandates, the date of transition to AASB132 *Financial Instruments: Disclosure and Presentation* and AASB 139 *Financial Instruments: Recognition and Measurement* has been deferred to 1 July 2005 and, as a result, comparative information for these two Standards is presented under the previous Australian Accounting Standards which applied to the year ended 30 June 2005. Under previous Accounting standards, financial instruments were recognized at cost, with the exception of TCorp Hour-Glass Facilities and Managed Fund Investments, which were measured at fair value.

Reconciliations of AEIFRS equity and profit or loss for 30 June 2005 to the balances reported in the 30 June 2005 financial report are detailed in note 23.

(d) Income Recognition.

Income is measured at the fair value of the consideration or contribution received or receivable. Additional comments regarding the accounting policies for the recognition of income are discussed below.

(i) Parliamentary Appropriations and Contributions

Parliamentary appropriations and contributions (including grants and donations) are generally recognised as income when the service obtains control over the assets comprising the appropriations/contributions. Control over appropriations and contributions is normally obtained upon the receipt of cash.

An exception to the above is when appropriations are unspent at year-end. In this case, the authority to spend the money lapses and generally the unspent amount must be repaid to the Consolidated Fund in the following financial year. As a result, unspent appropriations are accounted for as liabilities rather than revenue.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2006

(ii) Sale of Goods

Revenue from the sale of goods is recognized as revenue when the Service transfers the significant risks and rewards of ownership of assets.

(iii) Rendering of services

Revenue is recognised when the service is provided or by reference to the stage of completion (based on labour hours incurred to date).

(e) Employee Benefits and other Provisions

(i) Salaries and Wages, Annual Leave, Sick Leave and On Costs

Liabilities for salaries and wages (including non-monetary benefits), annual leave and paid sick leave that fall due wholly within 12 months of the reporting date are recognised and measured in respect of employees' services up to the reporting date at undiscounted amounts based on the amounts expected to be paid when the liabilities are settled.

Unused non-vesting sick leave does not give rise to a liability as it is not considered probable that sick leave taken in the future will be greater than the benefits accrued in the future.

The outstanding amounts of payroll tax, workers' compensation insurance premiums and fringe benefits tax, which are consequential to employment, are recognised as liabilities and expenses where the employee benefits to which they relate have been recognised.

(ii) Long Service Leave and Superannuation

The Service recognises liabilities for long service leave for all employees, except for those of the Office for Emergency Services. The liability in relation to the Office for Emergency Services is assumed by the Crown Entity, and the Service accounts for the liability as having been extinguished resulting in the amount assumed being shown as part of the non-monetary revenue item described as "Acceptance by the Crown Entity of Employee Benefits and other Liabilities". Long service leave is measured at present value in accordance with AASB 119 *Employee Benefits*. This is based on the application of certain factors (specified in NSWTC 06/09) to employees with 5 or more years of service, using current rates of pay.

The current provision is based on employees with six or more years of service. The non-current provision is based on the unconditional right to defer settlement of payments for Long Service Leave and includes employees with five to six years of service. Based on expected cash flows ten percent of the current provision for Long Service Leave has not been discounted because settlement is expected within twelve months of the reporting date.

The superannuation expense for the financial year is determined by using the formulae specified in the Treasurer's Directions. The expense for certain superannuation schemes (i.e. Basic Benefit and First state Super) is calculated as a percentage of the employees' salary. For other superannuation schemes (i.e. State Superannuation Scheme and State Authorities Superannuation Scheme), the expense is calculated as a multiple of the employees' superannuation contributions. Actuarial gains and losses on defined benefits superannuation plans are recognised in the income statement in the year they occur.

(iii) Other Provisions

Other provisions exist when: the agency has a present legal or constructive obligation as a result of a past event; it is probable that an outflow of resources will be required to settle the obligation; and a reliable estimate can be made of the amount of the obligation.

(f) Borrowing Costs

Borrowing costs are recognised as expenses in the period in which they are incurred, in accordance with treasury's mandate to general government sector agencies.

(g) Insurance

The Service's insurance activities are conducted through the NSW Treasury Managed Fund Scheme of self insurance for Government agencies. The expense (premium) is determined by the Fund Manager based on past experience.

(h) Accounting for the Goods and Services Tax (GST)

Revenues expenses and assets are recognised net of the amount of GST, except:

- the amount of GST incurred by the service as a purchaser that is not recoverable from the Australian Taxation Office is recognised as part of the cost of acquisition of an asset or as part of an item of expense.
- receivables and payables are stated with the amount of GST included.

(i) Acquisitions of Assets

The cost method of accounting is used for the initial recording of all acquisitions of assets controlled by the Service. Cost is the amount of cash or cash equivalents paid or the fair value of the other consideration given to acquire the asset at the time of its acquisition or construction or, where applicable, the amount attributed to that asset when initially recognised in accordance with the specific requirements of other Australian Accounting Standards.

Assets acquired at no cost, or for nominal consideration, are initially recognised at their fair value at the date of acquisition.

Fair value is the amount for which an asset could be exchanged between knowledgeable, willing parties in an arm's length transaction.

Where payment for an item is deferred beyond normal credit terms, its cost is the cash equivalent, i.e. the deferred payment amount is effectively discounted at an asset-specific rate.

Property, plant and equipment and intangible assets costing \$5,000 and above individually (or forming a part of a network costing more than \$5,000) are capitalised.

(j) Revaluation of Plant and Equipment

Physical non-current assets are valued in accordance with the "Valuation of Physical Non-Current Assets at Fair Value" Policy and Guidelines Paper (TPP05-03). This policy adopts fair value in accordance with AASB 116 *Property, Plant and Equipment* and AASB 140 *Investment Property*.

Plant and equipment is measured on an existing use basis, where there are no feasible alternative uses in the existing natural, legal, financial and socio-political environment. However, in the limited circumstances where there are feasible alternative uses, assets are valued at their highest and best use.

Fair value of plant and equipment is determined based on the best available market evidence, including current market selling prices for the same or similar assets. Where there is no available market evidence, the asset's fair value is measured at its market buying price, the best indicator of which is depreciated replacement cost.

The agency revalues each class of plant and equipment at least every five years or with sufficient regularity to ensure that the carrying amount of each asset in the class does not differ materially from its fair value at reporting date.

Non-specialised assets with short useful lives are measured at depreciated historical cost, as a surrogate for fair value.

When revaluing non-current assets by reference to current prices for assets newer than those being revalued (adjusted to reflect the present condition of the assets), the gross amount and the related accumulated depreciation are separately restated.

For other assets, any balances of accumulated depreciation at the revaluation date in respect of those assets are credited to the asset accounts to which they relate. The net asset accounts are then increased or decreased by the revaluation increments or decrements.

As a not-for-profit entity, the revaluation increments and decrements are offset against one another within a class of non-current assets, but not otherwise.

Where an asset that has previously been revalued is disposed of, any balance remaining in the asset revaluation reserve in respect of that asset is transferred to accumulated funds.

(k) Impairment of Plant and Equipment

As a not-for-profit entity with no cash generating units, the Service is effectively exempted from AASB 136 *Impairment of Assets* and impairment testing. This is because AASB 136 modifies the recoverable amount test to the higher of fair value less costs to sell and depreciated replacement costs. This means that, for an asset already measured at fair value, the impairment can only arise if selling costs are material. Selling costs are regarded as immaterial.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2006

(l) Depreciation of Plant and Equipment

Depreciation is provided for on a straight line basis for all depreciable assets so as to write off the depreciable amount of each asset as it is consumed over its useful life to the entity. In accordance with AASB 116; Plant and Equipment and Fitout are depreciated at the rate of 20%, computer equipment at 33.3% per annum. The leasehold for Homebush Bay is amortised over the period of the lease.

All materially separately identifiable components of assets are depreciated over their shorter useful life.

(m) Maintenance

The costs of day-to-day servicing costs or maintenance are charged as expenses as incurred, except where they relate to the replacement of a component of an asset, in which case the costs are capitalised and depreciated.

(n) Leased Assets

A distinction is made between finance leases which effectively transfer from the lessor to the lessee substantially all the risks and benefits incidental to ownership of the leased assets, and operating leases under which the lessor effectively retains all such risks and benefits.

Operating lease payments are charged to the Operating Statement in the periods in which they are incurred. There are no finance lease arrangements.

(o) Intangible Assets

The agency recognizes intangible assets only if it probable that future economic benefits will flow to the agency and the cost of the asset can be measured reliably. Intangible assets are measured initially at cost. Where an asset is acquired at no or nominal cost, the cost is its fair value as at the date of acquisition.

The Service's intangible assets are amortised using the straight line method over a period of three years for Computer Software. As a not-for-profit entity with no cash generating units, the Service is effectively exempted from impairment testing.

(p) Rural Fire Fighting Equipment

The ownership of all fire fighting equipment purchased by the Rural Fire Fighting Fund is vested in the relevant local government council. The cost of such equipment is, therefore, expensed by the Service in the year of purchase.

(q) Funding NSW Rural Fire Service

Under the *Rural Fires Act 1997* the contribution from Local Government is 13.3%, Treasury 13% and the Insurance Industry 73.7%.

	%	2006 \$(M)	%	2005 \$(M)
Local Government	13.3	18.6	13.3	17.8
Insurance Industry	73.7	103.4	73.7	98.9
Treasury	13.0	18.9	13.0	17.4

Contributions are recognised when invoices are raised.

(r) Loans and Receivables

Loans and Receivables are recognised initially at fair value, usually based on the transaction cost or face value. Short-term receivables with no stated interest rate are measured at the original invoice amount where the effect of discounting is immaterial. Bad debts are written off as incurred.

(s) Other Assets

Other assets are recognised on a cost basis.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2006

(t) Payables

These amounts represent liabilities for goods and services provided to the service and other amounts including interest. Payables are recognized initially at fair value, usually based on the transaction cost or face value. Short term payables with no stated interest rate are measured at the original invoice amount where the effect of discounting is immaterial.

(u) Budgeted Amounts

The budgeted amounts are drawn from the budgets as formulated at the beginning of the financial year and with any adjustments for the effects of additional appropriations, s 21A, s 24 and/or s 26 of the *Public Finance and Audit Act 1983*.

The budgeted amounts in the Operating Statement and the Cash Flow Statement are generally based on the amounts disclosed in the NSW Budget Papers (as adjusted above). However, in the Balance Sheet, the amounts vary from the Budget Papers, as the opening balances of the budgeted amounts are based on carried forward actual amounts i.e. per the audited financial statements (rather than carried forward estimates).

(v) Comparative Information

Comparative figures have been restated based on AEIFRS with the exception of financial instruments information, which has been prepared under previous AGAAP Standard (AAS 33) as permitted by AASB 1.36A. The transition to AIEFRS for financial instruments information was 1 July 2005. The impact of adopting AASB 132/139 is further discussed in Note 23.

(w) Financial Instruments Accounting Policy for 2004/05 Comparative Period

Cash

Cash comprises cash on hand and bank balances within the Treasury Banking system. Interest is earned on daily bank balances at the monthly average NSW Treasury Corporation (TCorp) 11am unofficial cash rate adjusted for a management fee to Treasury.

Receivables

All trade debtors are recognised as amounts receivable at balance date. Collectability of trade debtors is reviewed on an ongoing basis. Debts which are known to be uncollectible are written off. A provision for doubtful debts is raised when some doubt as to collection exists. The credit risk is the carrying amount (net of any provision for doubtful debts). No interest is earned on trade debtors. The carrying amount approximates net fair value.

Trade Creditors and Accruals

The liabilities are recognised for amounts due to be paid in the future for goods or services received, whether or not invoiced. Amounts owing to suppliers (which are unsecured) are settled in accordance with the policy set out in Treasurer's Direction 219.01. If trade terms are not specified, payment is made no later than the end of the month following the month in which an invoice or a statement is received. Treasurer's Direction 219.01 allows the Minister to award interest for late payment. No interest was paid during the year.

(x) New Australian Accounting standards issued but not effective

At the reporting date, a number of Australian Accounting Standards adopted by the AASB have been issued but are not yet operative and have not been early adopted by the NSW Rural Fire Service. The following is a list of these Standards:

- AASB 7 *Financial Instruments: Disclosure* (Issued August 2005)
- AASB 119 *Employee Benefits* (issued December 2004)
- AASB 2004-3 *Amendments to Australian Accounting Standards* (issued December 2004)
- AASB 2005-1 *Amendments to Australian Accounting Standards* (issued May 2005)
- AASB 2005-5 *Amendments to Australian Accounting Standards* (issued June 2005)
- AASB 2005-9 *Amendments to Australian Accounting Standards* (issued September 2005)
- AASB 2005-10 *Amendments to Australian Accounting Standards* (issued September 2005)
- AASB 2006-1 *Amendments to Australian Accounting Standards* (issued January 2006)

The initial application of these standards will have no impact on the financial results of the Service. The Standards are operative for annual reporting periods beginning on or after 1 January 2006.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2006

2. EXPENSES

	2006 \$'000	2005 \$'000
(a) Employee Related Expenses		
Salaries and Wages (including Recreation Leave)	47,885	43,618
Superannuation – Defined Contribution Plans	1,781	2,062
Superannuation – Defined Benefit Plans	0	3,953
Long Service Leave	951	2,673
Workers' Compensation Insurance	456	449
Payroll Tax	2,872	2,626
	53,945	55,381
(b) Other Operating Expenses		
Auditor's Remuneration		
– Audit of the Financial Report	78	74
Operating Lease Rental Expense		
– Minimum Lease Payments	2,581	2,211
Maintenance*	317	115
Travel	1,275	1,261
Telephones	916	824
Fees for Service	717	971
Printing and Stationery	805	786
Consumables	151	562
Vehicle Operation	640	313
All outgoings – Buildings	416	541
Other Expenses	6,564	4,872
	14,460	12,530
Reconciliation – Total Maintenance		
Maintenance Expense – Contracted Labour and Other (Non-Employee Related), as above		317
Employee Related Maintenance Expense Included in Note 2(a)		–
Total Maintenance expenses included in Note 2(a) and Note 2(b)		317

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2006

	2006 \$'000	2005 \$'000
(c) Depreciation and Amortisation Expense		
Depreciation		
Computer Equipment	338	250
Plant and Equipment	2,849	2,630
Fitouts	477	400
	3,664	3,280
Amortisation		
Intangibles	16	–
	3,680	3,280
(d) Grants and Subsidies		
Natural Disaster Mitigation Program	8,426	4,740
Volunteer Rescue Units	1,287	1,332
Regional Fire Associations	860	984
Payments for Council Costs Associated with Rural Fire Fighting Activities and Equipment	67,623	61,618
Emergency Fund – Natural Disasters	19,914	6,436
Other	83	282
	98,193	75,392
(e) Finance Costs		
Interest on Short-Term Borrowings	163	2
	163	2
(f) Other Expenses		
Workers' Compensation Insurance – Volunteers	3,521	3,513
Public Liability and Other Insurance	1,272	1,204
Aerial Support	2,285	3,829
	7,078	8,546

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2006

3. REVENUES

	2006 \$'000	2005 \$'000
(a) Sale of Goods and Services		
Rendering of Services	856	428
	856	428
(b) Grants and Contributions		
New South Wales Fire Brigades	225	225
Insurance Company Contributions	103,406	98,887
Local Government Contributions	18,661	17,845
Natural Disaster Welfare Relief*	14,729	–
	137,021	116,957
* Natural Disasters Welfare Relief is restricted to emergencies that are declared under Section 44 of the Rural Fires Act.		
(c) Other Revenue		
Sale of Equipment	171	282
Superannuation – Defined Benefit Plans	1,559	–
Other	6,021	8,579
	7,751	8,861

In accordance with Section 119(4)(b) of the *Rural Fires Act*, distribution of proceeds from the sale by Councils of fire fighting equipment between the Service and the Councils is in the same proportion to each body's contribution to the purchase of equipment as shown above. The Service's share of such proceeds totalled \$ 170,739 (\$281,904 in 2004/05)

4. GAIN/(LOSS) ON DISPOSAL

Gain/(Loss) on Disposal of Plant and Equipment		
Proceeds from Disposal	4,625	3,570
Written Down Value of Assets Disposed	4,201	3,285
	424	285

5. APPROPRIATIONS

Recurrent Appropriations		
Total Recurrent Draw-Downs from Treasury (per Summary of Compliance)	29,762	25,264
	29,762	25,264
Comprising:		
Recurrent Appropriations (per Operating Statement)	29,762	25,264
Capital Appropriations	819	41

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2006

6. ACCEPTANCE BY THE CROWN ENTITY OF EMPLOYEE BENEFITS AND OTHER LIABILITIES

The following expenses have been assumed by the Crown Entity

	2006 \$'000	2005 \$'000
Long Service Leave	87	81
	87	81

Also refer to Note 1(e) (ii).

7. PROGRAMS/ACTIVITIES OF THE SERVICE

- (a) **Program 1** Funding and administration of Rural Firefighting Services
 Objectives: To promote effective rural firefighting services within the State, including the co-ordination of bush fire fighting and prevention activities.
- (b) **Program 2** Training of Volunteer Bush Fire Fighters
 Objectives: To facilitate and promote the training of bush fire fighters.
- (c) **Program 3** Public Education and Information Services
 Objectives: To promote community awareness of bush fire issues and generally educate the community in bush fire prevention, protection and safety.
- (d) **Program 4** Planning and Co-ordination of Rescue Services and Emergency Management
 Objectives: To ensure the provision of comprehensive, balanced and co-ordinated rescue services and emergency management throughout New South Wales.

8. CURRENT ASSETS – CASH AND CASH EQUIVALENTS

(a) Cash		
Cash at bank and on hand	10,784	12,975
	10,784	12,975

(b) Financing Facilities Available

The Service has a financing facility available through NSW Treasury Corporation to facilitate cash flow until Statutory Contributions are received. During the year amounts totalling \$15M were borrowed and fully repaid. The Service has NSW Treasury approval to borrow a maximum of \$20M per annum.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2006

9. CURRENT/NON-CURRENT ASSETS – RECEIVABLES

	2006 \$'000	2005 \$'000
Current Assets		
(a) Grants and Contributions	88	19
Less: Allowance for Impairment	2	2
	86	17
Other		
Sundry Debtors	1,857	1,980
GST	1,165	750
	3,022	2,730
(b) Prepayments	558	246
	3,666	2,993
Non-Current Assets		
(c) Prepaid Superannuation Contributions (refer Note 22)	75	128

10. NON CURRENT ASSETS – PLANT AND EQUIPMENT

	Computer Equipment \$'000	Plant & Equipment \$'000	Fitouts \$'000	Total \$'000
At 1 July 2005				
At Fair Value	2,079	15,911	4,768	22,758
Less: Accumulated Depreciation	1,321	4,573	400	6,294
Net Carrying Amount	758	11,338	4,368	16,464
At 30 June 2006				
At Fair Value	3,621	15,045	4,768	23,434
Less: Accumulated Depreciation	1,671	4,383	877	6,931
Net Carrying Amount	1,950	10,662	3,891	16,503

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2006

	Computer Equipment \$'000	Plant & Equipment \$'000	Fitouts \$'000	Total \$'000
--	---------------------------------	--------------------------------	-------------------	-----------------

Reconciliations

Reconciliations of the carrying amounts of plant and equipment at the beginning and end of the current financial year are set out below.

Year ended 30 June 2006

Carrying Amount at Start of Year	758	11,338	4,368	16,464
Transfers	–	–	–	–
Additions	1,530	6,374	–	7,904
Disposals	–	4,201	–	4,201
Depreciation Expense	338	2,849	477	3,664
Carrying Amount at End of Year	1,950	10,662	3,891	16,503

At 1 July 2004

At Fair Value	1,560	15,404	641	17,605
Less: Accumulated Depreciation	1,320	3,679	641	5,640
Net Carrying Amount	240	11,725	–	11,965

At 30 June 2005

At Fair Value	2,079	15,911	4,768	22,758
Less: Accumulated Depreciation	1,321	4,573	400	6,294
Net Carrying Amount	758	11,338	4,368	16,464

Reconciliations

Reconciliations of the carrying amounts of plant and equipment at the beginning and end of the 2004/05 financial year are set out below.

Year ended 30 June 2005

Carrying amount at Start of Year	240	11,725	–	11,965
Transfers	–	(2,000)	2,000	–
Additions	779	7,517	2,768	11,064
Disposals	11	3,274	–	3,285
Depreciation Expense	250	2,630	400	3,280
Carrying Amount at End of Year	758	11,338	4,368	16,464

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2006

11. INTANGIBLE ASSETS

	Software \$'000	Total \$'000
At 1 July 2005		
Cost (Gross Carrying Amount)	–	–
Less: Accumulated Amortisation and Impairment	–	–
Net Carrying Amount	–	–
At 30 June 2006		
Cost (Gross Carrying Amount)	118	118
Less: Accumulated Amortisation and Impairment	16	16
Net Carrying Amount	102	102
Year ended 30 June 2006		
Carrying Amount at Start of Year	–	–
Transfers	–	–
Additions	118	118
Disposals	–	–
Amortisation (Recognised in 'Depreciation and Amortisation)	16	16
Carrying Amount at End of Year	102	102
At 1 July 2004		
Cost (Gross Carrying Amount)	–	–
Less: Accumulated Amortisation and Impairment	–	–
Net Carrying Amount	–	–
At 30 June 2005		
Cost (Gross Carrying Amount)	–	–
Less: Accumulated Amortisation and Impairment	–	–
Net Carrying Amount	–	–
Year ended 30 June 2005		
Carrying Amount at Start of Year	–	–
Transfers	–	–
Additions	–	–
Disposals	–	–
Amortisation (Recognised in Depreciation and Amortisation)	–	–
Carrying Amount at End of Year	–	–

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2006

12. CURRENT LIABILITIES – PAYABLES

	2006 \$'000	2005 \$'000
Accrued Salaries, Wages and On-Costs	334	80
Other Operating Expenses	1,533	832
Grants and Subsidies	2,746	1,400
Other Expenses	128	79
	4,741	2,391

13. CURRENT LIABILITIES/ NON CURRENT LIABILITIES – PROVISIONS

Employee Benefits and Related On-Costs

Recreation Leave	5,718	5,097
Long Service Leave	9,540	8,728
Payroll Tax	5	4
Unfunded Superannuation (refer Note 22)	979	5,394
Total Provisions	16,242	19,223

In accordance with AASB 101 *Presentation of Financial Instruments* liabilities are classified as current where NSW Rural Fire Service does not have an unconditional right to defer the settlement of a liability for at least twelve months after the reporting date.

Notwithstanding this, it is estimated that the liabilities will be settled within the following periods:

Aggregate Employee Benefits and Related On-costs

Provisions – Payments Expected within One Year	1,483	1,364
Provisions – Payments expected later than One Year	14,759	17,859
Accrued Salaries, Wages and On-Costs (Note 12)	334	80
	16,576	19,303

14. CHANGES IN EQUITY

Accumulated Funds		
Balance at Beginning of the Financial Year	10,946	14,160
Changes in Equity – Other than Transactions with Owners as Owners		
Surplus/(Deficit) for the Year	(799)	(3,214)
Balance at End of the Financial Year	10,147	10,946

There were no transactions with owners as owners.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2006

15. COMMITMENTS FOR EXPENDITURE

	2006 \$'000	2005 \$'000
(a) Other Expenditure Commitments		
Aggregate other expenditure for the acquisition of equipment contracted for at balance date and not provided for:		
Not later than One Year (including GST)	25,041	24,486

The Service includes as commitments all outstanding amounts identified in councils' estimates for specific projects that are not at this stage completed. Whilst some of these are covered by contractual obligations and/or unfulfilled purchase orders, others relate to circumstances where contractual obligations have not been formalized. The Service did not have open orders at balance date.

Other Expenditure Commitments include input tax credits of \$749,062 (\$681,622 2004/2005) that are expected to be recoverable from the ATO.

b) Operating Lease Commitments

Future non-cancellable operating lease rentals not provided for and payable:		
Not later than One Year	2,707	2,163
Later than One Year but not later than Five Years	9,004	10,117
Later than Five years	8,065	10,552
Total (including GST)	19,776	22,832

Operating lease commitments comprise motor vehicles, information technology equipment and premises for Head Office and Regional Offices.

Operating Lease Commitments include input tax credits of \$1,797,802 (\$2,075,694 in 2004/05) that are expected to be recoverable from the ATO.

16. CONTINGENT LIABILITIES AND CONTINGENT ASSETS

At balance date the Service had no contingent liabilities or assets.

17. BUDGET REVIEW

Net Cost of Services

The actual net cost of services was favourable by \$3.149M. This variation relates primarily to excess other revenue and a significant reduction in the Superannuation liability.

Current Assets

Current Assets were \$5.481M below budget. The decrease relates primarily to the cash and cash equivalents on 30 June 2006.

Non-Current Assets

Non- Current Assets were below budget by \$0.603M due to the increased sales of Service motor vehicles.

Current Liabilities

There was a decrease of \$3.847M to budget due to changes introduced in 2005/06 by legislation and NSW Treasury which affected the provision for Long Service Leave.

There was also an increase in payments to Creditors and therefore a reduction in Payables to budget of \$3.123M. This also resulted in a corresponding decrease in Cash and Cash Equivalents.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2006

Non-Current Liabilities

There was a decrease of \$3.847M to budget due to changes introduced in 2005/06 by legislation and NSW Treasury which affected the provision for Long Service Leave.

Cash Flows

Total payments exceeded budget by \$19.296M primarily due to an increase in grants and subsidies payments for Section 44 emergencies resulting from December 2005/ January 2006 bush fires.

Total receipts were \$19.521M in excess of budget due to recoups from Treasury as a result of increased Section 44 payments listed above.

18. RECONCILIATION OF CASH FLOWS FROM OPERATING ACTIVITIES TO NET COST OF SERVICES.

	2006 \$'000	2005 \$'000
Net Cash used on Operating Activities	1,206	(2,483)
Cash Flows from Government	(30,581)	(25,305)
Acceptance by the Crown Entity of Employee Benefits and Other Liabilities	(87)	(81)
Depreciation	(3,680)	(3,280)
Decrease/(Increase) in Provisions	2,981	(3,104)
Increase/(Decrease) in Prepayments and Other Assets	620	536
(Increase)/Decrease in Creditors	(2,350)	4,832
Net (loss)/Gain on Sale of Plant and Equipment	424	285
Net Cost of Services	(31,467)	(28,600)

19. NON-CASH FINANCING AND INVESTMENT ACTIVITIES

Long Service Leave Liability Assumed by Crown Entity	87	81
	87	81

20. FINANCIAL INSTRUMENTS

The Service's principal financial instruments are outlined below. These financial instruments arise directly from the Service's operations or are required to finance the Service's operations. The Service does not enter into or trade financial instruments for speculative purposes. The Service does not use financial derivatives.

Cash

Cash comprises cash on hand and bank balances within the Treasury Banking System. Interest is earned on daily bank balances at the monthly average NSW Treasury Corporation (TCorp) 11am unofficial cash rate, adjusted for a management fee to Treasury.

Receivables

All trade debtors are recognised as amounts receivable at balance date. Collectability of trade debtors is reviewed on an ongoing basis. Debts which are known to be uncollectible are written off. An allowance for impairment is raised when there is objective evidence that the entity will not be able to collect all amounts due. The credit risk is the carrying amount (net of any allowance for impairment). No interest is earned on trade debtors. The carrying amount approximates fair value.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2006

20. FINANCIAL INSTRUMENTS (continued)

Bank Overdraft

The Service does not have any bank overdraft facility.

Trade Creditors and Accruals

The liabilities are recognised for amounts due to be paid in the future for goods or services received, whether or not invoiced. Amounts owing to suppliers (which are unsecured) are settled in accordance with the policy set out in Treasurer's Direction 219.01. If trade terms are not specified, payment is made no later than the end of the month following the month in which an invoice or a statement is received. Treasurer's Direction 219.01 allows the Minister to award interest for late payment. No interest was paid during the year.

21. CONSULTANCIES

Consultancy fees paid for the year totaled \$585,329. (\$646,903 in 2004-05).

22. SUPERANNUATION

The Superannuation Schemes relating to the employees of the NSW Rural Fire Service are: the State Super Scheme; the State Authorities Superannuation Scheme; the State Authorities Non-Contributory Superannuation Scheme (Basic Benefits Scheme) - these funds are now closed to new entrants; the First State Super Scheme, the Public Sector Executives Superannuation Scheme and the Local Government Employees Superannuation Scheme. Details of the reserves, assessed liabilities, overfunding and provisions are shown below.

Calculation of the 30 June 2006 superannuation position has created movement in the accrued superannuation liability. Thus, the superannuation funding position as at 30 June 2006 has changed from 30 June 2005 to the extent of \$4,362,194.

The Projected Unit Credit valuation method was used to determine the present value of the defined benefit obligations and the related current service costs. This method sees each period of service as giving rise to an additional unit of benefit entitlement and measures each unit separately to build up the final obligation.

Superannuation Position as at 30 June 2006	SASS \$'000	SANCS \$'000	SSS \$'000	TOTAL \$'000
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Reconciliation of the Assets and Liabilities

Recognised in the Balance Sheet

Present Value of Defined Benefit Obligations	5,764	1,599	19,767	27,130
Fair Value of Plan Assets	(5,752)	(1,674)	(18,801)	(26,227)
Net (Asset)/Liability to be Disclosed in Balance Sheet	12	(75)	966	903

Movement in Net Liability/Asset Recognised in Balance Sheet

Net (Asset) Liability at Start of Year	(39)	(89)	5,393	5,264
Net Expense Recognised in the Income Statement	(53)	(140)	(3,458)	(3,651)
Contributions	104	154	(969)	(710)
Net (Asset)/Liability to be Disclosed in Balance Sheet	12	(75)	966	903

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2006

Superannuation Position as at 30 June 2006 (continued)	SASS \$'000	SANCS \$'000	SSS \$'000	TOTAL \$'000
Total Expense Recognised in the Income Statement				
Current Service Cost	264	88	221	573
Interest on Obligation	292	77	1,126	1,495
Expected Return on Plan Assets	(377)	(123)	(1,127)	(1,627)
Net Actuarial Losses (Gains) Recognised in Year	(230)	(181)	(3,678)	(4,089)
Total Included in "Employee Benefits Expense"	(51)	(139)	(3,458)	(3,648)
Actual Return on Plan Assets	727	236	2,399	3,362

Member Numbers

Contributors		32	53	21
Deferred Benefits		0	0	0
Pensioners		0	0	12
Pensioners Fully Commuted		0	0	2

Superannuation Position as at 30 June 2005	SASS \$'000	SANCS \$'000	SSS \$'000	TOTAL \$'000
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Reconciliation of the Assets and Liabilities

Recognised in the Balance Sheet

Present Value of Defined Benefit Obligations	5,025	1,576	20,355	26,956
Fair Value of Plan Assets	(5,064)	(1,665)	(14,961)	(21,690)
Net (Asset)/Liability to be Disclosed in Balance Sheet	(39)	(89)	5,394	5,266

Movement in Net Liability/Asset Recognised in Balance Sheet

Net (Asset) Liability at Start of Year	23	(55)	3,803	3,771
Net Expense Recognised in the Income Statement	210	63	1,905	2,178
Contributions	(272)	(97)	(314)	(683)
Net (Asset)/Liability to be Disclosed in Balance Sheet	(39)	(89)	5,394	5,266

Total Expense Recognised in the Income Statement

Current Service Cost	234	80	210	524
Interest on Obligation	263	75	1,001	1,339
Expected Return on Plan Assets	(303)	(99)	(900)	(1,302)
Net Actuarial Losses (Gains) Recognised in year	16	7	1,594	1,617
Total included in "Employee Benefits Expense"	210	63	1,905	2,178
Actual Return on Plan Assets	558	182	1,676	2,416

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2006

22. SUPERANNUATION (continued)

Member Numbers

Contributors	31	52	21
Deferred Benefits	0	0	0
Pensioners	0	0	11
Pensioners Fully Commuted	0	0	2

Assets Invested in Entity or in Property Occupied by the Entity

All fund assets are invested by STC at arm's length through independent fund managers.

Principal Actuarial Assumptions at Reporting Date

Discount Rate at 30 June	5.9% pa
Expected Return on Plan Assets at 30 June	7.6%
Expected Salary Increases	4.0% pa to 2008 3.5% pa thereafter
Expected Rate of CPI Increase	2.5% pa

Arrangements for Employer Contributions for Funding

The following is a summary of the 30 June 2006 Financial Position of the Fund calculated in accordance with AAS 25-Financial Reporting by Superannuation Plans

	SASS \$'000	SANCS \$'000	SSS \$'000	TOTAL \$'000
Financial Position as at 30 June 2006				
Accrued Benefits	5,555	1,513	16,515	23,583
Net Market Value of Fund Assets	(5,751)	(1,674)	(18,801)	(26,226)
Net (Surplus)/Deficit	(196)	(161)	(2,286)	(2,643)
Financial position as at 30 June 2005				
Accrued Benefits	4,563	1,368	15,531	21,462
Net Market Value of Fund Assets	(5,064)	(1,665)	(14,961)	(21,690)
Net (Surplus)/Deficit	(501)	(297)	570	(228)
Recommended Contributions for the Entity are:	SASS	SANCS	SSS	
	Multiple of member contributions	% member salary	Multiple of member contributions	
	1.90	2.50	1.60	

The method used to determine the employer contribution recommendations at the last actuarial review was the Aggregate Funding method. The method adopted affects the timing of the cost to the employer.

Under the Aggregate Funding method, the employer contribution rate is determined so that sufficient assets will be available to meet benefit payments to existing members, taking into account the current value of assets and future contributions.

The economic assumptions adopted for the last actuarial review of the Fund were:

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2006

	2006 %	2005 %
Expected rate of return on fund assets	7.3	7.0
Expected salary increase rate	4.0	4.0
Expected rate of CPI increase	2.5	2.5

Nature of Asset/Liability

If a surplus exists in the employer's interest in the Fund, the employer may be able to take advantage of it in the form of a reduction in the required contribution rate, depending on the advice of the Fund's actuary.

Where a deficiency exists, the employer is responsible for any difference between the employer's share of fund assets and the defined benefit obligation.

23. IMPACT OF ADOPTING AUSTRALIAN EQUIVALENTS TO IFRS

The NSW Rural Fire Service has applied the Australian Equivalents to International Financial Reporting Standards (AEIFRS) from 2005/2006.

NSW Rural Fire Service has determined the key area where changes in accounting policies impact the financial report. Some of these impacts arise because AEIFRS requirements are different from previous AASB requirements (AGAAP). Other impacts arise from options in AEIFRS. To ensure consistency at the whole of government level, NSW Treasury has advised agencies of options it has mandated for the NSW Public Sector. The impacts disclosed below reflect Treasury's mandates and policy decisions.

The impacts of adopting AEIFRS on total equity and surplus/(deficit) as reported under previous AGAAP are shown below: There are no material impacts on the Service's cash flows.

Reconciliations – 1 July 2004 and 30 June 2005

Reconciliation of equity under previous Standards (AGAAP) to equity under AEIFRS

	Note	30 June 2005 \$000's	1 July 2004 \$000's
Total equity under AGAAP		16,441	16,793
Defined benefit superannuation adjustment for change in discount rate	1	(5,495)	(2,633)
Total Equity under AEIFRS		10,946	14,160

Reconciliation of surplus/(deficit) under Previous AGAAP to surplus/(deficit) under AEIFRS:

Year ended 30 June 2005	Note	\$000's
Surplus/(deficit) under AGAAP		(352)
Defined benefit superannuation	1	(2,862)
Surplus/(deficit) under AEIFRS		(3,214)

Note to table above:

1. AASB 119 Employee Benefits requires the defined benefit superannuation obligation to be discounted using the government bond rate as at each reporting date, rather than the long-term expected rate of return on plan assets. Where the superannuation obligation is not assumed by the Crown, this will increase the defined benefit superannuation liability (or decrease the asset for those agencies in an over-funded position) and change the quantum of the superannuation expense.

End of audited financial statements



I volunteer because my Grandfather introduced me to firefighting when I was 12. After that day I wanted to help the community of NSW to combat any type of emergency that comes its way. The Rural Fire service will always give back what you put in.

86	ORGANISATION CHART
87	CHAPLAINCY AND FAMILY SUPPORT NETWORK
88	HAZARD REDUCTION
90	BUSH FIRE RISK MANAGEMENT PLANS – PERFORMANCE AUDITS
91	USE OF CREDIT CARDS
92	EQUAL OPPORTUNITY STATISTICS
92	STAFF ESTABLISHMENT
93	FREEDOM OF INFORMATION STATISTICS
96	ALLOCATIONS TO COUNCILS 2005/2006 – IN REGIONAL ORDER
97	PAYMENT PERFORMANCE
98	CURRENT PUBLICATIONS
99	STATEMENT OF PERFORMANCE OF COMMISSIONER
100	COMMITTEES
102	INTERNATIONAL TRAVEL
103	GLOSSARY



APPENDIX A

ORGANISATION CHART



APPENDIX B

CHAPLAINCY AND FAMILY SUPPORT NETWORK

Chaplaincy Activity	Kilometres			Totals January 1997-June 30, 2006
	Totals Carried Forward January 1997-June 30, 2005	Senior Chaplain & Senior Family Support Chaplain 2005/06	57 Volunteer Fire District Chaplains & Family Support Volunteers 2005/06	
Visits to RFS Headquarters	1,380	236	6	1,622
Visits to Fire Control Centres	3,576	96	421	4,093
Visits with Fire Control Officers	4,520	87	221	4,828
Visits to Rural Fire Brigades	2,786	102	487	3,375
Regional Conferences	40	3	5	48
State Management Conferences	8	1	0	9
Brigade Captains Meetings	498	11	165	674
Seminars & Conferences	166	7	14	187
Station Openings & Dedications	149	5	15	169
Fire Fleet Blessings & Services	243	21	46	310
Personal & Family Counselling	2,842	31	469	3,342
Telephone Support & Counselling	1,998	231	426	2,655
Home Visits-Members & Family	2,870	87	587	3,544
Hospital Visitation-Members	1,042	27	177	1,246
Funeral Services Conducted	294	13	47	354
Infant Christenings/Dedications	197	23	57	277
Service Weddings	136	7	19	162
Rural Fire Service Callouts	1,622	23	298	1,943
Police Service Callouts	86	4	11	101
NSW Fire Brigades Callouts	64	0	14	78
NSW Parks and Wildlife Callouts	17	14	0	31
Salvo Care Line Callouts	101	21	0	122
Respond to Actual Suicides	37	0	1	38
Championship & Field Days	92	3	23	118
Critical Incident Support	120	6	27	153
Work Cover and other RFS Meetings	155	46	24	225
Total Kilometres Travelled	672,524	51,419	18,709	742,652

Completed Hazard Reduction (ha) by Land Tenures and Methods for 2005/2006 (excludes Grazing)⁴

Tenure	Burning	Mechanical	Others	Total
Catchment Authority	264.0	755.0	–	1,019
Commonwealth	12.1	0.0	–	12
Council	838.3	26,644.4	3,904.4	31,387
Crown Land	514.0	772.0	–	1,286
National Park	29,070.0	2,830.0	126.0	32,026
Private	3,154.8	485.6	6.5	3,647
RailCorp	–	357.0	–	357
RTA	–	–	–	–
State Forest	38,008.0	–	–	573,221
Total	71,861	31,844	4,037	107,742

Note:

(1) The hazard reduction figures for Catchment Authority, Crown Land, National Park, RailCorp and State Forest are sourced from the land manager's reports.

(2) The hazard reduction figures by mechanical and other means for Council are sourced from the RFS region's reports.

(3) Other figures are sourced from BRIMS.

(4) In line with changes in Bush Fire Coordinating Committee reporting requirements, grazing is only reported where the activity is specifically carried out for the primary purpose of bush fire risk management in the local district. State Forests has this year reported 535,213 hectares of grazing.

Completed Hazard Reduction (ha) by Land Tenures and Methods for 2004/2005 (excludes Grazing)⁴

Tenure	Burning	Mechanical	Others	Total
CA	636.0	4.1	–	640.1
Commonwealth	–	0.6	–	0.6
Council	317.6	19,683.6	2,624.0	22,651.8
Crown Land	649.4	271.6	22.2	1,013,447.2
National Park	36,264.2	113.0	–	47,780.3
Private	11,484.5	1,142.8	–	17,724.3
RailCorp	60.0	122.5	–	182.5
RTA	–	21.6	37.9	59.5
State Forest	29,966.3	1,628.8	4,807.4	498,490.2
Total	79,378	22,989	7,492	109,858

Hazard Reduction (ha) Undertaken by RFS for 2005/2006

	Burning	Mechanical	Others	Total
TOTAL	15,759	2	–	15,761

Note: Figures sourced from BRIMS only.

HAZARD REDUCTION CERTIFICATES

Applications for Hazard Reduction Certificates Referred to the Service

Region	2004/2005			2005/2006		
	100F	100G	Total	100F	100G	Total
East	1,806	423	2,229	1,909	225	2,134
North	221	61	282	157	50	207
South	163	180	343	212	128	340
West	43	33	76	22	81	103
Total	2,233	697	2,930	2,300	484	2,784

Applications for Hazard Reduction Certificates Referred to All Agencies

Region	2004/2005			2005/2006		
	100F	100G	Total	100F	100G	Total
East	1,839	833	2,672	2,058	532	2,590
North	222	129	351	157	95	252
South	163	284	447	212	271	483
West	43	36	79	22	90	112
Total	2,267	1,282	3,549	2,449	988	3,437

HAZARD COMPLAINTS

Hazard Complaints Received From RFS Regions for Different Land Tenures

Region	Land Tenure					Total
	Private Land	Council Land	State Gov. Land	Commonwealth Land	To be Determined	
East	441	206	96	1	13	757
North	112	48	18	0	17	195
South	679	64	33	1	21	798
West	829	36	62	0	2	929
Total	2,061	354	209	2	53	2,679

Inspections, Section 66 Notices and Section 70 Works

Region	Number of Inspections		Number of s66 Notices		Number of s70 Works	
	2004/2005	2005/2006	2004/2005	2005/2006	2004/2005	2005/2006
East	1,413	854	158	81	22	15
North	236	209	12	15	1	4
South	935	972	153	217	41	38
West	740	994	124	137	28	15
Total	3,324	3,029	447	450	92	72

APPENDIX D

BUSH FIRE RISK MANAGEMENT PLANS – PERFORMANCE AUDITS

FIRE PERMITS

Permits Issued By NSW Rural Fire Service under the *Rural Fires Act 1997*

Region	Number of Permits Issued	
	2004/2005	2005/2006
East	7,886	4,123
North	15,663	14,146
South	5,584	5,301
West	2,405	3,289
Total	31,538	26,859

Permits Issued By NSW Fire Brigades under of the *Rural Fires Act 1997*

Region	Number of Permits Issued	
	2004/2005	2005/2006
East	104	50
North	437	383
South	0	0
West	9	5
Total	550	438

Bush Fire Risk Management Plan Audited	Total Number of Strategies	Plan Percentage of Full Term at Audit Date %	Total Strategies Implemented at Audit Date %	Implementation Gap %
Cobar	27	100.0	37.9	62.1
Cooma/Monaro	190	68.0	40.4	27.6
Deniliquin	52	72.0	46.1	25.9
Greater Taree	86	60.0	29.3	30.8
Hastings	152	80.0	62.7	17.4
Lithgow	182	81.7	58.8	22.9
Penrith	94	85.0	48.6	36.4
Tenterfield	142	70.0	7.9	62.1
Tweed	151	80.0	0.5	79.5
Average	134.5	87.1	41.5	45.6
State average all audits	132.8	67.1	44.3	22.8
2004/05	107.1	70.8	39.5	31.3
2003/04	147.4	65.0	51.2	13.8
2002/03	142.2	45.3	44.9	0.4

All communications to be addressed to:

Headquarters
NSW Rural Fire Service
Locked Mail Bag 17
GRANVILLE NSW 2142

Telephone: (02) 8741 5555
e-mail: @rfs.nsw.gov.au

Headquarters
NSW Rural Fire Service
15 Carter Street
HOMEBUSH BAY NSW 2127

Facsimile: (02) 8741 5550



Your Ref:

Our Ref:

Review the Use of Credit Cards

Irregularities were found in one instance in relation to the use of corporate credit cards during the year.

The instance was properly reported and investigated. Appropriate action will be taken against the staff concerned at the conclusion of the investigation procedure.

I certify that credit card use in the NSW Rural Fire Service has been in accordance with Premier's Memoranda and Treasurer's directions except as outlined above.

Phil Koperberg AO AFSM BEM
Commissioner

APPENDIX F

EQUAL OPPORTUNITY STATISTICS

Staff Numbers by salary levels and EEO Groups

LEVEL	TOTAL STAFF	Respondents	Men	Women	Aboriginal People & Torres Strait Islanders	People from Racial, Ethnic, Ethno-Religious Minority Groups	People Whose Language First Spoken as a Child was not English	People with a Disability	People with a Disability Requiring Work-related Adjustment
< \$32,606		0	0	0	0	0	0	0	0
\$32,606-\$42,824	15	15	8	7	1	1	1	0	0
\$42,825-\$47,876	97	97	17	80	0	4	4	4	0
\$47,877-\$60,583	176	176	92	84	3	7	7	12	0
\$60,584-\$78,344	291	291	231	60	3	10	10	17	0
\$78,345-\$97,932	64	64	57	7	0	2	2	3	0
> \$97,932 (non SES)	35	35	32	3	0	2	2	2	0
> \$97,932 (SES)	0	0	0	0	0	0	0	0	0
TOTAL	678	678	437	241	7	26	26	38	0

Distribution of EEO Groups

EEO Reporting Groups	EEO Benchmark	RFS Percentage Based on Respondents 2005/06	RFS Percentage Based on Respondents 2004/05	RFS Percentage Based on Respondents 2003/04	RFS Percentage Based on Respondents 2002/03
	%	%	%	%	%
Men	–		65	67.5	70
Women	50	36	35	32.5	30
Aboriginal People & Torres Strait Islanders	2	1.0	0.3	0.5	0.4
People Whose Language First Spoken as a Child was not English	20	4	1	2.3	2
People with a Disability	12	6	3	4.7	4

It should be noted that any quantifiable data extracted from the Workforce Profile (i.e. EEO & EFT data) contains statistical information inclusive of staff of the Office for Emergency Services (OES). In the reporting period 05/06 there were 31 staff of the OES.

APPENDIX G

STAFF ESTABLISHMENT

	Staffing Number 2003/04	Staffing Number 2004/05	Staffing Number 2005/06
Comparative figures for the past three years			
– Equivalent Full Time Positions (EFT)	601	649	680

APPENDIX H

FREEDOM OF INFORMATION STATISTICS

FOI Requests Received:	Personal	Other	Total
New (including transferred in)	11	14	25
Brought forward from previous period	2	2	4
Total	13	16	29
Completed requests	13	16	29
Requests transferred out	0	0	0
Withdrawn requests	0	0	0
Total processed	13	16	29
Unfinished requests (carried forward)	1	2	3

Results of FOI Requests:	Personal	Other	Total
Granted in full	4	9	13
Granted in part	4	0	4
Refused	5	7	12
Deferred	0	0	0
Consultations:			
Number of third party consultations received			10
Number of applications requiring consultation			12
Granted in full			12
Number of exemptions			0
Number of actual consultations undertaken			20
Total consultations			20

FOI Requests Granted in Part or Full – Basis of Disallowing or Restricting Access	Total
s.19 application incomplete, wrongly directed	3
s.22 Deposit not paid	5
s.25(1)(a1) Diversion of resources	0
s.25(1)(a) Exempt	11
s.25(1)(b), (c), (d) Otherwise available	0
s.28(1)(b) Documents not held	3
s.24(2) Deemed refused, over 21 days	0
s.31(4) Released to medical practitioner	0
Total	22

Ministerial Certificates	Total
Issued	0

APPENDIX H

FREEDOM OF INFORMATION STATISTICS (CONTINUED)

Costs and Fees of Requests Processed		Total
Assessed costs		\$2145
Fees received (\$705 in advance deposits not received)		\$1410

Discounts Allowed		Total
Public interest		1
Financial hardship: pensioner/child		0
Financial hardship: non-profit organisation		0
Total		1

Days to Process	Personal	Other	Total
0-21 days	7	11	18
22-35 days	6	5	11
Over 35 days	0	0	0
Total processed	13	16	29

Processing Time	Personal	Other	Total
0-10 hours	11	12	23
11-20 hours	1	3	4
21-40 hours	1	1	2
Over 40 hours	0	0	0
Total Processed	13	16	29

Reviews and Appeals Finalised		Total
Internal reviews finalised		3
Ombudsman's reviews finalised		0
Administrative Decisions Tribunal appeals finalised		2
Total		5

Internal Review Details – Grounds on Which Requested

Upheld	Total
Access refused	0
Deferred	0
Exempt matter	3
Unreasonable charges	0
Charge unreasonably incurred	0
Amendment refused	0
Total upheld	3

Varied	Total
Access refused	0
Deferred	0
Exempt matter	0
Unreasonable charges	0
Charge unreasonably incurred	0
Amendment Refused	0
Total varied	0
Total	3

Amendment of Personal Records	Total
Number of records amended	0

Notation of Personal Records	Total
Number of records notated	1

APPENDIX I

ALLOCATIONS TO COUNCILS 2005/2006 – IN REGIONAL ORDER

Region East						
		\$				
Bathurst Regional	1,046,099.60		Cooma-Monaro	1,080,259.34	Nambucca	1,257,525.05
Baulkham Hills	1,978,769.13		Corowa	605,721.52	Narrabri	1,128,958.49
Blacktown City	761,690.20		Deniliquin	128,753.00	Richmond Valley	907,854.76
Blue Mountains	3,450,104.23		Eurobodalla	2,467,108.71	Severn	760,446.20
Camden	897,120.50		Goulburn/ Mulwaree	1,036,353.85	Tamworth Regional	2,075,667.00
Campbelltown	1,218,244.02		Hume Zone	2,038,842.60	Tenterfield	1,180,723.80
Dungog	1,299,870.20		Gundagai	512,144.00	Tweed	1,095,839.33
Fairfield	257,589.98		Jerilderie	558,074.96	Upper Hunter	1,942,172.47
Gloucester	1,212,498.13		Lower Western Zone	1,694,823.00	Uralla	451,531.53
Gosford	2,616,131.74		Murray	722,829.65	Walcha	389,993.98
Great Lakes	1,659,976.85		MIA Zone	2,150,074.37	Warrumbungle	1,484,616.40
Greater Taree	1,651,963.69		Palerang	1,524,809.40	Region Total	31,964,283.86
Hawkesbury	2,769,483.57		Queanbeyan City	305,695.00		
Hornsby	2,463,998.59		Riverina Zone	3,870,804.87	Region West	
Hunter Zone	3,046,106.42		Shoalhaven	3,600,622.09		\$
Kiama	810,053.15		Snowy River	1,115,523.21	Barwon Darling Zone	832,858.55
Ku-ring-gai	190,647.82		Tumbarumba	685,001.94	Bland/ Temora Zone	2,451,512.07
Lake Macquarie	2,172,692.54		Tumut	771,663.61	Bogan	320,162.39
Lithgow	1,363,082.89		Upper Lachlan	1,436,800.85	Canobolas Zone	3,537,903.02
Liverpool	1,002,203.53		Wakool	731,580.80	Carrathool	727,894.42
Lord Howe Island	26,226.40		Yass	1,569,947.79	Central Darling	670,023.53
Muswellbrook	1,248,424.07		Region Total	32,519,197.30	Cobar	544,339.57
Oberon	959,047.64				Coonamble	662,990.63
Penrith	1,343,701.67		Region North		Cudgegong Zone	2,418,023.95
Port Stephens	1,640,907.74			\$	Dubbo City	1,214,907.75
Shellharbour	987,451.83		Armidale/Dumaresq	936,111.88	Forbes	870,893.61
Singleton	1,670,417.81		Ballina	497,425.55	Hay	833,437.92
Sutherland	3,395,864.79		Bellingen	1,048,897.74	Lachlan	1,252,856.12
Warringah	2,533,940.55		Byron	699,587.68	Narromine	966,155.59
Wingecarribee	1,692,993.74		Clarence Valley Zone	3,051,705.73	Parkes	1,342,047.92
Wollondilly	1,617,667.44		Coffs Harbour City	1,838,092.32	South West Slopes	2,759,623.55
Wollongong	1,552,463.98		Gilgandra	723,680.86	Walgett	428,931.19
Wyong	2,081,070.04		Gunnedah	602,160.11	Warren	339,956.00
Region Total	52,618,504.48		Guyra	510,954.27	Weddin	793,612.45
			Gwydir	1,368,275.79	Wellington	917,884.13
			Hastings	1,371,764.33	Region Total	23,886,014.36
			Inverell	782,495.15		
Region South			Kempsey	1,397,908.88		
		\$	Kyogle	1,014,169.32		
Bega	1,962,731.57		Lismore	1,170,299.13		
Berrigan	529,270.79		Liverpool Plains	1,058,118.14		
Bombala	691,575.61		Moree Plains	1,217,307.97		
Conargo	728,184.77					

APPENDIX J

PAYMENT PERFORMANCE

Quarter	Current (ie within due date)			Less than 30 days overdue			Between 30 & 60 days overdue			Between 60 & 90 days overdue			More than 90 days overdue		
	05/06	04/05	03/04	05/06	04/05	03/04	05/06	04/05	03/04	05/06	04/05	03/04	05/06	04/05	03/04
September	22	163	443	13	68	9	4	1	19	2	-	-	-	-	-
December	337	3	45	270	12	-	59	9	-	38	2	-	16	-	-
March	54	232	1562	34	160	209	17	3	85	5	3	5	1	-	-
June	541	286	632	112	184	7	1	5	1	18	2	-	-	-	-

APPENDIX K

RISK MANAGEMENT AND INSURANCE

Coverage	2002/03 \$	2003/04 \$	2004/05 \$	2005/06 \$
Workers Compensation	332,442	302,220	493,427	501,358
Motor Vehicle	67,694	61,540	145,123	206,610
Public Liability	1,009,624	917,840	1,150,050	923,300
Property	6,743	6,130	14,201	12,660
Other	7,700	7,000	8,800	9,900
Totals	1,424,203	1,294,730	1,811,601	1,653,828



APPENDIX L

CURRENT PUBLICATIONS

Annual Report
Bush Fire Bulletin
Standards for Asset Protection Zones
Application Instructions for a Bush Fire Hazard Reduction Certificate
Standards for Pile Burning
Standards for Low Intensity Bush Fire Hazard Reduction Burning
Guidelines for Permit Issuing Officers
Guidelines for Subdivision Applications
Guidelines for Single Dwelling Development Applications
Planning for Bush Fire Protection
Bush fire Environmental Assessment Code
50 Years of Fire
The Burning Question
Bush Firewise 1, 2, 3 and 4
Kids Activity Book
Fire Prevention Presentation Handbook
Firesafe 1, 2 and 3
Fire Science Workbook 1
Kids Activity Sheet
Magnetic checklist
Bookmark
Magpie's Challenge
Jigsaw Puzzle

Statement of Performance of Commissioner Koperberg

With a great deal of the State drought declared the bush fire season was relatively normal with the exception of a number of intense, short run, fires in various parts of the State.

Property damage and loss was kept to a minimum due to the further upgraded tanker fleet and the work of the NSW Rural Fire Service (RFS) volunteers. The upgrading of the RFS tanker fleet has been a particular focus of Commissioner Koperberg's for a number of years with a further 260 new and second hand vehicles delivered this year.

The RFS had an increase in volunteer numbers in the past year against a background of declining numbers for other voluntary organisations, and brought training to basic fire fighter level to a record 85 per cent of members

With training levels, personal protective equipment and new tankers reaching record levels, the RFS is in a position to respond appropriately to assist the people of NSW who, when faced with the dangers of bush and other fires, rely upon the professionalism and dedication of the staff and volunteers of the RFS to assist them.

Through his work with the Australasian Fire Authorities Council, the Bush Fire Cooperative Research Centre and his Chairmanship of the National Aerial fire fighting Centre, the Commissioner continues to play a central, active and highly influential role nationally in all matters related to bush fire management

Under the leadership of Commissioner Koperberg the RFS is the best equipped and the most recognised community based fire service in the world.



Tony Kelly
Minister for Emergency Services

- 7 NOV 2006

APPENDIX N

COMMITTEES

RURAL FIRE SERVICE ADVISORY COUNCIL (RFSAC)

Membership of the Council was

Mr P C Koperberg AO AFSM BEM
(Chair)

Mr A Hansell
(Insurance Council of Australia)

Councillor A Smith JP
(Local Government Association)

Councillor R Panton OAM
(Shires Association)

Superintendent W Roche
(NSW Rural Fire Service Association)

Mr A Jaffray AFSM
(NSW Rural Fire Service Association)

Mr B McKinlay
(NSW Rural Fire Service Association)

Mr R Pallin
(Nature Conservation Council)

Mr G Brown
(NSW Farmers Association)

and the Council met on three occasions.

Member attendances were as follows:

Mr PC Koperberg

Mr A Hansell

Councillor A Smith

Councillor R Panton

Superintendent W Roche

Mr A Jaffray

Mr B McKinlay

Mr R Pallin

Mr G Brown

3

1

3

2

3

2

3

3

3

BUSH FIRE COORDINATING COMMITTEE (BFCC)

Membership of the Committee was

Mr P C Koperberg AO AFSM BEM
(Chair)

Assistant Commissioner G Dewsnap AFSM
(NSW Fire Brigades)

Mr P de Mar
(Forests NSW)

Mr B Conroy
(National Parks and Wildlife Service)

Councillor A Smith JP
(Local Government Association)

Councillor R Panton OAM
(Shires Association)

Superintendent M Brett
(NSW Rural Fire Service Association)

Inspector W Laycock
(NSW Police)

Ms A Reeve OAM
(Nominee of Minister for Environment)

Mr R Pallin
(Nature Conservation Council)

Mr G Brown
(NSW Farmers' Association)

Mr S Frost
(Department of Community Services)

Ms W Graham
(Department of Community Services)

Mr T Wilkinson
(Department of Lands)

and the Committee met on four occasions.

Member attendances were as follows:

Mr P C Koperberg 3

Asst Commissioner G Dewsnap 2

Mr P de Mar 2

Mr B Conroy 2

Councillor A Smith 2

Councillor R Panton 3

Superintendent M Brett 2

Inspector W Laycock Nil

Ms A Reeves 4

Mr R Pallin 4

Mr G Brown 4

Mr S Frost 1

Ms W Graham 1

Mr T Wilkinson 4

FIRE SERVICES JOINT STANDING COMMITTEE (FSJSC)

The *Fire Services Joint Standing Committee Act, 1998* provides legislative support for the work of the Committee.

The Committee's work of coordinating the activities of the fire services was supported by the Service's representatives, Commissioner P C Koperberg AO AFSM BEM and Chief Superintendent S Midgley AFSM.

The Committee met on four occasions and member attendances were as follows:

Commissioner P Koperberg 2

Chief Superintendent S Midgley 2



CORPORATE EXECUTIVE GROUP (CEG)

The CEG, the Service's policy making body, met on nine occasions during the year and consists of

- Commissioner P C Koperberg
- AO AFSM BEM (Chair)
- M Sullivan (Acting Chief of Staff)
- M Crowweller AFSM – Executive Director Operations and Regional Management
- R Rogers AFSM – Executive Director Community Safety
- S Fitzsimmons AFSM – Executive Director Strategic Development
- K Harrap AFSM – Executive Director Corporate Communications and Executive Director Operations Support
- T Howe AFSM – Executive Director Operations Support (until November 2005)
- T Anderson PSM – Executive Director Administration and Finance
- P Hennessy – Director of Finance
- C Lord – NSW Rural Fire Service Association
- S Yorke – NSW Rural Fire Service Association
- M Beltran – Manager, Region East (from December 2005)
- I Thomas AFSM – Manager, Region North (from December 2005)
- D Lane AFSM – Manager, Region West (from December 2005)
- J Lucas – Manager, Region South (from December 2005)

Member attendances were as follows:

Commissioner Koperberg	5
M Sullivan	9
M Crowweller	6
R Rogers	6
S Fitzsimmons	9
K Harrap	6
T Howe	2
T Anderson	7
P Hennessy	8
C Lord	5
S Yorke	8
M Beltran	3
I Thomas	4
D Lane	4
J Lucas	3

APPENDIX O

INTERNATIONAL TRAVEL

Date	Country	Officers	Purpose
17-21 July 2005	China	R Rogers D Sutherland	Discuss training and equipment supply possibilities
4-18 Sept 2005	Malaysia	P Evans S Callan J Newnes	Structural Firefighting Course for volunteers
18 Sep-1 Oct 2005	Singapore	P Jones P McKechnie	Officer exchange
19-23 Sept 2005	Singapore Malaysia	Commissioner Koperberg R Rogers T Anderson	Meetings with Malaysia Fire and Rescue and Singapore Civil Defence Force
22 Sept-21 Oct 2005	China	D Eggleston	Officer Exchange
5-7 Oct 2005	New Zealand	S Fitzsimmons T Anderson P Hennessy B Tan J Hollier M Carmichael G Benson	AFAC and CRC annual conferences
10-19 Oct 2005	USA	K Harrap	International Association of Fire Chiefs workshop and meeting with National Fire Protection Association
26 Nov-1 Dec 2005	Korea Japan	R Rogers D Sutherland	Meeting with Korean Forest Service
4-12 Dec 2005	USA	P Langdon G Benson	Annual Fire Service Technology Symposium
3-9 Mar 2006	Japan China	D Sutherland B Graham	Tokyo Fire Department exercise. Discussion on training and equipment possibilities with China
7-9 Mar 2006	USA	K Harrap	International Association of Fire Chiefs Wildland Fire Conference
30 Apr-5 May 2006	USA	R Woods	Conference of International Association of Arson Investigators
10-13 May 2006	Vietnam	D Sutherland	Trans-boundary Haze conference
5-10 June 2006	Singapore Vietnam	Commissioner Koperberg R Rogers T Anderson	Discussions on MoU with Forest Protection Department

APPENDIX P

GLOSSARY

AFAC	Australasian Fire Authorities Council
AIIMS	Australian Interagency Incident Management System
AQTF	Australian Quality Training Framework
BCM	Brigade Classification Model
BFCC	Bush Fire Coordinating Committee
BFMC	Bush Fire Management Committee
BFRMP	Bush Fire Risk Management Plan
BRIMS	Bush Fire Risk Information Management System
CASA	Civil Aviation Safety Authority
CFA	Country Fire Authority of Victoria
CISS	Critical Incident Support Services
CRC	Co-operative Research Centre
CSC	Customer Support Centre
CSIRO	Commonwealth Scientific and Industrial Research Organisation
DEC	Department of Environment and Conservation (NSW)
EEO	Equal Employment Opportunities
e-SDM	electronic Version of Service Delivery Model
FIRS	Fire Incident Reporting System
FSJSC	Fire Services Joint Standing Committee
GIS	Geographic Information System
GSA	Guided Self Assessment
ICON	Incident Control on Line
ICS	Incident Control System
IS	Information Services
LGA	Local Government Area
Lineal Features	Lineal features include mechanical works undertaken for the purposes of creating firebreaks
MAA	Mutual Aid Agreement
MOU	Memorandum of Understanding
NSWFB	New South Wales Fire Brigades
OCSLA	Operational Communications Service Level Agreement
PMPRS	Performance Management Planning and Review System
PMR	Private Mobile Radios
PWPD	People With a Physical Disability
RAFT	Remote Area Firefighting Team
RFDSA	Rural Fire District Service Agreement
RFS	NSW Rural Fire Service
RFSA	NSW Rural Fire Service Association
RFSAC	Rural Fire Service Advisory Council
RMS	Resource Management System
SDM	Service Delivery Model
SES	State Emergency Service
SMU	Service Membership Unit
SOC	State Operations Centre
SOE	Standard Operating Environment
SOP	Standard Operating Procedure
SWS	Static Water Supply

Charter	8	Equal Employment Opportunity	92
Who we are and What we do	3	Publications	98
Legislation	8	Code of Conduct	18
Vision	1	Major Assets	53
Mission	1	Sale of Property	53
Values	1	Risk Management and Insurance	97
Aims and Objectives	8	Annual Report External Costs	52
Management and Activities		Freedom of Information Statistics	94
Commissioner's Foreword	4	Contract and Market Testing	52
Nature and Range of Activities	8	Action Plan for Women	18
Commissioner's letter to Minister	1	Human Resources	92
Highlights of the year	1	Number of Employees	92
Principal Officers	10	Disability Action Plan	18
Organisation Chart	86	Executive Remuneration	53
Consumer response	53	Ethnic Affairs Priorities Statement	18
Overseas Visits	53	Statement of Performance of Commissioner	99
Access		Privacy and Personal Information Protection	52
Headquarters and Regional Offices	13	Electronic Service Delivery	52
Hours of Business	13	Waste Management Plan	16
Committee Representation	8	Occupational Health and Safety	34
Rural Fire Service Advisory Council	8	Payment Performance	97
Bush Fire Coordinating Committee	8	Review of Use of Credit Cards	91
Representation on Outside Bodies	9		
Fire Services Joint Standing Committee	8		
Corporate Executive Group	8		
Statement and Standard for the Provision of Services	52		
Grants to Outside Organisations	53		
Consultants	52		