

2018-19 Annual Report



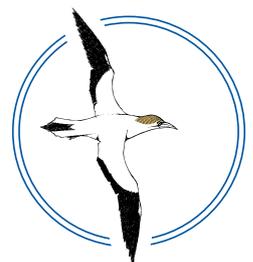
We Create

We Surpass

We Learn

We Connect

We are
Responsible



PORTLAND
DISTRICT HEALTH



*Our Vision,
Our Community,
Your Health*

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PORTLAND
DISTRICT HEALTH



The community we live and work in is vitally important to us. Our focus is the health and wellbeing of the people in our community.



We Value Wisdom

We use knowledge, experience and understanding to make the decisions that matter.



We Value Compassion

We care about people – their safety matters above all else. Every person's need is different and is respected. Our service quality is second to none.



We Value Courage

We are fearless and courageous in making things happen, embracing opportunities and creating solutions.



FUTURE PRIORITIES



OUR COMMITMENTS

We Create

Discovering and developing innovative solutions is our way of delivering the best care we can.

We Surpass

Your experiences in our care will be safe and the highest quality they can be.

We Learn

Our skilled team are the heart of our organisation; they are dedicated to lifelong learning, allowing us to deliver high quality healthcare

We Connect

Our collaborations, partnerships and relationships are vital to our success.

We Are Responsible

We work hard to meet or exceed expectations and comply with what is required of us.



*Thank you to United Way Glenelg who donated money to purchase a baby cot for our Urgent Care Centre.
Dr Rashid, Nicole Carr, United Way Glenelg & Deb Tozer, Urgent Care Centre manager*

CHIEF EXECUTIVE REPORT & PRESIDENT REPORT

At Portland District Health all of our work is inspired by our shared vision 'our community, your health'. We know that our community is a vibrant growing community, and needs to be a place that inspires us to be healthy, achieve our goals and enjoy life. We understand the vital role we have in contributing to the health and vitality of the individual and communities we work in.

As an integrated health service we provide care from birth to end of life, however health is not only about care. It is equally important that the individuals and the community as a whole seek to be healthy and enjoy life. Portland District Health is working with an increasing number of organisations within our community to tackle the issues that potentially will create health problems in the future. We continue to champion SEA-change; looking at reducing obesity rates by promoting healthy eating and activity.

To get our youngest community members off to a great start in life we have been successful in adding the maternal and child health program to our services. We will, over the next year look at how we can bring together this program and our maternity program to create a responsive, seamless women's and children's health service. We want to engage with our young families and their wider support networks so that we can include everyone into the agenda to give children the best start in life.

The population and numbers of visitors to our region is growing and along with this the numbers of people who want our hospital to partner with them to improve their health and well-being is also growing. Over the last 3 years Portland District Health has experienced significant growth in emergency and inpatient demand:

- Emergency presentations increased 16% last year and 25% in the last three years
- The number of patient bed days increased 23% last year
- The average number of inpatients per day increased from 31 to 39
- The number of operations performed was 2584, an increase of 8% compared to last year
- Patients needing medical imaging diagnostic examination has increased 24 % in the last three years
- Births have risen from 62 last year to 75 this year
- Community nursing has also experienced a 10% increase in patient numbers in the last year

Portland District Health is now consistently achieving or exceeding the activity targets set by the Department of Health and Human Services. We have successfully engaged with our communities and workforce to provide accessible high quality services to our significant remote corner of Victoria.



Board President Dr Andrew Levings presents Dr Michelle Kearney with her farewell service award at the AGM.

KEY ACHIEVEMENTS WITHIN THE ORGANISATION THIS YEAR INCLUDE:

Portland District Health continues to maintain full accreditation with ruling authorities, passing both our hospital wide accreditation and our Harbourside Lodge Aged Care accreditation in August 2018.

The engagement of our community to take the lead in their own healthcare journey via our 'It's Ok to ask' campaign continued.

- It's Ok to Ask for a Medical Emergency Call
- It's Ok To Ask to have your baby or your surgery at PDH
- It's Ok To Ask has your healthcare clinician been vaccinated
- It's Ok To Ask to give feedback about your experience at PDH, favourable or adverse.

Our health service takes a holistic role through promotion of **Sustainable Eating and Activity** known as the (SEA Change) program; we aim to make healthy eating and physical activity the easiest choice for a healthier community.

SEA Change has over 250 initiatives underway in the local community and is currently working with 5 schools, 3 workplaces that include over 50 staff, and over 5 community not for profit groups to embed health and wellbeing activities in workplace models.

The SEA Change initiative shared top honours with the Southern Grampians at the Victorian Public Healthcare awards for their work in the category "Supporting Healthy Population's" for their success in addressing the root causes of chronic disease before it occurs.

We received in total \$110,000 from renewable energy company Pacific Hydro for its rooftop solar project; the panels have now been installed.



It follows a decision by Pacific Hydro to allocate a further \$70,000 on top of the already allocated \$40,000 of the Portland Great South West Sustainable Communities funds to the project following a community based survey asking the community to vote where they would like to see the funds go.

In collaboration with Wannon Water to reduce the consumption of sugary drinks we have improved public health through great-tasting water project which has led to a major infrastructure investment of a \$100,000 reverse osmosis plant and two public drinking fountains installed at the health service fully funded by Wannon Water. This has resulted in improved water taste while giving the community access to the better tasting water.

The project is a pilot which will provide valuable data for plans to improve the taste of water across the whole of Portland.

COLLABORATIONS

We continue to collaborate with our neighbouring health services in the South West to connect care and improve patient outcomes and have achieved significant progress by:

- developing a shared understanding of each health services capability
- shared credentialing of our medical staff across the SW of Victoria
- development of tools to review clinical data, discuss and improve patient outcomes
- asking our clinician what are the key areas for improvement – the most prominent response being patient falls. In addition the best evidence falls preventions strategies already in place we are looking to leverage off technology and develop a smartphone 'APP' to assist clinicians identify and actively engage regularly with patients at risk of falls

Portland District Health continues to respect and work closely with our first nation's people. The Grow Healthy Together or Ka-ree-ta Ngoot-yoong Wat-nan-da (Indigenous health advisory committee) meets quarterly to plan ways to improve indigenous health and employment in the region. This year the committee has been working on training pathways for Aboriginal Health workers and the planning of a 'Women's Business' & maternity forum.

We would like to congratulate the Gunditj Mirring Traditional Owners Aboriginal Corporation for the successful World Heritage listing of Budj Bim in May 2019. Budj Bim is just the second site in Victoria to achieve a world heritage listing and is the only Australian world heritage site listed solely for its Aboriginal cultural values. We look forward to working with them into the future.

VOLUNTARY SUPPORT

We are always overwhelmed by the support of our community who, through their participation in our fund-raising events, raised an impressive \$27,115 at our Charity Golf day last March towards the purchase of three high tech defibrillators valued at \$16,000 each. On top of this, the Murray to Moyne Cyclist Teams, 'White Lionners' (Lions Club) and 'Flogging A Dead Horse' raised just over \$10,000 which in total enabled the purchase the defibrillators.

In October 2018 we held our first Hospital Gala ball in seven years raising \$11,639 to purchase a Cardiac Output Monitor to improve the observation of patients under anaesthesia. The ball was attended by over 200 people and was a memorable night in high demand for a return in 2019, which is also a testimony to the great work of committee members, chefs, waiters/waitresses, bar staff, all of whom volunteered their time and made it a successful event.

More generally, the fundraising support from our our local service clubs has been invaluable for the purchase of essential equipment throughout this financial year. These clubs include The Lions Club, Rotary Clubs of Portland and Portland Bay, Country Women's Assoc. Heywood, Women's Service Club, RSL Memorial Bowling Club Women's sub-section and United Way Glenelg.

Beyond fundraising we celebrate the ongoing contribution of an amazing team of volunteers who continue to support our clients in many ways including:

- providing entertainment and companionship to our Harbourside Lodge residents
- working within our end of life teams to support patients, carer and their families
- reducing isolation and loneliness by making daily phone calls to check our vulnerable community residents are ok
- cheerfully interacting with our elderly community residents as they deliver meals on wheels
- Providing community transport to disadvantaged community members to ensure they make appointments
- supporting the hospital with administrative tasks and events





We want to stress to our community and visitors the importance of having ambulance cover in the event of a medical emergency because not all transfers from Portland District Health to another hospital are covered unless the patient is an Ambulance Victoria member. We don't want to see our patients billed with the costs from emergency transfers via ambulance when these can be avoided by being an Ambulance Victoria member.

We are encouraging everyone aged over 18 to prepare an advance care plan. You do not have to be suffering from a terminal illness before you do this. The wisdom of having an advance care plan and appointing a medical treatment decision maker makes it easier for everyone in health care because treatment decisions are made around a person's discussed and documented wishes.

To achieve this, we are working with our admissions department to give patients the necessary information to enable them to work with their family and General Practitioner to develop their advance care plan.

Portland people now have easy access to a fulltime paediatrician following a successful recruitment campaign. Dr Baade relocated from Traralgon to take up the position and is the first paediatrician to be based in the city for many years. We are always looking to provide the best specialised services to our community and having a locally-based paediatrician will add to that.

We continue to support the Future Leaders Program which mentors students from Bayview College, Portland Secondary College and Heywood & District Secondary College. The program gives students the opportunity to explore health careers first hand and is an important part of inspiring our

future health workforce. We have committed to mentoring three students this year, two in nursing and one in physiotherapy.

We continue to share our stories via our social media presence and have over 2000 followers on Facebook, a following that continues to grow each week. We encourage all members of the community to keep informed with what is happening at their Health Service by visiting the website and following us on Facebook.

We acknowledge and thank all who have supported Portland District Health during the 2018/19 year, including our staff, volunteers, clients and carers, the Department of Health and Human Services, our visiting medical and clinical staff, and our partnering organisations.

Finally, we recognise and commend the outstanding service provided to the community by Dr Michelle Kearney, Bayview College Principal. Michelle was a past Director and Board President over a 5 year term providing substantial support and advice. Similarly for David Patterson, Certified Practising Accountant at Silvanridge and past Director over a 4 year term where he provided Portland District Health with sound financial advice to guide the ever challenging budget. We thank both Michelle and David for their dedicated leadership, expertise and governance.

We welcomed to the Board of Management on 01 July 2018, Michael Bartos who has a diverse background in strategic leadership and stakeholder engagement. Michael brings a fantastic skill mix to the table to ensure our health service continues to meet the needs of our community.

We are by your side.



Andrew Levings

DR ANDREW LEVINGS
BOARD OF MANAGEMENT PRESIDENT



Christine Giles

CHRISTINE GILES
CHIEF EXECUTIVE OFFICER



Portland District Health (PDH) incurred a comprehensive consolidated deficit in 2018/19 of \$1.4m (\$2.6m 2017/18) an improvement of \$1.2m.

PDH is constantly challenged to maintain service delivery in a financially sustainable manner. The Department of Health and Human Services (DHHS) continues to work closely with PDH under the Intensive Monitoring program whereby financial performance is monitored on a regular basis. PDH continually look for financial strategies to work towards achieving a sustainable business model. PDH acknowledges the support provided by DHHS during the year and looks forward to continuing the close collaboration in current year.

OPERATING PERFORMANCE

The Net Result before Capital and Specific Items is used by management of PDH, DHHS and the Victorian Government to measure the ongoing operating performance of health services. For the financial year ended 30 June 2019 the Net result before capital and specific items was a surplus of \$0.27m (2017/18 \$0.065m deficit). The improved operating performance was largely attributable to the net surplus obtained with sustainability funding. The major expense off setting sustainable funding revenue is the high cost of providing highly skilled medical staff to maintain accessible, safe, high quality health service.

Service delivery increased in the following areas of PDH:

- Acute by 4% or 203 discharges with 5,410 patients treated (2017/18 5,207)
- Urgent care by 16% or 1,212 presentations with 8,747 patients treated (2017/18 7,535)

CASH

PDH generated net cash flows from operations in 2018/19 of \$2.3m (2017/18 \$1.3m). From this, borrowings were reduced by \$0.13m and used \$1.5m to purchase plant and equipment. The current asset ratio at 30 June is 0.56:1 (0.55:1 2017/18).

ASSET PURCHASES

Assets to the value of \$1.8m were purchased in 2018/19. The major items purchased were solar panels (\$382,720), gastroscopes (\$106,189), colonoscopes (\$155,335), vision washer (\$83,084).

THE FUTURE

The continuing support of the community is essential to ensure PDH's financial future, as is the continuing partnership with government and sub-regional health services. We continue to operate in a climate where funding for health provision across the wider community is finite. Where possible all endeavors must be undertaken to maximise efficiencies in light of scarce financial resources whilst maintaining a suite of high quality health services to meet local community health needs.



Bev Smith from the RSL Bowling club presents a cheque to Brooke Kelly, Cancer Support nurse at PDH. The club holds a 'Pink Day' each year and donate toward cancer services at PDH.



FINANCIALS ('000'S)

| | 2019 \$'000s | 2018 \$'000s | 2017 \$'000s | 2016 \$'000s | 2015 \$'000s |
|------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| OPERATING RESULT | | | | | |
| Total Revenue | 52,371 | 45,766 | 42,457 | 38,400 | 39,596 |
| Total Expenses | 53,564 | 48,391 | 44,061 | 41,056 | 41,137 |
| Net Result from transactions | (1,193) | (2,625) | (1,604) | (2,654) | (1,541) |
| Total other economic flows | (175) | (8) | 60 | (40) | 24 |
| Net Result | (1,368) | (2,633) | (1,544) | (2,694) | (1,517) |
| Total Assets | 74,717 | 68,011 | 66,088 | 66,699 | 66,409 |
| Total Liabilities | 15,441 | 14,101 | 14,414 | 13,480 | 10,497 |
| Net Assets / Total Equity | 59,276 | 53,910 | 51,674 | 53,219 | 55,912 |

Financials includes the consolidated controlled entity Active Health Portland Ltd.

| | 2019 \$'000s |
|------------------------------------|-----------------|
| NET OPERATING RESULT* | 269 |
| Capital Purpose Income | 1,168 |
| Specific Income | 873 |
| Assets provided free of charge | 0 |
| Assets received free of charge | 0 |
| Expenditure for capital purpose | 0 |
| Depreciation and Amortisation | (3,478) |
| Impairment of Non-Financial Assets | 0 |
| Finance Costs (Other) | 42 |
| Net Results from Transactions | (1,210) |

*The Net operating result is the result which the health service is monitored against in its Statement of Priorities (parent result).

Responsible Bodies Declaration

In accordance with the Financial Management Act 1994, we are pleased to present the Report of Operations for Portland District Health for the year ending 30 June 2019.

ANDREW LEVINGS
PRESIDENT BOARD OF MANAGEMENT
PORTLAND DISTRICT HEALTH
Date: 30 July 2019

MS CHRISTINE GILES
CHIEF EXECUTIVE OFFICER
PORTLAND DISTRICT HEALTH
Date: 30 July 2019

BOARD OF MANAGEMENT



The Board Directors role at Portland District Health has, in the past, been a voluntary honorary role. Changes by Department of Health and Human Service will see the Board Directors remunerated for their service as of 1 July 2018.

The skills and experience within the Board Directors is regularly reviewed by Governance Evaluator via a skills survey to ensure an appropriate Board skill mix is maintained and to identify any deficits in their governance processes that requires strengthening.

The Board of Management is responsible to the Minister for Health for setting the strategic direction and governance of Portland District Health, within the framework of government policy. Board Directors are accountable for ensuring the services:

- are efficiently and effectively managed;
- provide high quality care and service delivery;
- meet the needs of the community; and
- meet performance targets

The Directors are committed to ensuring that the services provided by Portland District Health comply with their legislative requirements and the Objectives, Mission and Vision of the Service, within the resources provided.

The Directors review governance information monthly in order to continually assess the performance of Portland District Health against its objectives and are also responsible for appointing and evaluating the performance of the Chief Executive Officer.

The Victorian Government has also committed to ensuring government boards and committees broadly mirror the diversity present in Victoria's communities. This includes appropriate representation of women, regional Victorians, Aboriginal people, young Victorians, Victoria's culturally diverse community, the LGBTI community and Victorians living with a disability.

Board Chair/President

Dr Andrew Levings

Appointed: 19 Aug 2014

Term Expires: 30 June 2019

Committees:

- Finance, Audit & Risk
- Remuneration
- Grow Healthy Together Indigenous Advisory

Director Senior Deputy- Chair

Alex Campbell

Appointed: 01 July 2016

Term Expires: 30 June 2019

Committees:

- Finance, Audit & Risk
- Remuneration
- DHHS Quarterly Performance Meeting

Director Junior Deputy-Chair

Anita Rank

Appointed: 2012

Term Expires: 30 June 2019

Committees:

- Consumer Advisory (Chair)
- Active Health Portland (Director/Chair)

Director

David Patterson

Appointed: 01 July 2015

Term Expires: 30 June 2021

Resigned: 30 May 2019

Committees:

- Finance, Audit & Risk (Chair)

Director

Michael Bartos

Appointed: 01 July 2015

Term Expires: 30 June 2021

Committees:

- Quality, Safety & Risk (Chair)
- Consumer Advisory

Director

Sandy Burgoyne

Appointed: 01 July 2016

Term Expires: 30 June 2021

Committees:

- Workforce, Culture & Development (Chair)
- Remuneration

Director

Dr Ann Miller

Appointed: 01 July 2016

Term Expires: 30 June 2021

Committees:

- Quality, Safety & Risk

Director

Roslyn Pevitt

Appointed: 01 July 2016

Term Expires: 30 June 2019

Committees:

- Grow Healthy Together Indigenous Advisory
- Workforce, Culture & Development
- Active Health Portland

Director

Prof Michael Bailey

Appointed: 01 July 2017

Term Expires: 30 June 2020

Committees:

- Quality, Safety & Risk

2018-19

MEETING ATTENDANCE

| | |
|---------------------|---------|
| Dr Andrew Levings | 10 / 11 |
| Alex Campbell | 10 / 11 |
| Anita Rank | 8 / 11 |
| David Patterson | 7 / 11 |
| Michael Bartos | 10 / 11 |
| Sandy Burgoyne | 8 / 11 |
| Dr Ann Miller | 7 / 11 |
| Roslyn Pevitt | 9 / 11 |
| Prof Michael Bailey | 10 / 11 |

EXECUTIVE MANAGEMENT



Chief Executive Officer
Christine Giles

Executive Director of Corporate Services
Karena Prevett

Executive Director of Nursing
Roslyn Alexander

Executive Director of Primary Care Services
Fiona Heenan
Ceased 04/01/2019

Margaret Cadenhead
Commenced 06/05/2019

Executive Director Medical Services
Dr Kaushik Banerjea

Director Finance
Jennie Stinson
Ceased 23/09/2018

Greg Schultz
Commenced 07/01/2019

Director Quality, Safety & Risk
Loren Drought

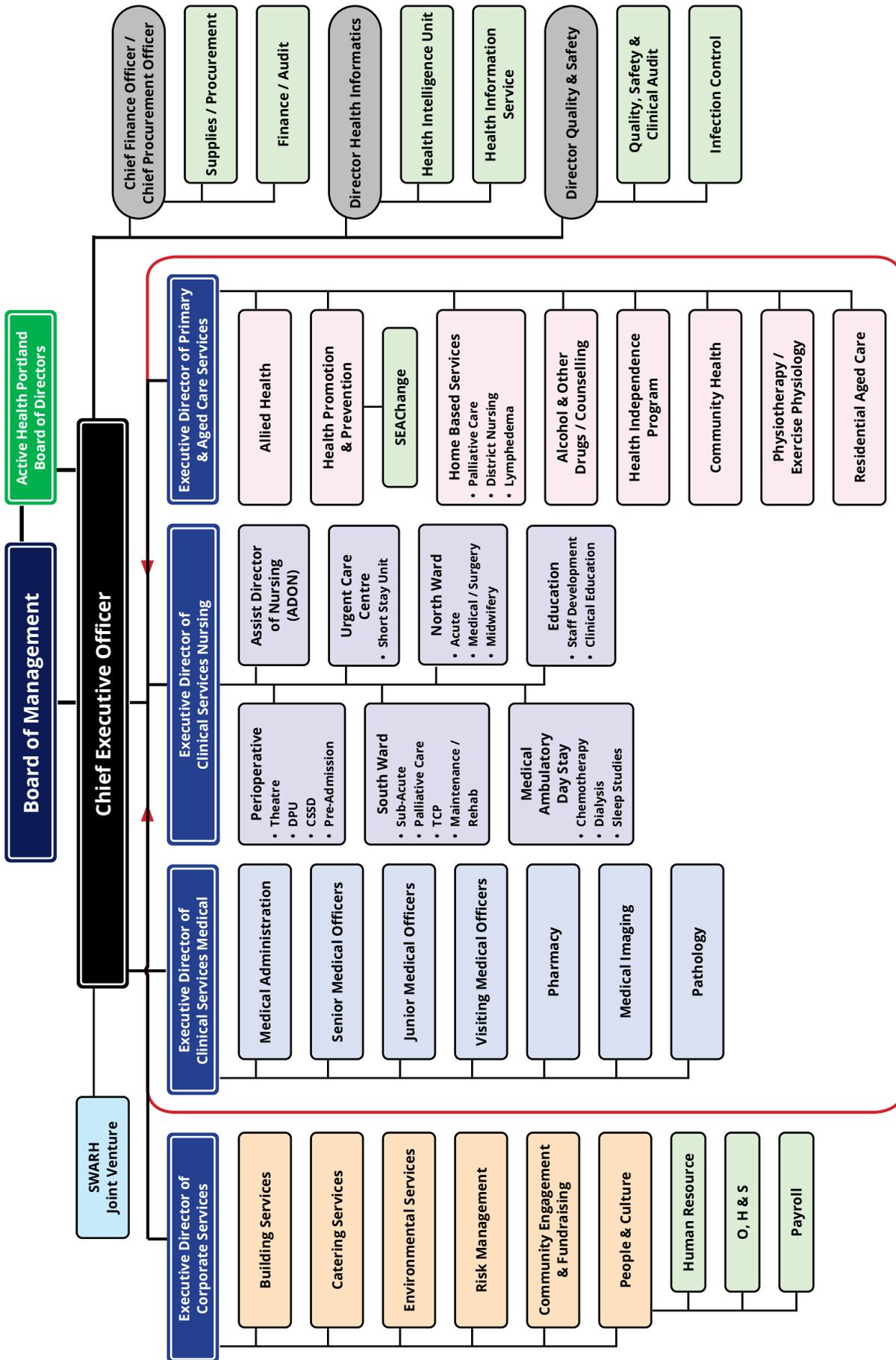
Director Health Intelligence
Claire Holt

The Executive team met 40 times during the year, providing regular reports to the Board of Management.



Back left: Karena Prevett, Kaushik Banerjea, Ros Alexander, Greg Schultz, Loren Drought, Claire Holt
Front left: Christine Giles, Margaret Cadenhead

ORGANISATIONAL CHART



Clinical Executive Team

"CLINICAL GOVERNANCE IS THE RESPONSIBILITY OF ALL PDH STAFF"

Reviewed May 2018 by Executive
Effective 1 July 2018



MEDICAL UNITS

Anaesthesiology
 Cardiology
 Dermatology
 Endocrinology
 Endoscopies
 ENT Surgery
 General Surgery
 General Medicine
 Geriatric Medicine
 Nephrology
 Obstetrics & Gynaecology
 Oncology
 Ophthalmology
 Oral Surgery
 Orthopaedics
 Paediatrics
 Plastic Surgery
 Respiratory
 Urgent Care
 Urology
 Vascular

DIAGNOSTIC

Echocardiograms
 Holter Monitoring
 Pathology
 Pharmacy
 Radiology

- CT Scanning
- General X-rays
- Ultrasound
- Mammograms
- Fluoroscopy
- Bone Density
- OPG/Cone beam CT

 Sleep Studies
 Stress Testing

NURSING /

MIDWIFERY

SPECIALITIES

Central Sterilizing Service
 Chemotherapy
 Day Procedure
 Hospital in the Home
 Immunisation Service
 Lactation Consultant
 Medical - Acute
 Midwifery - Neonatal Care
 Palliative Care
 Perioperative
 Renal Dialysis
 Residential Aged Care
 Respite Care
 Shorts Stay UCC

Sub-Acute care
 Surgical - Acute
 Transition Care
 Urgent Care (Emergency)

PRIMARY, COMMUNITY & ALLIED HEALTH

Asthma Education
 Breast Care
 Cancer Support
 Community Nursing
 Continence
 Counselling

- Psychology
- Social Worker
- Mental Health Nurse

 Diabetes Education
 Dietetics
 Discharge Planning
 District Nursing
 Drug, Alcohol
 & Counselling
 Exercise Physiologist
 Hand Therapy
 Health Independence
 Community Rehab
 HARP
 Post-Acute Care
 Health Promotion
 Lymphoedema
 Needle Exchange
 Occupational Therapy
 Palliative Care
 Physiotherapy
 Podiatry
 Speech Therapy

SUPPORT SERVICES

Administration
 Health Informatics
 Hotel Services

- Catering
- Environmental
- Meals on Wheels

 Staff Education
 Maintenance
 Quality & Safety

- Infection Control
 & Prevention

 Security
 Staff Health
 Supply
 Waste Management
 Volunteers
 Helipad



Donna Eichler, Theatre Manager & Pip Wombwell, Theatre staff member.



Pauline Donovan had a brief stint at PDH late 2018 following a fall.



SALARIED MEDICAL OFFICERS

Emergency Physicians

Dr T Baker MBBS (Hons) B.MedSc (Hons) FACEM
 Dr A Lishman MBBS (Hons) B.MedSc FACEM
 Dr S Thomas MBBS FACCRM
 Dr C Belchi MBBS FACEM

Specialist Physicians

Dr N Sharma MBBS MS FRACP FCSANZ
 Dr S Jayathilake MBBS FRACP

Surgeon

Mr Sanjaya Karunaratne MBBS M.S FRCS(ED) FRACS
 Mr Anamitra Sarkar MBBS M.S FRACS

Anaesthetists

Dr P Reid MB CHB DUND
 Dr J Parker (GP Anaes) FACRRM MBBS

Obstetricians & Gynaecologist

Dr Yasser Diab MBBS FRANZCOG MD

Hospital Medical Officers

Dr R Nelakurthi MBBS
 Dr Neeraj Nilmani MBBS
 Dr Zheng Yin (Rodney) MBBS
 Dr Abhirami Selvakumar MBBS
 Dr Pratibha Ranjan (Pattie) MBBS
 Dr Karnanvir Gill MBBS
 Dr Abdul Mannan MBBS

Senior Medical Officers

Dr Ashraf Sorial RACGP
 Dr Vijay Kumar MB General Med / Emergency Med

Registrars

Dr Hilary Smith (Emergency) MBBS
 Dr Aaron Donovan (Surgical) MBBS

Paediatrician

Britta Baade MBBS, FRACP, MD

Ophthalmologist

Dr R Harvey MBBS, FRCO, FRACS

VISITING MEDICAL OFFICERS

General Practitioners

Dr G Patel MBBS

Specialist Anaesthetist

Dr J Muir MBChB LRCP LRCS FRCA FANZCA
 Dr N Shorney MBBS FANZCA
 Dr C Bonney MBBS FRANZCA

Physicians

Dr A Bowman MBBS FRACP
 Dr T Branken MBChB (Brim) FCP(SA) FRACP

Endocrinologist

Dr G Nicholson MBBS FRACP

Nephrologist

Dr M Desmond MBBS FRACP PHD
 Dr C Somerville MBBS FRACP PHD
 Dr A Tjipto MBBS FRACP

Oncologist

Dr I Collins MBBS FRACP
 Dr T Hayes MBBS FRACP

Radiation Oncologist

Dr T Gleisner MBBS FRACP
 Dr S Islam MBBS FRACP

Haematologist

Dr J Brotchie MBBS FRACP

ENT Specialist

Dr A Cass MBBS FRACS

Paediatrician

Dr N Thies MBBS DCH FRACP (Paed)
 Dr K Olinsky MBBS FRACP (Paed)

Radiologists

Dr D Cleeve MBBS FRANZCR
 Dr J Eng MBBS FRANZCR
 Dr R Jarvis MBBS FRANZCR
 Dr S Skinner MBBS FRANZCR
 Dr J Wilkie MBBS RCR RANZCR
 Dr J Tamangani MBBS MSc RCR
 Dr S Kruger MBBS FRANZCR

General Surgeons

Mr U Naidoo MBChB FCS (FA)
 Mr J Ragg MBBS FRACS
 Mr R Moore MBBS FRACS
 Mr P Gan MBBS FRACS

Orthopaedic Surgeons

Dr K Arogundade MBBS FRACS MD FRCS
 Dr M Liptak BMBS FRACS
 Dr M Ling BMBS FRACS
 Prof J Krishnan MBBS FRACS PhD
 Dr M Penta MBBS FRACS FAOA

Dr A Sood BMBS FRACS
 Dr J Ward BMBS FRACS
 Dr A Mitra MBBS FRACS
 Dr N Russell BMBS FRACS

Plastic Surgeon

Dr R Toma MBBS FRACS (Plast)
 Dr J Masters MBBS FRACS (Plast)
 Dr P Riddell MBBS FRACS (Plast)

Urologist

Mr A Davidson MBBS FRACS

Dermatologist

Dr M Goh MBBS FACD
 Dr V Chitreddy MBBS FACD
 Dr A Amerasingh MBBS FACD
 Dr E Veysey MBBS, MBChB, MRCP, MPG, FACD

VISITING DENTAL OFFICERS

Oral Maxillo Facial Surgeon

Dr B Robinson MDS BDS

Dentists

Dr A Nascimento BDS
 Dr D Blood BDS

VISITING ALLIED HEALTH

Psychologist
 Lana Kossoft (Aged Care)

Prosthetist

P Young ADDP

Portland District Health regulates the appointment, credentialing and definition of scope of clinical practice for all health practitioners who provide services within our health service.



Dr Britta Baade,
 Paediatrician at PDH.



| Labour Category | June Current Month FTE | | June YTD FTE | |
|---------------------------------|---------------------------|---------------|-----------------|---------------|
| | 2019 | 2018 | 2019 | 2018 |
| Nursing | 157.14 | 143.38 | 149.57 | 138.3 |
| Administration & Clerical | 48.73 | 44.33 | 47.67 | 42.75 |
| Medical Support | 5.35 | 5.49 | 5.5 | 5.4 |
| Hotel and Allied Services | 37.5 | 34.31 | 38.62 | 36.57 |
| Medical Officers | 18.89 | 14.08 | 16.6 | 16.43 |
| Ancillary Staff (Allied Health) | 31.86 | 30.43 | 32.33 | 30.21 |
| TOTAL | 299.47 | 272.02 | 290.29 | 269.66 |

STAFFING

| | 2018/19 | 2017/18 | 2016/17 | 2015/16 |
|---|---------|---------|---------|---------|
| Number of Staff Employed | 469 | 450 | 427 | 405 |
| Number of Staff Employed (EFT) | 290.29 | 269.66 | 261.42 | 254.24 |
| Time Lost through Work Cover Claims (EFT) | 0.47 | 0.30 | 0.00 | 0.21 |
| Time Lost through Industrial Disputes (hours) | 0.00 | 0.00 | 0.00 | 0.00 |
| Sick Leave as % of Basic Salaries | 5.64% | 5.57% | 5.57% | 6.11% |

Primary Care Team in front of the PDH Consulting Suite.





STATUTORY COMPLIANCE

During 2018/19, Portland District Health made Nil mandatory reports to AHPRA regarding health professionals. There were no reports under the Protected Disclosure Act.

CODE OF CONDUCT

All staff receive training on appropriate/expected code of conduct as a part of regular mandatory training in 'PDH Acceptable Workplace Behavior' at Portland District Health. Part of this training includes 'Workplace Bullying & Harassment' policy which covers:

- Occupational Health and Safety Act 2004
- Equal Opportunity (Gender Identity & Sexual Orientation Act 2000)
- Human Rights and Equal Opportunity Act 1986
- Racial Discrimination Act 1975
- Sex Discrimination Act 1984
- Disability Discrimination Act 1992 Crimes Act 1958
- Workplace Relations Act 1996

INDUSTRIAL RELATIONS

Nil work hours were lost at Portland District Health as a result of industrial action during 2018/19.

EMPLOYMENT PRINCIPLES

Portland District Health is a public community based service that:

- makes fair employment decisions with a fair system of review;
- recognises that the usual basis for engagement is as an ongoing employee;
- makes decisions relating to engagement and promotion that are based on merit;
- requires effective performance from each employee;
- provides flexible, safe and rewarding workplaces where communication, consultation, cooperation and input from employees on matters that affect their workplaces are valued;
- promotes workplace culture free from bullying, harassment, discrimination, patronage and favouritism;
- recognises the diversity of the Portland community and fosters diversity in the workplace

PEOPLE AND LEARNING

Our commitment is to the ongoing development of Portland District Health as a dynamic and capable organisation.

Portland District Health will:

- attract and retain dedicated, skilled and motivated workforce
- promote a workplace that is professional and supportive of the health and wellbeing of staff
- champion a learning and developmental culture
- ensure effective communication, collaborative decision making and problem solving
- support professional development pathways within the organisation
- build succession capability within the organisation

POLICE RECORD CHECKS

It is a legislative requirement that all staff and volunteers have a current police check and working with children's check (WWCC). No one is employed or engaged as a volunteer at Portland District Health without a valid police record check.

EQUAL OPPORTUNITY (EEO) ACT (VIC) 2010

To comply with the legislation Portland District Health has effectively developed systems that ensure:

- Open competition in recruitment, selection, transfer and promotion
- All employment decisions are based on merit
- Employees are provided with a reasonable avenue of redress against any unfair treatment



Qube Ports donated \$3500 and Anti-Cancer Council Portland Unit donated \$2162 to purchase two new Niki T34 syringe pump machines for Palliative care.



| Occupational Violence Statistics | 2017-18 | 2018-19 |
|---|---------|---------|
| 1. WorkCover accepted claims with an occupational violence cause per 100 FTE | 1.11 | 0.99 |
| 2. Number of accepted WorkCover claims with lost time injury with an occupational violence cause per 1,000,000 hours worked | 6.55 | 4.14 |
| 3. Number of occupational violence incidents reported | 99 | 71 |
| 4. Number of occupational violence incidents reported per 100 FTE | 36.7% | 24.5% |
| 5. Percentage of occupational violence incidents resulting in a staff injury, illness or condition | 13.13% | 16.9% |

For the purposes of the statistics the following definitions apply:

Occupational violence - any incident where an employee is abused, threatened or assaulted in circumstances arising out of, or in the course of their employment.

Incident - occupational health and safety incidents reported in the health service incident reporting system. Code Grey reporting is not included.

Accepted WorkCover claims - Accepted WorkCover claims that were lodged in 2018/19.

Lost time - is defined as greater than one day.



Volunteers Rose, Ida and Jeanette with Volunteer Coordinator Jess Mayne.



| ACTIVITY / INDICATOR | 2018/19 | 2017/18 | 2016/17 | 2015/16 | 2014/15 |
|--|---------|---------|---------|---------|---------|
| Number of inpatients - Hospital | 5617 | 5207 | 4928 | 5000 | 4903 |
| Number of inpatients - Nursing Home | 58 | 61 | 52 | 50 | 45 |
| Number of inpatient days - Hospital | 14063 | 11354 | 11592 | 11897 | 11314 |
| Number of inpatient days - Nursing Home | 10501 | 10401 | 9934 | 10472 | 9757 |
| Daily Average (days - Hospital) | 39 | 31 | 32 | 33 | 31 |
| Daily Average (days - Nursing Home) | 29 | 29 | 27 | 29 | 27 |
| Average stay (days - Hospital) | 2.50 | 2.18 | 2.35 | 2.37 | 2.31 |
| Average stay (days - Nursing Home) | 181.05 | 170.51 | 191.03 | 209.4 | 216.8 |
| Number of beds available (same day) Hospital | 15 | 15 | 15 | 15 | 15 |
| Number of beds available (overnight stay) | 55 | 55 | 55 | 55 | 55 |
| Number of beds available - Nursing Home | 30 | 30 | 30 | 30 | 30 |
| Emergency Presentations | 8748 | 7535 | 6861 | 6960 | 7479 |
| Births | 75 | 67 | 56 | 81 | 64 |
| Hospital in the Home | 9 | 11 | 8 | 10 | 2 |
| Meals on Wheels delivered | 5996 | 6016 | 4039 | 3438 | 4468 |
| Meals served (total) | 97722 | 94648 | 86791 | 88335 | 85629 |
| Operations performed | 2584 | 2432 | 2235 | 2203 | 2853 |
| Mammogram & Breast screens | 1333 | 1312 | 1215 | 1285 | 1250 |
| CT Examinations | 2814 | 2867 | 2482 | 2091 | 2384 |
| OPG / Dental Examinations | 465 | 517 | 484 | 454 | 466 |
| Procedures | 1014 | 673 | 134 | 154 | 160 |
| Ultrasound Examinations | 6427 | 5946 | 5230 | 5258 | 5638 |
| DEXA Scans | 456 | 324 | 285 | 286 | 280 |
| General X-rays | 7839 | 7925 | 7439 | 7248 | 7852 |
| X-ray - Inpatients | 1416 | 1371 | 549 | 843 | 1103 |
| X-ray - Outpatients | 17868 | 13758 | 15262 | 14153 | 14009 |
| Examinations including Breastcreens (Total) | 20394 | 19564 | 16294 | 15680 | 18034 |
| Primary Care Statistics (Contact Hours) | | | | | |
| Community Nursing | 5022 | 5208 | 4568 | 4378 | 3623 |
| Counselling / Social Work | 1488 | 1360 | 2683 | 3374 | 1861 |
| Dietetics | 1266 | 1068 | 981 | 1099 | 671 |
| District Nurse visits | 9930 | 8849 | 9335 | 8130 | 9027 |
| IHSY Youth Worker - Direct Care | 136 | 196 | 203 | 338 | 466 |
| Occupational Therapy | 622 | 1241 | 1480 | 2188 | 1037 |
| Palliative Care | 2390 | 2466 | 3030 | 2741 | 2385 |
| Physiotherapy | 2215 | 1985 | 1700 | 1247 | 731 |
| Speech Pathology | 996 | 1244 | 1206 | 1179 | 957 |
| HACC / CHSP (Contact Hours) | | | | | |
| Dietetics - HACC-PYP | 261 | 188 | 69 | 373 | 470 |
| Dietetics - CHSP | 281 | 286 | 353 | | |
| Occupational Therapy - HACC/PYP | 257 | 436 | | | |
| Occupational Therapy - CHSP | 597 | 730 | | | |
| Podiatry - HACC-PYP | 133 | 133 | 110 | 423 | 748 |
| Podiatry - CHSP | 503 | 569 | 565 | | |
| Volunteer Coordinator - HACC/PYP | 463 | 428 | | | |
| Volunteer Coordinator - CHSP | 1059 | 1733 | 2265 | 2557 | 2191 |



Portland District Health values the significant contribution that many individuals make to the overall well-being of the organisation. The most prestigious award available to a person providing outstanding and continued long services to Portland District Health is Life Governorship.

LIFE MEMBERS OF THE FORMER PORTLAND AND DISTRICT COMMUNITY HEALTH CENTRE INC.

Association for the Blind
Portland Neighborhood House
Mr Jeff Baulch
Mrs Marilyn Baulch
Mr W (Bill) Collett
Mr David Harris
Mr Jeff Knuckey
Mrs Anne Lanyon

LIFE GOVERNORS

Apex Club of Portland
Helen Macpherson Smith (Trust)
Lions Club of Portland
Percy Baxter Trust
Portland Aluminium
Portland Professional Women's Service Club
Rotary Club of Portland
Mrs Maureen Allan
Mrs Heather Burton
Mrs Brenda Edwards
Miss Sheila M Farrands
Mrs S Fyfe
Mrs Pam Godfrey-Smith
Dr Geoff Hitchman
Mrs Mavis L Jennings
Mrs Roslyn Jones
Mrs Ellie Lane
Miss Eunice Lightbody
Mrs P Mitchell
Mr Michael Noske
Mrs Margrett Oates
Mr A K (Keith) Ough
Mr Stephen Poon
Mrs Mary M Sharrock
Mrs R Smith
Miss June Stewart
Mrs Faith Sutterby
Mr John C Wigan
Mrs Pat Wilmot

Congratulations to our newly recognised Life Governors of Portland District Health.

A Life Governorship is the highest recognition Portland District Health can bestow. Our recipients have given an outstanding contribution to our health service over a prolonged period of time.

AWARDED AT 2018 AGM



Mrs Noelene Flowers



Mr Kevin Phillips

DISTINGUISHED SERVICE AWARDS

1994 Mr Jesse Das

CONSULTANT SURGEON EMERITUS

2008 Mr William C Maling - Deceased 2014

STAFF LENGTH OF SERVICE AWARDS

10 years

Zoe Bannam
Adele Curran
Chloe Deans
Amanda Lishman
Meagan Nelson
Chloe Nunn
Helen Roberts
Susan Schmetzer
Sonia Shelton

15 Years

Lisa Barby
Tanya Berry
Danelle Crimmins

15 Years continued

Tanya Daniel
Melinda Fyfe
Helen Hegarty
Emily Hinch
Annette Hinchcliffe
Nikolas Kedzia
Donna Kilgour
Rebecca Mullen

20 Years

Helen Carey
Jennifer Roberts

30 Years

Winifred (Una) Cancian
Kerryn Cottier
Vivienne Easson
Jenny Matthews

35 Years

Carolyn Berry
Robyn Flower
Elaine Greig
Margaret Stephenson

We thank all of our wonderful and dedicated staff for their input and contribution in our mission – "The community we live and work in is vitally important to us – Our focus is the health and wellbeing of the people in our community".

VOLUNTEER SERVICE AWARDS

5 years

Natalie Brindle
Susan Burton
Heather Fitzgerald
Brian Lineker

10 years

Kris Ellis
Jennifer Hutchins
Rudolf Legray

20 years

Rotary Club of Portland Bay

35 years

Heather Burton - Life Governor

Portland District Health thanks all of our dedicated and valuable volunteers for the many hours of work and support every year for the benefit of our Health Service and community.



Part A: Statement of Priorities

| Priorities | Actions | Deliverables | Progress |
|---|--|---|---|
| <p>Better Health A system geared to prevention as much as treatment</p> <p>Everyone understands their own health and risks</p> <p>Illness is detected and managed early</p> <p>Healthy neighbourhoods and communities encourage healthy lifestyles</p> | <p>Better Health Reduce state-wide risks</p> <p>Build healthy neighbourhoods</p> <p>Help people to stay healthy</p> <p>Target health gaps</p> | <p>Work with a minimum of two Portland organisations to embed learnings from the Healthy Workplace SEA Change model.</p> | <p>Achieved</p> <ul style="list-style-type: none"> • Our community is working together to make healthy eating and physical activity the easiest choice for a healthier community. • SEA Change has over 250 initiative underway in the local community. • Working with 5 schools, 3 workplaces (over 50 staff) and 5+ community not for profit groups to embed health and wellbeing programs. |
| | | <p>In partnership with Southern Grampians Glenelg Primary Care Partnership and Deakin University, facilitate the development and delivery of the Communities that Care Strategy around drug and alcohol prevention in young people.</p> | <p>Commenced</p> <p>Key stakeholders and community members identified four areas of focus to prevent alcohol and other drug harm among young people:</p> <ol style="list-style-type: none"> 1. Mental health and resilience 2. Parent engagement and education 3. Community culture and; 4. Peer pressure <p>Local Work Group has commenced in the community culture area to make community events more family friendly and inclusive and to reduce risk from alcohol. The project will help increase understanding around alcohol-free events and safe management of alcohol and provide support for organisations and community groups hosting events.</p> |
| | | <p>Working in collaboration with the Western Victoria Primary Health Network, promote uptake of 'My Health Record' within the Portland community.</p> | <p>Achieved</p> <ul style="list-style-type: none"> • Undertook two community information session and six service clubs sessions promoting the importance of My Health records uptake. • Initiated a media campaign which will be ongoing. • Discharge summaries are uploaded to My Health Records via Electronic Health Records system. |

FINANCIAL & SERVICE PERFORMANCE

Part A: Statement of Priorities continued

| Priorities | Actions | Deliverables | Progress |
|--|---|---|---|
| Better Access Care is always there when people need it More access to care in the home and community People are connected to the full range of care and support they need There is equal access to care | Better Access Plan and invest Unlock innovation Provide easier access Ensure fair access | Explore options to improve access to paediatric services. | Achieved <ul style="list-style-type: none"> Employed a Paediatrician, increasing services provided with additional outpatient consulting sessions. Paediatric emergency services are supported by local Paediatrician as rostered. |
| | | Scope and identify opportunities for rehabilitation services within Portland. | Partially Achieved <ul style="list-style-type: none"> Scoping undertaken with opportunities identified, however opportunities not progressed as growth funding not available. |



Chris Giles, CEO and Ian Bail, Wannon Water, General Manager celebrate new tasting water at PDH.



Part A: Statement of Priorities continued

| Priorities | Actions | Deliverables | Progress |
|---|---|---|---|
| Better Care Target zero avoidable harm Healthcare that focusses on outcomes Patients and carers are active partners in care Care fits together around people's needs | Better Care Put quality first Join up care Partner with patients Strengthen the workforce Embed evidence Ensure equal care | Working within the Health Accord (hA+) Clinical Council, develop a regional trigger tool system to evaluate patient outcomes and develop strategies that ensure accessible, safe, high quality services. Working within the Health Accord (hA+) Clinical Council, develop a regional trigger tool system to evaluate patient outcomes and develop strategies that ensure accessible, safe, high quality services. | Partially Achieved <ul style="list-style-type: none"> Health Accord has established a set of criteria that will trigger a case review. Proof of concept dashboard has been created - work continues to automate the source of data. Health Accord is developing a set of actions to facilitate clinical reviews as required. |
| | | Implement 'Choosing Wisely' framework. | Commenced <ul style="list-style-type: none"> Have a commitment from the clinical senior staff to adopt and implement the 'Choosing Wisely' model. Working group to be established to roll out the framework. |
| | | Develop an initiative that embeds "compassionate caring" as the patient care culture for Portland District Health. | Partially Achieved <ul style="list-style-type: none"> Developed the underpinning structure to implement organisational wide 'Caring with Kindness' culture. This is embedded in committee structures supported by the new standards. Working internally with staff to facilitate the right organisational culture. Organisational wide framework to be developed. Board of Management have endorsed two Domains from the Partnering in Healthcare Framework. |

FINANCIAL & SERVICE PERFORMANCE

Part A: Statement of Priorities continued

| Priorities | Actions | Deliverables | Progress |
|---|--|--|---|
| Specific 2018-19 priorities (mandatory) | Disability Action Plans Draft disability action plans are completed in 2018-19. | Submit a draft disability action plan to the department by 30 June 2019. The draft plan will outline the approach to full implementation within three years of publication. | Achieved Draft was approved by Board and submitted to Department of Health and Human Services as required. |
| | Volunteer engagement Ensure that the health service executives have appropriate measures to engage and recognise volunteers. | Evaluate the volunteer program and develop an action plan to enhance the program by March 2019. | Achieved <ul style="list-style-type: none"> Survey undertaken with volunteers and gaps identified. Comprehensive action plan developed which is reported to Executive and Workforce, Culture & Development committees |
| | Bullying and harassment Actively promote positive workplace behaviours and encourage reporting. Utilise staff surveys, incident reporting data, outcomes of investigations and claims to regularly monitor and identify risks related to bullying and harassment, in particular include as a regular item in Board and Executive meetings. Appropriately investigate all reports of bullying and harassment and ensure there is a feedback mechanism to staff involved and the broader health service staff. | Deliver a program governed by the Workforce, Culture & Development Board sub-committee that promotes zero tolerance to bullying & harassment with the following actions: <ul style="list-style-type: none"> Conduct two external culture reviews Expand contact officer program Restructure the Human Resources function Deliver Lead to Succeed training for middle management Deliver “developing a positive culture training” as required. | Achieved <ul style="list-style-type: none"> Culture review of Theatre Services and Primary Health & Aged Care staff. Undertaking Pulse reviews of two reviewed areas. Increased number of contact officers from six to thirteen. Restructured the Human Resources function to improve organisational culture. Delivered the ‘Lead to Succeed’ program to middle management in Primary Health and Aged Care. Delivered the ‘Developing A Positive Culture’ training to targeted groups. |



Health Promotion staff enjoying charity golf day.



Part A: Statement of Priorities continued

| Priorities | Actions | Deliverables | Progress |
|---|--|--|---|
| Specific 2018-19 priorities (mandatory) | <p>Occupational violence Ensure all staff who have contact with patients and visitors have undertaken core occupational violence training, annually. Ensure the department's occupational violence and aggression training principles are implemented.</p> | Migrate once off training into an annual core training program for all staff utilising GROW platform. | <p>Achieved</p> <ul style="list-style-type: none"> Implemented an annual training tiered program for occupational violence and aggression (online learning tool and face to face training). Reviewed code grey and code black. Security audit undertaken and action plan developed. Established an Occupational Violence Aggression working party in collaboration with ANMF to monitor and minimise the impact of occupational violence incidents at Portland District Health. |
| | <p>Environmental Sustainability Actively contribute to the development of the Victorian Government's:</p> <ul style="list-style-type: none"> policy to be net zero carbon by 2050 and improve environmental sustainability by identifying and implementing projects, including workforce education, to reduce material environmental impacts with particular consideration of procurement and waste management, and publicly reporting environmental performance data, including measureable targets related to reduction of clinical, sharps and landfill waste, water and energy use and improved recycling. | As part of the South West solar project, install solar panels to reduce electricity consumption. | <p>Achieved Solar panels have been installed at Active Health Portland (GP Super Clinic) and Portland District Health.</p> |
| | | Introduce to the Portland District Health community quality dashboard energy, waste and water usage consumption results. | <p>Achieved Available on website.</p> |
| | | In partnership with Wannon Water pilot "the great tasting water initiative" to improve the taste of Portland tap water and promote drinking tap water to decrease bottled water waste. | <p>Achieved In collaboration with Portland District Health, Wannon Water, Deakin University, Southern Grampians Glenelg Primary Care Partnership and Portland SEACHange initiative, Wannon Water installed a fully funded new treatment plant with a blend of current filtered water and Portland water, improving the overall taste.</p> <p>Benefits:</p> <ul style="list-style-type: none"> reducing operating costs eliminating the need for third party drinking water purchases reducing overall operating costs by improving the lifecycle of assets two new public drinking fountains installed outside main entrances <p>Minor modification occurring to complete project.</p> |

FINANCIAL & SERVICE PERFORMANCE

Part A: Statement of Priorities continued

| Priorities | Actions | Deliverables | Progress |
|---|---|---|---|
| Specific 2018-19 priorities (mandatory) | <p>LGBTI Develop and promulgate service level policies and protocols, in partnership with LGBTI communities, to avoid discrimination against LGBTI patients, ensure appropriate data collection, and actively promote rights to free expression of gender and sexuality in healthcare settings. Where relevant, services should offer leading practice approaches to trans and intersex related interventions.</p> | <p>Develop a LGBTQIA+ action plan including:</p> <ul style="list-style-type: none"> Ensuring policies make reference to LGBTQIA+ community members Seek to add LGBTQIA+ representatives to consultative committees Development of an inclusive approach using LGBTQIA+ health materials Review of Human Resources processes to ensure inclusiveness of LGBTQIA+ | <p>Partially Achieved</p> <ul style="list-style-type: none"> LGBTQIA+ is a component of the Diversity plan with draft discussed and noted by Board of Management. As committee Terms of References are reviewed, inclusiveness principals are being incorporated in line with the action outlined in the Diversity plan. |





Part B: Performance Priorities

HIGH QUALITY AND SAFE CARE

| Key Performance Indicator | Target | 2018/19 Result |
|---|------------------------------|-----------------|
| Accreditation | | |
| Accreditation against the National Safety and Quality Health Service Standards | Accredited | Full compliance |
| Compliance with the Commonwealth's Aged Care Accreditation Standards | Accredited | Full compliance |
| Infection prevention and control | | |
| Compliance with the Hand Hygiene Australia program | 80% | 93.4% |
| Percentage of healthcare workers immunised for influenza | 80% | 95% |
| Patient experience | | |
| Victorian Healthcare Experience Survey - data submission | Full compliance | Full Compliance |
| Victorian Healthcare Experience Survey - percentage of positive patient experience responses - Quarter 1 | 95% positive experience | 97.9% |
| Victorian Healthcare Experience Survey - percentage of positive patient experience responses - Quarter 2 | 95% positive experience | 95% |
| Victorian Healthcare Experience Survey - percentage of positive patient experience responses - Quarter 3 | 95% positive experience | 100% |
| Victorian Healthcare Experience Survey - percentage of very positive responses to questions on discharge care - Quarter 1 | 75% very positive experience | 87.7% |
| Victorian Healthcare Experience Survey - percentage of very positive responses to questions on discharge care - Quarter 2 | 75% very positive experience | 90.4% |
| Victorian Healthcare Experience Survey - percentage of very positive responses to questions on discharge care - Quarter 3 | 75% very positive experience | 86.3% |
| Victorian Healthcare Experience Survey - patients perception of cleanliness - Quarter 1 | 70% | 94.8% |
| Victorian Healthcare Experience Survey - patients perception of cleanliness - Quarter 2 | 70% | 95.1% |
| Victorian Healthcare Experience Survey - patients perception of cleanliness - Quarter 3 | 70% | 93.3% |
| Adverse events | | |
| Sentinel events - root cause analysis (RCA) reporting | Nil | Achieved |
| Maternity and Newborn | | |
| Rate of singleton term infants without birth anomalies with APGAR score <7 to 5 minutes | ≤ 1.4% | 0.9% |
| Rate of severe foetal growth restriction (FGR) in singleton pregnancy undelivered by 40 weeks | ≤ 28.6% | 0.0% |

FINANCIAL & SERVICE PERFORMANCE

Part B: Performance Priorities continued

STRONG GOVERNANCE, LEADERSHIP AND CULTURE

| Key Performance Indicator | Target | 2018/19 Result |
|--|--------|----------------|
| Organisational culture | | |
| People matter survey - percentage of staff with an overall positive response to safety and culture questions | 80% | 87% |
| People matter survey - percentage of staff with a positive response to the question, "I am encouraged by my colleagues to report any patient safety concerns I may have" | 80% | 94% |
| People matter survey - percentage of staff with a positive response to the question, "Patient care errors are handled appropriately in my work area" | 80% | 91% |
| People matter survey - percentage of staff with a positive response to the question, "My suggestions about patient safety would be acted upon if I expressed them to my manager" | 80% | 88% |
| People matter survey - percentage of staff with a positive response to the question, "The culture in my work area makes it easy to learn from the errors of others" | 80% | 87% |
| People matter survey - percentage of staff with a positive response to the question, "Management is driving us to be a safety-centred organisation" | 80% | 89% |
| People matter survey - percentage of staff with a positive response to the question, "This health service does a good job of training new and existing staff" | 80% | 79% |
| People matter survey - percentage of staff with a positive response to the question, "Trainees in my discipline are adequately supervised" | 80% | 81% |
| People matter survey - percentage of staff with a positive response to the question, "I would recommend a friend or relative to be treated as a patient here" | 80% | 86% |

EFFECTIVE FINANCIAL MANAGEMENT

| Key Performance Indicator | Target | 2018/19 Result |
|--|---|----------------|
| Finance | | |
| Operating result (\$m) | 0.00 | 0.27 |
| Average number of days to paying trade creditors | 60 days | 60 days |
| Average number of days to receiving patient fee debtors | 60 days | 30 days |
| Public and Private WIES activity performance to target | 100% | 99.32% |
| Adjusted current asset ratio | 0.7 or 3% improvement from health service base target | 0.66 |
| Forecast number of days a health service can maintain its operations with unrestricted available cash (based on end of year forecast) | 14 days | 14.8 days |
| Actual number of days a health service can maintain its operations with unrestricted available cash, measured on the last day of each month. | 14 days | Not achieved |
| Measures the accuracy of forecasting the Net result from transactions (NRFT) for the current financial year ending 30 June. | Variance ≤ \$250,000 | 0.14 |



Part C: Activity and Funding

| Funding type | 2018/19 Activity Achievement |
|--|------------------------------|
| Acute Admitted | |
| WIES Public | 2715 |
| WIES Private | 528 |
| WIES DVA | 52 |
| WIES TAC | 4 |
| Acute Non-Admitted | |
| Home Enteral Nutrition | 0 |
| Specialist Clinics | 12743 |
| Subacute & Non-Acute Admitted | |
| Subacute WIES - Palliative Care Public | 50 |
| Subacute WIES - Palliative Care Private | 3 |
| Subacute WIES - DVA | 1 |
| Transition Care - Bed days | 807 |
| Transition Care - Home days | 288 |
| Subacute Non-Admitted | |
| Health Independence Program - Public | 6391 |
| Aged Care | |
| Residential Aged Care | 10501 |
| Primary Health | |
| Community Health / Primary Care Programs | 17689 |



Blanket and Coat drive for Salvation Army.



Kyeema clients, Board Director/Glenelg Shire Mayor Anita Rank and Food Services manager Andre Wallace head off to deliver Meals on Wheels.

MANDATORY REPORTING

Established under the Health Services Act 1988, Portland District Health today stands as a modern Public Health Service evolving from the amalgamation of the Portland and District Community Health Centre and Portland and District Hospital on July 1 2003.

OUR LEGISLATIVE COMPLIANCE

Portland District Health has a statutory obligation to report legislative compliance on a range of matters.

ESSENTIAL SERVICES

Essential services measures fire, life safety and health items installed or constructed in a building to ensure adequate levels of fire safety protection. Essential safety measures include all traditional building fire services such as sprinklers and mechanical services, passive fire safety such as fire doors, fire rated structures and other building infrastructure items such as paths of travel to exits.

The objective of maintenance is to ensure that every safety measure continues to perform at the same level of operation that existed at the time of commissioning and issue of the occupancy permit.

The maintenance of essential safety measures involves:

- Ensuring the service is maintained at a level of performance specified by the relevant building surveyor.
- Periodical inspections and checks in accordance with an Australian Standard or other specified method.
- Maintaining a record of the maintenance inspections and checks in the form of an annual essential safety measures report.

Regular auditing of essential services undertaken by Stokes Safety and Elliots Fire Safety Services has indicated Portland District Health is operating at the required level of performance in all areas.

Portland District Health acknowledges our engineering team who are pleased to report that all essential safety measures are operating at the required level of performance.

COMMERCIAL APPOINTMENTS

External Auditors: Coffey Hunt (VAGO agent)

Internal Auditors: HLB Mann Judd

Bankers: National Australian Bank (NAB) and Westpac Banking Corporation (WBC)

ATTESTATIONS

DATA INTEGRITY

I, Christine Giles certify that Portland District Health has put in place appropriate internal controls and processes to ensure that reported data reasonably reflects actual performance. Portland District Health has critically reviewed these controls and processes during the year.

CONFLICT OF INTEREST

I, Christine Giles, certify that Portland District Health has put in place appropriate internal controls and processes to ensure that it has complied with the requirement of hospital circular 07/2017 Compliance reporting in health portfolio entities (Revised) and has implemented a 'Conflict of Interest' policy consistent with the minimum accountabilities required by the VPSC. Declaration of private interest forms have been completed by all executive staff within Portland District Health and members of the Board of Management, and all declared conflicts have been addressed and are being managed. Conflict of interest is a standard agenda item for declaration and documenting at each executive board meeting.

INTEGRITY, FRAUD AND CORRUPTION

I, Christine Giles, certify that Portland District Health has put in place appropriate internal controls and processes to ensure that integrity, fraud and corruption risks have been reviewed and addressed at Portland District Health during the year.



CHRISTINE GILES

CHIEF EXECUTIVE OFFICER

Portland District Health

Date: 30 July 2019

FINANCIAL MANAGEMENT

COMPLIANCE ATTESTATION

I Andrew Levings, Board President on behalf of the Responsible Body, certify that Portland District Health has complied with the applicable Standing Directions 2018 under the Financial Management Act 1994 and Instructions.



DR ANDREW LEVINGS

BOARD OF MANAGEMENT PRESIDENT

Portland District Health

Date: 30 July 2019



COMPLIMENTS AND COMPLAINTS

Portland District Health values consumer participation and encourages both positive and negative feedback. The organisation aims to present open and accountable services that reassure consumers their complaints are welcome and will be dealt with fairly and timely. It is acknowledged that the organisation will not always be able to meet consumer expectations; however consumer feedback is seen as an essential component of understanding how consumers perceive our services. This feedback may be used in determining quality improvement initiatives and working towards addressing identified gaps.

Feedback may be received in a number of ways, including:

- Direct to the health service in writing or verbally
- Via the Health Services Commissioner
- Comment forms around the organisation
- Satisfaction surveys
- Service evaluation
- Focus groups and Consumer Advisory Committee

2018/19

Compliments
Complaints

189
114

COMPLIMENTS AND COMPLAINTS

| Category | Jul | Aug | Sep | Oct | Nov | Dec | Jan | Feb | Mar | Apr | May | Jun |
|----------------------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| Compliments | 27 | 11 | 12 | 15 | 41 | 12 | 7 | 18 | 8 | 8 | 20 | 10 |
| Complaints | 21 | 6 | 3 | 8 | 6 | 8 | 16 | 12 | 3 | 10 | 9 | 12 |
| Acknowledged within 5 days | 17 | 5 | 2 | 5 | 6 | 4 | 10 | 8 | 2 | 6 | 7 | 7 |
| Open >30 days | 11 | 4 | 1 | 2 | 3 | 2 | 4 | 8 | 2 | 2 | 3 | 2 |

CONSULTANCIES

During 2018/19, Portland District Health engaged eight consultancies where the total fees payable to the consultants were less than \$10,000, with a total expenditure of \$50,903 (excl. GST).

In 2018/19 there were four consultancy where the total fees payable to the consultants were \$10,000 or greater. The total expenditure incurred in relation to this consultant is \$137,557 (excl GST).

CONSULTANCIES > \$10,000

| CONSULTANT | PURPOSE OF CONSULTANCY | TOTAL APPROVED PROJECT FEE (ex GST) | EXPENDITURE 2018-19 (ex GST) | FUTURE EXPENDITURE (ex GST) |
|----------------------------|------------------------|-------------------------------------|------------------------------|-----------------------------|
| Mercury Group of Companies | Recruitment | \$11,906 | \$11,906 | 0 |
| DELWP | Valuation | \$13,800 | \$13,800 | 0 |
| Michael C Rhook Consultant | 17-18 VCDC Costing | \$ 12,923 | \$ 12,923 | 0 |
| SWARH | SWARH Transformation | \$98,928 | \$98,928 | \$20,283 |
| Total | | \$137,557 | \$137,557 | \$20,283 |



DETAILS OF INFORMATION & COMMUNICATION TECHNOLOGY (ICT) EXPENDITURE

During 2018/19 Portland District Health ICT Business As Usual (BAU) Operational expenditure (excluding GST) was \$1,443,706 and Capital expenditure (excluding GST) was \$51,007.

The total ICT expenditure incurred during 2018/19 is \$1,494,713 (excluding GST) with the details shown below.

| Business As Usual (BAU) ICT expenditure | Non-Business As Usual (non-BAU) ICT expenditure | | |
|---|---|---|-------------------------------------|
| (Total=Operational expenditure (excluding GST)) | (Total=Operational expenditure and Capital expenditure (excluding GST)) | Operational expenditure (excluding GST) | Capital expenditure (excluding GST) |
| \$1,443,706 | \$51,007 | \$0 | \$51,007 |

ENVIRONMENTAL PERFORMANCE

Portland District Health Board of Management, Executive and staff are committed to protecting the environment and ensuring its sustainability. When planning changes or improvements, consideration is given to conserving energy and water, reducing greenhouse emissions and improving waste management.

Our service is committed to implementing sound environmental practices in all areas of operations. We recognise that it is essential all energy/water users and producers of waste, manage these aspects to minimise the impact on the environment, as well as cost.

Energy and water usage is reported monthly to the Department of Health and Human Services and Sustainability Victoria.

Our key highlights for 2018/19 include:

- Continuation of LED light replacement program throughout the organisation
- Continue to change our motor vehicle fleet to more efficient vehicles with reduced emissions
- Installation of Solar Panels to help reduce our Carbon footprint



Victorian Racing Australia visited PDH as part of an Australian wide tour with the Melbourne Cup on show.



FINANCIAL MANAGEMENT ACT 1994

In accordance with the direction of the Minister for Finance part 9.1.3 (iv), information requirements have been prepared and are available to the relevant Minister, Members of Parliament and the public on request.

HEALTH RECORDS ACT 2001

The purpose of this Act is to promote fair and responsible handling of health information by protecting the privacy of an individual's health information. This service observes absolute confidentiality in dealing with patient information.

BUILDING ACT 1993

Portland District Health complies with the provisions of the Building Act 1993 in accordance with the Department of Health Capital Development Guidelines (Minister for Finance Guideline Building Act 1993 / Standards for Publicly Owned Buildings 1994 / Building Regulations 2005 and Building Code of Australia 2004).

Current planning and status of capital works:

- Quotes sourced for new reverse osmosis filtration system for Theatre / CSSD
- Working with Wannon Water to improve the taste of water at PDH - completed
- Construction of Healing Garden as a result of successful funding from DHHS for Alcohol and Other Drugs - underway
- Installation of new transportation lift - tender process complete

PROTECTING YOUR PRIVACY

Portland District Health complies with the provisions of the Health Services Act 1988 (No.49/1988), the Health Records Act 2001 (No.2/2001) and the Information Privacy Act 2000 (No.98/2000) relating to confidentiality and privacy by ensuring that all employees do not disclose any information or records concerning Portland District Health's patients, clients, staff and customers acquired in the course of their employment, other than for any authorised or lawful purpose.

PROTECTED DISCLOSURE ACT 2012

Portland District Health has in place appropriate procedures for disclosure in accordance with the Protected Disclosure Act 2012. No protected disclosures were made under the Act in 2018/2019.

NATIONAL COMPETITION POLICY

The Victorian Government's Competitive Neutrality policy commits public health services to apply this policy to all dealings. This includes the adoption of pricing principles to take account of the full cost attribution for net competitive advantage conferred by government ownership.

The policy gives direction that where government business activities involve it in competition with private sector business activities, the net advantages that accrue to government business are offset.

LOCAL JOBS FIRST ACT 2003

In 2018-19 there were no contracts requiring disclosure under the Local Jobs First Policy.

STATEMENT OF MERIT AND EQUITY

The Victorian Government's Merit and Equity principles are considered in our recruitment, advertising and selection of employees. Portland District Health complies with employment conditions as specified in relevant Health Awards and Enterprise Bargaining Agreements. The employment of staff satisfies equal employment opportunity requirements, legislative and moral obligations, and terms and conditions of the Fair Work Act, Australia including National Employment Standards.

TAX DEDUCTIBLE GIFTS

Portland District Health is endorsed by the Australian Taxation Office as a Deductible Gift Recipient. Gifts to Portland District Health, a public health service, qualify for a tax deduction under item 1 .1.1 of section 3-BA of the Income Tax Assessment Act 1997.

FREEDOM OF INFORMATION

A total of 49 requests under the Freedom of Information Act 1982 were processed during 2018/19 with 2 requests refused and information not granted. Portland District Health's nominated officers under the Freedom of Information Act are: Principal Officer Christine Giles; Chief Executive, FOI Officers, Casey Mills; Electronic Health Records Support Officer and .Casey Scott; Health Information Manager.

FEES AND CHARGES

Portland District Health charges fees in accordance with the Commonwealth Department of Health and Aged Care, the Commonwealth Department of Family Services and the Department of Health and Human Services directives, issued under Regulation 8 of the Hospital and Charities (Fees) Regulations 1986 as amended.

HPV COMPLIANT

Portland District Health has put in place appropriate internal controls and processes to ensure that it has complied with all requirements set out in the Health Purchasing Policies (HPV) including mandatory HPV collective agreements as required by the Health Services Act 1988 (Vic) and has critically reviewed these controls and processes during the year.



OCCUPATIONAL HEALTH & SAFETY ACT 2004 COMPLIANCE

Portland District Health complies with the Occupational Health & Safety Act of 2004 and its associated regulations and code of practice to meet the Australian Council of Health Care Standards requirement. Portland District Health is committed to providing a safe and healthy environment for patients, residents, staff, visitors, volunteers and contractors under the auspices of the Health Safety and Environment Committee. Our commitment is to facilitate effective consultation across all sections of Portland District Health which is essential to improve Health & Safety performance.

All staff injuries and hazards in the workplace are reported and followed up via the 'RiskMan', an electronic incident management system available to all staff. We support our staff both in the provision of training to reduce risk of injury and, if an injury does occur, a comprehensive return to work program.

Occupational, Health & Safety training continues to occur on a regular basis throughout the Health Service. All health and safety representatives have attended health and safety training.

| OCCUPATIONAL HEALTH & SAFETY REPORTING | 2016-17 | 2017-18 (JUL 17 - MAR 18) | 2018-19 |
|--|---------|------------------------------|----------|
| 1. Reported hazards/incidents per 100 full-time FTE | 56.37 | 43.39 | 63.38 |
| 2. Number of lost time per 100 full-time FTE (Standard claims) | 0.76 | 1.11 | 1.32 |
| 3. Average cost per claim as advised by WorkSafe | \$2,227 | \$25,911 | \$66,288 |

Explanation on variation between prior years if applicable:

Although the same number of accepted standard claims and similar time loss was reported in 2017/2018 compared to 2018/2019, the statistical case estimate of the claims lodged in 2018/2019 was significantly higher. Although the average claims costs are higher than previous years, our performance rating is 38.23% better than the industry average.

CARERS RECOGNITION ACT 2012

The Carers Recognition Act 2012 recognises, promotes and values the role of people in care relationships. Portland District Health understands the different needs of persons in care relationships and that care relationships bring benefits to the patients, their carers and to the community.

Portland District Health takes all practicable measures to ensure that its employees, agents and carers have awareness and understanding of the care relationship principles and this is reflected in our commitment to a model of patient and family centred care and to involving carers in the development and delivery of our services.

SAFE PATIENT CARE ACT 2015

The Safe Patient Care (Nurse to Patient and Midwife to Patient Ratios) Bill 2015 was introduced to Parliament on 1 September 2015 and took effect from 23 December 2015.

The Safe Patient Care Act 2015 demonstrates the responsibilities required by Portland District Health as follows:

- If the Magistrates' Court declares that a ratio or a ratio variation was breached, together with the action taken and the details of any civil penalty imposed;
- If the Magistrates' Court imposes an injunction relating to the legislation;
- If the Magistrates' Court declares that the hospital has not consulted in good faith with nurses, midwives and relevant unions in respect to a proposed variation to ratio; or
- If a Safe Patient Care Compliance Direction has been issued by the Secretary of the Department of Health & Human Services.

Portland District Health has no matters to report in relation to its obligations under section 40 of the Safe Patient Care Act 2015.

CHRISTINE GILES
CHIEF EXECUTIVE OFFICER
Date: 30 July 2019



BOARD OF MANAGEMENT

Portland District Health is governed by Board Directors appointed by the Minister for Health. The Board of Management is responsible for the overall governance of the Health Service; this includes setting the strategic direction and monitoring performance.

GOVERNANCE COMMITTEES

The Board is a strong advocate of corporate and clinical governance and seeks to ensure that the Health Service fulfils its governance obligations and responsibilities to all its stakeholders.

To assist the Board in the discharge of its responsibilities, it has established a number of committees. The Board's advisory committees are:

QUALITY, SAFETY & CLINICAL RISK MANAGEMENT

COMMITTEE – *meets monthly*

The committee's primary function is to assist the Board of Management to ensure a high standard of health care, a continuous improvement of service delivery, and to maintain an environment that supports clinical excellence across Portland District Health.

The committee reviews and makes recommendations to the Board of Management to:

- Ensure provision of safe, high quality care in accordance with Safer Care Victoria
- Mitigate Portland District Health's clinical risks and ensure a Clinical Risk Management Plan is in place and reviewed annually
- Evaluate the processes in place to continuously improve, particularly in those areas related to high and significant risk.

External/Consumer Members: Pamela Stringer

FINANCE, AUDIT AND CORPORATE RISK COMMITTEE

– *meets monthly*

The Finance, Audit & Risk Committee recommends and advises the Board of Management on financial, investment, building and commercial matters.

Section 65S of the Health Services Act 1988 requires the Board of a public health service to ensure that its audit and accounting systems accurately reflect the financial position and viability of the health service, and that effective and accountable non clinical risk management systems are in place.

The committee ensures also the Corporate Risk and Management Plan is in place and reviewed regularly.

External Member: Andrew Trigg (Resigned in Aug 2018). External member vacant between Aug 2018 - Jun 2019 due to difficulty in recruiting to this voluntary role.

WORKFORCE, CULTURE & DEVELOPMENT

COMMITTEE – *meets monthly*

The committee's primary function recommends and advises the Board of Management on issues relating to workforce, culture and staff development. It provides strategic advice on workforce strategy, policy and practices to ensure that the organisation is managing its workforce issues effectively.

REMUNERATION COMMITTEE – *meets twice yearly*

The Remuneration Committee ensure that remuneration policies and practices are consistent with government policy and undertakes a CEO performance review annually.

It reviews on an annual basis the remuneration of the CEO including establishing the overall benefits and incentives.

OTHER BOARD ADVISORY COMMITTEES

CONSUMER ADVISORY COMMITTEE – *meets bimonthly*

This committee provides advice to Portland District Health to reflect consumer, carers and community views in our service delivery, planning and policy development.

GROW HEALTHY TOGETHER

'KA-REE-TA NGOOT-YOONG WAT-NAN-DA'

INDIGENOUS ADVISORY COMMITTEE – *meets quarterly*

'Ka ree ta Ngoot yoong Wat nan da' Grow Healthy Together Indigenous advisory committee is a collaboration between Traditional Gunditjmara owners, local Aboriginal Health controlled organisations and local Health services.

Ka ree ta Ngoot yoong Wat nan da is bringing the people in the local community together to yarn about and action initiatives to improve health and wellbeing of the first nation people.

CREDENTIALING & SCOPE OF PRACTICE (MEDICAL

APPOINTMENT) COMMITTEE – *meets quarterly or as*

required as part of the SW Health Accord regional committee

This committee regulates the appointment, credentialing and definition of scope of clinical practice of health practitioners who provide services to the PDH and related Health Services.

PROJECT CONTROL GROUP – *as needed*

These committees have the primary responsibility for overseeing capital redevelopment projects. They determine the scope, quality, time and budget standards and monitor the progress of the projects against these standards.



EXECUTIVE ROLE

Responsibility for the management and operation of Portland District Health is delegated to the Chief Executive Officer who is accountable to the Board of Management and who operates within clearly defined delegation levels. The management is made up of the Chief Executive Officer, Director of Nursing, Director of Corporate Services, Director of Primary Care Services, Director of Medical Services, Director of Health Informatics, Director of Quality & Safety and Finance Manager. The Executive meets weekly and provides monthly reports to the Board of Management.

RESPONSIBLE MINISTER

The responsible Ministers during 2018/19 for Portland District Health between 01/07/2018 - 29/11/2018 was The Hon Jill Hennessy, Victorian Minister for Health / Minister for Ambulance Services and between 29/11/2018 - 30/06/2019 was Jenny Mikakos, Victorian Minister for Health / Minister for Ambulance Services. Martin Foley MP was the Minister for Disability, Ageing and Carers between 01/07/2018 - 29/11/2018 and the Minister for Mental Health between 01/07/2018 - 30/06/2019. The Hon Luke Donnellan MP was the Minister for Disability, Ageing and Carers between 29/11/2018 - 30/06/2019.

ETHICAL STANDARDS

The Board of Management promotes the continued maintenance of corporate governance practice and ethical conduct by Board directors and employees of Portland District Health. The Board has endorsed a code of conduct which applies to Board directors, officers and all employees.

PECUNIARY INTEREST

Members of the Board of Management of Portland District Health are required to notify the President of the Board of any pecuniary interests which might give rise to a conflict of interest in accordance with Portland District Health policy and the Board's code of conduct. All necessary declarations have been completed.

ADDITIONAL INFORMATION AVAILABLE ON REQUEST

- Details in respect of the items listed below have been retained by the health service and are available to the relevant Ministers, Members of Parliament and the public on request (subject to the freedom of information requirements, if applicable);
- Declarations of pecuniary interests have been duly completed by all relevant officers;
- Details of shares held by senior officers as nominee or held beneficially;
- Details of publications produced by the entity about itself, and how these can be obtained;
- Details of changes in prices, fees, charges, rates and levies charged by the Health Service;
- Details of any major external reviews carried out on the Health Service;
- Details of major research and development activities undertaken by the Health Service that are not otherwise covered either in the report of operations or in a document that contains the financial statements and report of operations;
- Details of overseas visits undertaken including a summary of the objectives and outcomes of each visit;
- Details of major promotional, public relations and marketing activities undertaken by the Health Service to develop community awareness of the Health Service and its services;
- Details of assessments and measures undertaken to improve the occupational health and safety of employees;
- A general statement on industrial relations within the Health Service and details of time lost through industrial accidents and disputes, which is not otherwise detailed in the report of operations;
- A list of major committees sponsored by the Health Service, the purposes of each committee and the extent to which those purposes have been achieved;
- Details of all consultancies and contractors including consultants/contractors engaged, services provided, and expenditure committed for each engagement.





SIGNIFICANT PARTNERSHIP RECOGNITION:

United Way Glenelg \$12,027.50

- Singing Strong Project (Harbourside Lodge)
- Good Samaritan Fund (Community Assistance)
- Baby Bilirubin meter (Maternity Dept.)

Peters Project Foundation (Theatre) \$18,000

Anti Cancer Council of Victoria, Portland Unit \$8,980

- Portable Oxygen Concentrator
- In Patient Palliative Care
- Palliative Care

Murray to Moyne Teams:

- White Lions' Team, Portland Lions Club
- Floggin' a Dead Horse Team

Rotary Beats Cycle for Hope

"Random act of kindness" gift

Pacific Hydro (Solar Panels) \$110,000

Wannon Water (Reverse Osmosis) \$100,000

PDH DONATIONS (\$50+ AND IN KIND)

Amcal Pharmacy

Anna Huppatz

Anti-Cancer Council of Vic

Antoine Hayes

ANZ bank

Beats Cycle for Hope

Bev Pethybridge

Bev Smith

Bill Collett

Bill Collins

Bonnie Taylor (Arbonne)

Burts Bees

Café Lazat

Charles Miller

CWA Portland

Diane Kierce

Ego Pharmaceuticals

Elvia Mendez-Lujano

Erica Mather

Graincorp Limited

Helen Watt

In memory of Don Bloomfield

In memory of Elaine Turnbull

In memory of Gary Atkinson

In memory of Geoff Hitchman

In memory of Paul Kierce

Janice Aitken

Janice Hart

JB & JV Vernon

Jeanette Buck

Joan Pethybridge

Joy Davis

June Roberts

Kay Ketelaars

Lazat Café

Lido Larder Portland

Lions Club of Yarrawonga

Liz O'Neil

M & S Wiese

Mandy McErvale Massage Therapist

Marg Donald (Lorraine Linen)

Margaret Garde

Meredith Debens Newman

Portland Bowling Club

Portland Community Centre

Portland Community Markets

Portland RSL Memorial Bowling Club

Portland Unit, Anti-Cancer Council of Victoria

Portland YMCA

Qube Ports Portland

RACV Portland

Rita Smith

Rotary Club of Portland

Seaview Real Estate

Selena Green

SES Portland Unit

Snap Fitness Portland

Tanya Smith

Teresa James

TOWN Clubs of Victoria - Portland

Uniting Church Portland

Wattle Creek CWA

Woolworths Portland

MAJOR BALL SPONSORS

GR Carr Building Contractors P/L

Keppel Prince Engineering P/L

Portland Funeral Services

ADDITIONAL BALL SUPPORT

Gazebo Hair

Blaise Flannigan

Portland Signworks

MAJOR GOLF DAY SPONSORS

Janah Administration - KFC

Salary Packaging Plus

ABP Australian Bluegum Plantations Pty Ltd

Ace Radio 3HA/MixxFM

Assets Real Estate

Force 8 Contractors

Genera Australia

Qube Ports Portland

Veolia Environmental

IMRI Orthopaedics

Intersystems Software



OTHER GOLF DAY FINANCIAL SPONSORS

Portland Signworks
 Rex Airlines
 Taipan Security
 South West Fishing Charters
 Chambers Portable Line Boring
 All Saints Parish School
 Australian Clinical Labs
 Callaghan Motors
 Daly's IGA
 HBH Legal
 Helloworld Travel
 Portland Laser Dentistry & Orthodontics
 South Portland Pharmacy
 South West Fibre
 Terri Cain
 Treloar Roses
 Victoria Lodge Motor Inn

IN-KIND GOLF DAY DONATIONS

Admellas Fruit & Veg
 Amcal Pharmacy
 Bakers Delight
 Bank of Melbourne
 Bay City Events Blues Train
 Ben Cumming
 Betta Electrical Portland
 Bi Rite
 Braithwaite
 Brett Jarrett
 Captain Cook Cruises
 Cooper Energy P/L
 Cricket Victoria
 Crown Charity and Sponsorship Committee
 Damon Yuill & Dean Outtram music
 GardenLife Nursery
 Glenelg Vintage Machinery Restorers Club Inc
 Gordon Hotel
 Gunners Surf & Sport
 Hallidays Butchers
 Hammonds Paint
 HelloWorld Travel
 Intimate Apparel
 Luna Park
 Macs Hotel
 Margaret & Agnes Cafe
 Men's Shed Portland
 Natural Soy
 Optus Portland
 Petals florist
 Port of Portland
 Portland Fasteners

IN-KIND GOLF DAY DONATIONS CONTINUED

Portland Florist
 Portland Golf Club
 Portland Post office
 Portland Studios
 Quest Portland
 Richard Tarr
 Royal Hotel
 RSL Club
 Showcase Jewellers
 SNC Tree Tech
 Squidlydids
 Sweetwater Aquatics
 Tradie Workwear
 Twilight Cinema
 Voyage Surf, Ski & Skate
 Wannan Water
 Weldgas Portland
 Whiteheads Timber

PDH ANNUAL FUNDRAISERS

| | |
|---------------------------|----------|
| PDH Golf Day Fundraiser | \$27,115 |
| PDH Hospital Ball | \$11,639 |
| PDH Community Market/Fete | \$10,370 |

APPRECIATION

Portland District Health extends its sincere appreciation to the staff, volunteers and the many individual and in-memoriam donors for their generous support during 2018/19.

Due to your generosity and commitment, we are able to continue to provide a high calibre service to our community.





The annual report of the Portland District Health is prepared in accordance with all relevant Victorian legislation. This index has been prepared to facilitate identification of the Department's compliance with statutory disclosure requirements.

| Legislation | Requirement | Page Reference |
|--|--|--------------------|
| Ministerial Directions - Report of Operations | | |
| Charter and purpose | | |
| FRD 22H | Manner of establishment and the relevant Ministers | 32 |
| FRD 22H | Purpose, functions, powers and duties | Inside Front Cover |
| FRD 22H | Nature and range of services provided | 10 |
| FRD 22H | Activities, programs and achievements for the reporting period | 02-04 |
| FRD 22H | Significant changes in key Initiatives and expectations for the future. | 02-04 |
| Management and structure | | |
| FRD 22H | Organisational structure | 09 |
| FRD 22H | Workforce data / employment and conduct principles | 12 |
| FRD 22H | Occupational Health and Safety | 30 |
| Financial information | | |
| FRD 22H | Summary of the financial results for the year | 06 |
| FRD 22H | Significant changes in financial position during the year | 05 |
| FRD 22H | Operational and budgetary objectives and performance against objectives | 05 |
| FRD 22H | Subsequent events | Financials |
| FRD 22H | Details of consultancies under \$10,000 | 27 |
| FRD 22H | Details of consultancies over \$10,000 | 27 |
| FRD 22H | Disclosure of ICT expenditure | 28 |
| Legislation | | |
| FRD 22H | Application and operation of Freedom of Information Act 1982 | 29 |
| FRD 22H | Compliance with building and maintenance provisions of Building Act 1993 | 29 |
| FRD 22H | Application and operation of Protected Disclosure Act 2012 | 29 |
| FRD 22H | Statement on National Competition Policy | 29 |
| FRD 22H | Application and operation of Carers Recognition Act 2012 | 30 |
| FRD 22H | Summary of the entity's environmental performance | 28 |
| FRD 22H | Additional information available on request | 32 |
| Other relevant reporting directives | | |
| FRD 25D | Local Jobs First Act disclosures | 29 |
| SD 5.1.4 | Financial Management Compliance Attestation | 26 |
| SD 5.2.3 | Declaration in report of operation | 06 |
| Attestations | | |
| | Attestation on Data Integrity | 26 |
| | Attestation on managing, Conflict of Interest | 26 |
| | Attestation on Integrity, fraud and corruption | 26 |
| Other reporting requirements | | |
| | Reporting of outcomes from Statement of Priorities | 17-25 |
| | Occupational Violence reporting | 14 |
| | Reporting of compliance Health Purchasing Victoria policy | 29 |
| | Reporting obligations under the Safe Patient Care Act 2015 | 30 |

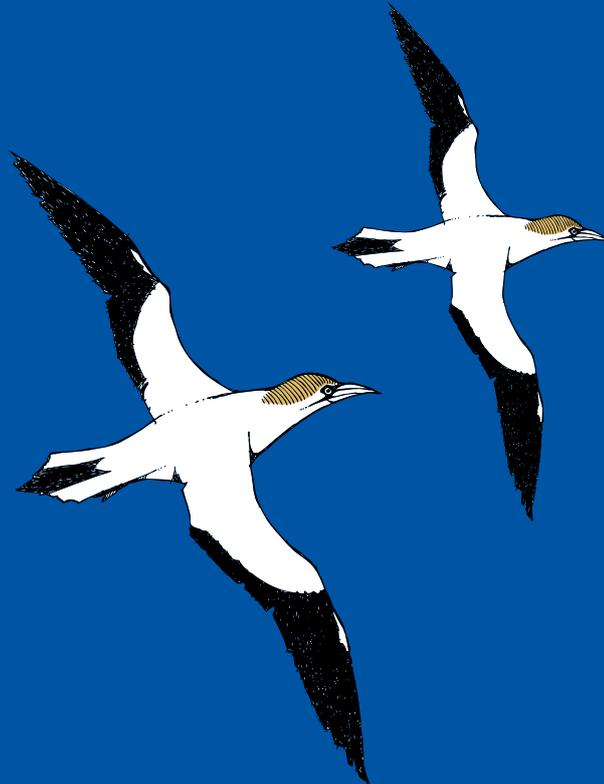


Portland District Health

ABN 19 736 725 377

Annual Financial Statements

Year Ended 30 June 2019



PORTLAND DISTRICT HEALTH FINANCIAL STATEMENTS

For the Financial Year Ended 30 June 2019

Portland District Health

BOARD MEMBER'S, ACCOUNTABLE OFFICER'S AND CHIEF FINANCE AND ACCOUNTING OFFICER'S DECLARATION

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

We further state that, in our opinion, the information set out in the comprehensive operating statement, balance sheet, statement of changes in equity, cash flow statement and accompanying notes, presents fairly the financial transactions during the year ended 30 June 2019 and the financial position of Portland District Health and controlled entity at 30 June 2019.

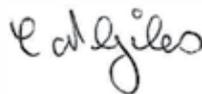
At the time of signing, we are not aware of any circumstance which would render any particulars included in the financial statements to be misleading or inaccurate.

We authorise the attached consolidated financial statements for issue on 4 September 2019.



Andrew Levings
Chairman
Board of Management

Portland
12 September 2019



Christine Giles
Chief Executive Officer

Portland
12 September 2019



Greg Schultz
Finance Manager

Portland
12 September 2019



Victorian Auditor-General's Office

Independent Auditor's Report

To the Board of Portland District Health

| | |
|--|---|
| Opinion | <p>I have audited the consolidated financial report of Portland District Health (the health service) and its controlled entities (together the consolidated entity), which comprises the:</p> <ul style="list-style-type: none"> • consolidated entity and health service balance sheets as at 30 June 2019 • consolidated entity and health service comprehensive operating statements for the year then ended • consolidated entity and health service statements of changes in equity for the year then ended • consolidated entity and health service cash flow statements for the year then ended • notes to the financial statements, including significant accounting policies • board member's, accountable officer's and chief finance and accounting officer's declaration. <p>In my opinion, the financial report presents fairly, in all material respects, the financial positions of the consolidated entity and the health service as at 30 June 2019 and their financial performance and cash flows for the year then ended in accordance with the financial reporting requirements of Part 7 of the <i>Financial Management Act 1994</i> and applicable Australian Accounting Standards.</p> |
| Basis for Opinion | <p>I have conducted my audit in accordance with the <i>Audit Act 1994</i> which incorporates the Australian Auditing Standards. I further describe my responsibilities under that Act and those standards in the <i>Auditor's Responsibilities for the Audit of the Financial Report</i> section of my report.</p> <p>My independence is established by the <i>Constitution Act 1975</i>. My staff and I are independent of the health service and the consolidated entity in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 <i>Code of Ethics for Professional Accountants</i> (the Code) that are relevant to my audit of the financial report in Victoria. My staff and I have also fulfilled our other ethical responsibilities in accordance with the Code.</p> <p>I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.</p> |
| Other Information | <p>The Board of the health service are responsible for the Other Information, which comprises the information in the health service's annual report for the year ended 30 June 2019, but does not include the financial report and my auditor's report thereon.</p> <p>My opinion on the financial report does not cover the Other Information and accordingly, I do not express any form of assurance conclusion on the Other Information. However, in connection with my audit of the financial report, my responsibility is to read the Other Information and in doing so, consider whether it is materially inconsistent with the financial report or the knowledge I obtained during the audit, or otherwise appears to be materially misstated. If, based on the work I have performed, I conclude there is a material misstatement of the Other Information, I am required to report that fact. I have nothing to report in this regard.</p> |
| Board's responsibilities for the financial report | <p>The Board of the health service is responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards and the <i>Financial Management Act 1994</i>, and for such internal control as the Board determines is necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error.</p> <p>In preparing the financial report, the Board is responsible for assessing the health service and the consolidated entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless it is inappropriate to do so.</p> |

PORTLAND DISTRICT HEALTH FINANCIAL STATEMENTS

For the Financial Year Ended 30 June 2019

Auditor's responsibilities for the audit of the financial report

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

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

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

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

MELBOURNE
16 September 2019



Travis Derricott
as delegate for the Auditor-General of Victoria

PORTLAND DISTRICT HEALTH FINANCIAL STATEMENTS

For the Financial Year Ended 30 June 2019

COMPREHENSIVE OPERATING STATEMENT FOR THE FINANCIAL YEAR ENDED 30 June 2019

| | Note | Parent Entity 2019 \$'000 | Parent Entity 2018 \$'000 | Consolidated 2019 \$'000 | Consolidated 2018 \$'000 |
|--|------|------------------------------------|------------------------------------|--------------------------------|--------------------------------|
| Income from Transactions | | | | | |
| Operating Activities | 2.1 | 50,525 | 44,241 | 52,318 | 45,733 |
| Non-operating Activities | 2.1 | 49 | 31 | 53 | 33 |
| Other Income | | | | | |
| Total Income from Transactions | | 50,574 | 44,272 | 52,371 | 45,766 |
| Expenses from Transactions | | | | | |
| Employee expenses | 3.1 | (36,708) | (32,664) | (38,247) | (33,950) |
| Supplies and consumables | 3.1 | (6,014) | (5,454) | (6,086) | (5,479) |
| Finance Costs | | (42) | (42) | (45) | (44) |
| Depreciation and Amortisation | 4.2 | (3,478) | (3,346) | (3,495) | (3,362) |
| Other Operating Expenses | 3.1 | (5,542) | (5,440) | (5,691) | (5,556) |
| Total Expenses from Transactions | | (51,784) | (46,946) | (53,564) | (48,391) |
| Net Result from Transactions – Net Operating | | (1,210) | (2,674) | (1,193) | (2,625) |
| Other Economic Flows included in Net Result | | | | | |
| Net Gain/(Loss) on Sale of Non-Financial Assets | 3.2 | 16 | (19) | 16 | (19) |
| Share of Other Economic Flows from Joint Operation | 3.2 | 3 | 14 | 3 | 14 |
| Other gain/(loss) from economic flows | 3.2 | (174) | 11 | (174) | 11 |
| Net gain/ (loss) on financial assets | 3.2 | (20) | (14) | (20) | (14) |
| Total Other Economic Flows included in Net Result | | (175) | 6 | (175) | (8) |
| Net Result for the Year | | (1,385) | (2,668) | (1,368) | (2,633) |
| Other Comprehensive Income | | | | | |
| Items that will not be reclassified to net result | | | | | |
| Changes in physical asset revaluation surplus | 4.1f | 6,735 | 4,869 | 6,735 | 4,869 |
| Total Other Comprehensive income | | 6,735 | 4,869 | 6,735 | 4,869 |
| Comprehensive Result | | 5,350 | 2,201 | 5,367 | 2,236 |

This Statement should be read in conjunction with the accompanying notes.

PORTLAND DISTRICT HEALTH FINANCIAL STATEMENTS

For the Financial Year Ended 30 June 2019

BALANCE SHEET AS AT 30 June 2019

| | Note | Parent Entity 2019 \$'000 | Parent Entity 2018 \$'000 | Consolidated 2019 \$'000 | Consolidated 2018 \$'000 |
|---|------|------------------------------------|------------------------------------|--------------------------------|--------------------------------|
| ASSETS | | | | | |
| Current assets | | | | | |
| Cash and Cash Equivalents | 6.2 | 4,672 | 3,710 | 5,153 | 4,149 |
| Receivables | 5.1 | 1,314 | 808 | 1,394 | 855 |
| Investments accounted for using the equity method | 8.9 | 84 | 81 | 84 | 81 |
| Inventories | | 85 | 75 | 85 | 75 |
| Prepayments and Other assets | | 754 | 636 | 768 | 649 |
| Total Current Assets | | 6,910 | 5,310 | 7,485 | 5,809 |
| Non-Current Assets | | | | | |
| Property, Plant & Equipment | 4.1 | 64,092 | 59,068 | 64,112 | 59,102 |
| Investment properties | 4.3 | 3,120 | 3,100 | 3,120 | 3,100 |
| Total non-current assets | | 67,212 | 62,168 | 67,232 | 62,202 |
| TOTAL ASSETS | | 74,122 | 67,478 | 74,717 | 68,011 |
| LIABILITIES | | | | | |
| Current Liabilities | | | | | |
| Payables | 5.2 | 4,633 | 4,478 | 4,758 | 4,594 |
| Borrowings | 6.1 | 127 | 131 | 127 | 131 |
| Provisions | 3.4 | 5,598 | 4,804 | 5,668 | 4,871 |
| Other current liabilities | 5.3 | 2,690 | 2,434 | 2,708 | 2,434 |
| Total Current Liabilities | | 13,048 | 11,847 | 13,261 | 12,030 |
| Non-Current Liabilities | | | | | |
| Payables | 5.2 | 282 | 539 | 282 | 539 |
| Borrowings | 6.1 | 287 | 175 | 287 | 175 |
| Provisions | 3.4 | 1,553 | 1,314 | 1,613 | 1,357 |
| Total Non-Current Liabilities | | 2,122 | 2,028 | 2,182 | 2,071 |
| TOTAL LIABILITIES | | 15,168 | 13,875 | 15,441 | 14,101 |
| NET ASSETS | | 58,954 | 53,604 | 59,276 | 53,910 |
| EQUITY | | | | | |
| Property, plant & equipment revaluation surplus | 4.1f | 50,728 | 43,993 | 50,728 | 43,993 |
| Restricted specific purpose surplus | | 858 | 858 | 858 | 858 |
| Contributed capital | | 35,695 | 35,695 | 35,695 | 35,695 |
| Accumulated surpluses/(deficits) | | (28,327) | (26,942) | (28,005) | (26,636) |
| TOTAL EQUITY | | 58,954 | 53,604 | 59,276 | 53,910 |
| Contingent assets and contingent liabilities | 7.2 | | | | |
| Commitments | 6.3 | | | | |

This Statement should be read in conjunction with the accompanying notes

PORTLAND DISTRICT HEALTH FINANCIAL STATEMENTS

For the Financial Year Ended 30 June 2019

STATEMENT OF CHANGES IN EQUITY FOR THE FINANCIAL YEAR ENDED 30 June 2019

| Consolidated | Note | Property, Plant & Equipment Revaluation Surplus \$'000 | Restricted Specific Purpose Surplus \$'000 | Contributed Capital \$'000 | Accumulated Surpluses/ (Deficits) \$'000 | Total \$'000 |
|---|------|---|--|----------------------------------|---|-----------------|
| Balance at 1 July 2017 | | 39,124 | 858 | 35,695 | (24,003) | 51,674 |
| Net result for the year | | - | - | - | (2,633) | (2,633) |
| Other comprehensive income or the year | | 4,869 | | | | 4,869 |
| Balance at 30 June 2018 | | 43,993 | 858 | 35,695 | (26,636) | 53,910 |
| Net result for the year | | - | - | - | (1,368) | (1,368) |
| Other comprehensive income or the year | | 6,735 | - | - | - | 6,735 |
| Balance at 30 June 2019 | | 50,728 | 858 | 35,695 | (28,005) | 59,276 |

| Parent | Note | Property, Plant & Equipment Revaluation Surplus \$'000 | Restricted Specific Purpose Surplus \$'000 | Contributed Capital \$'000 | Accumulated Surpluses/ (Deficits) \$'000 | Total \$'000 |
|---|------|---|--|----------------------------------|---|-----------------|
| Balance at 1 July 2017 | | 39,124 | 858 | 35,695 | (24,274) | 51,403 |
| Net result for the year | | - | - | - | (2,668) | (2,668) |
| Other comprehensive income or the year | | 4,869 | - | - | - | 4,869 |
| Balance at 30 June 2018 | | 43,993 | 858 | 35,695 | (26,942) | 53,604 |
| Net result for the year | | - | - | - | (1,385) | (1,385) |
| Other comprehensive income or the year | | 6,735 | - | - | - | 6,735 |
| Balance at 30 June 2019 | | 50,728 | 858 | 35,695 | (28,326) | 58,954 |

This Statement should be read in conjunction with the accompanying notes

PORTLAND DISTRICT HEALTH FINANCIAL STATEMENTS

For the Financial Year Ended 30 June 2019

CASH FLOW STATEMENT FOR THE FINANCIAL YEAR ENDED 30 June 2019

| | Note | Parent Entity 2019 | Parent Entity 2018 | Consolid ated 2019 | Consolid ated 2018 |
|---|------------|--------------------------|--------------------------|--------------------------|--------------------------|
| | | \$'000 | \$'000 | \$'000 | \$'000 |
| CASH FLOWS FROM OPERATING ACTIVITIES | | | | | |
| Operating Grants from Government | | 39,633 | 35,873 | 39,646 | 35,882 |
| Capital Grants from Government | | 1,255 | 427 | 1,255 | 427 |
| Patient and Resident Fees Received | | 8,176 | 6,552 | 9,534 | 7,511 |
| Donations and Bequests Received | | 400 | 239 | 400 | 239 |
| GST Received from/(paid to) ATO | | 1,230 | (17) | 1,254 | (17) |
| Interest Received | | 57 | 30 | 61 | 28 |
| Other Receipts | | 479 | 2,553 | 935 | 3,067 |
| TOTAL RECEIPTS | | 51,230 | 45,657 | 53,085 | 47,137 |
| Employee Expenses Paid | | (30,406) | (28,093) | (31,762) | (29,262) |
| Non Salary Labour Costs | | (5,720) | (4,876) | (5,908) | (4,957) |
| Payments for Supplies & Consumables | | (12,807) | (11,526) | (13,076) | (11,653) |
| Finance Costs | | (37) | (29) | (37) | (14) |
| Other Payments | | | (15) | | - |
| TOTAL PAYMENTS | | (48,970) | (44,539) | (50,783) | (45,886) |
| NET CASH INFLOW FROM / (USED IN) OPERATING ACTIVITIES | 8.1 | 2,260 | 1,118 | 2,302 | 1,251 |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | | | |
| Purchase for Non-Financial Assets | | (1,454) | (698) | (1,454) | (698) |
| Proceeds from Disposal of Non-Financial Assets | | 18 | 31 | 18 | 31 |
| NET CASH FLOW FROM/(USED IN) INVESTING ACTIVITIES | | (1,436) | (667) | (1,436) | (667) |
| CASH FLOWS FROM FINANCING ACTIVITIES | | | | | |
| Repayment of Borrowings | | (124) | (300) | (124) | (300) |
| Receipt of Accommodation Deposits | | 647 | 2,342 | 647 | 2,342 |
| Repayment of Accommodation Deposits | | (385) | (1,450) | (385) | (1,450) |
| NET CASH FLOW FROM/(USED IN) FINANCING ACTIVITIES | | 138 | 598 | 138 | 598 |
| Net increase/ (decrease) in cash and cash equivalents held | | 962 | 1,049 | 1,004 | 1182 |
| Cash and cash equivalents at beginning of financial year | | 3,710 | 2,661 | 4,149 | 2,967 |
| CASH AND CASH EQUIVALENTS AT END OF FINANCIAL YEAR | 6.2 | 4,672 | 3,710 | 5,153 | 4,149 |

This Statement should be read in conjunction with the accompanying notes

PORTLAND DISTRICT HEALTH

NOTES TO THE FINANCIAL STATEMENTS | FOR YEAR ENDED 30 June 2019

BASIS OF PREPARATION

These financial statements are presented in Australian dollars and the historical cost convention is used unless a different measurement basis is specifically disclosed in the note associated with the item measured on a different basis.

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

NOTE 1: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

These annual financial statements represent the audited general purpose financial statements for Portland District Health and its controlled entities for the year ending 30 June 2019. The purpose of the report is to provide users with information about the Health Services' stewardship of resources entrusted to it.

A. STATEMENT OF COMPLIANCE

These financial statements are general purpose financial statements which have been prepared in accordance with the *Financial Management Act 1994* and applicable Australian Accounting Standards (AASs), which include interpretations issued by the Australian Accounting Standards Board (AASB). They are presented in a manner consistent with the requirements of AASB 101 *Presentation of Financial Statements*.

The financial statements also comply with relevant Financial Reporting Directions (FRDs) issued by the Department of Treasury and Finance, and relevant Standing Directions (SDs) authorised by the Assistant Treasurer.

The Portland District Health is a not-for profit entity and therefore applies the additional AUS paragraphs applicable to "not-for-profit" Health Services under the AAS's.

B. REPORTING ENTITY

The financial statements include all the controlled activities of the Portland District Health.

Its principal address is:
Bentinck Street, Portland, VIC 3305

A description of the nature of Portland District Health's operations and its principal activities is included in the report of operations, which does not form part of these financial statements.

C. BASIS OF ACCOUNTING PREPARATION AND MEASUREMENT

Accounting policies are selected and applied in a manner which ensures that the resulting financial information satisfies the concepts of relevance and reliability, thereby ensuring that the substance of the underlying transactions or other events is reported.

The accounting policies set out below have been applied in preparing the financial statements for the year ended 30 June 2019, and the comparative information presented in these financial statements for the year ended 30 June 2018.

The financial statements are prepared on a going concern basis (refer to Note 8.10 Economic Dependency).

These financial statements are presented in Australian dollars, the functional and presentation currency of Portland District Health.

PORTLAND DISTRICT HEALTH

NOTES TO THE FINANCIAL STATEMENTS | FOR YEAR ENDED 30 June 2019

All amounts shown in the financial statements have been rounded to the nearest thousand dollars, unless otherwise stated. Minor discrepancies in tables between totals and sum of components are due to rounding.

The financial statements, except for cash flow information, have been prepared using the accrual basis of accounting. Under the accrual basis, items are recognised as assets, liabilities, equity, income or expenses when they satisfy the definitions and recognition criteria for these items, that is they are recognised in the reporting period to which they relate, regardless of when cash is received or paid.

Judgements, estimates and assumptions are required to be made about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on professional judgements derived from historical experience and various other factors that are believed to be reasonable under the circumstances. Actual results may differ from these estimates.

Revisions to accounting estimates are recognised in the period in which the estimate is revised and also in future periods that are affected by the revision. Judgements and assumptions made by management in the application of AABs that have significant effects on the financial statements and estimates relate to:

- The fair value of land, buildings and plant and equipment (refer to Note 4.1 Property, Plant and Equipment);
- Defined benefit superannuation expense (refer to Note 3.5 Superannuation); and
- Employee benefit provisions are based on likely tenure of existing staff, patterns of leave claims, future salary movements and future discount rates (refer to Note 3.4 Employee Benefits in the Balance Sheet).

GOODS AND SERVICES TAX (GST)

Income, expenses and assets are recognised net of the amount of associated GST, unless the GST incurred is not recoverable from the Australian Taxation Office (ATO). In this case the GST payable is recognised as part of the cost of acquisition of the asset or as part of the expense.

Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with other receivables or payables in the Balance Sheet.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to the ATO, are presented as operating cash flow.

Commitments and contingent assets and liabilities are presented on a gross basis.

D. PRINCIPLES OF CONSOLIDATION

These statements are presented on a consolidated basis in accordance with AASB 10 *Consolidated Financial Statements*:

- The consolidated financial statements of Portland District Health include all reporting entities controlled by Portland District Health as at 30 June 2019.
- Control exists when Portland District Health has the power to govern the financial and operating policies of an organisation so as to obtain benefits from its activities. In assessing control, potential voting rights that presently are exercisable are taken into account. The consolidated financial statements include the audited financial statements of the controlled entities listed in Note 8.7 Controlled Entities.
- The parent entity is not shown separately in the notes.

Where control of an entity is obtained during the financial period, its results are included in the Comprehensive Operating Statement from the date on which control commenced. Where control ceases during a financial period, the entity's results are included for that part of the period in which control existed. Where dissimilar accounting policies are adopted by entities and their effect is considered material, adjustments are made to ensure consistent policies are adopted in these financial statements.

INTERSEGMENT TRANSACTIONS

Transactions between segments within Portland District Health have been eliminated to reflect the extent of Portland District Health's operations as a group.

PORTLAND DISTRICT HEALTH

NOTES TO THE FINANCIAL STATEMENTS | FOR YEAR ENDED 30 June 2019

E. EQUITY

CONTRIBUTED CAPITAL

Consistent with the requirements of AASB 1004 Contributions, contributions by owners (that is, contributed capital and its repayment) are treated as equity transactions and, therefore, do not form part of the income and expenses of the Portland District Health.

Transfers of net assets arising from administrative restructurings are treated as distributions to or contributions by owners. Transfers of net liabilities arising from administrative restructurings are treated as distributions to owners.

Other transfers that are in the nature of contributions or distributions or that have been designated as contributed capital are also treated as contributed capital.

SPECIFIC RESTRICTED PURPOSE SURPLUS

The Specific Restricted Purpose Surplus is established where Portland District Health has possession or title to the funds but has no discretion to amend or vary the restriction and/or condition underlying the funds received.

F. COMPARATIVES

Where applicable, the comparative figures have been restated to align with the presentation in the current year. Figures have been restated in Notes 2.1, 3.1 and 3.2

PORTLAND DISTRICT HEALTH

NOTES TO THE FINANCIAL STATEMENTS | FOR YEAR ENDED 30 June 2019

NOTE 2: FUNDING DELIVER OF OUR SERVICES

Portland District Health's overall objective is the health and wellbeing of the people in our community, as well as to improve the quality of life to Victorians.

Portland District Health is predominantly funded by accrual based grant funding for the provision of outputs. To enable the hospital to fulfil its objective it received income based on parliamentary appropriations.

Portland District Health also receives income from the supply of services.

Structure

2.1 Income from Transactions

Note 2.1: Income from Transactions

| | Consolidated Total 2019 \$'000 | Consolidated Total 2018 \$'000 |
|--|---|---|
| Government Grant - Operating | 39,561 | 35,743 |
| Government Grant - Capital | 1,168 | 427 |
| Other Capital purpose income (including capital donations) | 873 | 239 |
| Patient & Resident Fees | 4,355 | 4,042 |
| Commercial Activities | 2,650 | 2,555 |
| Other Revenue from Operating Activities (including non-capital donation) | 3,711 | 2,727 |
| Total Income from Operating Activities | 52,318 | 45,733 |
| Capital Interest | | 2 |
| Other Interest | 53 | 31 |
| Total Income from Non-Operating Activities | 53 | 33 |
| Total Income from Transactions | 52,371 | 45,766 |

PORTLAND DISTRICT HEALTH

NOTES TO THE FINANCIAL STATEMENTS | FOR YEAR ENDED 30 June 2019

Revenue Recognition

Income is recognised in accordance with AASB 118 *Revenue* and is recognised as to the extent that it is probable that the economic benefits will flow to Portland District Health and the income can be reliably measured at fair value. Unearned income at reporting date is reported as income received in advance.

Any amounts disclosed as revenue are net of returns, allowances and duties and taxes where applicable.

Government Grants and Other Transfers of Income (other than contributions by owners)

In accordance with AASB 1004 *Contributions*, government grants and other transfers of income (other than contributions by owners) are recognised as income when Portland District Health gains control of the underlying assets irrespective of whether conditions are imposed on Portland District Health's use of the contributions.

Contributions are deferred as income in advance when the Portland District Health has a present obligation to repay them and the present obligation can be reliably measured.

Indirect Contributions from the Department of Health & Human Services

- The Victorian Managed Insurance Authority non-medical indemnity insurance payments are recognised as revenue following advice from the Department of Health and Human Services.
- Long Service Leave (LSL) revenue is recognised upon finalisation of movements in LSL liability in line with the long service funding arrangements set out in the relevant Department of Health and Human Services Hospital Circular

Patient and Resident Fees

Patient fees are recognised as revenue on an accrual basis.

Private Practice Fees

Private practice fees are recognised as revenue at the time the invoices are raised and include recoupments from private practice for the use of hospital facilities.

Revenue from Commercial Activities

Revenue from commercial activities such as commercial laboratory medicine is recognised on an accrual basis.

Interest Revenue

Interest revenue is recognised on a time proportionate basis that takes into account the effective yield of the financial asset which allocates interest over the relevant period.

Other Income

Other income is recognised as revenue when received. Other income includes recoveries for salaries and wages and external services provided, and donations and bequests. If donations are for a specific purpose, they may be appropriated to a surplus, such as the specific restricted purpose surplus.

Fair value of Assets and Services Received Free of Charge or for Nominal Consideration

Resources received free of charge or for nominal consideration are recognised at their fair value when the transferee obtains control over them, irrespective of whether restrictions or conditions are imposed over the use of the contributions, unless received from another Health Service or agency as a consequence of a restructuring of administrative arrangements. In the latter case, such transfer will be recognised at carrying value. Contributions in the form of services are only recognised when a fair value can be reliably determined and the services would have been purchased if not received as a donation.

PORTLAND DISTRICT HEALTH

NOTES TO THE FINANCIAL STATEMENTS | FOR YEAR ENDED 30 June 2019

NOTE 3: THE COST OF DELIVERING SERVICES

This section provides an account of the expenses incurred by Portland District Health in delivering services and outputs. In Note 2, the funds that enable the provision of services were disclosed and in this note the cost associated with provision of services are recorded.

Structure

- 3.1 Expenses from Transactions
- 3.2 Other Economic Flows
- 3.3 Analysis of expense and revenue by internally managed and restricted specific purpose funds
- 3.4 Employee benefits in the Balance Sheet
- 3.5 Superannuation

Note 3.1: Expenses from Transactions

| | Consolidated Total 2019 \$'000 | Consolidated Total 2018 \$'000 |
|--|---|---|
| Salaries and Wages | 31,301 | 27,609 |
| On-costs | 5,930 | 5,205 |
| Fee for Service Medical Officer Expenses | 801 | 892 |
| Workcover Premium | 215 | 244 |
| Total Employee Expenses | 38,247 | 33,950 |
| Drug Supplies | 1,660 | 1,175 |
| Medical and Surgical Supplies (including Prostheses) | 2,040 | 2,157 |
| Diagnostic and Radiology Supplies | 874 | 889 |
| Other Supplies and Consumables | 1,512 | 1,258 |
| Total Supplies and Consumables | 6,086 | 5,479 |
| Finance Costs | 45 | 44 |
| Total Finance Costs | 45 | 44 |
| Fuel, Light, Power and Water | 603 | 567 |
| Repairs and Maintenance | 248 | 494 |
| Maintenance Contracts | 677 | 458 |
| Medical Indemnity Insurance | 366 | 340 |
| Other Expenses | 3,797 | 3,697 |
| Total Other Operating Expenses | 5,691 | 5,556 |
| Depreciation and Amortisation (refer note 4.2) | 3,495 | 3,362 |
| Total Other Non-Operating Expenses | 3,495 | 3,362 |
| Total Expenses from Transactions | 53,564 | 48,391 |

PORTLAND DISTRICT HEALTH

NOTES TO THE FINANCIAL STATEMENTS | FOR YEAR ENDED 30 June 2019

Expenses are recognised as they are incurred and reported in the financial year to which they relate.

Employee expenses

Employee expenses include:

- Salaries and wages (including fringe benefits tax, leave entitlements, termination payments);
- On-costs;
- Agency expenses;
- Fee for service medical officer expenses;
- Work cover premiums.

Supplies and consumables

Supplies and consumables - Supplies and services costs which are recognised as an expense in the reporting period in which they are incurred. The carrying amounts of any inventories held for distribution are expensed when distributed.

Finance costs

Finance costs include:

- interest on bank overdrafts and short-term and long-term borrowings (Interest expense is recognised in the period in which it is incurred);
- amortisation of discounts or premiums relating to borrowings;
- amortisation of ancillary costs incurred in connection with the arrangement of borrowings; and
- finance charges in respect of finance leases which are recognised in accordance with AASB 117 Leases.

Other operating expenses

Other operating expenses generally represent the day-to-day running costs incurred in normal operations and include such things as:

- Fuel, light and power;
- Repairs and maintenance;
- Other administrative expenses
- Expenditure for capital purposes (represents expenditure related to the purchase of assets that are below the capitalisation threshold).

The Department of Health and Human Services also makes certain payments on behalf of Portland District Health. These amounts have been brought to account as grants in determining the operating result for the year by recording them as revenue and also recording the related expense.

Non-operating expenses

Other non-operating expenses generally represent expenditure for outside the normal operations such as depreciation and amortisation, and assets and services provided free of charge or for nominal consideration.

PORTLAND DISTRICT HEALTH
NOTES TO THE FINANCIAL STATEMENTS | FOR YEAR ENDED 30 June 2019

Note 3.2: Other Economic Flows

| | Consolidated 2019 \$'000 | Consolidated 2018 \$'000 |
|--|--------------------------------|--------------------------------|
| <u>Net gain/(loss) on sale of non-financial assets</u> | | |
| Revaluation of Investment property | 20 | (22) |
| Net gain on disposal of property plant and equipment | (4) | 2 |
| Total net gain/(loss) on non-financial assets | 16 | (19) |
| <u>Share of other economic flows from Joint Operations</u> | | |
| Share of net profits/(losses) of associates, excluding dividends | 3 | 14 |
| Total Share of other economic flows from Joint Operations | 3 | 14 |
| <u>Other gains/(losses) from other economic flows</u> | | |
| Net gain/(loss) arising from revaluation of long service liability | (174) | 11 |
| Total other gains/(losses) from other economic flows | (174) | 11 |
| <u>Net gain/(loss) on financial instruments at fair value</u> | | |
| Allowance for impairment loss of contractual receivables | (20) | (14) |
| Total other gains/(losses) on financial instruments at fair value | (20) | (14) |
| Total other gains/(losses) from economic flows | (175) | (8) |

Net gain/ (loss) on non-financial assets

Net gain/ (loss) on non-financial assets and liabilities includes realised and unrealised gains and losses as follows:

- Revaluation gains/ (losses) of non-financial physical assets (Refer to Note 4.1 Property plant and equipment.)
- Revaluation gains/(losses) of non-financial physical assets (investment property)
- Net gain/ (loss) on disposal of non-financial assets
- Any gain or loss on the disposal of non-financial assets is recognised at the date of disposal.

Net gain/ (loss) on financial instruments at fair value

Net gain/ (loss) on financial instruments at fair value includes:

- realised and unrealised gains and losses from revaluations of financial instruments at fair value;
- impairment and reversal of impairment for financial instruments at amortised cost refer to Note 7.1 Investments and other financial assets; and
- disposals of financial assets and derecognition of financial liabilities.

Other gains/ (losses) from other economic flows

Other gains/ (losses) include:

- the revaluation of the present value of the long service leave liability due to changes in the bond rate movements, inflation rate movements and the impact of changes in probability factors; and
- transfer of amounts from the reserves to accumulated surplus or net result due to disposal or derecognition or reclassification.

PORTLAND DISTRICT HEALTH

NOTES TO THE FINANCIAL STATEMENTS | FOR YEAR ENDED 30 June 2019

Note 3.3: Analysis of expense and revenue by internally managed and restricted specific purpose funds

| | Expense | | Revenue | |
|------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|
| | Consolidated 2019 \$'000 | Consolidated 2018 \$'000 | Consolidated 2019 \$'000 | Consolidated 2018 \$'000 |
| Commercial Activities | | | | |
| Active Health Portland | 29 | 3 | 49 | 21 |
| Diagnostic Imaging | 2,478 | 2,254 | 2,187 | 2,083 |
| Property Rent | - | - | 338 | 380 |
| Meals on Wheels | 27 | 26 | 75 | 71 |
| TOTAL | 2,534 | 2,284 | 2,650 | 2,555 |

PORTLAND DISTRICT HEALTH

NOTES TO THE FINANCIAL STATEMENTS | FOR YEAR ENDED 30 June 2019

Note 3.4: Employee Benefits in the Balance Sheet

| | Consolidated 2019 \$'000 | Consolidated 2018 \$'000 |
|---|--------------------------------|--------------------------------|
| Current Provisions | | |
| Employee Benefits ⁽ⁱ⁾ | | |
| Annual leave | | |
| - Unconditional and expected to be settled wholly within 12 months ⁽ⁱⁱ⁾ | 1,978 | 1,740 |
| - Unconditional and expected to be settled wholly after 12 months ⁽ⁱⁱⁱ⁾ | 84 | 77 |
| Long service leave | | |
| - Unconditional and expected to be settled wholly within 12 months ⁽ⁱⁱ⁾ | 198 | 352 |
| - Unconditional and expected to be settled wholly after 12 months ⁽ⁱⁱⁱ⁾ | 2,549 | 1,978 |
| Accrued Days Off | | |
| - Unconditional and expected to be settled within 12 months ⁽ⁱⁱ⁾ | 78 | 70 |
| Provisions related to Employee Benefit On-Costs | | |
| - Unconditional and expected to be settled wholly within 12 months ⁽ⁱⁱ⁾ | 499 | 414 |
| - Unconditional and expected to be settled wholly after 12 months ⁽ⁱⁱⁱ⁾ | 281 | 239 |
| Total Current Provisions | 5,668 | 4,871 |
| Non-Current Provisions | | |
| Employee Benefits ⁽ⁱ⁾ | 1,470 | 1,236 |
| Provisions related to Employee Benefit On-Costs | 143 | 121 |
| Total Non-Current Provisions | 1,613 | 1,357 |
| Total Provisions | 7,281 | 6,228 |
| (a) Employee Benefits and Related On-Costs | | |
| Current Employee Benefits and related on-costs | | |
| Unconditional LSL Entitlement | 2,747 | 2,330 |
| Annual Leave Entitlements | 1,966 | 1,726 |
| Accrued Days Off | 78 | 70 |
| SWARH employment benefits | 96 | 91 |
| Non-Current Employee Benefits and related on-costs | | |
| Conditional Long Service Leave Entitlements ⁽ⁱⁱ⁾ | 1,456 | 1,219 |
| SWARH employment benefits | 14 | 17 |
| Total Employee Benefits | 6,358 | 5,453 |
| On-Costs | | |
| Current On-Costs | 780 | 653 |
| Non-Current On-Costs | 143 | 121 |
| Total On-Costs | 923 | 774 |
| Total Employee Benefits and Related On-Costs | 7,281 | 6,228 |
| (b) Movement in Provisions | | |
| Movement in Long Service Leave: | 4,018 | 3,735 |
| Balance at start of year | | |
| Provision made during the year | | |
| - Revaluations | 174 | (10) |
| - Expense recognising Employee Service | 646 | 645 |
| Settlement made during the year | (198) | (352) |
| Balance at end of year | 4,640 | 4,018 |
| Notes: | | |
| <i>(i) Provisions for employee benefits consist of amounts for annual leave and long service leave accrued by employees, not including on-costs</i> | | |
| <i>(ii) The amounts disclosed are nominal amounts</i> | | |
| <i>(iii) The amounts disclosed are discounted to present values</i> | | |

PORTLAND DISTRICT HEALTH

NOTES TO THE FINANCIAL STATEMENTS | FOR YEAR ENDED 30 June 2019

Employee Benefit Recognition

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

Provisions

Provisions are recognised when the Portland District Health has a present obligation, the future sacrifice of economic benefits is probable, and the amount of the provision can be measured reliably. The amount recognised as a liability is the best estimate of the consideration required to settle the present obligation at reporting date, taking into account the risks and uncertainties surrounding the obligation.

Annual Leave and Accrued Days Off

Liabilities for annual leave and accrued days off are recognised in the provision for employee benefits as 'current liabilities', because Portland District Health does not have an unconditional right to defer settlements of these liabilities.

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

- Nominal value – if Portland District Health expects to wholly settle within 12 months; or
- Present value – if Portland District Health does not expect to settle within 12 months.

Long Service Leave

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

Unconditional LSL is disclosed in the notes to the financial statements as a current liability even where Portland District Health does not expect to

settle the liability within 12 months because it will not have the unconditional right to defer the settlement of the entitlement should an employee take leave within 12 months. An unconditional right arises after a qualifying period.

The components of this current LSL liability are measured at:

- Nominal value – if Portland District Health expects to wholly settle within 12 months; and
- Present value – if Portland District Health does not expect to settle within 12 months.

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

Termination Benefits

Termination benefits are payable when employment is terminated before the normal retirement date or when an employee decides to accept an offer of benefits in exchange for the termination of employment.

Employee benefit on-costs

Provision for on-costs such as workers compensation and superannuation are recognised separately from provisions for employee benefits.

PORTLAND DISTRICT HEALTH

NOTES TO THE FINANCIAL STATEMENTS | FOR YEAR ENDED 30 June 2019

Note 3.5. Superannuation

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

| | Paid Contribution for the Year | | Contribution Outstanding at Year End | |
|------------------------------------|--------------------------------|--------------------------------|--------------------------------------|--------------------------------|
| | Consolidated 2019 \$'000 | Consolidated 2018 \$'000 | Consolidated 2019 \$'000 | Consolidated 2018 \$'000 |
| Defined benefit plans (i): | | | | |
| - First State Super | 23 | 42 | 2 | 3 |
| Defined contribution plans: | | | | |
| - First State Super | 1,626 | 1,494 | 119 | 112 |
| - Hesta | 716 | 581 | 60 | 46 |
| - Other | 231 | 100 | 10 | 5 |
| Total | 2,596 | 2,217 | 191 | 166 |

(i) The bases for determining the level of contributions is determined by the various actuaries of the defined benefit superannuation plans.

Employees of Portland District Health are entitled to receive superannuation benefits and it contributes to both defined benefit and defined contribution plans. The defined benefit plan provides benefits based on years of service and final average salary.

Defined contribution superannuation plans

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

Defined benefit superannuation plans

The amount charged to the Comprehensive Operating Statement in respect of defined benefit superannuation plans represents the contributions made by Portland District Health to the superannuation plans in respect of the services of current Portland District Health staff during the reporting period. Superannuation contributions are

made to the plans based on the relevant rules of each plan and are based upon actuarial advice.

Portland District Health does not recognise any unfunded defined benefit liability in respect of the plans because the entity has no legal or constructive obligation to pay future benefits relating to its employees; its only obligation is to pay superannuation contributions as they fall due. The Department of Treasury & Finance discloses the State's defined benefits liabilities in its disclosure for administered items.

However superannuation contributions paid or payable for the reporting period are included as part of employee benefits in the comprehensive operating statement of Portland District Health.

The name, details and amounts that have been expensed in relation to the major employee superannuation funds and contributions made by Portland District Health are disclosed above.

NOTE 4: KEY ASSETS TO SUPPORT SERVICE DELIVERY

Portland District Health controls infrastructure and other investments that are utilised in fulfilling its objectives and conducting its activities. They represent the key resources that have been entrusted to the hospital to be utilised for delivery of those outputs.

Structure

- 4.1 Property, plant and equipment
- 4.2 Depreciation and amortisation
- 4.3 Investment properties

PORTLAND DISTRICT HEALTH
 NOTES TO THE FINANCIAL STATEMENTS | FOR YEAR ENDED 30 June 2019

Note 4.1: Property, Plant & Equipment

(a) Gross carrying amount and accumulated depreciation

| | Consolidated 2019 \$'000 | Consolidated 2018 \$'000 |
|---|--------------------------------|--------------------------------|
| Land | | |
| Land Improvements at Fair Value | 495 | 378 |
| Land at Cost | - | - |
| Land at Fair Value | 2,500 | 2,464 |
| Total Land | 2,995 | 2,842 |
| Buildings | | |
| Buildings Under Construction at Cost | 361 | - |
| Buildings at Fair Value | 56,815 | 52,735 |
| Less Acc'd Depreciation | - | - |
| Total Buildings | 57,176 | 52,735 |
| Plant and Equipment | | |
| Plant and Equipment at Fair Value | 5,760 | 5,374 |
| Less Acc'd Depreciation | 4,815 | 4,682 |
| Total Plant and Equipment | 945 | 694 |
| Medical Equipment | | |
| Medical Equipment at Fair Value | 7,880 | 7,064 |
| Less Acc'd Depreciation | 5,444 | 4,887 |
| Total Medical Equipment | 2,434 | 2,177 |
| Computers and Communication | | |
| Computers and Communication at Fair Value | 385 | 528 |
| Less Acc'd Depreciation | 273 | 225 |
| Total Computers and Communication | 112 | 303 |
| Furniture and Fittings | | |
| Furniture and Fittings at Fair Value | 555 | 505 |
| Less Acc'd Depreciation | 389 | 353 |
| Total Furniture and Fittings | 166 | 152 |
| Motor Vehicles | | |
| Motor Vehicles at Fair Value | 322 | 537 |
| Less Acc'd Depreciation | 247 | 426 |
| Total Motor Vehicles | 75 | 111 |
| Leased Assets | | |
| Motor Vehicles | 251 | 102 |
| Less Acc'd Amortisation | 42 | 15 |
| Total Leased Assets | 209 | 87 |
| TOTAL | 64,112 | 59,102 |

PORTLAND DISTRICT HEALTH

NOTES TO THE FINANCIAL STATEMENTS | FOR YEAR ENDED 30 June 2019

Note 4.1: Property, Plant & Equipment (continued)

(b) Reconciliations of the carrying amounts of each class of asset

| | Land \$'000 | Buildings \$'000 | Plant & Equipment \$'000 | Medical Equipment \$'000 | Computers / Comm \$'000 | Furniture / Fittings \$'000 | Motor Vehicles \$'000 | Total Consolidated \$'000 |
|--|----------------|---------------------|--------------------------------|--------------------------------|-------------------------------|-----------------------------------|-----------------------------|---------------------------------|
| Balance at 1 July 2017 | 2,837 | 50,036 | 749 | 2,541 | 611 | 142 | 102 | 57,019 |
| Additions | 5 | 108 | 97 | 268 | 65 | 39 | 187 | 769 |
| Disposals | - | - | - | - | (172) | - | (21) | (193) |
| Revaluation Increments/(decrements) | - | 4,869 | - | - | - | - | - | 4,869 |
| Depreciation (Note 4.3) | - | (2,278) | (152) | (632) | (201) | (29) | (70) | (3,362) |
| Balance at 1 July 2018 | 2,842 | 52,735 | 694 | 2,177 | 303 | 152 | 198 | 59,102 |
| Additions | - | 349 | 401 | 806 | 15 | 45 | 177 | 1,793 |
| Disposals | - | - | - | - | - | - | (22) | (22) |
| Revaluation increments/(decrements) | 153 | 6,582 | - | - | - | - | - | 6,735 |
| Depreciation (Note 4.3) | - | (2,490) | (150) | (549) | (206) | (31) | (69) | (3,495) |
| Balance at 30 June 2019 | 2,995 | 57,176 | 945 | 2,434 | 112 | 166 | 284 | 64,112 |

Land and buildings carried at valuation

An independent valuation of the Portland District Health land and buildings was performed by the Victorian Valuer General dated 30 June 2019 to determine the fair value of the land and buildings. The valuation, which conforms to Australian Valuation Standards, was determined by reference to the amounts for which assets could be exchanged between knowledgeable willing parties in an arm's length transaction. The valuation was based on independent assessments.

PORTLAND DISTRICT HEALTH

NOTES TO THE FINANCIAL STATEMENTS | FOR YEAR ENDED 30 June 2019

(c) Fair value measurement hierarchy for assets

| Balance at 30 June 2019 | Consolidated Carrying Amount | Fair value measurement at end of reporting period using: | | |
|--|------------------------------|--|------------------------|------------------------|
| | | Level 1 ⁽ⁱ⁾ | Level 2 ⁽ⁱ⁾ | Level 3 ⁽ⁱ⁾ |
| Land at Fair Value | | | | |
| Land Improvements | 495 | | | 495 |
| Specialised land | 2,500 | - | - | 2,500 |
| Total of land at fair value | 2,995 | - | - | 2,995 |
| Buildings at Fair Value | | | | |
| Specialised buildings | 56,815 | - | - | 56,815 |
| Total of building at fair value | 56,815 | - | - | 56,815 |
| Plant and Equipment at Fair Value | | | | |
| Plant Equipment and Vehicles at Fair Value | | | | |
| - Plant and equipment | 945 | - | - | 945 |
| - Medical equipment | 2,434 | - | - | 2,434 |
| - Computers and Communication | 112 | - | - | 112 |
| - Furniture and Fittings | 166 | - | - | 166 |
| - Motor Vehicles | 284 | - | 284 | - |
| Total of building at fair value | 3,941 | - | 284 | 3,657 |
| | 63,752 | - | 284 | 63,468 |

| Balance at 30 June 2018 | Consolidated Carrying Amount | Fair value measurement at end of reporting period using: | | |
|--|------------------------------|--|------------------------|------------------------|
| | | Level 1 ⁽ⁱ⁾ | Level 2 ⁽ⁱ⁾ | Level 3 ⁽ⁱ⁾ |
| Land at fair value | | | | |
| Specialised land | 2,842 | - | - | 2,842 |
| Total of land at fair value | 2,842 | - | - | 2,842 |
| Buildings at fair value | | | | |
| Specialised buildings | 52,735 | - | - | 52,735 |
| Total of building at fair value | 52,735 | - | - | 52,735 |
| Plant and Equipment at Fair Value | | | | |
| Plant Equipment and Vehicles at Fair Value | | | | |
| - Plant and equipment | 694 | - | - | 694 |
| - Medical equipment | 2,177 | - | - | 2,177 |
| - Computers and Communication | 303 | - | - | 303 |
| - Furniture and Fittings | 152 | - | - | 152 |
| - Motor Vehicles | 198 | - | 198 | - |
| Total of building at fair value | 3,524 | - | 198 | 3,326 |
| | 59,102 | - | 198 | 58,904 |

Note:

(i) Classified in accordance with the fair value hierarchy

There have been no transfers between levels during the period.

PORTLAND DISTRICT HEALTH

NOTES TO THE FINANCIAL STATEMENTS | FOR YEAR ENDED 30 June 2019

(d) Reconciliation of Level 3 Fair Value

| Consolidated 30 June 2019 | Land | Buildings | Plant & Equip. | Medical Equip | Computers & Comm. | Furniture & Fittings | Total |
|--|--------------|---------------|-------------------|------------------|----------------------|-------------------------|---------------|
| Opening Balance | 2,842 | 52,735 | 694 | 2,177 | 303 | 152 | 58,905 |
| Additions/(Disposals) | - | - | 401 | 806 | 15 | 45 | 1,267 |
| Revaluation increments/(decrements) | 153 | 6,582 | - | - | - | - | 6,735 |
| Gains or losses recognised in net result | | | | | | | |
| - Depreciation | - | (2,502) | (150) | (549) | (206) | (31) | (3,438) |
| Closing Balance | 2,995 | 56,815 | 945 | 2,434 | 112 | 166 | 63,468 |

| Consolidated 30 June 2018 | Land | Buildings | Plant & Equip. | Medical Equip | Computers & Comm. | Furniture & Fittings | Total |
|--|--------------|---------------|-------------------|------------------|----------------------|-------------------------|---------------|
| Opening Balance | 2,837 | 50,036 | 749 | 2,541 | 611 | 142 | 56,917 |
| Additions/(Disposals) | 5 | 108 | 97 | 268 | (107) | 39 | 410 |
| Revaluation increments/(decrements) | - | 4,869 | - | - | - | - | 4,869 |
| Gains or losses recognised in net result | | | | | | | |
| - Depreciation | - | (2,278) | (152) | (632) | (201) | (29) | (3,292) |
| Closing Balance | 2,842 | 52,735 | 694 | 2,177 | 303 | 152 | 58,904 |

(e) Property, Plant and Equipment (Fair value determination)

| Asset class | Examples of types of assets | Expected fair value level | Valuation approach | Significant inputs (Level 3 only) ^(c) |
|-------------------------------------|--|---------------------------|---------------------------------------|--|
| Specialised Land (Crown / Freehold) | <ul style="list-style-type: none"> Land subject to restriction as to use and/or sale Land in areas where there is not an active market | Level 3 | Market approach | Community Service Obligations Adjustments |
| Specialised buildings | Specialised buildings with limited alternative uses and/or substantial customisation e.g. prisons, hospitals and schools | Level 3 | Depreciated Replacement Cost approach | Cost per square metre Useful life |
| Vehicles | If there is an active resale market available | Level 2 | Market Approach | n/a |
| Plant and equipment at fair value | Specialised items with limited alternative uses and/or substantial customisation | Level 3 | Depreciated Replacement cost approach | Cost per unit Useful life |
| Medical Equipment at fair value | Any type | Level 3 | Depreciated replacement cost approach | Cost per unit Useful life |

There were no changes in valuation techniques throughout the period to 30 June 2019.

PORTLAND DISTRICT HEALTH
NOTES TO THE FINANCIAL STATEMENTS | FOR YEAR ENDED 30 June 2019

(f) Property, Plant and Equipment Revaluation Surplus

| | Consolidated 2019 | Consolidated 2018 |
|--|----------------------|----------------------|
| | \$'000 | \$'000 |
| Property, Plant and Equipment Revaluation Surplus | | |
| Balance at the beginning of the reporting period | 43,993 | 39,124 |
| Revaluation Increment | | |
| - Land | 153 | - |
| - Buildings | 6,582 | 4,870 |
| Balance at the end of the reporting period | 50,729 | 43,993 |
| | | |
| * Represented by: | | |
| - Land | 2,405 | 2,252 |
| - Buildings | 48,324 | 41,741 |
| | 50,729 | 43,993 |

PORTLAND DISTRICT HEALTH

NOTES TO THE FINANCIAL STATEMENTS | FOR YEAR ENDED 30 June 2019

Initial Recognition

Items of property, plant and equipment are measured initially at cost and subsequently revalued at fair value less accumulated depreciation and impairment. Where an asset is acquired for no or nominal cost, the cost is its fair value at the date of acquisition. Assets transferred as part of a merger/machinery of government are transferred at their carrying amounts.

The initial cost for non-financial physical assets under finance lease is measured at amounts equal to the fair value of the leased asset or, if lower, the present value of the minimum lease payments, each determined at the inception of the lease.

Theoretical opportunities that may be available in relation to the asset(s) are not taken into account until it is virtually certain that any restrictions will no longer apply. Therefore, unless otherwise disclosed, the current use of these non-financial physical assets will be their highest and best uses.

Land and Buildings are recognised initially at cost and subsequently measured at fair value less accumulated depreciation and impairment.

Revaluations of Non-Current Physical Assets

Non-current physical assets are measured at fair value and are revalued in accordance with FRD 103H Non-Current Physical Assets. This revaluation process normally occurs every five years, based upon the asset's Government Purpose Classification, but may occur more frequently if fair value assessments indicate material changes in values. Independent valuers are used to conduct these scheduled revaluations and any interim revaluations are determined in accordance with the requirements of the FRDs. Revaluation increments or decrements arise from differences between an asset's carrying value and fair value.

Revaluation increments are recognised in 'Other Comprehensive Income' and are credited directly to the asset revaluation surplus, except that, to the extent that an increment reverses a revaluation decrement in respect of that same class of asset previously recognised as an expense in net result, the increment is recognised as income in the net result.

Revaluation decrements are recognised in 'Other Comprehensive Income' to the extent that a credit balance exists in the asset revaluation surplus in respect of the same class of property, plant and equipment.

Revaluation increases and revaluation decreases relating to individual assets within an asset class are offset against one another within that class but are not offset in respect of assets in different classes.

Revaluation surplus is not transferred to accumulated funds on de-recognition of the relevant asset, except where an asset is transferred via contributed capital.

In accordance with FRD 103H, Portland District Health's non-current physical assets were assessed to determine whether revaluation of the non-current physical assets was required.

Fair value measurement

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

For the purpose of fair value disclosures, Portland District Health has determined classes of assets on the basis of the nature, characteristics and risks of the asset and the level of the fair value hierarchy as explained above.

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

The Valuer-General Victoria (VGV) is Portland District Health's independent valuation agency. The estimates and underlying assumptions are reviewed on an ongoing basis.

Valuation hierarchy

In determining fair values a number of inputs are used. To increase consistency and comparability in the financial statements, these inputs are categorised into three levels, also known as the fair value hierarchy. The levels are as follows:

PORTLAND DISTRICT HEALTH

NOTES TO THE FINANCIAL STATEMENTS | FOR YEAR ENDED 30 June 2019

- Level 1 – quoted (unadjusted) market prices in active markets for identical assets or liabilities;
- Level 2 – valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable; and
- Level 3 – valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable.

Consideration of highest and best use for non-financial physical assets

Judgements about highest and best use (HBU) must take into account the characteristics of the assets concerned, including restrictions on the use and disposal of assets arising from the asset's physical nature and any applicable legislative/contractual arrangements.

In accordance with paragraph AASB 13.29, Health Services can assume the current use of a non-financial physical asset is its HBU unless market or other factors suggest that a different use by market participants would maximise the value of the asset. Therefore, an assessment of the HBU will be required when the indicators are triggered within a reporting period, which suggest the market participants would have perceived an alternative use of an asset that can generate maximum value. Once identified, Health Services are required to engage with VGV or other independent valuers for formal HBU assessment.

These indicators, as a minimum, include:

External factors:

- Changed acts, regulations, local law or such instrument which affects or may affect the use or development of the asset;
- Changes in planning scheme, including zones, reservations, overlays that would affect or remove the restrictions imposed on the asset's use from its past use.

Internal factors:

- Evidence that suggest the current use of an asset is no longer core to requirements to deliver a Health Service's service obligation;
- Evidence that suggests that the asset might be sold or demolished at reaching the late stage of an asset's life cycle.

Valuation hierarchy

Health Services need to use valuation techniques that are appropriate for the circumstances and where there is sufficient data available to measure fair value, maximising the use of relevant observable inputs and minimising the use of unobservable inputs.

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

Identifying unobservable inputs (level 3) fair value measurements

Level 3 fair value inputs are unobservable valuation inputs for an asset or liability. These inputs require significant judgement and assumptions in deriving fair value for both financial and non-financial assets.

Unobservable inputs shall be used to measure fair value to the extent that relevant observable inputs are not available, thereby allowing for situations in which there is little, if any, market activity for the asset or liability at the measurement date. However, the fair value measurement objective remains the same, i.e., an exit price at the measurement date from the perspective of a market participant that holds the asset or owes the liability. Therefore, unobservable inputs shall reflect the assumptions that market participants would use when pricing the asset or liability, including assumptions about risk.

Non-Specialised Land, Non-Specialised Buildings and Cultural Assets

Non-specialised land, non-specialised buildings and cultural assets are valued using the market approach. Under this valuation method, the assets are compared to recent comparable sales or sales of comparable assets which are considered to have nominal or no added improvement value.

For non-specialised land and non-specialised buildings, an independent valuation was performed by the Valuer-General Victoria to determine the fair value using the market approach. Valuation of the assets was determined by analysing comparable sales and allowing for share, size, topography, location and other relevant factors specific to the asset being valued. An appropriate rate per square metre has been applied to the subject asset. The effective date of the valuation is 30 June 2019.

PORTLAND DISTRICT HEALTH

NOTES TO THE FINANCIAL STATEMENTS | FOR YEAR ENDED 30 June 2019

Specialised Land and Specialised Buildings

Specialised land includes Crown Land which is measured at fair value with regard to the property's highest and best use after due consideration is made for any legal or physical restrictions imposed on the asset, public announcements or commitments made in relation to the intended use of the asset. Theoretical opportunities that may be available in relation to the assets are not taken into account until it is virtually certain that any restrictions will no longer apply. Therefore, unless otherwise disclosed, the current use of these non-financial physical assets will be their highest and best use.

During the reporting period, Portland District Health held Crown Land. The nature of this asset means that there are certain limitations and restrictions imposed on its use and/or disposal that may impact their fair value.

The market approach is also used for specialised land and specialised buildings although it is adjusted for the community service obligation (CSO) to reflect the specialised nature of the assets being valued. Specialised assets contain significant, unobservable adjustments; therefore these assets are classified as Level 3 under the market based direct comparison approach.

The CSO adjustment is a reflection of the valuer's assessment of the impact of restrictions associated with an asset to the extent that is also equally applicable to market participants. This approach is in light of the highest and best use consideration required for fair value measurement, and takes into account the use of the asset that is physically possible, legally permissible and financially feasible. As adjustments of CSO are considered as significant unobservable inputs, specialised land would be classified as Level 3 assets.

For Portland District Health, the depreciated replacement cost method is used for the majority of specialised buildings, adjusting for the associated depreciation. As depreciation adjustments are considered as significant and unobservable inputs in nature, specialised buildings are classified as Level 3 for fair value measurements.

An independent valuation of Portland District Health's specialised land and specialised buildings was performed by the Valuer-General Victoria. The valuation was performed using the market approach adjusted for CSO. The effective date of the valuation is 30 June 2019.

Vehicles

Portland District Health acquires new vehicles and at times disposes of them before completion of their economic life. The process of acquisition, use and disposal in the market is managed by the Portland District Health who set relevant depreciation rates during use to reflect the consumption of the vehicles. As a result, the fair value of vehicles does not differ materially from the carrying amount (depreciated cost).

Plant and equipment

Plant and equipment is held at carrying amount (depreciated cost). When plant and equipment is specialised in use, such that it is rarely sold other than as part of a going concern, the depreciated replacement cost is used to estimate the fair value. Unless there is market evidence that current replacement costs are significantly different from the original acquisition cost, it is considered unlikely that depreciated replacement cost will be materially different from the existing carrying amount.

There were no changes in valuation techniques throughout the period to 30 June 2019.

For all assets measured at fair value, the current use is considered the highest and best use.

PORTLAND DISTRICT HEALTH

NOTES TO THE FINANCIAL STATEMENTS | FOR YEAR ENDED 30 June 2019

Revaluations of non-current physical assets

Non-current physical assets measured at fair value are revalued in accordance with FRD 103H *Non-current physical assets*. This revaluation process normally occurs at least every five years, based upon the asset's Government Purpose Classification, but may occur more frequently if fair value assessments indicate material changes in values. Independent valuers are used to conduct these scheduled revaluations and any interim revaluations are determined in accordance with the requirements of the FRD's. Revaluation increments or decrements arise from differences between an asset's carrying value and fair value.

Revaluation increments are recognised in 'other comprehensive income' and are credited directly to the asset revaluation surplus, except that, to the extent that an increment reverses a revaluation decrement in respect of that same class of asset previously recognised as an expense in net result, the increment is recognised as revenue in the net result.

Revaluation decrements are recognised in 'other comprehensive income' to the extent that a credit balance exists in the asset revaluation surplus in respect of the same class of property, plant and equipment.

Revaluation increases and revaluation decreases relating to individual assets within an asset class are offset against one another within that class but are not offset in respect of assets in different classes.

Revaluation surplus is not transferred to accumulated funds on derecognition of the relevant asset.

In accordance with FRD 103F the Health Service's non-current physical assets were assessed to determine whether revaluation of the non-current physical assets was required

PORTLAND DISTRICT HEALTH

NOTES TO THE FINANCIAL STATEMENTS | FOR YEAR ENDED 30 June 2019

Note 4.2: Depreciation and amortisation

| | Consolidated 2019 \$'000 | Consolidated 2018 \$'000 |
|-----------------------------|--------------------------------|--------------------------------|
| Depreciation | | |
| Buildings | 2,490 | 2,278 |
| Plant & Equipment | 150 | 152 |
| Medical Equipment | 549 | 632 |
| Computers and Communication | 206 | 201 |
| Motor Vehicles | 69 | 70 |
| Furniture and Fittings | 31 | 29 |
| Total Depreciation | 3,495 | 3,362 |

Depreciation

All infrastructure assets, buildings, plant and equipment and other non-financial physical assets that have finite useful lives are depreciated (i.e. excludes land assets held for sale, and investment properties).

Depreciation is generally calculated on a straight line basis at a rate that allocates the asset value, less any estimated residual value over its estimated useful life. Estimates of the remaining useful lives and depreciation method for all assets are reviewed at least annually, and adjustments made where appropriate. Assets with a cost in excess of \$1,000 are capitalised and depreciation has been provided on depreciable assets so as to allocate their cost or valuation over their estimated useful lives.

The following table indicates the expected useful lives of non-current assets on which the depreciation charges are based.

| | 2019 | 2018 |
|---|---------------|---------------|
| Buildings | | |
| Structure Shell Building Fabric | 5 – 50 years | 5 – 50 years |
| Site Engineering Services and Central Plant | 20 – 30 years | 20 – 30 years |
| Central Plant | | |
| Fit Out | 20 – 30 years | 20 – 30 years |
| Trunk Reticulated Building Systems | 30 – 40 years | 30 – 40 years |
| Plant & Equipment | 3 – 20 years | 3 – 20 years |
| Medical Equipment | 5 – 10 years | 5 – 10 years |
| Furniture and Fitting | 5 – 10 years | 5 – 10 years |
| Computers and Communication | 3 – 5 years | 3 – 5 years |
| Motor Vehicles | 3 – 5 years | 3 – 5 years |

As part of the buildings valuation, building values were separated into components and each component assessed for its useful life which is represented above.

PORTLAND DISTRICT HEALTH
NOTES TO THE FINANCIAL STATEMENTS | FOR YEAR ENDED 30 June 2019

Note 4.3: Investment Properties

(a) Movements in carrying value for investment properties as at 30 June 2019

| | Consolidated 2019 \$'000 | Consolidated 2018 \$'000 |
|--------------------------------------|--------------------------------|--------------------------------|
| Balance at Beginning of Period | 3,100 | 2,900 |
| Additions | - | 24 |
| Net Gain from Fair Value Adjustments | 20 | 176 |
| Balance at End of Period | 3,120 | 3,100 |

(b) Fair value measurement hierarchy for investment properties

| | Carrying amount as at 30 June 2019 | Fair value measurement at end of reporting period using: | | |
|-----------------------|---|---|------------------------|------------------------|
| | | Level 1 ⁽ⁱ⁾ | Level 2 ⁽ⁱ⁾ | Level 3 ⁽ⁱ⁾ |
| Investment properties | 3,120 | - | 3,120 | - |
| | 3,120 | - | 3,120 | - |

| | Carrying amount as at 30 June 2018 | Fair value measurement at end of reporting period using: | | |
|-----------------------|---|---|------------------------|------------------------|
| | | Level 1 ⁽ⁱ⁾ | Level 2 ⁽ⁱ⁾ | Level 3 ⁽ⁱ⁾ |
| Investment properties | 3,100 | - | 3,100 | - |
| | 3,100 | - | 3,100 | - |

⁽ⁱ⁾ classified in accordance with the fair value hierarchy

The fair value of Seaview House (2 Otway Court Portland) has been arrived at on the basis of an independent valuation by the Victorian Valuer-General dated 30 June 2019. This is the sole investment property held in the reporting period.

The valuation, which conforms to market valuation standards, was arrived at by reference to market evidence of transaction prices for similar properties. The value contained herein is the market value at reporting date.

Investment properties

Investment properties represent properties held to earn rentals or for capital appreciation or both. Investment properties exclude properties held to meet service delivery objectives of the health services.

Investment properties are initially recognised at cost. Costs incurred subsequent to initial acquisition are capitalised when it is probable that future economic benefits in excess of the originally assessed performance of the asset will flow to the Health Service.

Subsequent to initial recognition at cost, investment properties are revalued to fair value, determined annually by independent valuers. Fair values are determined based on a market comparable approach that reflects recent transaction prices for similar properties. Investment properties are neither depreciated nor tested for impairment.

Rental revenue from leasing of investment properties is recognised in the comprehensive operating statement in the periods in which it is receivable on a straight line basis over the lease term.

PORTLAND DISTRICT HEALTH
NOTES TO THE FINANCIAL STATEMENTS | FOR YEAR ENDED 30 June 2019

NOTE 5: OTHER ASSETS AND LIABILITIES

This section sets out those assets and liabilities that arose from Portland District Health's operations

Structure

- 5.1 Receivables
- 5.2 Payables
- 5.3 Other Liabilities

Note 5.1: Receivables

| | Consolidated 2019 \$'000 | Consolidated 2018 \$'000 |
|--|--------------------------------|--------------------------------|
| CURRENT | | |
| Contractual | | |
| Trade Debtors | 629 | 221 |
| Patient Fees | 526 | 539 |
| Accrued Revenue - Other | 46 | - |
| <i>Less Allowance for impairment losses of contractual receivables</i> | | |
| Trade Debtors | (35) | (15) |
| Patient Fees | (35) | (35) |
| | 1,131 | 710 |
| Statutory | | |
| GST Receivable | 176 | 137 |
| Accrued Revenue - Department of Health / Department of Health and Human Services | 87 | 8 |
| | 263 | 145 |
| TOTAL CURRENT RECEIVABLES | 1,394 | 855 |
| TOTAL RECEIVABLES | 1,394 | 855 |

(a) Movement in the Allowance for impairment losses of contractual receivables

| | Consolidated 2019 \$'000 | Consolidated 2018 \$'000 |
|---|--------------------------------|--------------------------------|
| Balance at beginning of year | 50 | 36 |
| Increase/(decrease) in allowance recognised in net result | 20 | 14 |
| Balance at end of year | 70 | 50 |

Receivables Recognition

Receivables consist of:

- Contractual receivables, which consists of debtors in relation to goods and services and accrued investment income. These receivables are classified as financial instruments and categorised as 'financial assets at amortised costs'. They are initially recognised at fair value plus any directly attributable transaction costs. Portland District Health holds the contractual receivables with the objective to collect the contractual cash flows and therefore subsequently measured at amortised cost using the effective interest method, less any impairment.
- Statutory receivables, which predominantly includes amounts owing from the Victorian Government and Goods and Services Tax (GST) input tax credits recoverable. Statutory receivables do not arise from contracts and are recognised and measured similarly to contractual receivables (except for impairment), but are not classified as financial instruments for disclosure purposes. Portland District Health applies AASB 9 for initial measurement of the statutory receivables and as a result statutory receivables are initially recognised at fair value plus any directly attributable transaction cost.

PORTLAND DISTRICT HEALTH

NOTES TO THE FINANCIAL STATEMENTS | FOR YEAR ENDED 30 June 2019

Trade debtors are carried at nominal amounts due and are due for settlement within 30 days from the date of recognition.

In assessing impairment of statutory (non-contractual) financial assets, which are not financial instruments, professional judgement is applied in assessing materiality using estimates, averages and other computational methods in accordance with AASB 136 Impairment of Assets.

Portland District Health is not exposed to any significant credit risk exposure to any single counterparty or any

group of counterparties having similar characteristics. Trade receivables consist of a large number of customers in various geographical areas. Based on historical information about customer default rates, management consider the credit quality of trade receivables that are not past due or impaired to be good.

Impairment losses of contractual receivables

Refer to Note 7.1 (c) Contractual receivables at amortised costs for Portland District Health's contractual impairment losses.

Note 5.2: Payables

| | Consolidated 2019 \$'000 | Consolidated 2018 \$'000 |
|---|--------------------------------|--------------------------------|
| CURRENT | | |
| Contractual | | |
| Trade Creditors ⁽ⁱ⁾ | 2,139 | 2,267 |
| Accrued Salary & Wages | 1,191 | 985 |
| Accrued Expenses | 665 | 742 |
| Total Current Contractual | 3,995 | 3,994 |
| Statutory | | |
| Department of Health and Human Services | 149 | 140 |
| Non Interest Bearing Loan (DHHS)(1) | 614 | 460 |
| Total Current Statutory | 763 | 600 |
| TOTAL CURRENT | 4,758 | 4,594 |
| NON CURRENT | | |
| Statutory | | |
| Non Interest Bearing Loan (DHHS)(1) | 282 | 539 |
| TOTAL NON CURRENT | 282 | 539 |
| TOTAL PAYABLES | 5,041 | 5,133 |

(i) The average credit period is 30 days. No interest is charged on overdue payables.

(ii) Terms and conditions of amounts payable to the Department of Health and Human Services vary according to the particular agreement with the Department.

(1) Loans from Department of Health and Human Services

The Department of Health and Human Services (DHHS) provided Portland District Health with non-interest bearing loans in 2013 / 14 (\$900k) and 2014 / 15 (\$980k). The non-current portion of these borrowings have been discounted to present value in line with Department of Treasury and Finance Financial Directive FRD114-A.

PORTLAND DISTRICT HEALTH

NOTES TO THE FINANCIAL STATEMENTS | FOR YEAR ENDED 30 June 2019

Payables Recognition

Payables consist of:

- contractual payables which comprise predominantly of accounts payable representing liabilities for goods and services provided to the health service prior to the end of the financial year that are unpaid. Contractual payables are classified as financial instruments and are initially recognised at fair value, and then subsequently carried at amortised cost.
- statutory payables, such as goods and services tax and fringe benefits tax payables. Statutory payables are recognised and measured similarly to contractual payables, but are not classified as financial instruments and not included in the category of financial liabilities at amortised cost, because they do not arise from contracts.

Maturity analysis of payables

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

Note 5.3: Other liabilities

| | Consolidated 2019 \$'000 | Consolidated 2018 \$'000 |
|---|--------------------------------|--------------------------------|
| CURRENT | | |
| Monies Held in Trust* | | |
| - Patient Monies Held in Trust* | 19 | 19 |
| - Accommodation Bonds (Refundable Entrance Fees)* | 2,614 | 2,352 |
| Other Liabilities | - | 12 |
| Income Received in Advance | 75 | 51 |
| Total Current | 2,708 | 2,434 |
| Total Other Liabilities | 2,708 | 2,434 |
| * Total Monies Held in Trust | | |
| Represented by the following assets: | | |
| Cash Assets (refer to Note 6.2) | 2,633 | 2,371 |
| TOTAL | 2,633 | 2,371 |

PORTLAND DISTRICT HEALTH
NOTES TO THE FINANCIAL STATEMENTS | FOR YEAR ENDED 30 June 2019

NOTE 6: HOW WE FINANCE OUR OPERATIONS

This section provides information on the sources of finance utilised by Portland District Health during its operations, along with interest expenses (the cost of borrowings) and other information related to financing activities of the hospital.

This section includes disclosures of balances that are financial instruments (such as borrowings and cash balances). Note 7.1 provides additional, specific financial instrument disclosures.

Structure

- 6.1 Borrowings
- 6.2 Cash and cash equivalents
- 6.3 Commitments for expenditure

Note 6.1: Borrowings

| | Consolidated 2019 \$'000 | Consolidated 2018 \$'000 |
|--|--------------------------------|--------------------------------|
| CURRENT | | |
| Australian Dollar Borrowings | | |
| – Finance Lease Liability ⁽ⁱ⁾ | 127 | 131 |
| Total Australian Dollars Borrowings | 127 | 131 |
| Total Current | 127 | 131 |
| NON CURRENT | | |
| Australian Dollar Borrowings | | |
| – Finance Lease Liability | 287 | 175 |
| Total Australian Dollars Borrowings | 287 | 175 |
| Total Non-Current | 287 | 175 |
| Total Borrowings | 414 | 306 |

(i) Secured by the assets leased. Finance leases are effectively secured as the rights to the leased assets revert to the lessor in the event of default.

(a) Maturity analysis of borrowings

Please refer to Note 7.1(b) for the maturity analysis of borrowings.

(b) Defaults and breaches

During the current and prior year, there were no defaults and breaches of any of the loans.

PORTLAND DISTRICT HEALTH

NOTES TO THE FINANCIAL STATEMENTS | FOR YEAR ENDED 30 June 2019

Borrowing Recognition

A lease is a right to use an asset for an agreed period of time in exchange for payment. Leases are classified at their inception as either operating or finance leases based on the economic substance of the agreement so as to reflect the risks and rewards incidental to ownership.

Leases of property, plant and equipment are classified as finance leases whenever the terms of the lease transfer substantially all the risks and rewards of ownership to the lessee. All other leases are classified as operating leases, in the manner described in Note 6.3 Commitments.

Finance leases

Entity as lessor

The Health Service does not hold any finance lease arrangements with other parties.

Entity as lessee

Finance leases are recognised as assets and liabilities at amounts equal to the fair value of the lease property or, if lower, the present value of the minimum lease payment, each determined at the inception of the lease. Minimum lease payments are apportioned between

reduction of the outstanding lease liability, and the periodic finance expense which is calculated using the interest rate implicit in the lease, and charged directly to the Comprehensive Operating Statement. Contingent rentals associated with finance leases are recognised as an expense in the period in which they are incurred.

In respect of Leased ICT and ICT infrastructure Assets through SWARH, Portland District Health is an approved borrower by the Treasurer of the State of Victoria.

Borrowings

All borrowings are initially recognised at fair value of the consideration received, less directly attributable transaction costs. The measurement basis subsequent to initial recognition depends on whether Portland District Health has categorised its liability as either 'financial liabilities designated at fair value through profit or loss', or financial liabilities at 'amortised cost'.

Subsequent to initial recognition, interest bearing borrowings are measured at amortised cost with any difference between the initial recognised amount and the redemption value being recognised in the net result over the period of the borrowing using the effective interest method. Non-interest bearing borrowings are measured at 'fair value through profit or loss'.

Note 6.2: Cash and cash equivalents

For the purposes of the Cash Flow Statement, cash assets includes cash on hand and in banks, and short-term deposits which are readily convertible to cash on hand, and are subject to an insignificant risk of change in value, net of outstanding bank overdrafts.

| | Consolidated 2019 \$'000 | Consolidated 2018 \$'000 |
|---|--------------------------------|--------------------------------|
| Cash at bank | 5,153 | 4,149 |
| Total Cash and Cash Equivalents | 5,153 | 4,149 |
| Cash for Health Service Operations | 2,439 | 1,352 |
| Cash for Jointly Controlled Assets (note 8.8) | 81 | 426 |
| Cash for Monies Held in Trust (note 5.3) | 2,633 | 2,371 |
| Total Cash and Cash Equivalents | 5,153 | 4,149 |

Cash and Cash Equivalents

Cash and cash equivalents recognised on the balance sheet comprise cash on hand and cash at bank, deposits at call and highly liquid investments (with an original maturity of three months or less), which are held for the purpose of meeting short term cash commitments rather than for investment purposes which are readily convertible to known amounts of cash with an insignificant risk of changes in value.

For cash flow statement presentation purposes, cash and cash equivalents include bank overdrafts, which are included as liabilities on the balance sheet.

PORTLAND DISTRICT HEALTH

NOTES TO THE FINANCIAL STATEMENTS | FOR YEAR ENDED 30 June 2019

Note 6.3: Commitments for Expenditure

| | Consolidated 2019 \$'000 | Consolidated 2018 \$'000 |
|--|--------------------------------|--------------------------------|
| a) Commitments | | |
| Capital expenditure commitments | | |
| Less than 1 year | 529 | - |
| Longer than 1 year but not longer than 5 years | | |
| 5 years or more | | |
| Total | 529 | - |
| Non-Cancellable Operating Lease Commitments | | |
| Less than 1 year | 127 | 131 |
| Longer than 1 year but not longer than 5 years | 310 | 198 |
| Total Non-Cancellable Operating Lease Commitments | 437 | 329 |
| Total Commitments (inclusive of GST) | 966 | 329 |
| less GST recoverable from the Australian Tax Office | (88) | (30) |
| Total Commitments (exclusive of GST) other than public private partnerships | 878 | 299 |

All amounts shown in the commitments note are nominal amounts inclusive of GST.

Commitments for future expenditure include operating and capital commitments arising from contracts. These future expenditures cease to be disclosed as commitments once the related liabilities are recognised on the Balance Sheet.

Note 6.4: Commitments for Receivables

| | Consolidated 2019 \$'000 | Consolidated 2018 \$'000 |
|---|--------------------------------|--------------------------------|
| COMMITMENTS RECEIVABLE | | |
| Commitments in relation to leases receivable are as follows: | | |
| Not later than one year | 232 | 295 |
| Later than 1 year and not later than 5 years | 928 | 1,180 |
| TOTAL | 1,160 | 1,475 |
| Total Commitments Receivable (inclusive of GST) | 1,160 | 1,475 |
| Less GST payable to the Australian Tax Office | (105) | (134) |
| TOTAL COMMITMENTS RECEIVABLE (exclusive of GST) | 1,055 | 1,341 |

NOTE 7: RISKS, CONTINGENCIES & VALUATION UNCERTAINTIES

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

Structure

- 7.1 Financial instruments**
- 7.2 Contingent assets and contingent liabilities**

PORTLAND DISTRICT HEALTH
NOTES TO THE FINANCIAL STATEMENTS | FOR YEAR ENDED 30 June 2019

Note 7.1: Financial Instruments

Financial instruments arise out of contractual agreements that give rise to a financial asset of one entity and a financial liability or equity instrument of another entity. Due to the nature of Portland District Health's activities, certain financial assets and financial liabilities arise under statute rather than a contract. Such financial assets and financial liabilities do not meet the definition of financial instruments in AASB 132 *Financial Instruments: Presentation*.

(a) Financial instruments: categorisation

| Categorisation of financial instruments | Financial Assets at Amortised Cost \$'000 | Financial Liabilities at Amortised Cost \$'000 | Total \$'000 |
|--|---|--|-----------------|
| 2019 | | | |
| Contractual Financial Assets | | | |
| Cash and cash equivalents | 5,153 | - | 5,153 |
| Receivables | | | |
| - Trade Debtors | 629 | - | 629 |
| - Other Receivables | 503 | - | 503 |
| Total Financial Assets ⁽ⁱ⁾ | 6,285 | - | 6,285 |

| | | | |
|---|----------|--------------|--------------|
| Financial Liabilities | | | |
| Payables | - | 4,758 | 4,758 |
| Borrowings | | 414 | 414 |
| Other Financial Liabilities | | | |
| - Accommodation bonds | - | 2,614 | 2,614 |
| - Other | - | 18 | 18 |
| Total Financial Liabilities ⁽ⁱ⁾ | - | 7,804 | 7,804 |

| Categorisation of financial instruments | Contractual financial assets – Loans and receivables \$'000 | Contractual financial liabilities at amortised cost \$'000 | Total \$'000 |
|--|---|---|-----------------|
| 2018 | | | |
| Contractual Financial Assets | | | |
| Cash and cash equivalents | 4,149 | - | 4,149 |
| Receivables | | | |
| - Trade Debtors | 221 | - | 221 |
| - Other Receivables | 489 | - | 489 |
| Total Financial Assets ⁽ⁱ⁾ | 4,859 | - | 4,859 |

| | | | |
|---|----------|--------------|--------------|
| Financial Liabilities | | | |
| Payables | - | 4,594 | 4,594 |
| Borrowings | - | 306 | 306 |
| Other Financial Liabilities | | | |
| - Accommodation bonds | - | 2,352 | 2,352 |
| - Other | - | 82 | 82 |
| Total Financial Liabilities ⁽ⁱ⁾ | - | 7,334 | 7,334 |

(i) The carrying amount excludes statutory receivables (i.e. GST receivable and DHHS receivable) and statutory payables (i.e. Revenue in Advance and DHHS payable).

PORTLAND DISTRICT HEALTH

NOTES TO THE FINANCIAL STATEMENTS | FOR YEAR ENDED 30 June 2019

From 1 July 2018, Portland District Health applies AASB 9 and classifies all of its financial assets based on the business model for managing the assets and the asset's contractual terms.

Categories of financial assets under AASB 9

Financial assets at amortised cost

Financial assets are measured at amortised costs if both of the following criteria are met and the assets are not designated as fair value through net result:

- the assets are held by Portland District Health to collect the contractual cash flows, and
- the assets' contractual terms give rise to cash flows that are solely payments of principal and interests.

These assets are initially recognised at fair value plus any directly attributable transaction costs and subsequently measured at amortised cost using the effective interest method less any impairment.

The Department recognises the following assets in this category:

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

Categories of financial assets previously under AASB 139

Loans and receivables and cash are financial instrument assets with fixed and determinable payments that are not quoted on an active market. These assets and liabilities are initially

recognised at fair value plus any directly attributable transaction costs. Subsequent to initial measurement, loans and receivables are measured at amortised cost using the effective interest method (and for assets, less any impairment). Portland District Health recognises the following assets in this category:

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

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

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

PORTLAND DISTRICT HEALTH

NOTES TO THE FINANCIAL STATEMENTS | FOR YEAR ENDED 30 June 2019

Note 7.1 (b): Maturity analysis of Financial Liabilities as at 30 June

The following table discloses the contractual maturity analysis for Portland District Health's financial liabilities. For interest rates applicable to each class of liability refer to individual notes to the financial statements.

| 2019 | Note | Consolidated Carrying Amount \$'000 | Consolidated Nominal Amount \$'000 | Less than 1 Month \$'000 | Maturity Dates | | |
|--|------|--|---|-----------------------------------|-------------------------|-----------------------------------|------------------------|
| | | | | | 1-3 Months \$'000 | 3 months - 1 Year \$'000 | 1-5 Years \$'000 |
| Financial Liabilities | | | | | | | |
| <i>At amortised cost</i> | | | | | | | |
| Payables | | 4,758 | 4,758 | 3,331 | 665 | 763 | - |
| Borrowings | | 414 | 414 | - | - | 127 | 287 |
| Other Financial Liabilities (i) | | | | | | | |
| - Accommodation Bonds | | 2,614 | 2,614 | - | - | - | 2,614 |
| - Other | | 18 | 18 | 18 | - | - | - |
| Total Financial Liabilities | | 7,804 | 7,804 | 3,349 | 665 | 127 | 2,901 |
| 2018 | | | | | | | |
| Financial Liabilities | | | | | | | |
| <i>At amortised cost</i> | | | | | | | |
| Payables | | 4,594 | 4,594 | 3,252 | 742 | 600 | - |
| Borrowings | | 306 | 306 | - | - | 131 | 175 |
| Other Financial Liabilities (i) | | | | | | | |
| - Accommodation Bonds | | 2,352 | 2,352 | - | - | - | 2,352 |
| - Other | | 82 | 82 | 82 | - | - | - |
| Total Financial Liabilities | | 7,334 | 7,334 | 3,334 | 742 | 131 | 2,527 |

(i) Maturity analysis of financial liabilities excludes the types of statutory financial liabilities (i.e GST payable)

PORTLAND DISTRICT HEALTH

NOTES TO THE FINANCIAL STATEMENTS | FOR YEAR ENDED 30 June 2019

Note 7.1 (c): Contractual receivables at amortised cost

| | 01-Jul-18 | Current | Less than 1 month | 1-3 months | 3 months -1 year | 1-5 years | Total |
|--|-----------|---------|----------------------|---------------|---------------------|--------------|-------|
| Expected loss rate | | 0% | 0% | 0% | 78% | 0% | |
| Gross carrying amount of contractual receivables | | 498 | 129 | 69 | 64 | 0 | 760 |
| Loss allowance | | 0 | 0 | 0 | 50 | 0 | 50 |

| | 30-Jun-19 | Current | Less than 1 month | 1-3 months | 3 months -1 year | 1-5 years | Total |
|--|-----------|---------|----------------------|---------------|---------------------|--------------|-------|
| Expected loss rate | | 0% | 0% | 0% | 35% | 0% | |
| Gross carrying amount of contractual receivables | | 631 | 211 | 115 | 198 | 0 | 1,155 |
| Loss allowance | | 0 | 0 | 0 | 70 | 0 | 70 |

Impairment of financial assets under AASB 9 – applicable from 1 July 2018

From 1 July 2018, the Portland District Health has been recording the allowance for expected credit loss for the relevant financial instruments, replacing AASB 139's incurred loss approach with AASB 9's Expected Credit Loss approach. Subject to AASB 9 impairment assessment include the Portland District Health's contractual receivables, statutory receivables and its investment in debt instruments.

Equity instruments are not subject to impairment under AASB 9. Other financial assets mandatorily measured or designated at fair value through net result are not subject to impairment assessment under AASB 9. While cash and cash equivalents are also subject to the impairment requirements of AASB 9, the identified impairment loss was immaterial.

Contractual receivables at amortised cost

The Portland District Health applies AASB 9 simplified approach for all contractual receivables to measure expected credit losses using a lifetime expected loss allowance based on the assumptions about risk of default and expected loss rates. Portland District Health has grouped contractual receivables on shared credit risk characteristics and days past due and select the expected credit loss rate based on the Department's past history, existing market conditions, as well as forward-looking estimates at the end of the financial year.

On this basis, Portland District Health determines the opening loss allowance on initial application date of AASB 9 and the closing loss allowance at end of the financial year as disclosed above.

Reconciliation of the movement in the loss allowance for contractual receivables

| | 2019 | 2018 |
|---|------|------|
| Balance at beginning of the year | 50 | 36 |
| Opening retained earnings adjustment on adoption of AASB 9 | 0 | 0 |
| Opening Loss Allowance | 50 | 36 |
| Modification of contractual cash flows on financial assets | 0 | 0 |
| Increase in provision recognised in the net result | 20 | 14 |
| Reversal of provision of receivables written off during the year as uncollectible | 0 | 0 |
| Reversal of unused provision recognised in the net result | 0 | 0 |
| Balance at end of the year | 70 | 50 |

PORTLAND DISTRICT HEALTH

NOTES TO THE FINANCIAL STATEMENTS | FOR YEAR ENDED 30 June 2019

Credit loss allowance is classified as other economic flows in the net result. Contractual receivables are written off when there is no reasonable expectation of recovery and impairment losses are classified as a transaction expense. Subsequent recoveries of amounts previously written off are credited against the same line item.

In prior years, a provision for doubtful debts is recognised when there is objective evidence that the debts may not be collected and bad debts are written off when identified. A provision is made for estimated irrecoverable amounts from the sale of goods when there is objective evidence that an individual receivable is impaired. Bad debts considered as written off by mutual consent.

Statutory receivables and debt investments at amortised cost [AASB2016-8.4]

Portland District Health's non-contractual receivables arising from statutory requirements are not financial instruments. However, they are nevertheless recognised and measured in accordance with AASB 9 requirements as if those receivables are financial instruments.

Both the statutory receivables and investments in debt instruments are considered to have low credit risk, taking into account the counterparty's credit rating, risk of default and capacity to meet contractual cash flow obligations in the near term. As the result, the loss allowance recognised for these financial assets during the period was limited to 12 months expected losses. No loss allowance recognised at 30 June 2018 under AASB 139. No additional loss allowance required upon transition into AASB 9 on 1 July 2018.

Note 7.2: Contingent Assets and Contingent Liabilities

As at balance date, the Board of Directors are unaware of the existence of a contingent asset that may have a material effect on the balance sheet (2018 \$0.3m).

Contingent assets and contingent liabilities are not recognised in the balance sheet, but are disclosed by way of note and, if quantifiable, are measured at their nominal value and are inclusive of the goods and services tax receivable or payable respectively. In addition, where it is considered appropriate and provides additional relevant information to users, the net present values of significant individual projects are stated. These future expenditures cease to be disclosed as commitments once the related liabilities are recognised on the balance sheet.

PORTLAND DISTRICT HEALTH
NOTES TO THE FINANCIAL STATEMENTS | FOR YEAR ENDED 30 June 2019

NOTE 8: OTHER DISCLOSURES

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

Structure

- 8.1 Reconciliation of net results for the year to net cash flow from operating activities**
- 8.2 Responsible Persons**
- 8.3 Remuneration of Executives**
- 8.4 Related Parties**
- 8.5 Remuneration of Auditors**
- 8.6 Events Occurring After the Balance Sheet Date**
- 8.7 Controlled Entities**
- 8.8 Jointly Controlled Operations**
- 8.9 Investments accounted for using the Equity Method**
- 8.10 Economic dependency**
- 8.11 AASBs Issued that are not yet effective**

PORTLAND DISTRICT HEALTH
 NOTES TO THE FINANCIAL STATEMENTS | FOR YEAR ENDED 30 June 2019

Note 8.1: Reconciliation of net result for the year to net cash inflow/(outflow) from operating activities

| | Consolidated 2019 \$'000 | Consolidated 2018 \$'000 |
|---|--------------------------------|--------------------------------|
| Net result for the period | (1,368) | (2,633) |
| Non-cash movements: | | |
| Depreciation and amortisation | 3,495 | 3,362 |
| Provision for doubtful debts | - | 14 |
| Allowance for impairment losses of contractual receivables | 20 | - |
| Movements included in investing and financing activities | | |
| Net (Gain)/Loss on financial liabilities | - | 22 |
| Operating (Profit)/Loss from Joint Ventures | (3) | (14) |
| Movements in assets and liabilities: | | |
| Change in operating assets and liabilities | | |
| (Increase)/decrease in receivables | (540) | 1,623 |
| (Increase)/decrease in prepayments and other assets | (119) | 59 |
| (Increase)/decrease in inventories | (10) | (9) |
| Increase/(decrease) in payables | (293) | (1,673) |
| Increase/(decrease) in provisions | 847 | 485 |
| Increase/(decrease) in other liabilities | 273 | 15 |
| NET CASH INFLOW/(OUTFLOW) FROM OPERATING ACTIVITIES | 2,302 | 1,251 |

PORTLAND DISTRICT HEALTH

NOTES TO THE FINANCIAL STATEMENTS | FOR YEAR ENDED 30 June 2019

Note 8.2: Responsible Persons Disclosures

In accordance with the Ministerial Directions issued by the Assistant Treasurer under the *Financial Management Act 1994*, the following disclosures are made regarding responsible persons for the reporting period.

| | Period |
|--|-------------------------|
| Responsible Ministers: | |
| The Honourable Jill Hennessy, Minister for Health, Minister for Ambulance Services | 01/07/2018 - 29/11/2018 |
| The Honourable Jenny Mikakos, Minister for Health and Minister for Ambulance Services | 29/11/2018 - 30/06/2019 |
| The Honourable Martin Foley, Minister for Mental Health | 01/07/2018 - 30/06/2019 |
| The Honourable Martin Foley, Minister for Housing, Disability and Ageing | 01/07/2018 - 29/11/2018 |
| The Honourable Luke Donnellan, Minister for Child Protection, Minister for Disability, Ageing and Carers | 29/11/2018 - 30/06/2019 |
| Governing Boards | |
| Dr M Kearney | 1/7/2018 - 15/7/2018 |
| Dr A Levings | 1/7/2018 - 30/6/2019 |
| Ms A Rank | 1/7/2018 - 30/6/2019 |
| Professor M Bailey | 1/7/2018 - 30/6/2019 |
| Professor M Bartos | 1/7/2018 - 30/6/2019 |
| Dr A Miller | 1/7/2018 - 30/6/2019 |
| Mr D Patterson | 1/7/2017 - 29/5/2019 |
| Ms R Pevitt | 1/7/2018 - 30/6/2019 |
| Mr A Campbell | 1/7/2018 - 30/6/2019 |
| Ms S Burgoyne | 1/7/2018 - 30/6/2019 |
| Accountable Officers | |
| Ms C Giles | 1/7/2018 - 30/6/2019 |

Remuneration of Responsible Persons

The number of Responsible Persons are shown in their relevant income bands

| Income Band | Consolidated | |
|-----------------------|--------------|-------------|
| | 2019 No. | 2018 No. |
| \$0 - \$9,999 | 10 | 10 |
| \$230,000 - \$239,999 | - | 1 |
| \$260,000 - \$269,999 | 1 | - |
| Total Numbers | 11 | 11 |

| | 2019 \$'000 | 2018 \$'000 |
|---|----------------|----------------|
| Total remuneration received or due and receivable by Responsible Persons from the reporting entity amounted to: | 284 | 235 |

Amounts relating to the Governing Board Members and Accountable Officer are disclosed in the Portland District Health's controlled entities financial statements.

Amounts relating to Responsible Ministers are reported within the Department of Parliamentary Services' Financial Report.

PORTLAND DISTRICT HEALTH

NOTES TO THE FINANCIAL STATEMENTS | FOR YEAR ENDED 30 June 2019

Note 8.3: Remuneration of Executives

The number of executive officers, other than Ministers and Accountable Officers, and their total remuneration during the reporting period are shown in the table below. Total annualised employee equivalent provides a measure of full time equivalent executive officers over the reporting period.

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

Short-term Employee Benefits

Salaries and wages, annual leave or sick leave that are usually paid or payable on a regular basis, as well as non-monetary benefits such as allowances and free or subsidised goods or services.

Post-employment Benefits

Pensions and other retirement benefits paid or payable on a discrete basis when employment has ceased.

Other Long-term Benefits

Long service leave, other long-service benefit or deferred compensation.

Total remuneration payable to executives during the year included additional executive officers and a number of executives who received bonus payments during the year. These bonus payments depend on the terms of individual employment contracts.

| | Consolidated Total Remuneration | |
|--|------------------------------------|----------------|
| | 2019 \$'000 | 2018 \$'000 |
| Short-term benefits | 651 | 524 |
| Post-employment benefits | 69 | 46 |
| Other long-term benefits | 17 | 18 |
| Total remuneration | 737 | 588 |
| Total number of executives | 5 | 4 |
| Total annualised employee equivalent (AEE)* | 3.7 | 4.0 |

*Annualised employee equivalent is based on the time fraction worked during the reporting period. This is calculated as the total number of days the employee is engaged to work during the week by the total number of full-time working days per week.

PORTLAND DISTRICT HEALTH

NOTES TO THE FINANCIAL STATEMENTS | FOR YEAR ENDED 30 June 2019

Note 8.4: Related Parties

Portland District Health is a wholly owned and controlled entity of the State of Victoria. Related parties of the hospital include:

- All key management personnel (KMP) and their close family members;
- Cabinet ministers and their close family members;
- Controlled Entities – Active Health Portland Limited;
- Jointly Controlled Operation - A member of the South West Alliance of Rural Health; and
- All hospitals and public sector entities that are controlled and consolidated into the State of Victoria financial statements.

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

KMPs are those people with the authority and responsibility for planning, directing and controlling the activities of the Portland District Health and its controlled entities, directly or indirectly.

The Board of Directors, Accountable Officer and the Executive Officers of Portland District Health are deemed to be KMPs.

| Entity | KMPs | Position Title |
|--------------------------|----------------|---|
| Portland District Health | Dr A Levings | Chair of the Board |
| Portland District Health | Dr M Kearney | Board member |
| Portland District Health | Mr M Bartos | Board Member |
| Portland District Health | Ms A Rank | Board Member |
| Portland District Health | Prof M Bailey | Board Member |
| Portland District Health | Dr A Miller | Board Member |
| Portland District Health | Mr D Patterson | Board member |
| Portland District Health | Ms R Pevitt | Board Member |
| Portland District Health | Mr A Campbell | Board Member |
| Portland District Health | Ms S Burgoyne | Board Member |
| Portland District Health | Ms C Giles | Chief Executive Officer |
| Portland District Health | Ms K Prevett | Executive Director Corporate Services |
| Portland District Health | Dr K Banerjea | Executive Director Clinical Services Medical |
| Portland District Health | MS R Alexander | Executive Director Clinical Services Nursing |
| Portland District Health | Ms M Cadenhead | Executive Director Primary Care Services |
| Portland District Health | Ms F Heenan | Executive Director Primary and Aged Care Services |

| Remuneration of Executive Officers (including Key Management Personnel Disclosed in Note 8.5) | Consolidated Total Remuneration | |
|--|------------------------------------|----------------|
| | 2019 \$'000 | 2018 \$'000 |
| Short-term benefits | 902 | 736 |
| Post-employment benefits | 89 | 63 |
| Other long-term benefits | 29 | 24 |
| Total remuneration | 1,020 | 823 |

The Minister's remuneration and allowances is set by the *Parliamentary Salaries and Superannuation Act 1968*, and is reported within the Department of Parliamentary Services' Financial Report.

PORTLAND DISTRICT HEALTH

NOTES TO THE FINANCIAL STATEMENTS | FOR YEAR ENDED 30 June 2019

Significant transactions with government-related entities

Portland District Health received funding from the Department of Health and Human Services of \$37.1m (2018: \$32.1m).

Expenses incurred by Portland District Health in delivering services and outputs are in accordance with Health Purchasing Victoria requirements. Goods and services including procurement, diagnostics, patient meals and multi-site operational support are provided by other Victorian Health Service Providers on commercial terms.

Professional medical indemnity insurance and other insurance products are obtained from a Victorian Public Financial Corporation.

The Standing Directions of the Assistant Treasurer require Portland District Health to hold cash (in excess of working capital) in accordance with the State's centralised banking arrangements. All borrowings are required to be sourced from Treasury Corporation Victorian unless an exemption has been approved by the Minister for Health and Human Services and the Treasurer.

Transactions with Key Management Personnel and Other Related Parties

Given the breadth and depth of State government activities, related parties transact with the Victorian public sector in a manner consistent with other members of the public e.g. stamp duty and other government fees and charges. Further employment of processes within the Victorian public sector occur on terms and conditions consistent with the Public Administration Act 2004 and Codes of Conduct and Standards issued by the Victorian Public Sector Commission. Procurement processes occur on terms and conditions consistent with the Victorian Government Procurement Board requirements. Outside of normal citizen type transactions with the Department of Health and Human Services, all other related party transactions that involved KMPs and their close family members have been entered into on an arm's length basis. Transactions are disclosed when they are considered material to the users of the financial report in making and evaluation decisions about the allocation of scarce resources. No provision has been required, nor any expense recognised, for impairment of receivables from related parties.

There were no related party transactions with Cabinet Ministers required to be disclosed in 2019.

There were no related party transactions required to be disclosed for Portland District Health Board of Directors, Chief Executive Officer and Executive Directors in 2019.

There were no other related party transactions required to be disclosed for Active Health Portland Limited Board of Directors in 2019.

Other Transactions of Responsible Persons and their Related Parties

Transactions with responsible persons and their related parties are all on normal terms and conditions.

A related party of an Executive Officer of Portland District Health Mr M Alexander was paid \$14.5k rent during the current financial year.

Controlled Entities Related Party Transactions

Ms A Rank was chair of the Board of Management for the period 1 July 2018 to 30 June 2019 of controlled entity Active Health Portland Ltd (AHP).

PORTLAND DISTRICT HEALTH
NOTES TO THE FINANCIAL STATEMENTS | FOR YEAR ENDED 30 June 2019

Note 8.5: Remuneration of Auditors

| | Consolidated 2019 \$'000 | Consolidated 2018 \$'000 |
|---|--------------------------------|--------------------------------|
| Victorian Auditor-General's Office | | |
| Audit of the Financial Statements | 27 | 27 |
| Total Remuneration of Auditors | 27 | 27 |

Note 8.6: Events Occurring After the Balance Sheet Date

There were no events that occurred after balance sheet date.

Note 8.7: Controlled entities

| Name of Entity | Country of Incorporation | Equity Holding |
|----------------------------|--------------------------|----------------|
| Active Health Portland Ltd | Australia | 100% |

| CONTROLLED ENTITIES CONTRIBUTION TO THE CONSOLIDATED RESULTS | | |
|--|----------------|----------------|
| | 2019 \$'000 | 2018 \$'000 |
| NET RESULT FOR THE YEAR | | |
| Active Health Portland Ltd | 33 | 47 |

PORTLAND DISTRICT HEALTH

NOTES TO THE FINANCIAL STATEMENTS | FOR YEAR ENDED 30 June 2019

Note 8.8: Jointly Controlled Operations

| Name of Entity | Principal Activity | Ownership Interest | |
|--|---------------------|--------------------|-----------|
| | | 2019 % | 2018 % |
| <i>South West Alliance of Rural Health (SWARH)</i> | Information Systems | 5.62 | 5.77 |

Portland District Health's interest in the above jointly controlled operations are detailed below. The amounts are included in the consolidated financial statements under their respective categories:

| South West Alliance of Rural Health | 2019 \$'000 | 2018 \$'000 |
|---|----------------|----------------|
| Current Assets | | |
| Cash at Bank | 81 | 426 |
| Receivables | 378 | 113 |
| Inventories | 4 | 5 |
| Total Current Assets | 463 | 544 |
| Non-Current Assets | | |
| Property, Plant and Equipment | 334 | 30 |
| Leased Assets | | 197 |
| Total Non-Current Assets | 334 | 227 |
| Total Assets | 797 | 771 |
| Current Liabilities | | |
| Payables | 243 | 302 |
| Financial Liabilities | 78 | 126 |
| Employee Benefits | 96 | 91 |
| Deferred Revenue | 37 | 46 |
| Total Current Liabilities | 454 | 565 |
| Non-Current Liabilities | | |
| Employee Benefits | 14 | 16 |
| Financial Liabilities | 117 | 91 |
| Total Non-Current Liabilities | 131 | 107 |
| Total Liabilities | 585 | 672 |
| Share of Controlled Entities' Net Assets | 212 | 99 |

PORTLAND DISTRICT HEALTH

NOTES TO THE FINANCIAL STATEMENTS | FOR YEAR ENDED 30 June 2019

| South West Alliance of Rural Health | 2019 \$'000 | 2018 \$'000 |
|---|----------------|----------------|
| Revenue | | |
| Revenue from operations | 1,305 | 1,365 |
| Total Revenue | 1,305 | 1,365 |
| Expenses | | |
| Employee benefits | (469) | (457) |
| Maintenance Contract & IT Support | (554) | (600) |
| Finance Costs | (31) | (12) |
| Operating Lease Costs | - | (9) |
| Depreciation | (159) | (156) |
| Other expenses from ordinary activities | (81) | (110) |
| Total Expenses | (1,294) | (1,344) |
| Net operating result | 11 | 21 |
| Capital and specific items | | |
| Capital revenue | 95 | 35 |
| Net Capital Result for the Year | 95 | 35 |
| Other economic flows included in the result | | |
| Revaluation of long service leave | 4 | - |
| Share of Jointly Controlled Entities' Net Result | 110 | 56 |

Contingent Liabilities and Capital Commitments

There are no known contingent assets or liabilities for South West Alliance of Rural Health as at the date of this report.

The financial results included for South West Alliance of Rural Health are unaudited at the date of signing the financial statements.

Note 8.9: Investments Accounted for using the Equity Method

| Name of Entity | Principal Activity | Ownership Interest | | Published Fair Value | |
|---|--------------------|--------------------|-----------|----------------------|----------------|
| | | 2019 % | 2018 % | 2019 \$'000 | 2018 \$'000 |
| <i>Southern Grampians/Glenelg Shire PCP</i> | Primary Health | 31 | 31 | 84 | 81 |

An associate is an entity over which Portland District Health exercises significant influence, but not control.

The investment in the associate is accounted for using the equity method of accounting. Under the equity method for accounting, the investment in the associate is recognised at cost on initial recognition, and the carrying amount is increased or decreased in subsequent years to recognise Portland District Health's share of the profits or losses of the associates after the date of acquisition. Portland District Health's share of the associate's profit or loss is recognised in Portland District Health's net result as 'Share of net result of associates and Joint Ventures accounted for using the Equity Method'. The share of post-acquisition changes in revaluation surpluses and any other reserves are recognised in both the comprehensive operating statement and the statement of changes in equity.

PORTLAND DISTRICT HEALTH

NOTES TO THE FINANCIAL STATEMENTS | FOR YEAR ENDED 30 June 2019

Note 8.10: Economic dependency

The Portland District Health is wholly dependent on the continued financial support of the State Government and in particular, the Department of Health and Human Services.

The Department of Health and Human Services has provided confirmation that it will continue to provide the Portland District Health adequate cash flow support to meet its current and future obligations as and when they fall due for a period up to September 2020. On that basis, the financial statements have been prepared on a going concern basis.

The health service's current asset ratio continues to be below an adequate short term position (2019: 0.56 and 2018: 0.48) while cash generated from operations has improved from a \$1.25m surplus in 2018 to a \$2.3m surplus in 2019 and cash reserves have moved from \$1.35m in 2018 to \$2.44m in 2019. A letter confirming adequate cash flow was also provided in the previous financial year.

PORTLAND DISTRICT HEALTH

NOTES TO THE FINANCIAL STATEMENTS | FOR YEAR ENDED 30 June 2019

Note 8.11: AASBs issued that are not yet effective

Certain new Australian accounting standards have been published that are not mandatory for the 30 June 2019 reporting period. Department of Treasury and Finance assesses the impact of all these new standards and advises Portland District Health of their applicability and early adoption where applicable.

As at 30 June 2019, the following standards and interpretations had been issued by the AASB but were not yet effective. They become effective for the first financial statements for reporting periods commencing after the stated operative dates as detailed in the table below.

Portland District Health has not and does not intend to adopt these standards early.

| Standard/ Interpretation | Summary | Applicable for annual reporting periods beginning on | Impact on public sector entity financial statements |
|--|---|--|--|
| AASB 15 <i>Revenue from Contracts with Customers</i> | The core principle of AASB 15 requires an entity to recognise revenue when the entity satisfies a performance obligation by transferring a promised good or service to a customer. Note that amending standard AASB 2015 8 <i>Amendments to Australian Accounting Standards – Effective Date of AASB 15</i> has deferred the effective date of AASB 15 to annual reporting periods beginning on or after 1 January 2018, instead of 1 January 2017 for Not-for-Profit entities. | 1 Jan 2019 | The changes in revenue recognition requirements in AASB 15 may result in changes to the timing and amount of revenue recorded in the financial statements. Revenue from grants that are provided under an enforceable agreement that have sufficiently specific obligations, will now be deferred and recognised as the performance obligations attached to the grant are satisfied. |
| AASB 2016-8 <i>Amendments to Australian Accounting Standards – Australian Implementation Guidance for Not-for-Profit Entities</i> | AASB 2016-8 inserts Australian requirements and authoritative implementation guidance for not-for-profit-entities into AASB 9 and AASB 15. This Standard amends AASB 9 and AASB 15 to include requirements to assist not-for-profit entities in applying the respective standards to particular transactions and events. | 1 Jan 2019 | This standard clarifies the application of AASB 15 and AASB 9 in a not-for-profit context. The areas within these standards that are amended for not-for-profit application include: AASB 9 <ul style="list-style-type: none"> Statutory receivables are recognised and measured similarly to financial assets. AASB 15 <ul style="list-style-type: none"> The ‘customer’ does not need to be the recipient of goods and/or services; The “contract” could include an arrangement entered into under the direction of another party; Contracts are enforceable if they are enforceable by legal or ‘equivalent means’; Contracts do not have to have commercial substance, only economic substance; and Performance obligations need to be ‘sufficiently specific’ to be able to apply AASB 15 to these transactions. |

PORTLAND DISTRICT HEALTH

NOTES TO THE FINANCIAL STATEMENTS | FOR YEAR ENDED 30 June 2019

| Standard/ Interpretation | Summary | Applicable for annual reporting periods beginning on | Impact on public sector entity financial statements |
|--|---|--|---|
| AASB 16 <i>Leases</i> | The key changes introduced by AASB 16 include the recognition of most operating leases (which are currently not recognised) on balance sheet. | 1 Jan 2019 | The assessment has indicated that most operating leases, with the exception of short term and low value leases will come on to the balance sheet and will be recognised as right of use assets with a corresponding lease liability. In the operating statement, the operating lease expense will be replaced by depreciation expense of the asset and an interest charge. There will be no change for lessors as the classification of operating and finance leases remains unchanged. |
| AASB 2018-8 <i>Amendments to Australian Accounting Standards – Right of Use Assets of Not-for-Profit entities</i> | This standard amends various other accounting standards to provide an option for not-for-profit entities to not apply the fair value initial measurement requirements to a class or classes of right of use assets arising under leases with significantly below-market terms and conditions principally to enable the entity to further its objectives. This Standard also adds additional disclosure requirements to AASB 16 for not-for-profit entities that elect to apply this option. | 1 Jan 2019 | Under AASB 1058, not-for-profit entities are required to measure right-of-use assets at fair value at initial recognition for leases that have significantly below-market terms and conditions. For right-of-use assets arising under leases with significantly below market terms and conditions principally to enable the entity to further its objectives (peppercorn leases), AASB 2018-8 provides a temporary option for Not-for-Profit entities to measure at initial recognition, a class or classes of right-of-use assets at cost rather than at fair value and requires disclosure of the adoption. The State has elected to apply the temporary option in AASB 2018-8 for not-for-profit entities to not apply the fair value provisions under AASB 1058 for these right-of-use assets. In making this election, the State considered that the methodology of valuing peppercorn leases was still being developed. |

PORTLAND DISTRICT HEALTH

NOTES TO THE FINANCIAL STATEMENTS | FOR YEAR ENDED 30 June 2019

| Standard/ Interpretation | Summary | Applicable for annual reporting periods beginning on | Impact on public sector entity financial statements |
|--|--|--|--|
| AASB 1058 <i>Income of Not-for-Profit Entities</i> | AASB 1058 will replace the majority of income recognition in relation to government grants and other types of contributions requirements relating to public sector not-for-profit entities, previously in AASB 1004 <i>Contributions</i> . The restructure of administrative arrangement will remain under AASB 1004 and will be restricted to government entities and contributions by owners in a public sector context, AASB 1058 establishes principles for transactions that are not within the scope of AASB 15, where the consideration to acquire an asset is significantly less than fair value to enable not-for-profit entities to further their objective. | 1 Jan 2019 | Grant revenue is currently recognised up front upon receipt of the funds under AASB 1004 <i>Contributions</i> . The timing of revenue recognition for grant agreements that fall under the scope of AASB 1058 may be deferred. For example, revenue from capital grants for the construction of assets will need to be deferred and recognised progressively as the asset is being constructed. The impact on current revenue recognition of the changes is the potential phasing and deferral of revenue recorded in the operating statement. |
| AASB 2018-7 <i>Amendments to Australian Accounting Standards – Definition of Material</i> | This Standard principally amends AASB 101 <i>Presentation of Financial Statements</i> and AASB 108 <i>Accounting Policies, Changes in Accounting Estimates and Errors</i> . The amendments refine and clarify the definition of material in AASB 101 and its application by improving the wording and aligning the definition across AASB Standards and other publications. The amendments also include some supporting requirements in AASB 101 in the definition to give it more prominence and clarify the explanation accompanying the definition of material. | 1 Jan 2020 | The standard is not expected to have a significant impact on the public sector. |

The following accounting pronouncements are also issued but not effective for the 2017-18 reporting period. At this stage, the preliminary assessment suggests they may have insignificant impacts on public sector reporting.

- AASB 2017-1 *Amendments to Australian Accounting Standards – Transfers of Investment Property, Annual Improvements 2014-16 Cycle and Other Amendments*
- AASB 2018-1 *Amendments to Australian Accounting Standards – Annual Improvements 2015 – 2017 Cycle*
- AASB 2018-3 *Amendments to Australian Accounting Standards – Reduced Disclosure Requirements*
- AASB 2018-6 *Amendments to Australian Accounting Standards – Definition of a Business*



*Our Community,
Your Health*



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