

13. Borrowings

	2011 (\$'000)	2010 (\$'000)
Non-current borrowings		
Advances from Government	3,860	3,860
Total borrowings	3,860	3,860

(a) Maturity analysis of borrowings

Refer to Table 12.3 in Note 12 for the maturity analysis of borrowings

(b) Nature and extent of risk arising from borrowings

Refer to Note 12 for the nature and extent of risks arising from borrowings

(c) Defaults and breaches

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

14. Reserves

	2011 (\$'000)	2010 (\$'000)
Physical asset revaluation surplus		
Asset revaluation surplus – land	110,931	59,783
Asset revaluation surplus – buildings	323,186	161,233
	434,117	221,016
Movements		
Physical asset revaluation surplus		
Balance at beginning of financial year	221,016	221,016
Revaluation increment (decrement) of freehold land	51,148	0
Revaluation increment (decrement) of buildings	161,953	0
Movement for the year	213,101	0
Balance at end of financial year	434,117	221,016

Nature and purpose of reserve

Physical asset revaluation surplus
The physical asset revaluation surplus is used to record increments and decrements on the revaluation of land and buildings, as described in accounting policy note 1(i).

15. Responsible persons

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

Names

The names of the people who were 'Responsible Persons' at any time during the financial year are:

Responsible Minister

Minister for Police and Emergency Services:

- The Honourable Bob Cameron, MP – 1 July 2010 to 10 October 2010
- The Honourable Peter Ryan, MLA – 2 December 2010 to 30 June 2011

Minister for Emergency Services:

- The Honourable Bob Cameron, MP – 11 October 2010 to 1 December 2010

Authority Members (CFA Board Members)

- K A Murphy (Chairman) – 1 July 2010 to 30 June 2011
- C L Higgins (Deputy Chairman) – 1 July 2010 to 30 June 2011
- M A Byatt – 6 July 2010 to 30 June 2011
- R G Coyle – 1 July 2010 to 30 June 2011
- D G Gibbs – 1 July 2010 to 30 June 2011
- P B Harmsworth – 1 July 2010 to 30 June 2011
- K W King – 1 July 2010 to 30 June 2011
- R C Mather – 1 July 2010 to 30 June 2011
- T Z Meikle – 1 July 2010 to 30 June 2011
- J Peberdy – 1 July 2010 to 30 June 2011
- R N Spencer – 1 July 2010 to 30 June 2011
- M G Tudball – 1 July 2010 to 30 June 2011

Accountable Officer

M Bourke (Chief Executive Officer)

Remuneration (other than the Responsible Minister)

The numbers of Responsible Persons are shown below in their relevant income bands:

Income Band	2011	2010
	No.	No.
\$0 - \$9,999	0	4
\$10,000 - \$19,999	8	8
\$20,000 - \$29,999	2	1
\$30,000 - \$39,999	1	0
\$40,000 - \$49,999	0	1
\$50,000 - \$59,999	1	0
\$240,000 - \$249,999	0	1
\$280,000 - \$289,999 **	1	1
Total Numbers	13	16
Total Amount \$'000	558	763

** Includes payment to former CEO for accumulated leave and other entitlements upon cessation of employment (2010).

C L Higgins is Chairman of Victoria State Emergency Services and a Board member of Ambulance Victoria, K W King is a Board member of Parks Victoria and Metropolitan Fire and Emergency Services Board and

R C Mather is a Board member of Municipal Association of Victoria. CFA had transactions with these entities which were arms-length from CFA Board members and at normal commercial terms. There were no other

transactions between CFA and the CFA Board members or CFA Board member related entities.

Amounts relating to the Responsible Minister are reported separately in the financial statements of the Department of Premier and Cabinet.

16. Remuneration of Executives

The number of executive officers, other than Ministers and Accountable Officers, and their total remuneration commencing at \$100,000 during the reporting period are shown in the first two columns in the table below in their relevant income bands. The base remuneration is shown in the third and fourth columns. Base remuneration is exclusive of bonus payments, long-service leave payments, redundancy payments and retirement benefits.

Several factors have affected total remuneration payable to executives over the year. A number of employment contracts were completed during the year and renegotiated and a number of executives received bonus payments during the year. These bonus payments depend on the terms of individual employment contracts. All CFA contracts provide for an annual bonus payment.

Income Band	Total Remuneration		Base Remuneration	
	2011 No.	2010 No.	2011 No.	2010 No.
\$100,000 - \$109,999	0	0	0	0
\$110,000 - \$119,999	0	0	0	0
\$120,000 - \$129,999	1	1	1	2
\$130,000 - \$139,999	2	2	3	2
\$140,000 - \$149,999	2	1	2	1
\$150,000 - \$159,999	3	1	3	4
\$160,000 - \$169,999	1	5	2	7
\$170,000 - \$179,999	3	3	2	8
\$180,000 - \$189,999	4	10	9	4
\$190,000 - \$199,999	8	5	3	1
\$200,000 - \$209,999	2	1	1	2
\$210,000 - \$219,999	2	1	1	1
\$220,000 - \$229,999	1	2	1	1
\$230,000 - \$239,999	1	1	0	0
\$240,000 - \$249,999	2	0	0	0
\$250,000 - \$259,999	1	0	0	0
Total Numbers	33	33	28	33
Total Amount \$'000	6,201	4,251	4,858	4,022

There is a total of 35 Executives. In the 2010-11 year seven Executives with a base and two Executives with a total remuneration, were below the \$100,000 reporting threshold. In the 2009-10 year zero Executives were below the \$100,000 reporting threshold.

17. Remuneration of auditors

	2011 (\$'000)	2010 (\$'000)
Audit or review of the financial statements by the Victorian Auditor-General's Office	98	96
Audit fees – Internal Audit: Paid or payable as at 30 June 2011	372	346
	470	442

18. Commitments for expenditure and Contingent Liabilities

(a) Commitments for expenditure

The following commitments have not been recognised as liabilities in the financial statements:

	2011 (\$'000)	2010 (\$'000)
(i) Capital expenditure commitments		
Plant and equipment payable:		
Not longer than 1 year	12,950	25,752
Longer than one year and not longer than 5 years	0	0
Longer than 5 years	0	0
Total capital expenditure commitments	12,950	25,752
(ii) Lease commitments		
Non-cancellable operating leases payable:		
Not longer than 1 year	6,014	6,216
Longer than one year and not longer than 5 years	14,489	14,379
Longer than 5 years	8,418	8,837
Total lease commitments	28,921	29,432

(iii) Other expenditure commitments

(a) Call Taking & Dispatch Services

There is an ongoing Service Agreement with the Emergency Services Telecommunications Authority (ESTA) for the provision of call taking and dispatch services for Outer Metropolitan and Regional Victoria, through facilities at East Burwood and Mt. Helen, Ballarat. The service fees for the year to 30 June 2011 were \$10.297m (\$10.473m 2010).

(b) Emergency Alerting System

CFA has an ongoing Service Level Agreement with the State, (through ESTA) for 3rd party services for the provision of an Emergency Alerting System. The contract services began in November 2005 with CFA incurring \$31.318m for the year ending 30 June 2011 (\$27.315m 2010).

(c) Short Message Service – SMS Gateway

There is an ongoing contract with the Emergency Services Telecommunications Authority (ESTA) for the provision of SMS Gateway Services. Base level service fees for 2010-11 were \$0.317m (\$0.239m 2010).

(d) Metropolitan Mobile Radio Services

CFA has entered into a contract with the Metropolitan Fire Brigade as a third party to their contract with the service provider. Base level Service Fees for 2010-11 were \$0.341m (\$0.333m 2010).

(e) Personal Protective Clothing

CFA has entered into a contract with Stewart & Heaton as the service provider of personal protective clothing. Costs incurred for 2010-11 were \$9.718m (\$10.010m 2010).

(f) Radio Replacement

CFA has entered into a contract with Tait Electronics Pty Ltd as the service provider for radio replacement. Costs incurred for 2010-11 were \$3.116m (\$1.919m 2010)

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

(b) Contingencies

The Authority has the following unquantifiable contingent liability:

(i) At 30 June 2011, the Authority has been included as a party in legal proceedings. Due to the diversity of issues associated with legal matters and their discretionary nature, quantification of the financial effect cannot be reliably estimated and it is therefore impractical to do so.

19. Superannuation

Employees of CFA are entitled to receive superannuation benefits and CFA contributes to both defined benefit and accumulation contribution plans managed by the Emergency Services Super Superannuation Scheme (ESSS). The defined benefit plan provides benefits based on years of service and final average salary. CFA does not recognise any defined benefit liability in respect of the plans because CFA 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 and Finance recognises and discloses the State's defined benefit liabilities in its financial report.

However, superannuation contributions for the reporting period are included as part of employee benefits in the Comprehensive Operating Statement of CFA.

There were no superannuation contributions outstanding at 30 June 2011.

The name and details of each of the major employee superannuation funds and contributions made by CFA are as follows:

Fund	2011 (\$'000)	2010 (\$'000)
Defined Benefits Schemes		
Emergency Services Superannuation Scheme (ESSS)	8,631	7,269
Other	38	34
Accumulation Schemes		
Emergency Services Superannuation Plan (ESS Plan)	4,772	4,535
Others	159	115
Total (See note 3(a))	13,600	11,953

Employer contribution rates were:

Defined Benefits Scheme.

The employer contribution rate for the financial year was 11.5% (2010: 11.5%) of salary for operational staff as well as for non-operational staff employed prior to 1 January 1994.

Accumulation Scheme

9% of salary for non-operational staff employed after 31 December 1993.