



2014-2015



TABLE OF CONTENTS

CONTACT	1
ABBREVIATIONS.....	1
ABOUT THIS REPORT	2
1. 2014-15 AT A GLANCE.....	2
▪ Chart 1: 2010-11 to 2015-16 cost recovery charges and levy disbursed (\$'000)	2
1.1 The Levies Program.....	2
▪ Table 1: Levies administrative functions.....	3
2. FINANCIAL MANAGEMENT	3
▪ Table 2: 2013-14 to 2015-16 levies operating statement.....	3
3. PROCESSING.....	4
▪ Chart 2: 2014-15 total levy disbursed by LRB (\$m).....	4
▪ Chart 3: 2014-15 total levy disbursed by industry category (\$m)	4
▪ Chart 4: Online and EFT take-up by industry category	5
▪ Chart 5: 2014-15 average levy submitted per return (\$'000).....	5
4. COMPLIANCE.....	6
4.1 Key results of the compliance program.....	6
4.2 Operational Compliance Program (OCP)	6
▪ Table 3: 2014-15 record inspection coverage.....	6
▪ Chart 6: Risk ratings by industry category	7
▪ Chart 7: 2014-15 record inspections by industry category.....	8
4.3 Levy identified from other Compliance activities.....	8
4.4 Strategic Compliance Program (SCP)	8
5. STAKEHOLDER MANAGEMENT, LEGISLATION AND POLICY	9
6. MANAGEMENT SYSTEMS (PHOENIX).....	10
▪ Table 4: 2014-15 returns processed by industry group.....	10
7. COST RECOVERY	11
▪ Table 5: 2014-15 costs by cost pool.....	11
▪ Chart 8: 2014-15 cost recovery charges as a percentage of levy disbursed (LRB)	12
7.1 Cost Drivers.....	12

▪ Chart 9: Collection points by LRB	13
▪ Chart 10: Levy collected per collection point by LRB (\$'000)	13
8. LEVY EFFICIENCY AND FEASIBILITY (LEAF) RATING	14
▪ Table 6: table for how LEAF factors are calculated.....	14
8.1 Improving the LEAF rating	14
▪ Chart 11: 2014-15 LEAF matrix	16
9 ATTACHMENTS.....	17
9.1 Attachment A: Cost recovery charges by LRB (\$) – 2012-13 to 2015-16.....	17
9.2 Attachment B: Cost recovery charges by commodity (\$) – 2012-13 to 2015-16	18
9.3 Attachment C: Levy disbursed by LRB (\$)	20
9.4 Attachment D: Levy disbursed by commodity (\$)	21
9.5 Attachment E: LRB analytical data	23
9.6 Attachment F: Commodity analytical data	24
9.7 Attachment G: 2014-15 LEAF commodity ratings	27
9.8 Attachment H: Risk ratings - comparison over last 12 months	29

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ABBREVIATIONS

AECL	Australian Egg Corporation Limited
AGWA	Australian Grape & Wine Authority
AHA	Animal Health Australia
AMPC	Australian Meat Processor Corporation
APL	Australian Pork Limited
AWI	Australian Wool Innovation Limited
CRDC	Cotton Research & Development Corporation
DAL	Dairy Australia Limited
EADR	Emergency Animal Disease Response
EFT	Electronic funds transfer
EPPR	Emergency Plant Pest Response
EPR	End Point Royalties
FRDC	Fisheries Research & Development Corporation
FTE	Full time equivalent
FWPA	Forest & Wood Products Australia Limited
GRDC	Grains Research & Development Corporation
HIAL	Horticulture Innovation Australia Limited
IRB	Industry representative body
Livecorp	Australian Livestock Export Corporation Limited
LPGs	Levy principles and guidelines
LRB	Levy recipient body
MLA	Meat & Livestock Australia Limited
MSO	Meat Service Operator
NRS	National Residue Survey
OCP	Operational compliance program
PHA	Plant Health Australia
RIRDC	Rural Industries Research & Development Corporation
SCP	Strategic compliance program
SRA	Sugar Research Australia Limited

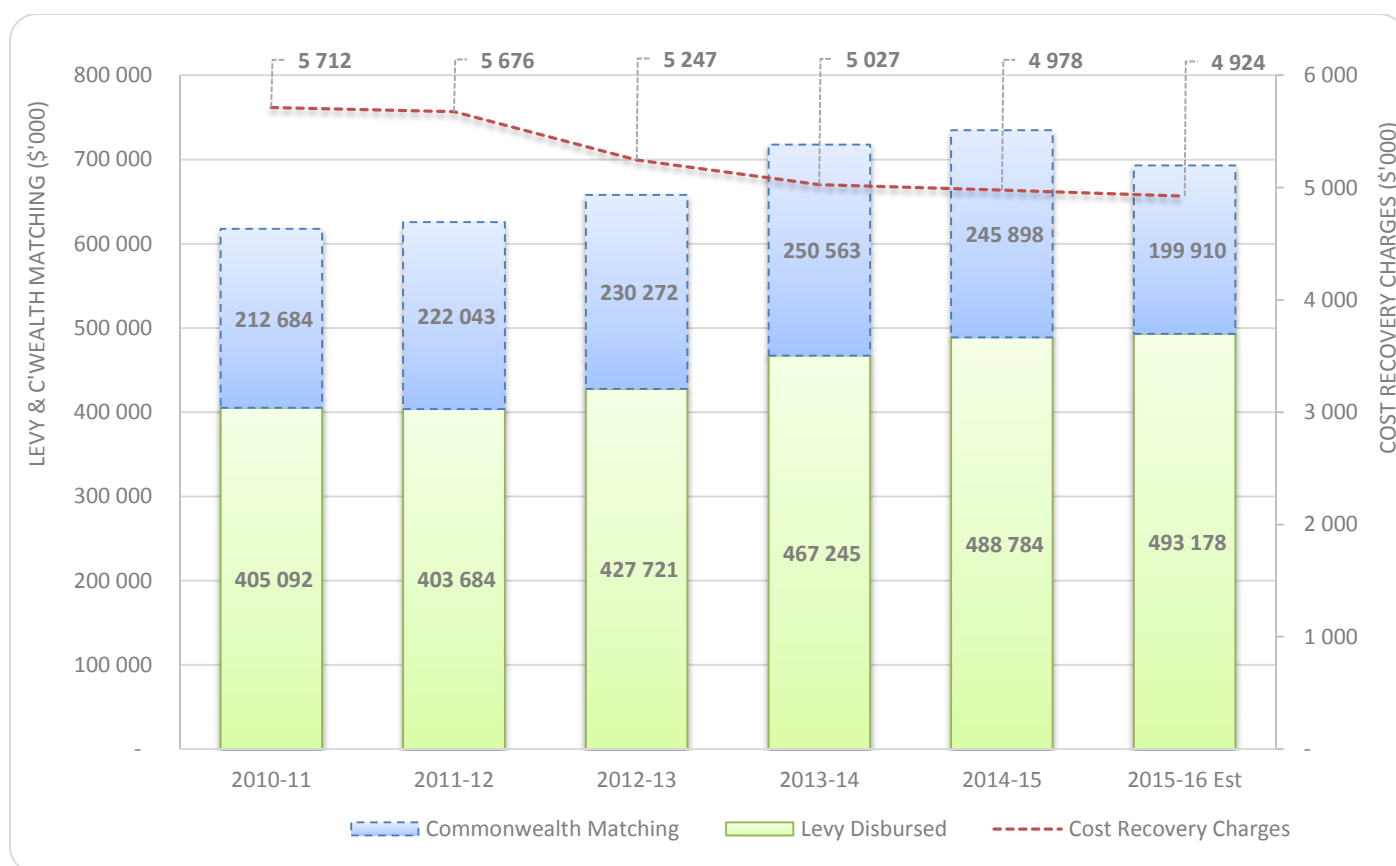
ABOUT THIS REPORT

This report outlines the operations and financial performance of the levies unit of the Department of Agriculture and Water Resources. It is intended for levy recipient bodies (LRBs) and industry representative bodies (IRBs) who are interested in the annual performance of the department's levy collection function, with particular focus on the fees and charges associated with providing this service.

1. 2014-15 AT A GLANCE

- disbursed \$735 million (includes the government matched eligible research and development expenditure) to LRBs, an increase of \$17 million or 2.4 per cent from 2013-14 (this is over \$3 million for each working day of the year)
- staff processed a total of 50 101 returns for 74 commodities
 - as at 30 June, 65 per cent of all agents had signed up to lodge returns online, resulting in a 10 per cent increase from the previous year
 - as at 30 June, 68 per cent of all agents utilised (electronic funds transfer) EFT to pay their levy, resulting in a 4 per cent increase from the previous year
- the National Compliance Program (NCP) uncovered over \$3 million of underpaid levy and refunded \$73 401 of overpaid levy and charge
- overall expenditure reduced by \$182 019 (from \$5.39 million to \$5.21 million) or 3.4 per cent compared to 2013-14
- total cost recovery charges reduced by \$48 555 (from \$5.03 million to \$4.98 million) or 1 per cent compared to 2013-14
- total cost recovery charges equate to 1.02 per cent of the total levy collected and disbursed.

Chart 1: 2010-11 to 2015-16 cost recovery charges and levy disbursed (\$'000)



1.1 The Levies Program

The Department of Agriculture and Water Resources is responsible for the collection, administration and disbursement of levies on behalf of primary producers across Australia. The objective of the levies unit is to ensure that levy collection is materially complete (within each industry and overall), the department's statutory reporting and accountability obligations are met, levy administration is efficient and cost effective and policy/legislative advice is of a high quality. To perform this task the unit's activities are divided into six functions as highlighted in Table 1.

Table 1: Levies administrative functions

Function	Brief description
Financial Management	Management of internal and external budget, monthly/annual reporting, invoice processing and payments, and executing levy disbursements and commonwealth matching payments to LRBs.
Processing	Provide the levies collection service including: processing levy returns, statistics, receipts, penalty remissions and refunds.
Compliance	Delivering the national compliance program consisting of; the operational compliance program, strategic compliance program, real-time compliance and monitoring activities.
Stakeholder Management, Legislation and Policy	Management of the levy principles and guidelines (LPGs), stakeholder engagement strategy, provision of policy, legislative advice on current and/or new levies and charges and implementation of levy changes.
Management Systems (Phoenix)	Administration of the levies management system (Phoenix) and levies online, including system support, maintenance, fixes and enhancements.
Cost Recovery	Applying activity based costing methodology to assign departmental costs to LRBs, providing estimates and analysis of costs year on year, assisting stakeholders understand the drivers of costs and activity.

2. FINANCIAL MANAGEMENT

Table 2: 2013-14 to 2015-16 levies operating statement

	2013-14 (\$)	2014-15 (\$)	Variance (\$)	Variance (%)	2015-16 Est (\$) ¹
Revenues from government	295 918	219 182	(76 736)	-25.9%	217 588
Other revenue	77 661	5 659	(72 002)	-92.7%	-
Cost recovery charges	5 027 023	4 978 468	(48 555)	-1.0%	4 923 936
Total revenue	5 400 602	5 203 309	(197 293)	-3.7%	5 141 524
Employee expenses	3 263 321	2 998 178	(265 143)	-8.1%	2 972 622
Supplier expenses	721 732	632 830	(88 902)	-12.3%	619 371
Other expenses	11 863	20 045	8 182	69.0%	27 772
Dep'n & amortisation	177 271	174 757	(2 514)	-1.4%	185 205
Departmental overheads	1 211 141	1 377 500	166 359	13.7%	1 336 879
Total expenses	5 385 328	5 203 309	(182 019)	-3.4%	5 141 849
Net surplus / (deficit)	15 274	-	(15 274)	-100.0%	(325)
Levy disbursed	467 245 363	488 783 571	21 538 208	4.6%	493 178 000 ³
Commonwealth matching	250 562 911 ²	245 898 049	(4 604 862)	-1.8%	199 910 000 ³
Total disbursed	717 808 274	734 681 620	16 933 346	2.4%	693 088 000

1. 2015-16 reflects the estimated budget that was circulated to stakeholders in April 2015.

2. Commonwealth Matching for 2013-14 (reported in the 2013-14 Report to Stakeholders) has been revised based on actual disbursements and estimated claims.

3. Levy disbursed and Commonwealth Matching for 2015-16 is current based on estimates provided by LRBs.

The financial position of the levies program improved again in 2014-15. Overall expenditure decreased \$182 019 (from \$5.36 million to \$5.20 million, or 3.4 per cent). Reductions to direct expenses (down \$348 377 or 8.3 per cent) lessened the impact of reductions to government and other revenue (down \$149 738 or 39.8 per cent) and increases to departmental overheads (up \$166 359 or 13.7 per cent). This ensured that cost recovery charges for the program reduced \$48 555 (from \$5.03 million to \$4.98 million, or 1 per cent) from 2013-14 results.

Direct expense reductions were driven by decreases in employee expenses (down \$265 143 or 8.1 per cent) and supplier expenses (down \$88 902 or 12.3 per cent). While employee expenses reduced due a decrease in FTE (down 2.4 FTE), further decreases are likely to impact compliance outcomes. The department is committed to ensuring that any future reductions are balanced to ensure that overall levy and charge collection is not materially impacted. Reductions in supplier expenses relate to less expenditure on recruitment, system maintenance, travel, and regional office rent which was partly offset by increase in consultant expenses in 2014-15 (Ernst & Young was engaged to review the levies operational compliance program). Increases in departmental overheads

centred on divisional support (which includes executive functions) and depreciation on departmental infrastructure the program utilises.

3. PROCESSING

In 2014-15 there were 99 statutory levies, representing 74 commodities paid to 18 LRBs. A total of 50 101 returns were processed (some have multiple commodities associated with one return) and has resulted in \$489 million, contributed by Australian primary producers, being forwarded to LRBs along with the Australian Government matching eligible R&D funds of approximately \$246 million.

Chart 2: 2014-15 total levy disbursed by LRB (\$m)

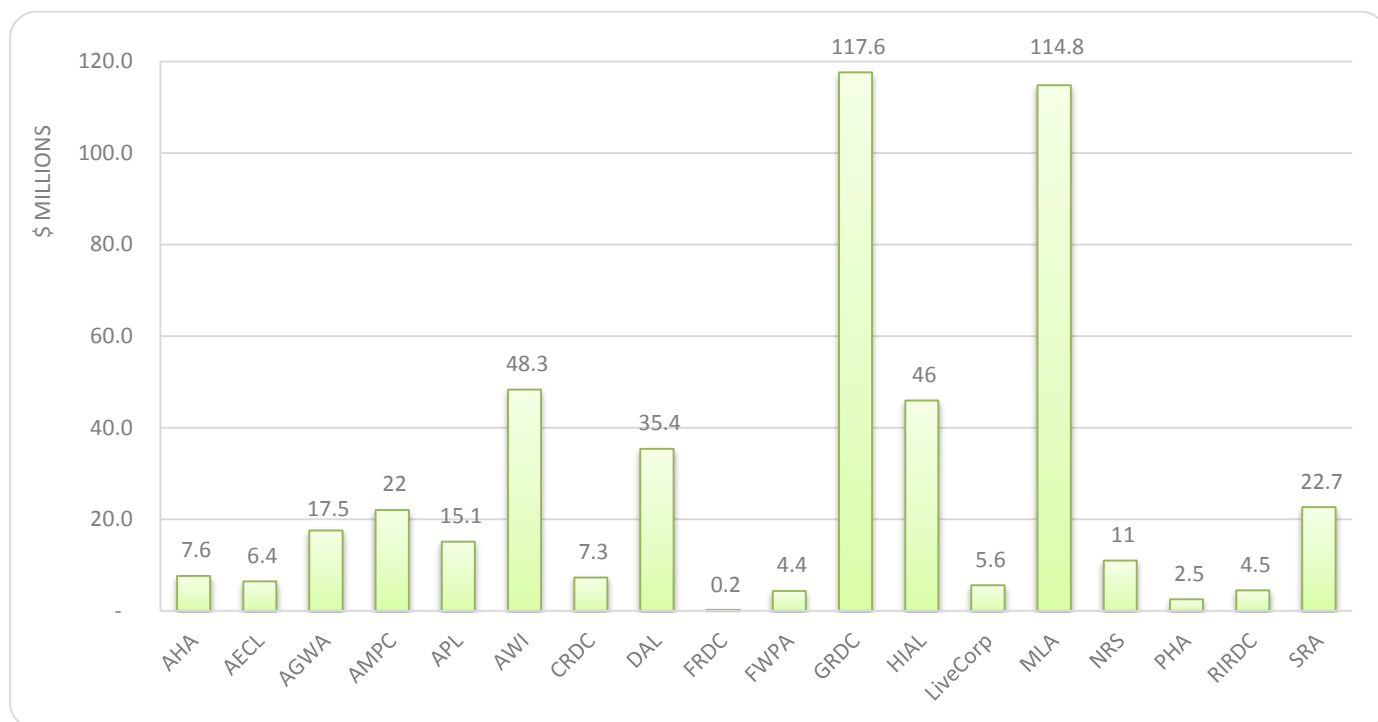
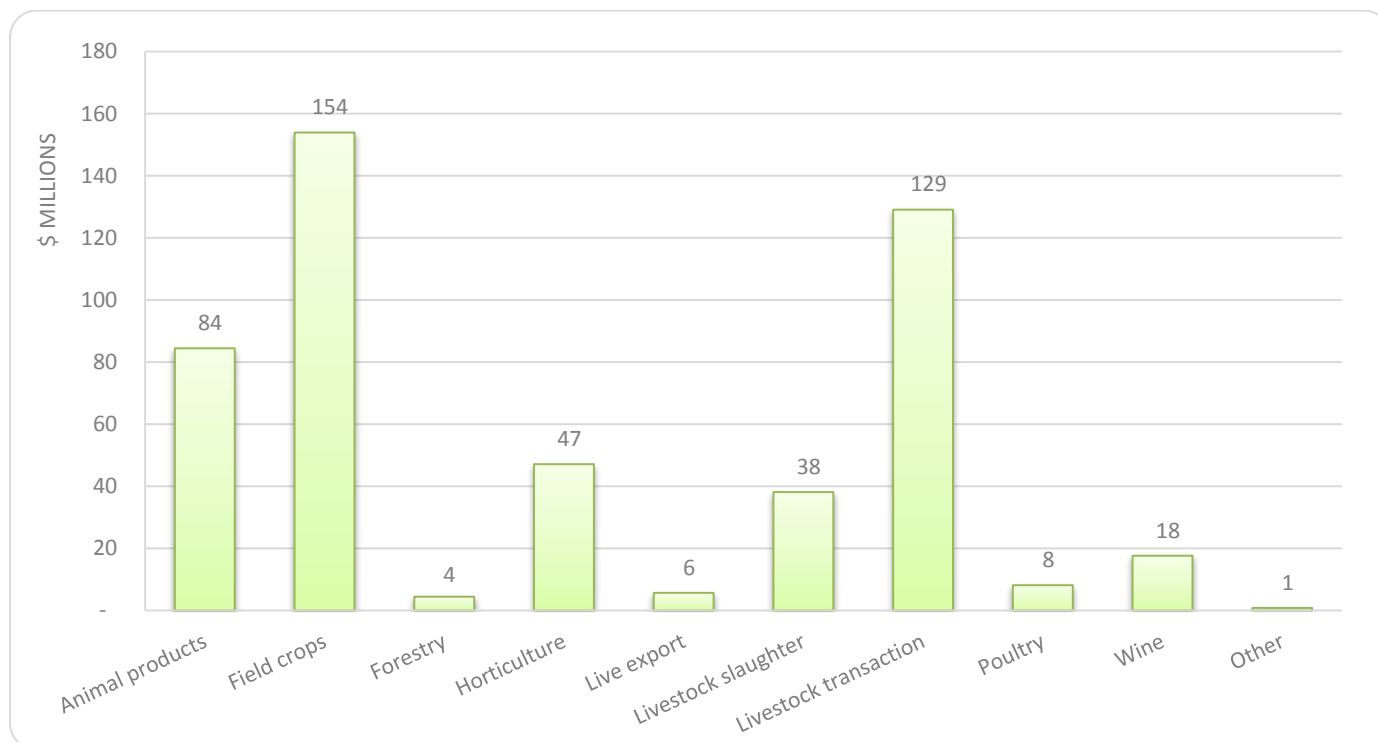
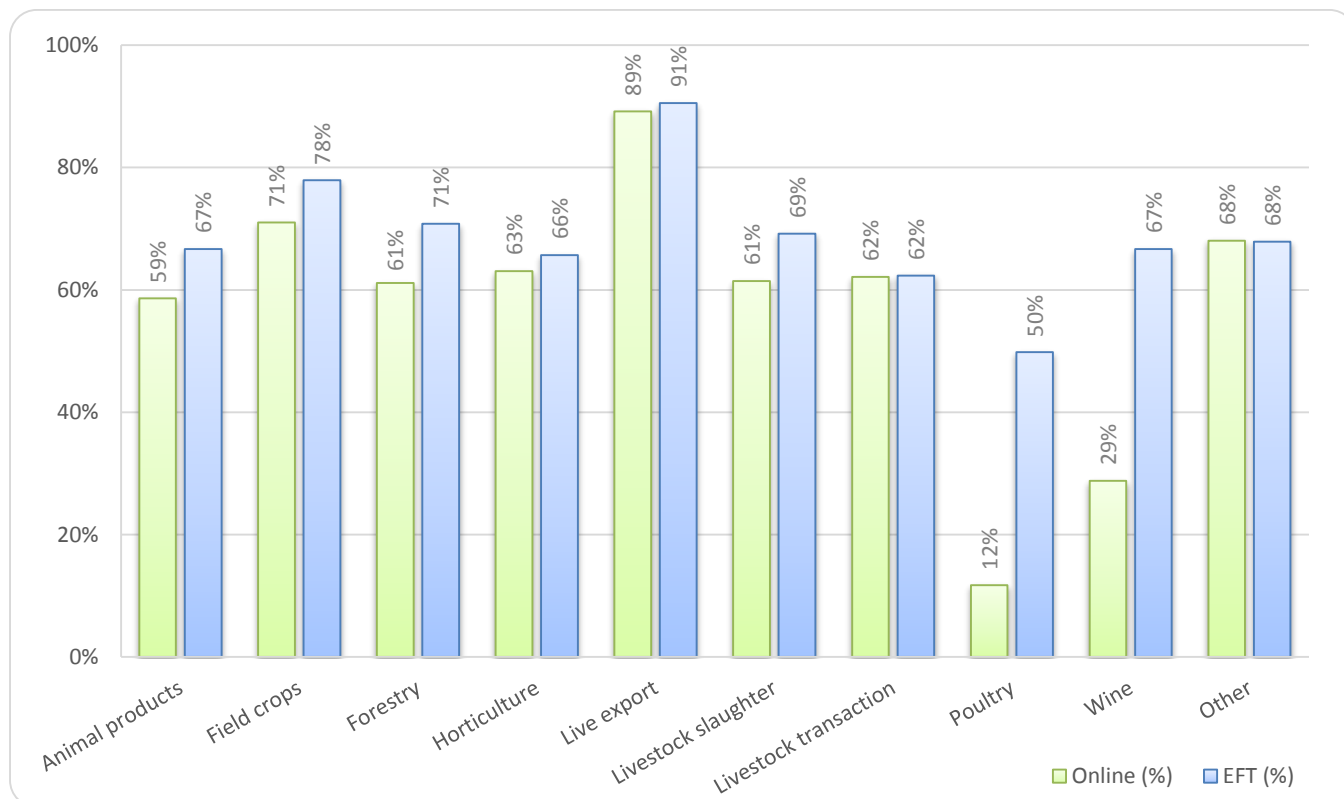


Chart 3: 2014-15 total levy disbursed by industry category (\$m)



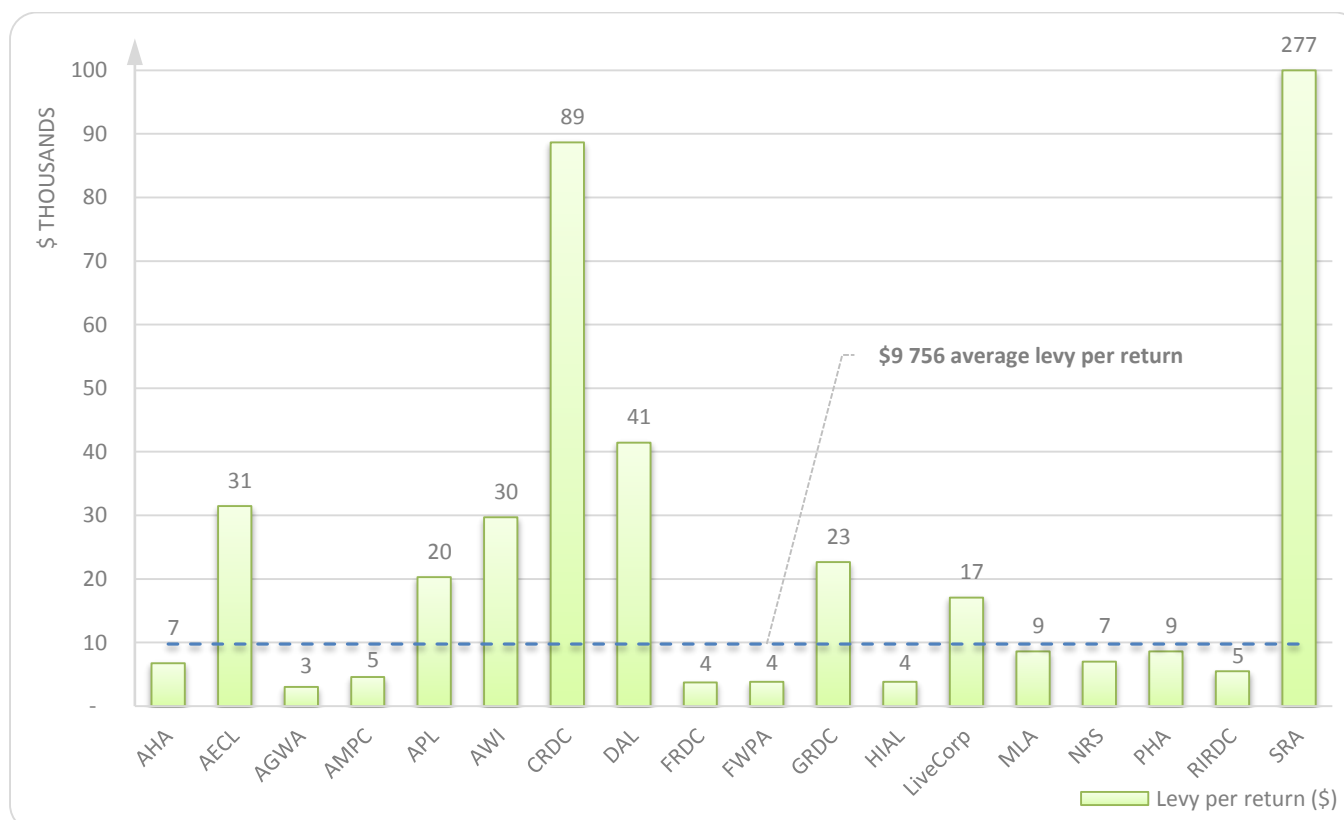
The department encourages all levy payers and intermediaries to submit returns using “Levies Online” and make payments via EFT. This assists in speeding up processing times for levies staff as well as reducing errors on return forms. At 30 June 2015, 65 per cent of all agents had signed up to lodge returns online while 68 per cent utilised EFT to pay their levy.

Chart 4: Online and EFT take-up by industry category



Every fortnight, on average, \$18.8 million that is contributed by levy payers is distributed to LRBs as well as monthly Commonwealth matching payments that fund eligible R&D activities. In 2014-15, the average levy per return was \$9 756.

Chart 5: 2014-15 average levy submitted per return (\$'000)



4. COMPLIANCE

Levies compliance officers throughout Australia deliver the National Compliance Program (NCP) every year which was made up of three sub-tasks: Operational compliance program (OCP), Strategic compliance program (SCP), and Non-targeted compliance.

The operational and strategic compliance programs form the targeted compliance activities, in that these programs are designed to target particular agents or commodities based on a compliance risk rating. Non-targeted compliance activities are categorised as activities that are more reactive in nature and are initiated due to the behaviour of levy-payers or intermediaries. It includes following up missing returns and / or debt and other 'real-time' compliance activities such as the commodity liaison program. The aim of the commodity liaison program is to institute a direct point of contact between the Levies compliance teams and key industry representatives for the purpose of sharing information on trends, developments and compliance issues.

4.1 Key results of the compliance program

- **OCP:** identified underpaid levy of \$1 927 867, overpaid levy of \$68 687 returned to levy-payers and intermediaries. The overall compliance rate was 65 per cent (includes non-levy related findings)
- **Other compliance activities:** identified underpaid levy of \$1 120 434, overpaid levy of \$4 714 returned
- **Collection points:** 1 096 new accounts opened, 895 accounts closed

In 2015-16, a number of new activities will be undertaken by the compliance team:

- Targeted compliance assessment program which is focused on collection points that have not had a record inspection or ongoing interaction with Levies for an extended period of time. Process includes a detailed account review with follow up action tailored to examine and resolve any potential areas of risk identified from the review.
- Business improvement program which will involve completion of a number of projects designed to improve the capability and efficiency of levy administration.
- A greater emphasis on agent education. New accounts will be contacted after lodging their first return to ensure that they have an understanding of the levy collection mechanism and are supported in regards to lodging accurate returns.

4.2 Operational Compliance Program (OCP)

The OCP is a risk-based program that selects collection points for a record inspection each year. The purpose of this is to select the minimum number of collection points (600 in 2014-15) that are inspected while ensuring coverage of, on average, 30 per cent of the collection each year. Table 3 shows the number of inspections performed at each risk level as well as the levy revenue coverage that was achieved:

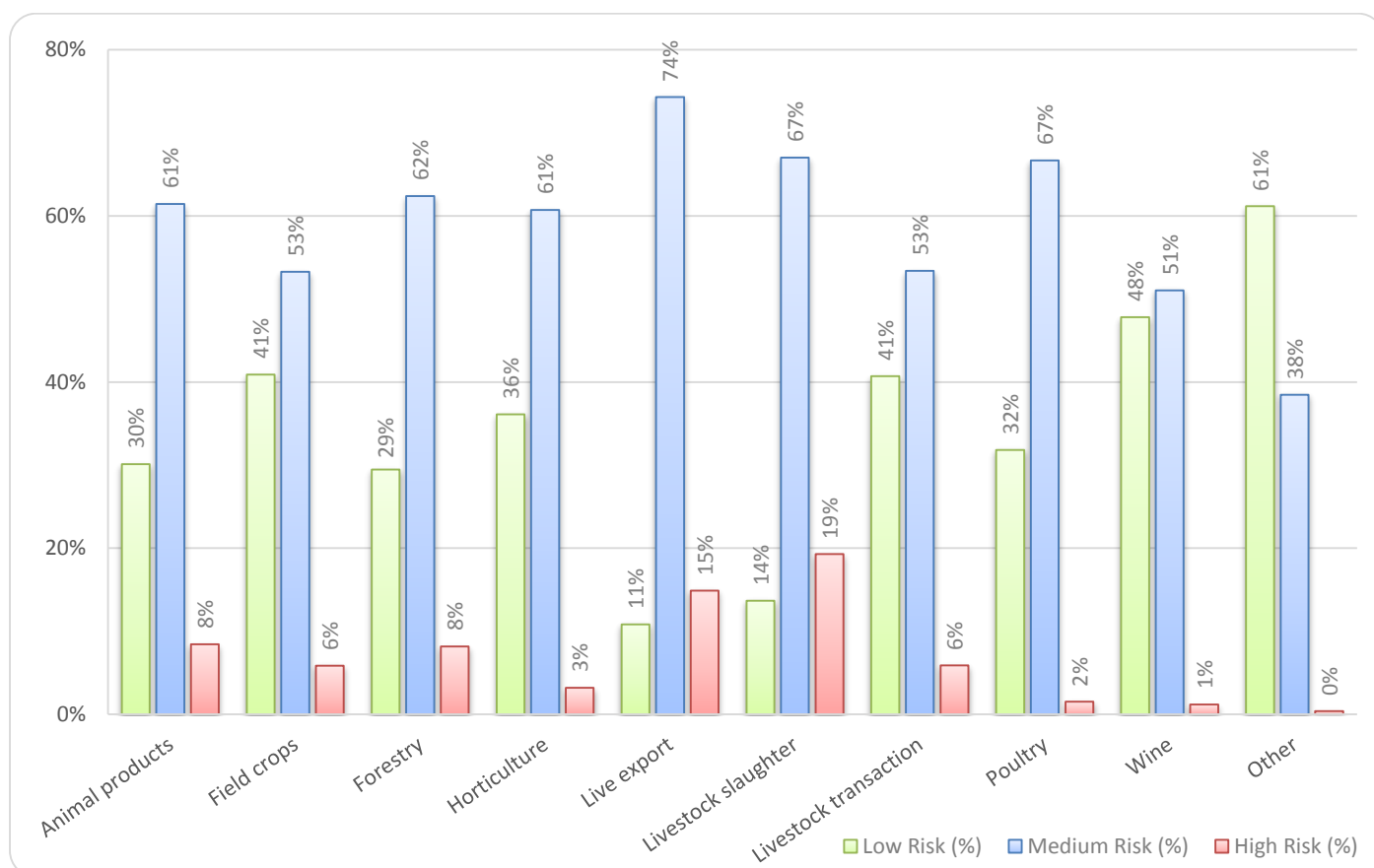
Table 3: 2014-15 record inspection coverage

Risk rating	Agents selected (#)	Estimated revenue inspected (\$)
Key industry	69	125 658 484
High risk	99	15 567 563
Medium risk	325	16 463 356
Low risk	107	1 450 199
Total	600	159 139 603

An agent's risk rating is calculated based on a number of factors:

- attributes of the business and it's records (paper vs. electronic, for example)
- return lodgement and receipt payment performance (on time, no errors)
- record inspection outcomes
- compliance history.

Chart 6: Risk ratings by industry category

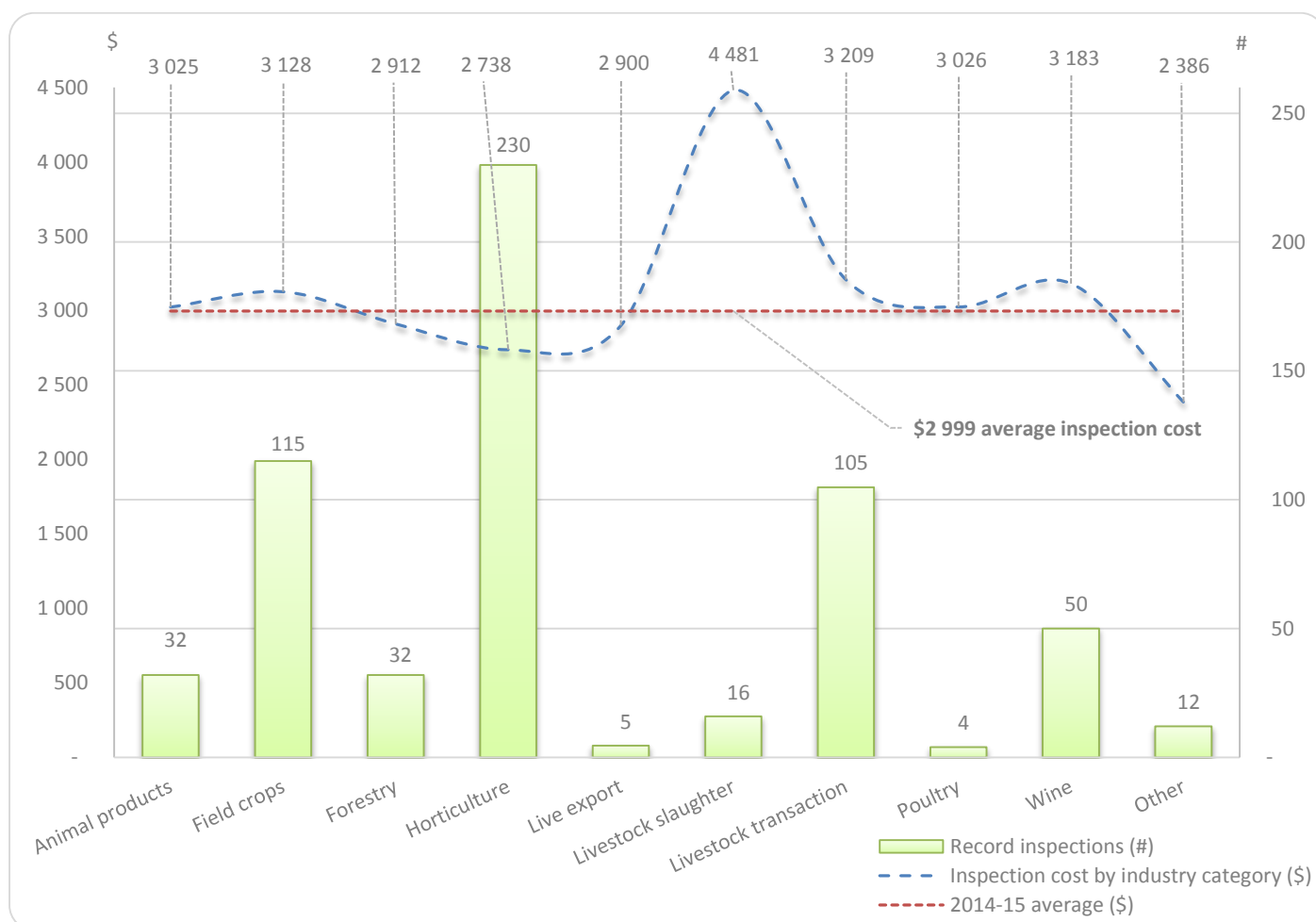


The department recognises the top three payers for each commodity as key industry agents regardless of their risk category. These three levy agents are selected for inspection on a three year cycle. High risk agents are selected on a 50 per cent basis meaning these agents can expect a record inspection once every two years. The remaining selections are made up of a random sample of 75 per cent medium risk and 25 per cent low risk agents, with a maximum of 15 per cent of an industry being selected in any one OCP. The process for selecting agents for inspection has been externally reviewed in 2013-14 and 2014-15 and has demonstrated that the program performs well in providing assurance that the overall levy collection is materially complete.

Of the 600 inspections, there were 757 outcomes recorded. This is due to the fact the multiple issues can be identified on the same inspection. 391 or 65 per cent of inspections recorded no errors. 86 inspections found levy had been overpaid by the collection point (resulting in refunds of \$67 689). 188 inspections found levy had been underpaid (resulting in additional levy of \$1 927 867 being collected). 56 new agents were identified as a result of inspection activity. The 33 new agents identified in inspections completed in 2013-14 collectively paid \$503 972 in levy in 2014-15. The remaining 36 errors were administrative in nature such as statistical mistakes on the return forms or having inadequate records.

Including indirect costs, the average cost per inspection in 2014-15 was \$2 999 (the record inspection costs ranged from \$5 428 to \$235). The variability in the cost of each record inspection is attributed directly to the relative effort required for the inspection.

Chart 7: 2014-15 record inspections by industry category



4.3 Levy identified from other Compliance activities

As a result of other compliance activities including following up on leads from producers and media, review of 3rd party data sources, and other activities an additional \$1 120 434 levy was collected and \$4 714 in overpaid levy refunded.

4.4 Strategic Compliance Program (SCP)

The SCP is a compliance program that involves the identification of strategic projects that can be undertaken to address particular areas of non-compliance in an industry, business type, or regional location, as well as to improve the capability and efficiency of levy administration. Projects are often performed in partnership with or on the request of, an industry body. Projects carried out in 2014-15 included:

- Identification of levy inefficiencies:** The objective of the project was to identify any improvements that could be made to existing levy collection mechanisms that would reduce complexity, assist agents in lodging correct returns, and enable a more streamlined compliance approach resulting in overall savings for industry and the department. A coordinated review of current levy collection mechanism was completed. Potential improvements were documented and will be progressed where practical.
- Levies access to additional 3rd party data sources:** The objective of this project was to gain levies access to additional 3rd party data sources and to develop procedures and protocols governing its use. The purpose of gaining access is to proactively identify levy leakage particularly in relation to exported commodities.

5. STAKEHOLDER MANAGEMENT, LEGISLATION AND POLICY

In 2014-15, as well as undertaking their routine activities, the stakeholder management, legislation and policy team led and participated in a number of projects and activities.

This included three changes to levies that took effect through 2014-15:

- **Laying chicken:** Increase the EADR levy from a zero rate to 1.4 cents/chick (commenced 1 April 2015)
- **Meat chicken:** Increase the EADR levy from a zero rate to 0.03 cents/chick (commenced 1 April 2015)
- **Pig Slaughter:** Second instalment of the increase in the marketing component by 30 cents per head (commenced 1 July 2014 and the final instalment is set to occur in 2016)

As well as two changes that took effect on 1 July 2015:

- **Banana:** Increase the EPPR levy from a zero rate to 0.75 cents/kg
- **Honey:** remove the 0.7 cents/kg EADR levy, introduce a 2.9 cents/kg EPPR levy and a PHA membership levy at 0.1 cents/kg

The stakeholder management, legislation and policy section also contributes to a number of department and government wide initiatives that are focused on improving all aspects of the levy collection service. Some of the activities that we participated in 2014-15 include:

- preparing for the transfer of the wine export charge collection arrangement to the Australian Grape & Wine Authority
- providing information to the government's response to the senate enquiry into industry structure and systems governing levies on grass-fed cattle
- preparing information for and attending hearings regarding the senate enquiry on industry structures and systems governing the imposition and disbursement of marketing and R&D levies in the agriculture sector
- providing input to the department's contribution to the deregulation agenda set out by the government
- developing effective and efficient reporting structures
- contributing to the digital transformation agenda, ensuring that the levies program continues to investigate options for digitisation and efficiency.

6. MANAGEMENT SYSTEMS (PHOENIX)

The Phoenix levy management system is used by the department to perform a number of functions that assist the levies team collect revenue efficiently and cost effectively. The front-end of this system, “Levies Online”, provides an interface for levy payers to lodge returns in real-time. This not only reduces processing time, but also simplifies interactions with levy payers and can reduce human error in calculating levy payable. Phoenix also serves as a customer relationship manager (CRM), with all agent contact details maintained as well as details of their interactions with the department. A compliance module forms the major tool in setting the compliance agenda that is carried out by regional compliance officers. The inbuilt timekeeping system is the basis for the majority of the cost recovery charges and is also used as a valuable resource management and prioritisation tool.

Key system changes during 2014-15 included:

- providing an automated email reminder to levy agents notifying them when a return or payment is overdue
- providing the option for levy agents to receive an email reminder seven days before a levy return or payment is due
- enabling attachments to the automated reminder emails for natural disaster notices
- upgrading of password security in accordance with the Australian Government updated security requirements.

Table 4: 2014-15 returns processed by industry group

Industry group	Manual returns	Online returns	Returns lodged
Animal products	1 262	1 234	2 496
Field crops	1 716	3 822	5 538
Forestry	423	731	1 154
Horticulture	5 525	7 023	12 548
Live export	83	257	340
Livestock slaughter	2 598	3 147	5 745
Livestock transaction	5 985	9 497	15 482
Poultry	361	99	460
Wine	1 917	3 867	5 784
Other	466	88	554
Total	20 336	29 765	50 101

7. COST RECOVERY

In line with the reduction in expenditure, the 2014-15 cost recovery charges have reduced from \$5 million to \$4.9 million. This equates to a 1 per cent decrease from 2013-14. These charges are made up of seven 'cost pools', noted below.

Table 5: 2014-15 costs by cost pool

Cost Pool	2014-15 (\$)
Direct charges (e.g. legal services)	37 974
Agent management (e.g. liaising with levy-payers and/or intermediaries)	411 028
Processing (e.g. returns and payments)	371 888
Targeted compliance (e.g. OCP and SCP)	1 056 107
Non-targeted compliance (e.g. Missing returns and debt management)	467 934
Other actions (e.g. queries, reporting and agent management)	379 989
Program management (e.g. non-attributable activities)	2 253 549
Total	4 978 468

Direct charges are costs that have been directly invoiced to the department by suppliers on behalf of an industry for a specific activity (e.g. legal costs associated with levy changes). These are allocated directly to commodities and are not run through the cost allocation model as they are not based on the activities of departmental staff.

Agent Management activities involve effort associated with the administration of the CRM module in Phoenix (with over 9 000 levy agents included in the database).

Processing activities involve the costs associated with receiving and processing levy returns and receipts. While most of this cost represents manual procedures, a portion of system costs is assigned to account for the lodgement of returns using levies online.

Targeted compliance activities are associated with the operational compliance (record inspections) and strategic compliance programs. These activities are planned at the beginning of the financial year.

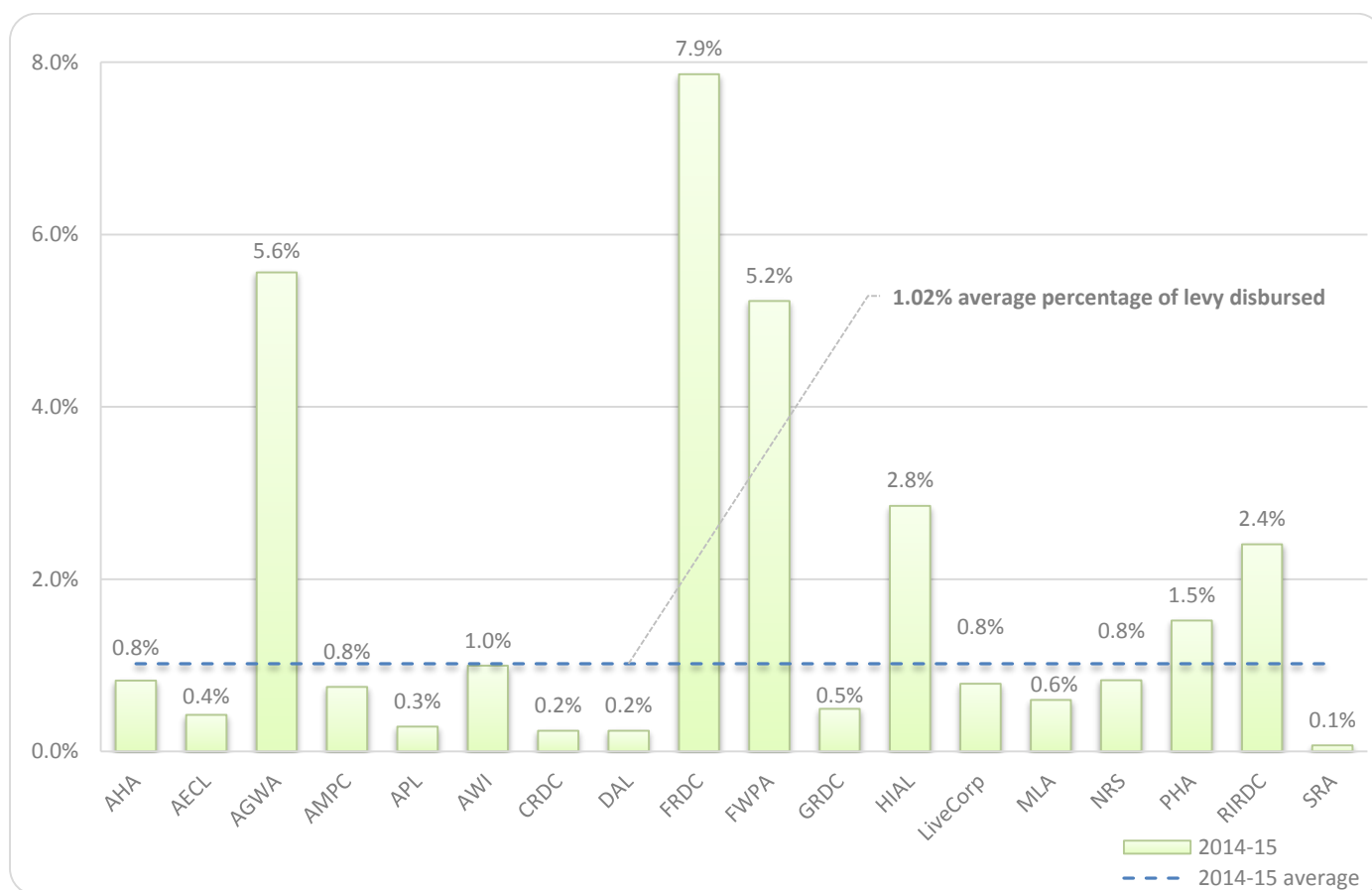
Non-targeted compliance activities include departmental officer's time following up missing returns (returns not lodged by the due date) and debt management (levy payments that have not been made in line with a return that has been lodged). Both may involve legal action undertaken by the department to enforce compliance and can require significant time and effort.

The remaining **other actions** include responding to customer queries about payments or returns, providing statistical and reporting services to stakeholders as well as any specific requests for support made by LRBs and/or IRBs.

Program management activities are all activities that are essential in operating the levies program but cannot be directly attributed to a levy agent or commodity group. This includes any effort associated with government and departmental reporting requirements, Phoenix support and maintenance, cost recovery analysis, executive support as well as providing support and training to staff within the levies unit. Program management costs are allocated to commodities based on the amount of direct activity that has been undertaken for the commodity.

The department is committed to maintaining an efficient and cost-effective collection service. This is demonstrated through the low cost outcomes as a percentage of levy collected and disbursed of 1.02 per cent in 2014-15. This is down from 1.11 per cent in 2013-14 and 1.37 per cent in 2012-13. The department utilises an activity based costing (ABC) methodology to assign costs to commodities and LRBs which means not all industry groups or LRBs can expect this return. The department will continue to work with industries that are not as cost-effective to investigate options for reducing cost recovery charges, where possible. Detailed cost recovery charges can be found at [Attachment A](#) (LRBs) and [Attachment B](#) (commodities).

Chart 8: 2014-15 cost recovery charges as a percentage of levy disbursed (LRB)

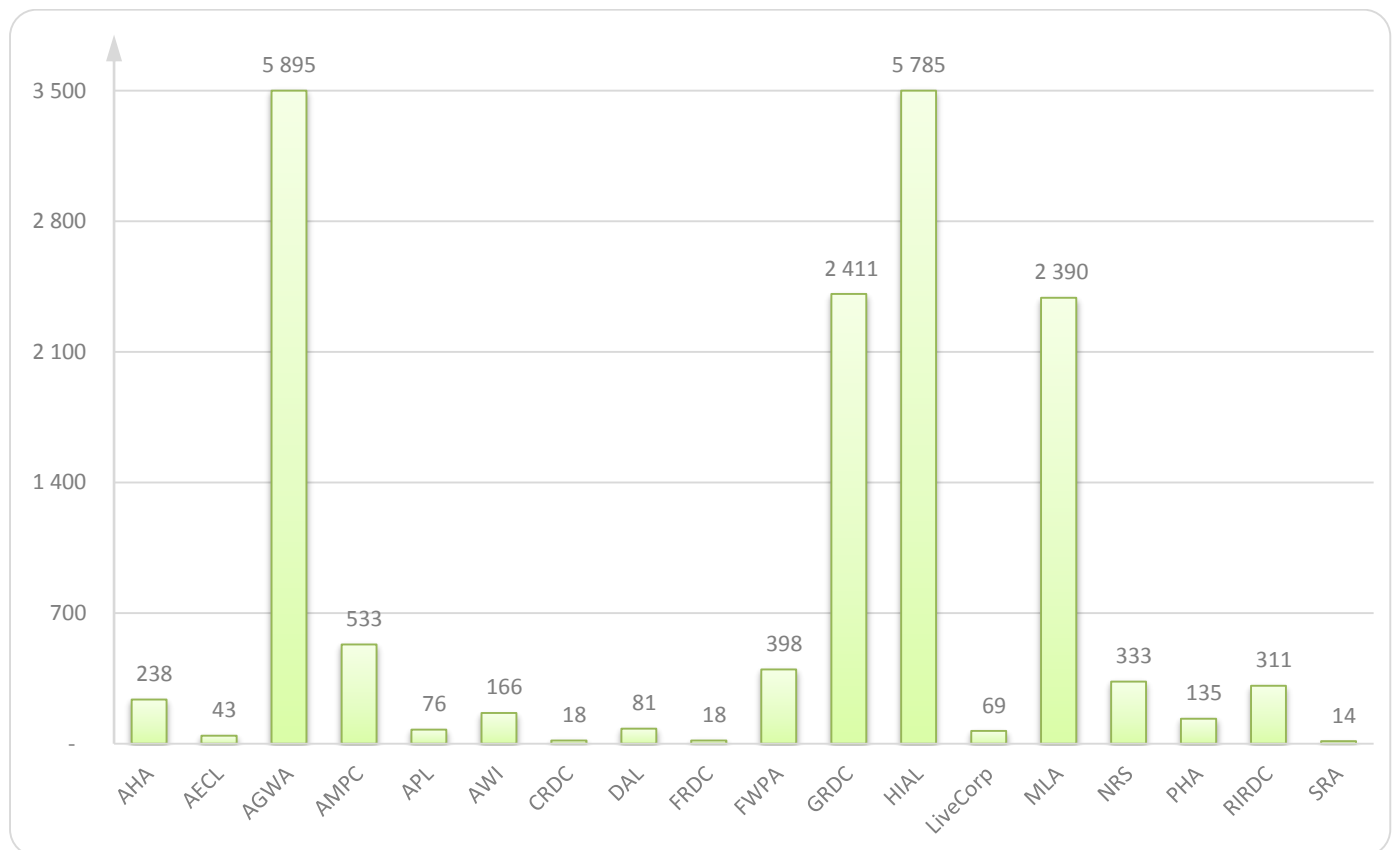


7.1 Cost Drivers

A thorough analysis of the inputs into the cost recovery model highlights the drivers of cost at a commodity and LRB level. High cost industries are typified in a number of ways:

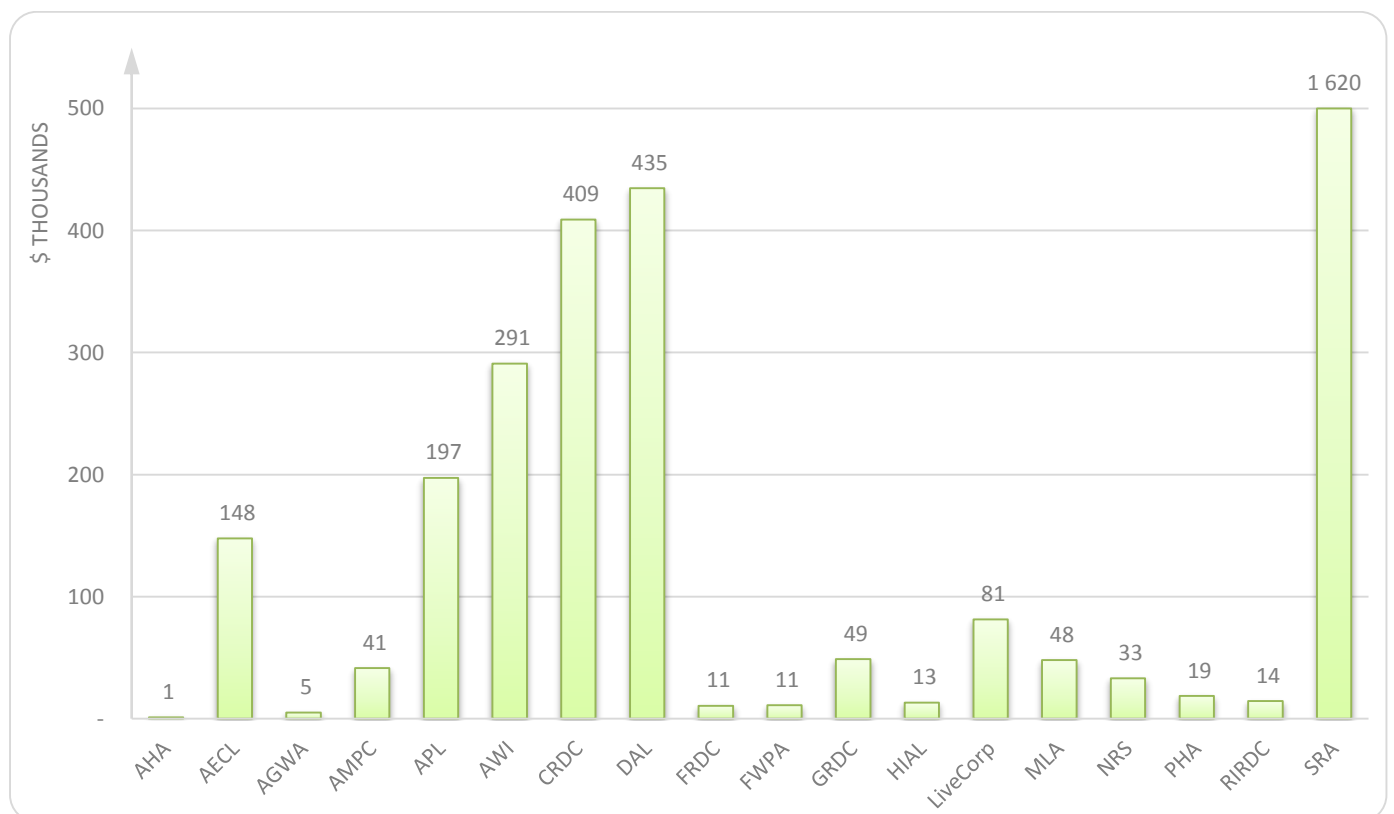
1. Large number of collection points (also known as levy payers, agents or intermediaries)
 - A collection point is usually identified as the narrowest point in the supply chain that most, if not all, primary produce travels through. They are used to reduce the high costs of collection that can occur when collecting levy directly from the producer. They include a range of business types, including market agents (for horticulture), abattoirs (for livestock) or processing establishments.
 - Not all levies are collected in this way – some are paid directly by producers.
2. Higher levels of non-compliant levy payers
 - Non-compliance includes lodging returns late, paying levy late, making errors on return forms and can include intentional levy avoidance.
 - Non-compliance increases an agent's likelihood of being targeted for record inspection due to a higher risk rating being applied. The department is constantly reviewing how risk ratings are applied to agents.
3. Levy structures that are complex (greater chance of human error)
 - Complexity can range from a percentage ad valorem (according to value) to stepped rates depending on production to having different levy treatments on the same commodity. Human error can occur by the person completing the return and (if it is processed manually) by the person processing it.
4. Low participation in levies online or EFT payments
 - Two options exist for submitting returns – manually and online. The department's levies portal, "levies online" requires very low (if any) human interaction from the department and can reduce the number of errors that can occur from miscalculations. Paying levy via EFT can also assist in matching payments with returns which, when correctly labelled, reduces departmental staff effort further.

Chart 9: Collection points by LRB



Note: The number of collection points is assessed on a commodity basis so agents may be represented multiple times.

Chart 10: Levy collected per collection point by LRB (\$'000)



8. LEVY EFFICIENCY AND FEASIBILITY (LEAF) RATING

The department is committed to maintaining viable and sustainable industries by ensuring the levy collection service is efficient, cost-effective while maintaining material completeness. In 2014-15, a new rating system has been developed to illustrate how efficient and feasible a levy or export charge is to collect. It will allow industries to understand where they sit in comparison to other industries, as well as describe strategies to improve their position.

The system scores a commodity based on two factors, levy effectiveness and cost effectiveness, on a scale of zero to ten, ten being the highest. Table 6 summarises the scoring system:

Table 6: table for how LEAF factors are calculated

LEAF Factor	Measure	High score typified by:	Low score typified by:
Levy effectiveness (#/10)	Levy (\$) / return (#)	High levy (\$) / return	Low levy (\$) / return
	Levy (\$) / collection point (#)	High levy (\$) / collection point	Low levy (\$) / collection point
	Total levy (\$)	High levy (\$)	Low levy (\$)
Cost effectiveness (#/10)	Cost (\$) / return (#)	Low cost (\$) / return	High cost (\$) / return
	Cost (\$) / collection point (#)	Low cost (\$) / collection point	High cost (\$) / collection point
	Cost (%) of total levy	Low cost as % of total levy	High cost as % of total levy

The rating system is designed to be quantitative, not qualitative. There are numerous factors to consider when deciding the feasibility of a levy. A commodities LEAF rating is intended to provide initial insight into a levy's feasibility, with close regard to the reasons for setting it up in the first place. Commodities will fall in one of four categories:

- **Leaders:** High cost effectiveness / High levy effectiveness
- **Challengers:** High cost effectiveness / Low levy effectiveness
- **Bolters:** Low cost effectiveness / High levy effectiveness
- **Developers:** Low cost effectiveness / Low levy effectiveness

8.1 Improving the LEAF rating

There are a number different ways that an industry can improve their LEAF ratings. Commodities that are categorised as Challengers need to improve their levy effectiveness, while Bolters need to improve their cost effectiveness to achieve a Leader rating. Developers require an improvement to both levy and cost effectiveness.

Strategies for increasing cost effectiveness include:

- improving compliance of levy payers / intermediaries
 - reduce the number of missing returns or debt actions on each account
 - improve the risk rating of levy-payers / intermediaries, which should reduce the number of inspections in an industry
- reducing the complexity of the levy or charge
- reduce the return frequency (from monthly to quarterly or quarterly to annually, for example)
 - reducing the frequency of returns can have an adverse impact on compliance rates
- reducing the number of collection points
 - implement a threshold (this will have an impact on the levy collected)
 - analyse the market chain to identify potential intermediaries
- increase levy-payers and intermediaries take-up of online returns or EFT payment options.

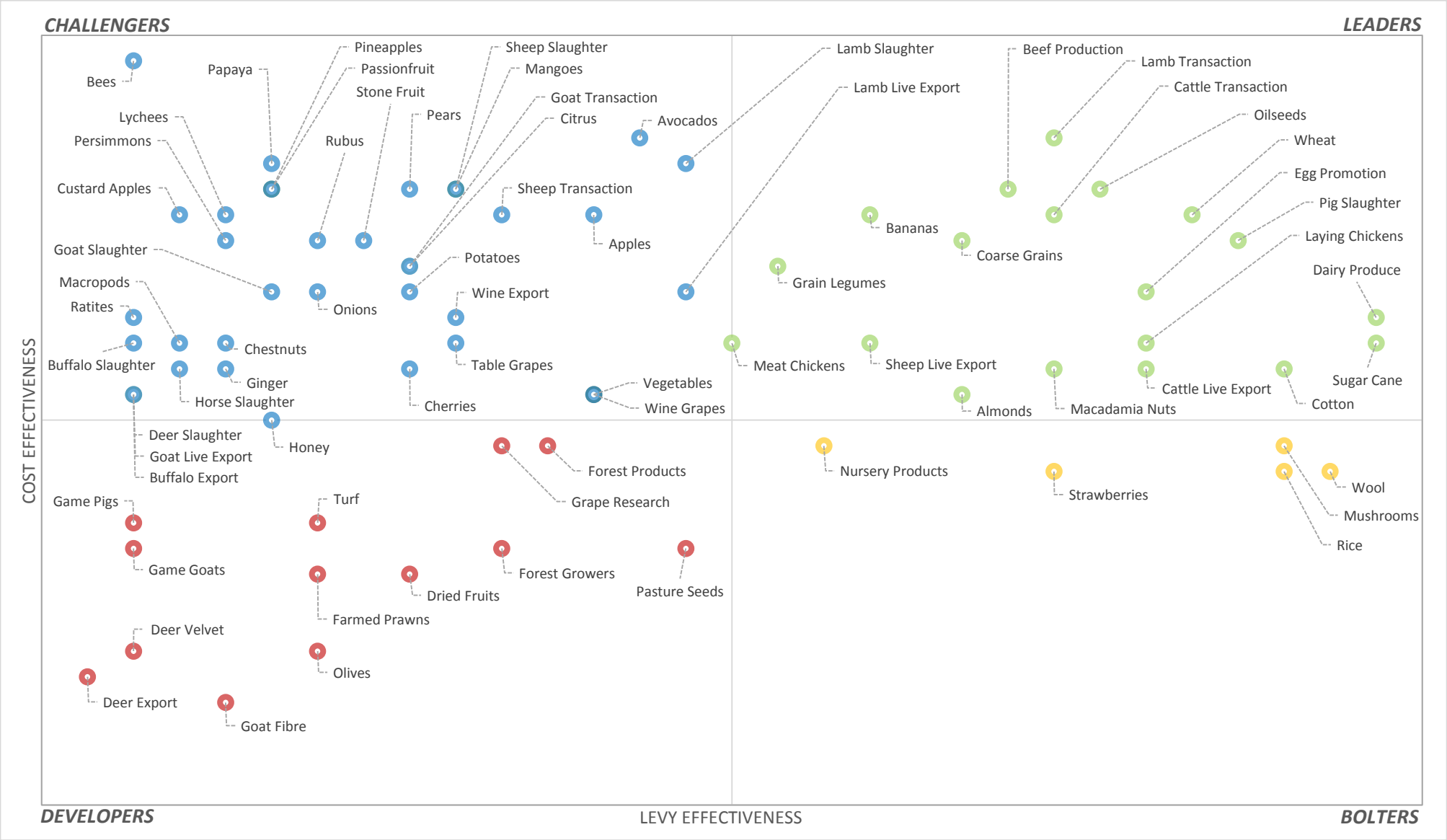
Strategies for increasing levy effectiveness:

- make changes to levy rates so that more is collected
- reduce the return frequency
- reduce the number of collection points
- identify new collection points by passing on market intelligence to levies compliance officers.

Levies are considered financially viable in the Challenger, Bolter or Leader quadrants. However, this does not mean that levies classified as Developers are not feasible. Decisions to keep levies or charges activated are not focused on levy or cost effectiveness alone. Other considerations, such as signing a biosecurity deed with Plant Health Australia (PHA) or Animal Health Australia (AHA), residue testing requirements through the National Residue Survey (NRS), or other policy positions should to be considered, alongside the financial viability.

Chart 11 plots each commodity onto a LEAF matrix. For details on each commodity's scores, see **Attachment G**.

Chart 11: 2014-15 LEAF matrix



9 ATTACHMENTS

9.1 Attachment A: Cost recovery charges by LRB (\$) – 2012-13 to 2015-16

Levy Recipient Body	2012-13 (\$)	2013-14 (\$)	2014-15 (\$)	2015-16 Est (\$) ¹
Animal Health Australia	96 155	98 472	62 792	49 877
Australian Egg Corporation Limited	28 400	33 117	27 399	32 063
Australian Grape & Wine Authority ²	1 010 314	1 056 530	974 166	771 827
Australian Meat Processors Corporation	175 513	161 124	165 347	153 858
Australian Pork Limited	40 048	53 011	43 646	71 484
Australian Wool Innovation	359 735	346 267	480 936	409 884
Cotton Research & Development Corporation	4 256	13 254	17 612	16 648
Dairy Australia Limited	75 335	96 288	85 439	113 805
Fisheries Research & Development Corporation	16 172	11 503	14 877	18 703
Forest & Wood Products Australia Ltd	301 879	205 975	227 652	205 172
Grains Research & Development Corporation	556 298	544 347	583 386	602 842
Horticulture Innovation Australia Ltd	1 444 727	1 316 357	1 309 765	1 342 579
LiveCorp	38 040	46 451	44 184	56 970
Meat & Livestock Australia	727 478	737 698	688 293	772 560
National Residue Survey	179 672	169 042	90 821	103 946
Plant Health Australia	10 671	7 882	38 124	99 165
Rural Industries Research & Development Corporation	118 745	109 901	107 777	85 590
Sugar Research Australia	22 799	19 804	16 250	16 963
Wheat Exports Australia ³	40 662	-	-	-
TOTAL	5 246 899	5 027 023	4 978 468	4 923 936

1. 2015-16 has been revised based on timesheet activity between 1 May 2014 and 30 April 2015.

2. The Australian Grape & Wine Authority has been formed since 1 July 2014 and includes amalgamated historical costs for Grape and Wine Research Development Corporation and Wine Australia Corporation.

3. Wheat Exports Australia was abolished on 31 December 2012.

9.2 Attachment B: Cost recovery charges by commodity (\$) – 2012-13 to 2015-16

Industry Group	Commodity	2012-13 (\$)	2013-14 (\$)	2014-15 (\$)	2015-16 Est (\$)
Animal Products	Dairy Produce	83 832	105 811	87 143	116 073
	Wool	359 735	346 267	480 936	409 884
Total Animal Products		443 567	452 078	568 079	525 957
Field crops	Coarse Grains	259 128	247 885	209 814	243 929
	Cotton	4 271	13 300	17 762	16 949
	Grain Legumes	109 234	94 466	126 278	115 138
	Oilseeds	60 844	53 214	55 300	52 643
	Pasture Seeds	4 069	3 246	5 643	5 341
	Rice	5 287	5 659	7 125	6 851
	Sugar Cane	22 799	19 804	16 250	16 963
	Wheat	186 707	207 256	209 512	208 041
	Wheat Export	40 662	-	-	-
Total Field crops		693 001	644 829	647 684	665 856
Forestry	Forest Growers	114 593	84 444	102 514	71 285
	Forest Products	187 286	121 531	128 591	135 626
Total Forestry		301 879	205 975	231 105	206 911
Horticulture	Almonds	10 608	8 520	12 738	9 188
	Apples	85 656	70 376	64 705	73 556
	Avocados	35 247	42 741	31 831	34 557
	Bananas	59 114	43 983	44 532	66 714
	Cherries	102 562	57 566	50 873	56 661
	Chestnuts	17 571	10 604	13 586	11 206
	Citrus	96 467	109 222	80 688	89 633
	Custard Apples	10 368	5 097	5 989	5 882
	Dried Fruits	28 127	12 681	18 700	19 238
	Ginger	11 810	11 098	24 651	17 723
	Lychees	14 593	6 086	7 003	6 045
	Macadamia Nuts	27 953	22 495	31 865	29 266
	Mangoes	43 422	30 423	35 220	36 338
	Mushrooms	6 161	14 103	14 986	18 921
	Nashi	(8)	-	-	-
	Nursery Products	61 165	64 676	51 449	60 047
	Olives	24 767	60 266	51 791	34 222
	Onions	40 483	35 907	42 013	48 188
	Papaya	17 933	11 092	9 620	10 528
	Passionfruit	16 447	9 641	10 308	12 286
	Pears	49 137	43 499	34 027	46 897
	Persimmons	15 431	11 387	11 199	10 723
	Pineapples	15 761	9 154	9 540	15 117
	Potatoes	53 523	78 842	56 944	54 034
	Rubus	16 594	6 086	8 521	9 878
	Stone Fruit	70 898	54 334	47 454	43 405
	Strawberries	4 894	8 254	6 333	9 634
	Table Grapes	80 470	63 072	71 281	73 691
	Turf	123 556	136 855	105 890	121 766
	Vegetables	336 452	307 964	411 383	385 311
Total Horticulture		1 477 160	1 346 024	1 365 119	1 410 656
Live export	Buffalo Export	2 075	1 277	1 484	2 005
	Cattle Live Export	15 257	25 399	24 401	28 828
	Deer Export	1 652	1 170	428	576
	Goat Live Export	10 574	7 923	5 784	8 369
	Lamb Live Export	2 767	3 067	2 325	1 997
	Sheep Live Export	9 442	10 062	11 674	17 776
Total Live export		41 767	48 898	46 096	59 551

Industry Group	Commodity	2012-13 (\$)	2013-14 (\$)	2014-15 (\$)	2015-16 Est (\$)
Livestock slaughter	Beef Production	81 111	68 397	82 512	69 140
	Buffalo Slaughter	2 763	692	1 140	1 145
	Deer Slaughter	7 041	3 911	5 211	4 960
	Goat Slaughter	22 526	17 436	21 091	17 267
	Horse Slaughter	5 195	481	1 517	4 097
	Lamb Slaughter	37 248	40 342	32 127	35 981
	Pig Slaughter	44 009	58 254	46 273	75 333
	Sheep Slaughter	34 629	34 948	29 617	31 470
Total Livestock slaughter		234 522	224 461	219 488	239 394
Livestock transaction	Cattle Transaction	520 239	559 807	475 028	574 772
	Goat Transaction	74 895	61 487	54 804	53 815
	Lamb Transaction	149 428	178 139	153 427	162 252
	Sheep Transaction	141 446	100 199	102 759	93 103
Total Livestock transaction		886 008	899 632	786 019	883 941
Poultry	Egg Promotion	21 062	22 941	15 857	18 872
	Laying Chickens	8 950	12 409	12 180	15 214
	Meat Chickens	16 586	16 600	20 475	25 238
Total Poultry		46 597	51 950	48 513	59 323
Wine	Grape Research	141 944	152 094	185 098	179 625
	Wine Export	268 281	370 273	277 653	75 325
	Wine Grapes	600 090	534 695	512 917	520 628
Total Wine		1 010 314	1 057 063	975 668	775 577
Other	Bees	9 127	5 810	85	-
	Deer Velvet	5 990	2 048	5 356	2 542
	Farmed Prawns	16 172	11 503	14 877	18 703
	Game Goats	675	349	1 193	489
	Game Pigs	3 127	2 013	2 786	1 615
	Goat Fibre	2 449	1 182	6 069	2 110
	Honey	59 387	59 684	50 815	59 380
	Macropods	12 630	12 846	8 395	11 059
	Ratites	2 531	677	1 122	870
Total Other		112 086	96 112	90 698	96 770
TOTAL		5 246 899	5 027 023	4 978 468	4 923 936

9.3 Attachment C: Levy disbursed by LRB (\$)

Levy Recipient Body	2012-13 (\$)	2013-14 (\$)	2014-15 (\$)
Animal Health Australia	6 432 242	7 138 856	7 630 079
Australian Egg Corporation Limited	5 491 612	7 045 342	6 424 048
Australian Grape & Wine Authority ¹	17 116 821	18 486 133	17 525 053
Australian Meat Processors Corporation	18 055 718	20 202 353	22 034 673
Australian Pork Limited	12 279 206	12 423 453	15 077 293
Australian Wool Innovation	43 744 739	43 308 614	48 303 558
Cotton Research & Development Corporation	11 801 096	10 977 077	7 298 282
Dairy Australia Limited	31 282 632	32 981 436	35 372 937
Fisheries Research & Development Corporation	127 204	148 956	189 250
Forest & Wood Products Australia Ltd	3 667 921	3 991 812	4 352 385
Grains Research & Development Corporation	118 396 000	120 416 725	117 590 342
Horticulture Innovation Australia Ltd	41 198 123	42 110 614	45 958 821
LiveCorp	3 169 751	4 305 821	5 612 011
Meat & Livestock Australia	93 789 332	106 000 399	114 766 843
National Residue Survey	9 553 323	10 442 360	10 980 124
Plant Health Australia	1 951 769	2 229 210	2 509 499
Rural Industries Research & Development Corporation	4 623 309	5 475 688	4 479 362
Sugar Research Australia	4 341 583	19 560 494	22 679 009
Wheat Exports Australia ²	698 418	22	-
TOTAL	427 720 800	467 245 363	488 783 571

1. The Australian Grape & Wine Authority has been formed since 1 July 2014 and includes amalgamated historical costs for Grape and Wine Research Development Corporation and Wine Australia Corporation.

2. Wheat Exports Australia was abolished on 31 December 2012.

9.4 Attachment D: Levy disbursed by commodity (\$)

Industry Group	Commodity	2012-13 (\$)	2013-14 (\$)	2014-15 (\$)
Animal products	Dairy Produce	31 914 767	33 639 308	36 078 511
	Wool	43 744 739	43 308 614	48 303 558
Total Animal products		75 659 506	76 947 922	84 382 069
Field crops	Coarse Grains	23 319 283	26 667 797	28 120 104
	Cotton	11 825 381	11 020 528	7 360 240
	Grain Legumes	10 752 818	8 518 488	10 590 236
	Oilseeds	23 100 080	22 183 647	16 604 264
	Pasture Seeds	88 436	187 270	172 294
	Rice	2 892 328	3 492 660	2 492 627
	Sugar Cane	4 341 583	19 560 494	22 679 009
	Wheat	64 747 304	66 657 835	65 828 282
	Wheat Export	698 418	22	-
Total Field crops		141 765 632	158 288 740	153 847 056
Forestry	Forest Growers	1 124 778	1 201 822	1 400 324
	Forest Products	2 543 143	2 789 990	3 001 153
Total Forestry		3 667 921	3 991 812	4 401 477
Horticulture	Almonds	919 973	1 359 559	1 388 775
	Apples	4 049 542	4 049 366	3 846 594
	Avocados	4 282 215	3 652 284	4 151 817
	Bananas	5 778 680	6 305 183	6 345 198
	Cherries	964 962	711 635	962 717
	Chestnuts	84 124	88 415	110 472
	Citrus	1 833 262	1 724 755	1 648 672
	Custard Apples	62 667	72 655	73 656
	Dried Fruits	302 131	369 568	322 476
	Ginger	92 477	160 004	174 307
	Lychees	126 235	117 956	139 747
	Macadamia Nuts	2 857 953	3 243 817	3 465 318
	Mangoes	1 018 377	904 761	1 227 523
	Mushrooms	2 716 452	2 476 956	4 296 349
	Nashi	1	(158)	-
	Nursery Products	1 748 603	1 944 998	2 124 520
	Olives	-	283 100	250 134
	Onions	501 395	479 741	705 920
	Papaya	254 079	302 761	278 985
	Passionfruit	201 076	209 539	210 423
	Pears	1 448 082	1 428 345	1 400 853
	Persimmons	140 855	134 053	123 173
	Pineapples	245 789	241 368	280 114
	Potatoes	967 169	957 730	1 026 351
	Rubus	172 371	240 080	327 363
	Stone Fruit	1 012 309	927 459	948 196
	Strawberries	600 508	697 731	734 722
	Table Grapes	1 190 807	1 635 998	1 601 681
	Turf	495 734	503 974	516 012
	Vegetables	7 754 742	7 802 565	8 367 293
Total Horticulture		41 822 569	43 026 201	47 049 360
Live export	Buffalo Export	3 422	9 339	19 497
	Cattle Live Export	1 836 083	3 068 768	4 221 723
	Deer Export	-	30	-
	Goat Live Export	34 770	43 357	47 821
	Lamb Live Export	202 681	195 402	202 652
Total Live export	Sheep Live Export	1 096 217	998 294	1 139 815
		3 173 173	4 315 190	5 631 508

Industry Group	Commodity	2012-13 (\$)	2013-14 (\$)	2014-15 (\$)
Livestock slaughter	Beef Production	13 233 406	14 722 217	16 533 486
	Buffalo Slaughter	1 167	1 173	1 562
	Deer Slaughter	17 931	26 315	23 259
	Goat Slaughter	238 052	251 082	264 567
	Horse Slaughter	44 195	51 030	41 762
	Lamb Slaughter	3 360 449	3 600 937	3 790 719
	Pig Slaughter	13 100 237	13 243 880	15 984 490
	Sheep Slaughter	1 223 812	1 628 116	1 445 902
Total Livestock slaughter		31 219 249	33 524 751	38 085 746
Livestock transaction	Cattle Transaction	67 800 817	77 613 091	84 660 198
	Goat Transaction	1 080 573	1 160 990	1 267 777
	Lamb Transaction	33 769 998	36 848 407	39 759 656
	Sheep Transaction	2 894 056	3 610 788	3 319 544
Total Livestock transaction		105 545 445	119 233 276	129 007 176
Poultry	Egg Promotion	3 733 859	4 851 217	4 394 571
	Laying Chickens	1 844 990	2 303 019	2 141 674
	Meat Chickens	1 344 192	1 401 347	1 516 459
Total Poultry		6 923 041	8 555 582	8 052 704
Wine	Grape Research	3 417 930	3 633 862	3 419 307
	Wine Export	2 141 993	2 183 689	2 338 182
	Wine Grapes	11 605 113	12 698 273	11 794 918
Total Wine		17 165 036	18 515 824	17 552 407
Other	Bees	9 394	6 938	8 622
	Deer Velvet	9 867	8 696	12 414
	Farmed Prawns	127 204	148 956	189 250
	Game Goats	25	16	18
	Game Pigs	5 649	4 762	9 457
	Goat Fibre	11 719	34 393	20 680
	Honey	517 240	536 027	434 678
	Macropods	88 119	96 898	87 357
Other	Ratites	10 011	9 378	11 592
Total Other		779 228	846 065	774 068
TOTAL		427 720 800	467 245 363	488 783 571

9.5 Attachment E: LRB analytical data

Levy Recipient Body	Collection Points (#) ¹	Cost per collection point (\$)	Levy per collection point (\$'000)	Returns processed (#) ²	Cost per Return (\$)	Levy per Return (\$)	Agents subjected to inspection (#)	Commodities inspected (#) ³	OCP Costs (\$) ⁴	Average Inspection Cost (\$)
Animal Health Australia	238	264	32	1 133	55	6 737	7	22	21 889	3 216
Australian Egg Corporation Limited	43	630	148	204	134	31 486	2	4	6 233	3 418
Australian Grape & Wine Authority	5 895	165	3	5 778	169	3 033	50	121	158 478	3 182
Australian Meat Processors Corporation	533	310	41	4 815	34	4 576	12	56	58 277	5 048
Australian Pork Limited	76	571	197	743	59	20 285	3	8	9 730	3 027
Australian Wool Innovation	166	2 897	291	1 625	296	29 725	22	22	66 168	3 008
Cotton Research & Development Corporation	18	987	409	82	214	88 678	2	2	9 703	4 893
Dairy Australia Limited	81	1 050	435	854	100	41 422	10	10	29 961	3 064
Fisheries Research & Development Corporation	18	826	11	51	292	3 711	3	3	6 300	2 100
Forest & Wood Products Australia Ltd	398	572	11	1 140	200	3 819	32	51	92 074	2 906
Grains Research & Development Corporation	2 411	242	49	5 197	112	22 628	105	291	324 748	3 098
Horticulture Innovation Australia Ltd	5 785	226	8	12 026	109	3 822	220	642	603 832	2 742
LiveCorp	69	640	81	329	134	17 058	4	16	13 007	2 894
Meat & Livestock Australia	2 390	288	48	13 366	51	8 586	93	240	295 781	3 189
National Residue Survey	333	272	33	1 565	58	7 015	12	40	37 675	3 102
Plant Health Australia	135	282	19	291	131	8 616	6	16	18 647	2 970
Rural Industries Research & Development Corporation	311	346	14	819	132	5 469	15	28	40 369	2 751
Sugar Research Australia	14	1 161	1 620	82	198	276 573	3	3	6 449	2 150
TOTAL	18 917	263	26	50 101	99	9 756	600	1 573	1 799 322	2 999

1. Collection points, or levy payers, can be counted more than once if they deal in multiple commodities and go to multiple LRBs. The active levy agent base as at 30 June 2015 is 9 475.
2. Some returns contain multiple commodities, resulting in some that are counted multiple times against different LRBs.
3. Some levy agents deal in multiple commodities, resulting in some that are counted multiple times against different LRBs.
4. The Operational Compliance Program (OCP) annually selects levy agents for a record inspection using a risk based algorithm covering likelihood and consequence of non-compliance.

9.6 Attachment F: Commodity analytical data

Commodity	Collection Points (#) ¹	Cost per collection point (\$)	Levy per collection point (\$)	Returns processed (#)	Cost per Return (\$)	Levy per Return (\$)	Agents subjected to inspection (#) ²	Commodities inspected (#) ³	OCP Costs (\$)	Average Inspection Cost (\$)
Almonds	26	490	53 414	48	265	28 933	2	4	7 703	3 732
Apples	357	181	10 775	769	84	5 002	11	33	36 246	3 276
Avocados	292	109	14 219	528	60	7 863	7	30	17 609	2 465
Bananas	185	241	34 298	476	94	13 330	8	17	14 583	1 902
Beef Production	173	477	95 569	1 774	47	9 320	7	21	34 117	4 961
Bees	19	4	454	14	6	616	1	1	-	-
Buffalo Export	4	371	4 874	11	135	1 772	-	1	136	3 696
Buffalo Slaughter	9	127	174	20	57	78	-	-	-	-
Cattle Live Export	26	938	162 374	150	163	28 145	2	5	7 075	3 003
Cattle Transaction	1 369	347	61 841	7 169	66	11 809	73	117	216 062	2 964
Cherries	330	154	2 917	254	200	3 790	3	32	10 370	3 514
Chestnuts	107	127	1 032	103	132	1 073	1	12	3 040	3 616
Citrus	428	189	3 852	1 151	70	1 432	9	52	30 625	3 266
Coarse Grains	859	244	32 736	2 086	101	13 480	37	98	110 156	2 994
Cotton	18	987	408 902	83	214	88 678	2	2	9 785	4 893
Custard Apples	138	43	534	187	32	394	1	13	1 649	2 772
Dairy Produce	83	1 050	434 681	871	100	41 422	10	10	30 559	3 064
Deer Export	1	428	-	-	-	-	-	-	-	-
Deer Slaughter	18	289	1 292	98	53	237	1	4	1 554	2 908
Deer Velvet	10	536	1 241	10	536	1 241	1	2	3 954	3 936
Dried Fruits	20	935	16 124	61	307	5 286	2	2	471	236
Egg Promotion	34	466	129 252	96	165	45 777	1	2	4 377	3 423
Farmed Prawns	18	826	10 514	51	292	3 711	3	3	6 300	2 100
Forest Growers	172	596	8 141	407	252	3 441	9	23	31 470	3 452
Forest Products	232	554	12 936	747	172	4 018	23	29	61 707	2 697

Commodity	Collection Points (#) ¹	Cost per collection point (\$)	Levy per collection point (\$)	Returns processed (#)	Cost per Return (\$)	Levy per Return (\$)	Agents subjected to inspection (#) ²	Commodities inspected (#) ³	OCP Costs (\$)	Average Inspection Cost (\$)
Game Goats	1	1 193	18	10	119	2	-	1	752	3 175
Game Pigs	3	929	3 152	28	99	338	1	2	1 673	2 387
Ginger	100	247	1 743	250	99	697	5	12	10 570	2 338
Goat Fibre	3	2 023	6 893	7	867	2 954	1	1	4 316	4 316
Goat Live Export	15	386	3 188	62	93	771	-	2	1 238	3 041
Goat Slaughter	89	237	2 973	583	36	454	1	10	7 575	5 388
Goat Transaction	295	186	4 298	1 086	50	1 167	6	35	24 210	3 967
Grain Legumes	549	230	19 290	1 026	123	10 322	22	68	67 929	3 075
Grape Research	830	223	4 120	712	260	4 802	19	49	67 065	3 469
Honey	192	265	2 264	287	177	1 515	4	6	9 570	2 268
Horse Slaughter	2	759	20 881	24	63	1 740	-	1	849	2 381
Lamb Live Export	7	332	28 950	20	116	10 133	-	3	686	1 967
Lamb Slaughter	134	240	28 289	1 239	26	3 059	2	12	9 368	4 848
Lamb Transaction	531	289	74 877	3 680	42	10 804	17	64	66 687	3 881
Laying Chickens	10	1 218	214 167	114	107	18 787	1	2	1 958	3 408
Lychees	140	50	998	102	69	1 370	1	14	2 494	2 255
Macadamia Nuts	30	1 062	115 511	186	171	18 631	4	4	11 584	2 896
Macropods	23	365	3 798	130	65	672	1	2	1 934	2 387
Mangoes	301	117	4 078	476	74	2 579	6	37	15 579	2 807
Meat Chickens	22	931	68 930	250	82	6 066	2	3	5 769	2 688
Mushrooms	11	1 362	390 577	26	576	165 244	1	1	3 398	3 398
Nursery Products	72	715	29 507	222	232	9 570	9	9	18 950	2 106
Oilseeds	308	180	53 910	478	116	34 737	8	40	28 238	3 490
Olives	98	528	2 552	70	740	3 573	10	11	26 818	2 669
Onions	241	174	2 929	473	89	1 492	5	32	17 412	3 291
Papaya	145	66	1 924	315	31	886	1	13	3 062	2 443

Commodity	Collection Points (#) ¹	Cost per collection point (\$)	Levy per collection point (\$)	Returns processed (#)	Cost per Return (\$)	Levy per Return (\$)	Agents subjected to inspection (#) ²	Commodities inspected (#) ³	OCP Costs (\$)	Average Inspection Cost (\$)
Passionfruit	158	65	1 332	283	36	744	1	17	3 101	2 519
Pasture Seeds	4	1 411	43 073	10	564	17 229	1	1	3 676	3 676
Pears	296	115	4 733	626	54	2 238	4	31	13 521	3 532
Persimmons	172	65	716	164	68	751	1	18	2 981	3 320
Pig Slaughter	81	571	197 339	788	59	20 285	3	8	10 315	3 027
Pineapples	116	82	2 415	224	43	1 251	1	8	2 534	1 879
Potatoes	287	198	3 576	620	92	1 655	10	28	25 828	2 531
Ratites	4	280	2 898	17	66	682	-	1	165	2 158
Rice	4	1 781	623 157	10	712	249 263	1	1	5 172	5 172
Rubus	70	122	4 677	81	105	4 042	1	9	3 495	2 873
Sheep Live Export	21	556	54 277	97	120	11 751	1	6	4 007	2 898
Sheep Slaughter	137	216	10 554	1 219	24	1 186	1	13	7 218	5 428
Sheep Transaction	580	177	5 723	3 547	29	936	9	65	29 483	3 403
Stone Fruit	421	113	2 252	728	65	1 302	5	48	18 158	3 322
Strawberries	7	905	104 960	12	528	61 227	1	1	2 108	2 108
Sugar Cane	14	1 161	1 619 929	82	198	276 573	3	3	6 449	2 150
Table Grapes	329	217	4 868	631	113	2 538	11	39	35 922	3 166
Turf	226	469	2 283	661	160	781	29	29	51 196	1 765
Vegetables	905	455	9 246	2 821	146	2 966	79	112	238 461	3 024
Wheat	767	273	85 826	1 763	119	37 339	41	94	128 180	3 128
Wine Export	2 101	132	1 113	2 900	96	806	-	22	1 424	4 831
Wine Grapes	2 971	173	3 970	2 172	236	5 430	30	50	90 526	2 985
Wool	166	2 897	290 985	1 625	296	29 725	22	22	66 168	3 008
TOTAL	18 917	263	25 838	50 101	99	9 756	600	1 573	1 799 322	2 999

1. Collection points (active agents/levy payers) can be listed more than once if they deal in multiple commodities. The actual number of collection points at 30 June 2015 is 9 475.

2. Agents subject to inspection will be listed more than once if they deal in multiple commodities. Actual inspections that took place total 600.

3. Record inspections is a calculated field that assigns 600 record inspections (which are targeted at agents) to commodities.

9.7 Attachment G: 2014-15 LEAF commodity ratings

Category	Commodity	Levy efficiency	Cost efficiency
Leaders	Almonds	7	5
	Bananas	6	8
	Beef Production	7	8
	Cattle Live Export	8	6
	Cattle Transaction	7	8
	Coarse Grains	7	7
	Cotton	9	6
	Dairy Produce	10	6
	Egg Promotion	8	7
	Grain Legumes	5	7
	Lamb Transaction	7	9
	Laying Chickens	8	6
	Macadamia Nuts	7	6
	Meat Chickens	5	6
	Oilseeds	8	8
	Pig Slaughter	9	7
	Sheep Live Export	6	6
	Sugar Cane	10	6
	Wheat	8	8
Bolters	Mushrooms	9	5
	Nursery Products	6	5
	Rice	9	4
	Strawberries	7	4
	Wool	9	4
Challengers	Apples	4	8
	Avocados	4	9
	Bees	1	10
	Buffalo Export	1	5
	Buffalo Slaughter	1	6
	Cherries	3	6
	Chestnuts	1	6
	Citrus	3	7
	Custard Apples	1	8
	Deer Slaughter	1	5
	Ginger	1	6
	Goat Live Export	1	5
	Goat Slaughter	2	7
	Goat Transaction	3	7
	Honey	2	5
	Horse Slaughter	1	6
	Lamb Live Export	5	7
	Lamb Slaughter	5	8
	Lychees	1	8
	Macropods	1	6
	Mangoes	3	8
	Onions	2	7
	Papaya	2	8
	Passionfruit	2	8

Category	Commodity	Levy efficiency	Cost efficiency
Challengers (cont.)	Pears	3	8
	Persimmons	1	7
	Pineapples	2	8
	Potatoes	3	7
	Ratites	1	6
	Rubus	2	7
	Sheep Slaughter	3	8
	Sheep Transaction	3	8
	Stone Fruit	2	7
	Table Grapes	3	6
	Vegetables	4	5
	Wine Export	3	6
	Wine Grapes	4	5
Developers	Deer Export	0	2
	Deer Velvet	1	2
	Dried Fruits	3	3
	Farmed Prawns	2	3
	Forest Growers	3	3
	Forest Products	4	5
	Game Goats	1	3
	Game Pigs	1	4
	Goat Fibre	1	1
	Grape Research	3	5
	Olives	2	2
	Pasture Seeds	5	3
	Turf	2	4

9.8 Attachment H: Risk ratings - comparison over last 12 months

Commodity	@ Jun-14				@ Dec-14				@ Jun-15 (current)			
	Agents (#)	Low Risk	Medium Risk	High Risk	Agents (#)	Low Risk	Medium Risk	High Risk	Agents (#)	Low Risk	Medium Risk	High Risk
Almonds	33	55%	36%	9%	27	44%	44%	11%	26	42%	42%	15%
Apples	341	39%	57%	4%	345	40%	57%	3%	357	39%	57%	3%
Avocados	266	36%	62%	2%	272	36%	62%	2%	292	34%	62%	4%
Bananas	164	30%	66%	3%	160	29%	68%	3%	185	28%	69%	3%
Beef Production	167	13%	69%	18%	169	12%	72%	17%	173	13%	71%	16%
Bees	19	42%	58%	0%	20	35%	65%	0%	19	42%	58%	0%
Buffalo Export	4	25%	25%	50%	4	25%	25%	50%	4	25%	50%	25%
Buffalo Slaughter	7	0%	86%	14%	9	11%	78%	11%	9	11%	78%	11%
Cattle Live Export	26	12%	69%	19%	27	15%	70%	15%	26	8%	81%	12%
Cattle Transaction	1 416	52%	43%	4%	1 386	52%	44%	4%	1 369	53%	44%	4%
Cherries	336	40%	58%	2%	333	39%	58%	2%	330	34%	63%	3%
Chestnuts	106	36%	63%	1%	104	31%	68%	1%	107	33%	64%	3%
Citrus	415	41%	56%	3%	417	42%	56%	2%	428	40%	56%	4%
Coarse Grains	865	42%	52%	6%	858	42%	53%	5%	859	42%	53%	5%
Cotton	17	6%	82%	12%	16	0%	100%	0%	18	6%	94%	0%
Custard Apples	112	31%	67%	2%	114	26%	73%	1%	138	26%	70%	4%
Dairy Produce	81	12%	70%	17%	80	13%	71%	16%	83	12%	69%	19%
Deer Export	1	0%	100%	0%	1	0%	100%	0%	1	0%	100%	0%
Deer Slaughter	16	0%	81%	19%	17	0%	88%	12%	18	0%	89%	11%
Deer Velvet	12	83%	17%	0%	10	80%	20%	0%	10	80%	20%	0%
Dried Fruits	18	22%	78%	0%	18	17%	83%	0%	20	25%	75%	0%
Egg Promotion	35	17%	83%	0%	35	20%	80%	0%	34	21%	79%	0%
Farmed Prawns	20	55%	45%	0%	19	47%	47%	5%	18	56%	44%	0%
Forest Growers	181	23%	62%	15%	176	26%	63%	11%	172	26%	66%	9%
Forest Products	238	30%	58%	11%	236	32%	57%	11%	232	32%	60%	8%
Game Goats	2	50%	50%	0%	1	0%	100%	0%	1	0%	100%	0%
Game Pigs	5	20%	80%	0%	3	33%	67%	0%	3	33%	67%	0%
Ginger	92	42%	55%	2%	97	35%	62%	3%	100	42%	57%	1%
Goat Fibre	3	100%	0%	0%	3	100%	0%	0%	3	100%	0%	0%
Goat Live Export	16	19%	56%	25%	15	27%	47%	27%	15	13%	73%	13%
Goat Slaughter	85	7%	68%	25%	86	9%	72%	19%	89	13%	67%	19%
Goat Transaction	289	31%	59%	10%	280	31%	59%	10%	295	31%	61%	8%
Grain Legumes	542	44%	50%	7%	549	43%	51%	6%	549	43%	52%	5%
Grape Research	827	57%	41%	3%	825	59%	39%	2%	830	58%	40%	2%
Honey	201	59%	41%	0%	198	70%	30%	0%	192	66%	34%	0%
Horse Slaughter	3	33%	67%	0%	2	0%	100%	0%	2	0%	100%	0%
Lamb Live Export	10	20%	60%	20%	7	29%	57%	14%	7	14%	71%	14%
Lamb Slaughter	130	14%	65%	22%	130	13%	70%	17%	134	16%	64%	20%
Lamb Transaction	535	26%	64%	10%	524	26%	66%	8%	531	27%	65%	8%
Laying Chickens	10	30%	70%	0%	10	30%	70%	0%	10	20%	80%	0%
Lychees	126	33%	65%	2%	126	30%	68%	2%	140	27%	69%	4%
Macadamia Nuts	28	43%	50%	7%	28	36%	61%	4%	30	40%	50%	10%
Macropods	25	56%	44%	0%	23	48%	52%	0%	23	48%	52%	0%
Mangoes	281	37%	60%	2%	276	34%	64%	2%	301	31%	64%	4%
Meat Chickens	22	50%	50%	0%	22	55%	41%	5%	22	55%	41%	5%
Mushrooms	10	40%	50%	10%	10	30%	60%	10%	11	36%	55%	9%
Nursery Products	73	32%	55%	14%	70	29%	63%	9%	72	31%	64%	6%

Commodity	@ Jun-14				@ Dec-14				@ Jun-15 (current)			
	Agents (#)	Low Risk	Medium Risk	High Risk	Agents (#)	Low Risk	Medium Risk	High Risk	Agents (#)	Low Risk	Medium Risk	High Risk
Oilseeds	303	34%	57%	9%	307	37%	57%	6%	308	36%	56%	8%
Olives	100	34%	61%	5%	100	40%	59%	1%	98	30%	68%	2%
Onions	210	46%	51%	3%	217	44%	53%	3%	241	43%	55%	2%
Papaya	129	29%	68%	2%	127	28%	71%	2%	145	26%	71%	3%
Passionfruit	141	33%	65%	1%	146	34%	64%	2%	158	32%	65%	3%
Pasture Seeds	4	25%	50%	25%	4	25%	50%	25%	4	25%	75%	0%
Pears	280	36%	61%	3%	275	37%	60%	3%	296	34%	61%	4%
Persimmons	148	34%	63%	3%	155	30%	67%	3%	172	28%	67%	5%
Pig Slaughter	81	11%	63%	26%	79	11%	61%	28%	81	14%	59%	27%
Pineapples	92	30%	68%	1%	93	32%	67%	1%	116	25%	73%	2%
Potatoes	263	50%	48%	3%	262	51%	47%	2%	287	47%	52%	1%
Ratites	3	0%	100%	0%	3	0%	100%	0%	4	0%	75%	25%
Rice	5	0%	80%	20%	5	0%	80%	20%	4	0%	75%	25%
Rubus	70	37%	60%	3%	69	29%	68%	3%	70	34%	64%	1%
Sheep Live Export	20	15%	60%	25%	19	16%	58%	26%	21	10%	71%	19%
Sheep Slaughter	134	12%	67%	21%	133	12%	71%	17%	137	15%	66%	20%
Sheep Transaction	583	29%	63%	8%	573	30%	63%	7%	580	30%	62%	7%
Stone Fruit	417	41%	57%	2%	406	40%	57%	2%	421	38%	58%	4%
Strawberries	9	33%	67%	0%	10	40%	60%	0%	7	14%	86%	0%
Sugar Cane	15	13%	60%	27%	14	7%	71%	21%	14	7%	64%	29%
Table Grapes	301	37%	59%	4%	302	35%	61%	4%	329	31%	66%	3%
Turf	227	43%	52%	4%	226	41%	58%	2%	226	41%	56%	3%
Vegetables	881	45%	53%	2%	888	44%	54%	2%	905	42%	55%	3%
Wheat	755	43%	51%	7%	757	43%	51%	6%	767	43%	51%	6%
Wine Export	1 700	41%	58%	1%	1 951	40%	59%	1%	2 101	38%	62%	1%
Wine Grapes	2 910	53%	45%	2%	2 900	54%	45%	1%	2 971	52%	47%	1%
Wool	171	37%	61%	2%	166	37%	58%	5%	166	39%	58%	3%
AVERAGE		33%	59%	8%		31%	62%	7%		30%	63%	7%

Note: Agents Risk Profile represents the quantitative measure of risk of agent non-compliance, the system calculated score is in three bands: Low, Medium, and High. The above table shows summary analysis for a particular period. Results by Commodity is based on averages calculated from commodity counts, of which agents might fall into more than one commodity category.