

Purpose 1.1 To prescribe the design and print specifications for annual reports to ensure consistency, cost minimisation and low environmental impact.

Application 2.1 **Applies to all entities defined as either a public body or a department under section 3 of the *Financial Management Act 1994 (FMA)*. Public entities as defined by section 5 of the *Public Administration Act 2004* are encouraged to apply this FRD.**

Requirement **Annual reports are to be produced in accordance with the design and print specifications detailed in this direction.**

- 3.1 Government entities are expected to obtain value for money in procuring services to design and print publications. Excessive or unnecessarily expensive design and print is not appropriate for annual reports.
- 3.2 Annual reports are reports of the financial and business operations of an entity, produced to comply with legislation and financial reporting directions. They are not marketing documents. Where entities require corporate marketing publications, such documents should be produced in recognition of that primary objective.
- 3.3 The content of annual reports should meet the minimum reporting requirements, as prescribed by relevant legislation and Australian accounting standards.

Operative Date 4.1 Reporting periods commencing 1 July 2009.

Procedure 5.1 **General**

Annual Reports are to be developed in line with the design, content development, photography and print specifications below, to ensure costs of producing these reports are reasonable and where possible, reduced.

These guidelines have also been developed to ensure greater consistency in the quality of annual reports across public bodies and departments.

5.2 **Photography**

Use of photographs is to be kept to a **minimum**. Large format, full page photographs are not to be included.

Photographs of senior management are not necessary in an annual report. It is

costly and time consuming to keep these photos up to date. Entities may include approved photos of their Minister(s) and Secretary/CEO/organisation head.

Photography is not to be commissioned each year for annual reports. If it is necessary to illustrate a narrative in an annual report, existing, approved photographs should be used.

Where photos are necessary, they are to be printed in black and white on internal pages and may be produced in full colour on the cover of an annual report.

The standard approval process for the use of photos applies to those used in annual reports. They must be approved for the specific use, talent release forms signed and appropriate to the content (i.e. not a non-Victorian stock image).

5.3 Design

Covers may be designed in full colour, however internals are to be kept to 1 colour (black) or 2 colours where complex charts, graphs or maps require a second colour for readability and legibility.

High end design is strongly discouraged and not appropriate for annual reports.

The design specifications in **Attachment One** outline basic requirements for annual reports.

5.4 Content development

The contents of annual reports should be easy to read and easy to find, through the use of headings, a table of contents and the disclosure index.

Jargon and complex language should be avoided.

Case studies or examples can be used to illustrate achievement of outputs, however the detail provided in these examples should be kept to a minimum. If an entity wants to promote an achievement by its organisation, an alternative channel such as a website, should be used.

Where possible, content should be developed, written and edited in house, to reduce the costs of engaging external writers and/or editors. If content is kept to a minimum, to meet basic reporting requirements, the need for an external writer or editor can also be reduced.

5.5 Print

Use of colour

Report covers may be printed in **full colour on both sides**.

Internals must be kept to **one colour only**, however an **additional colour** may be used if essential for the proper understanding of information such as charts, maps or diagrams. Black plus one colour will be sufficient for text in most instances.

Standard sizes

Annual reports must be produced with a finished size of **A4** (297mm x 210mm), in **Portrait** format. Non standard sizes or landscape formats are not permitted.

A4 size is the required size for tabling in Parliament and it also results in the most economic use of standard size sheets used by printers, thus reducing cost and waste.

Number of pages & copies

The **number of pages** in annual reports should be kept to a minimum, within the context of supplying all information required to meet financial reporting legislative requirements. This requirement should also be balanced with maintaining good design principles of readability and clean, clear layout.

The **number of copies** printed should be kept to a minimum. Hard copies should be produced only for tabling in Parliament and to provide to stakeholders who are not able to access the report online.

If you have a mailing list of recipients of the annual report, this should be reviewed annually and stakeholders should be encouraged to opt in for an online version, rather than a hard copy.

Stakeholders should be directed to electronic versions on websites. The Victorian Government's Accessibility Standard should also be considered to ensure equal access to print or suitable online versions.

Stock selection

Uncoated stocks are **preferable** and **highly encouraged**, for covers and internal pages of annual reports. Uncoated stocks tend to absorb a greater amount of ink than coated papers, reducing the need to apply a laminate or varnish to hold the ink. This in turn reduces cost, time and environmental impact of printing, and also improves the recyclability of the report.

An Uncoated stock of **110gsm to 140gsm** is preferable for internal pages of an annual report.

An Uncoated stock of **250gsm to 280gsm** is preferable for covers of an annual report.

Environmentally suitable paper stocks must be selected for covers and internal pages.

Attachment One provides further guidance on environmental specifications.

Finishing

Coatings such as cellosheens or varnishes are not to be applied to cover or internal stocks, as this adds to the cost of production and limits the recyclability of the reports.

Finishing elements that contribute to excess costs such as Spot varnish, Die cutting or Embossing must not be used.

Additional packaging, such as plastic folders or boxes are also not to be used, as this adds to the cost and bulk of annual reports.

Definitions

6.1 **Uncoated stock** - does not have a coating and is absorbent and soft in appearance. Most of the high percentage recycled papers are uncoated. Standard Uncoated stocks tend to absorb a greater amount of ink than coated papers, and are used for publications where image reproduction is not as critical as perhaps price, or environmental considerations.

Coated stock - has a coating, usually of china clay, giving the paper or card a smooth surface which can be gloss or silk in finish (gloss being shiny and silk offering more of a matt finish). Coated stocks tend to be used for high quality, high finish publications with full colour images, where image reproduction is at a premium.

Varnishing - to apply oil, synthetic, spirit, cellulose or water varnish to printed matter by hand or machine to enhance its appearance or increase its durability.

Die cutting - process of cutting irregular shapes in paper using a die, or shaped cutting tool. Whenever you see a brochure, card or poster that is not a rectangle or square, it is most likely to be die cut.

Embossing - process of raising, by an uninked block, letters or designs on card or strong paper.

Spot varnish - varnish applied to particular sections of a page to highlight a particular image, graphic or word.

gsm - grams per square metre. A method of indicating the substance of paper or board (whatever the size of the paper/board or number of sheets in the package) on the basis of weight in grams per square metre.

Environmentally sustainable paper stocks – paper produced with consideration to fibre harvest methods, pulping and bleaching processes, chemical, energy, and water requirements at every stage of manufacture, as well as other issues including economic and social aspects.

Portrait - an upright, oblong artwork or photograph where vertical dimension is

greater than the horizontal

Bleeds - printing that extends to the edge of a sheet or page after trimming.

**Relevant
Pronouncements**

- 7.1 All financial reporting directions relating to the content of annual reports (e.g. FRD22B, FRD29 etc) are impacted by this FRD as FRD 30 pronounces how the contents will be presented.
- 7.2 Reference to this FRD is made in the *Model Report for Victorian Government Departments*, in both the introductory chapter and the model report of operations.

Background

- 8.1 Victorian Government entities produce annual reports which are presented to Parliament each year. The Government has a desire to ensure that these reports are consistent, appropriate and adhere to reporting directions and legislation.
-

Attachment One: Design and Print Specifications for Annual Reports

A. Design specifications:

The following specifications should be included in your brief to designers:

- Cover may be designed in full cover both sides.
- Internals are to be designed in a maximum of 2 colours, throughout.
- As this document will be printed on Uncoated stock, please ensure that the concepts developed will be appropriate for such stock.
- Document is to be produced as A4 Portrait finished size (297mm x 210mm).
- Large blocks of solid colour are to be avoided, to reduce costs and environmental impacts
- Full Bleeds are to be avoided to improve recyclability of waste
- Use of photographs to be kept to a minimum. No full page photographs and no photography to be commissioned specifically for annual reports.
- Photos of senior management to be limited to Ministers and Secretary.
- 'High end' design is not required for this project, however the layout is to be clean and readable, in line with the Departments/entity's visual style guide and the whole of government branding policy.
- Cut outs, Die cutting and Embossing are not to be included in the concept designed.
- Minimum copies will be printed. Annual report will be provided to audience groups in an online format, either PDF or html. Design is to reflect this.

B. Print specifications

The following specifications should be included in your brief to printers:

- An Uncoated stock of **110gsm to 140gsm** is preferable for internal pages of an annual report.
- An Uncoated stock of **250gsm to 280gsm** is preferable for covers of an annual report.
- Document is to be perfect bound.
- No Varnishing or laminating
- Preference is for water based glues and vegetable inks.
- Preference is for paper stock that:
 - has high post-consumer recycled content;
 - comes from sustainably managed plantation timber - look for Forest Stewardship Council (FSC) certification;
 - is free of chlorine bleached fibres - choose Process Chlorine Free (PCF) or Totally Chlorine Free (TCF) or Elemental Chlorine Free (ECF) certification;
 - comes from a mill that has an EMS certification - look for ISO 14001 or EMAS; and
 - is produced in Australia - supports local industry and reduces environmental impacts from transportation.