



Annual Report

2018/19





Acknowledgement Of Country

The North Central Catchment Management Authority acknowledges Aboriginal Traditional Owners within the region, their rich culture and spiritual connection to Country. We also recognise and acknowledge the contribution and interest of Aboriginal people and organisations in land and natural resource management.

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Responsible Body Declaration

In accordance with the *Financial Management Act 1994*, I am pleased to present the North Central Catchment Management Authority's (CMA) Annual Report for the year ending 30 June 2019.



Julie Miller Markoff
Chair
North Central CMA
26 August 2019



PART 1: YEAR IN REVIEW

Foreword from the Chair

The North Central Catchment Management Authority (CMA) continued to work closely with our communities and our partners to deliver lasting change across our region.

In 2018-19, we demonstrated the trust the Victorian and Australian governments put in us, by delivering diverse natural resource management investments with, and on behalf of, the community through important government initiatives such as Victoria's Water for Victoria; Our Catchments, Our Communities; Protecting Victoria's Environment - Biodiversity 2037; and Australia's National Landcare Program.

Our effectiveness is directly related to our adaptiveness as an organisation and our ability to connect with and relate with people with a stake in this region.

We listened to our community expectations through our Board, Community Leaders' Group, numerous community-led project groups, regional roundtables, and staff. We partnered with our communities to deliver almost \$15 million worth of projects this year, all well-planned and all with the long-term goal of landscape change in mind.

We sought and secured new funding opportunities including National Landcare Program projects that protect threatened Plains Wanderers and Australasian Bitterns; projects that boost the region's native fish stock through our Native Fish Recovery Plan; and plans to use water for the environment more efficiently through the Victorian Murray Floodplain Restoration Project.

We pay attention to changing climatic conditions and adjust our strategies and programs accordingly. Through our Water for the Environment program we delivered 120 gigalitres of water using science, community and Traditional Owner knowledge to make every drop count. Climate change is likely to have ongoing significant impact on the region's natural resource assets and the community's expectations about sustainable NRM management. We've focused programs on sustainable soils and delivering climate resilient work practices and support for landholders and managers to adapt and mitigate against climate effects.

I am proud of our work in co-creating with Traditional Owners and staff our Reconciliation Action Plan which was endorsed in late 2018. Practical progress has been made through paid cultural leave provisions for Aboriginal and Torres Strait Islander staff in our Enterprise Bargaining Agreement; the establishment of a Reconciliation Working Group; and working on key partnerships projects such as the Yung Balug Djarra, Dja Dja Wurrung, Healthy Country Planning - Djandak, Gatjin and Wi (Land, Water and Fire) project at Boort.

As chair of an innovative, dynamic, and reliable organisation I am delighted in what we have achieved during the reporting period and in accordance with the *Financial Management Act 1994*, I am pleased to present the North Central Catchment Management Authority's Annual Report for the year ending 30 June 2019.



Julie Miller Markoff
Chair



Our Vision, Our Mission, Our Approach, Our Culture

Our Vision

Sustainably managed land, water and biodiversity resources that support productive and prosperous communities now and in the future.



Our Mission

We create natural resource management partnerships and programs that deliver lasting change.



Our Approach

Connecting natural resource management activities

- Delivering environmental water and improving riparian habitat.
- Supporting productive agricultural land.
- Linking healthy biodiversity.
- Adapting our landscape to a changing climate.



Enabling active communities

- Supporting community action.
- Collaborating with Traditional Owner and Aboriginal groups.
- Partnering with government, industry and community.

Supporting sound decisions with knowledge

- Gathering knowledge from traditional, local and scientific sources.
- Sharing knowledge and information to empower our community.
- Fulfilling our statutory roles in floodplain management to prepare and protect the community.

Our Culture

As a public-sector entity we behave in-line with the Victorian Public Sector values.



We are knowledgeable, engaging and reliable. We do this by:

- seeking to understand
- being honest and taking responsibility
- seeing something and doing something
- showing respect
- actively engaging

Manner of Establishment and Responsible Ministers

The North Central Catchment Management Authority is established under the *Catchment and Land Protection Act 1994*. The responsible Ministers for the period from 1 July 2018 to 30 June 2019 were the Hon. Lisa Neville MP, Minister for Water and the Hon. Lily D'Ambrosio MP, Minister for Energy, Environment and Climate Change.



Nature and Range of Services Provided

The North Central Catchment Management Authority (CMA) is principally responsible for protecting and improving the health of the region's natural resources in-line with the 2013–19 North Central Regional Catchment Strategy (RCS) and its approved plans and sub-strategies, and delivering on its statutory responsibilities for waterway, rural drainage and floodplain management.

The nature and scope of the North Central CMA's programs and projects contribute to the achievement of its business objectives. The core programs of the North Central CMA are:

Environmental Assets: Responsible for delivering a broad range of projects aimed at improving the health of waterways, wetlands and biodiversity within our region. The program delivers on the priorities identified in the RCS, the North Central Waterway Strategy, and a range of international environmental obligations. The program also works closely with the broader north central Victorian community and key Traditional Owner groups to help build capacity for delivering shared benefits across the region.

Water for the Environment: Delivering against the North Central CMA's statutory responsibilities to manage the environmental water reserve in our region pursuant to the *Water Act 1989*.

This includes long-term and annual planning, adaptively managing delivery, event-based monitoring and extensive community and Traditional Owner engagement. The program also includes management of works and measures that support environmental watering objectives such as infrastructure to deliver water to a site.

Sustainable Agriculture: Working with communities, agricultural industries and partner agencies to achieve productive farming while protecting the natural resource base. It delivers regional priorities identified in the North Central Regional Sustainable Agriculture Strategy that supports agriculture across north central Victoria.

Strategy and Partnerships: Providing support and leadership across community focused projects and programs.

A key part of the program is supporting Landcare Networks and groups, administration of the Victorian Landcare grants, delivering the citizen science Waterwatch program and coordinating the North Central CMA Indigenous Program.

Statutory Functions: Providing advice and support to local government and the community about flooding risks associated with new development. The Regional Floodplain Strategy was finalised in 2017-18 which provides the region with actions to manage the risk of flooding into the future.

Major Projects: The Victorian Murray Floodplain Restoration Project (VMFRP) includes environmental works at nine locations along the Murray floodplain in northern Victoria. This includes well-known iconic sites like Hattah Lakes and Gunbower Forest, as well as smaller, high-value ones like Nyah and Vinifera Forests. The works will return a more natural inundation regime to these areas to achieve the ecological objectives that have been set for each site. \$29M of Commonwealth funding for Stage 1 (pre-construction activities) has recently been secured to June 2021 and work is now underway. The Project will also contribute to meeting Victoria's water recovery obligations under the Murray-Darling Basin Plan. All sites are part of the package of 36 Sustainable Diversion Limit (SDL) adjustment measures (or offset projects) agreed by Basin water ministers in 2017. The offset projects enable the Basin Plan's ecological objectives to be achieved, while minimising the impacts of additional water purchase on regional communities. The Basin Plan requires all SDL adjustment measures to be operational by mid-2024. Works can include construction of weirs, regulators, pump stations, and improvements to existing and new flood levees and access tracks.

The North Central CMA is contracted by Lower Murray Water via a service level agreement (SLA) to deliver project management and support services for the Eastern Package (Guttrum-Benwell Forest and Gunbower National Park) of the VMFRP. Nine million dollars is confirmed funding to deliver the Eastern Package of works. The VMFRP is being delivered as a regional partnership with Lower Murray Water, Goulburn Murray Water, Mallee CMA, North Central CMA and Parks Victoria on behalf of DELWP.



Objectives, Functions, Powers and Duties

The principal statutory obligations of the North Central CMA are prescribed in the *Victorian Catchment and Land Protection Act 1994* and *Water Act 1989*.

The core functions of the North Central CMA delivers on the *Catchment and Land Protection Act* and *Water Act* accountabilities, which primarily include:

- Regional planning and coordination
- Regional delivery
- Statutory functions under Part 10 of the *Water Act 1989*
- Statutory functions under Part 11 of the *Water Act 1989*

Furthermore, in 2018 the Victorian Government developed an Outcomes Framework (Figure 1), that focuses on outcomes rather than outputs.

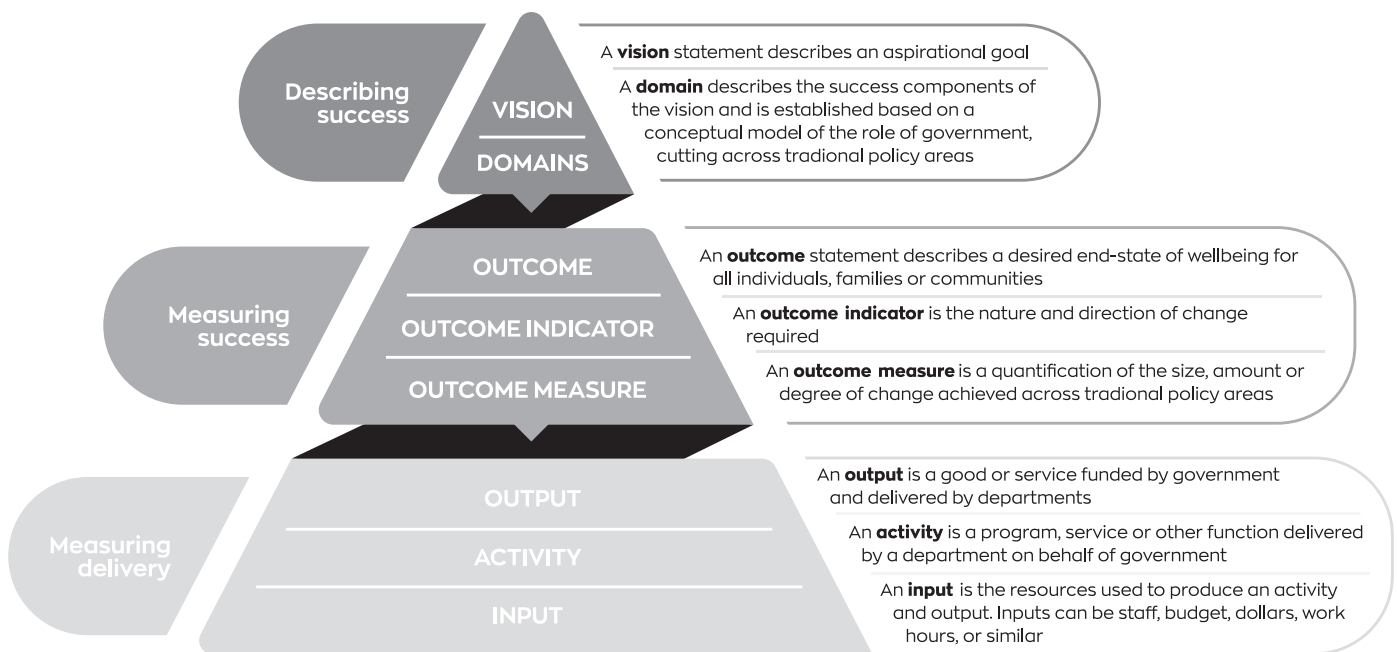


Figure 1 **Victorian Government Outcomes Framework Diagram**

In response to the Victorian Government’s Outcomes Framework, the North Central CMA’s 2018-23 Corporate Plan developed a Business Outcomes Framework (Table 1) to demonstrate how the CMA would achieve the top two tiers of the Victorian Government’s Business Outcomes Framework. The 2018-23 Corporate Plan also provided details of how business unit projects would contribute to the achievement of the outcomes and the organisation’s vision.

Our achievements and operational performance against the Business Outcome Framework Domains are detailed in the Performance Against Objectives, Functions, Powers and Duties section of this report.

Table 1 **North Central CMA Business Outcome Framework**

	Domains	Outcomes	Outcome Indicators
Sustainably managed land, water and biodiversity resources that support productive and prosperous communities now and in the future	Healthy Environment	1. Safe, sustainable and productive waterways	<ul style="list-style-type: none"> a. Increase health of waterways and catchments b. Increase health of riparian and wetland vegetation c. Increase in community and partner understanding of waterway statutory obligations
		2. Productive, resilient and effective land management	<ul style="list-style-type: none"> a. Increase sustainable management of private and public land b. Reduce salinity impacts to Murray-Darling Basin
		3. Linked, healthy, resilient and biodiverse environment	<ul style="list-style-type: none"> a. Increase condition of native habitats b. Increase native habitat extent c. Increase in the conservation outlook for health and resilience of native species d. Increase land manager commitment to stewardship
	Enabled and active communities	4. Engaged and active communities	<ul style="list-style-type: none"> a. Increase community involvement in delivery of natural resource management and disaster prevention activities
		5. Working in partnership with Traditional Owner and Aboriginal groups to deliver NRM outcomes	<ul style="list-style-type: none"> a. Increase partnerships working with Traditional Owners and Aboriginal communities
		6. Working in partnership with government and industry to deliver NRM outcomes	<ul style="list-style-type: none"> a. Increase use of integrated catchment management and planning b. Increase coordination in delivery and reporting
	Knowledgeable organisation and informed communities	7. Working in partnership to drive better decision making	<ul style="list-style-type: none"> a. Increase partner, community and Traditional Owner involvement in decision making b. Increase consideration of climate change impacts in planning
		8. Informed communities	<ul style="list-style-type: none"> a. Increase community understanding of natural resource management b. Increase information available to partners and the community
	Responsive and effective organisation	9. Working to reduce the impacts of disasters and other emergency events	<ul style="list-style-type: none"> a. Maintain support and advice to regional and incident emergency teams before, during and after an emergency event or disaster b. Fulfil statutory roles in floodplain management to prepare and protect the community
		10. Effective, safe and high performing organisation	<ul style="list-style-type: none"> a. Increase staff satisfaction and engagement b. Increase workplace safety and staff wellbeing c. Increase performance and accountability d. Increase workplace diversity and inclusion

Performance Against Objectives, Functions, Powers and Duties

The North Central CMA reports against the state-wide key performance indicators and targets (Table 2) as prescribed by the Victorian Government for all Victorian CMA's as follows:

Table 2 **Performance against statewide key performance indicators**

Performance area	Performance target	Achievement commentary	Result (key below)
Business management and governance	Submit annually a Board performance assessment report, according to any guidelines issued.	A Board performance report was submitted on 31 August 2018; compliant with DELWP guidelines.	✓
	A risk management strategy approved by the Board and being implemented.	The risk framework was reviewed and endorsed by the Board in May 2018. . Implementation is ongoing. An internal review will be conducted in September 2019.	✓
	100% of the CMA's policies and procedures reviewed every three years.	100% of North Central CMA policies and procedures are reviewed every three years.	✓
	Full compliance with all applicable requirements under the Standing Directions of the Minister for Finance 2016.	Fully compliant.	✓
Regional planning and coordination	A Regional Catchment Strategy approved by the Minister for Water.	At 30 June 2019 the 2013–19 Regional Catchment Strategy, which was gazetted by the Victorian Government on 16 May 2016, was in its sixth year of implementation.	✓
	A Stakeholder and Community Engagement Framework approved by the Board.	At 30 June 2019 the North Central CMA Engagement Strategy 2017–19 is in its third year of implementation.	✓
	A Regional Landcare Support Plan approved by the Board.	At 30 June 2019 the 2018-23 Regional Landcare Support Plan is in its first year of implementation.	✓
	A Regional Waterway Strategy approved by the Board.	At 30 June 2019 the 2014–22 North Central Regional Waterway Strategy was in its fifth year of implementation.	✓
	A Regional Floodplain Management Strategy approved by the Board.	At 30 June 2019 the 2018–28 Regional Floodplain Management Strategy was in its second year of implementation.	✓
	Land and Water Management Plans (LWMP) in designated irrigation areas (or equivalent) approved by the Board.	At 30 June 2019 the 2011–26 Loddon Campaspe Irrigation Region Land and Water Management Plan was in its seventh year of implementation with consultation for its review and renew underway.	✓

Performance area	Performance target	Achievement commentary	Result (key below)
Regional planning and coordination	The regional contribution to the Annual Report on salinity management activities and the allocation and update of salt disposal entitlements is submitted to the department by 31 July or as otherwise directed by the department.	The North Central CMA complied with its Basin Salinity Management 2030 obligations and has managed salinity credits for the region within its allocation. The BSM 2030 Annual Report was endorsed by the Board in September 2018.	✓
Regional delivery	Progress with implementation of the RCS (and its major sub-strategies) is reviewed by the board annually.	At 30 June 2019, on behalf of the Board, the Strategy Implementation Committee continues with its review of the 2013-19 North Central RCS implementation. Recommendations from the review process will help inform the renewal of the RCS in the next reporting period.	✓
	Projects / activities to implement the RCS are delivered and reported according to associated funding agreements.	The protection of priority assets was progressed during the reporting period and all activities were reported according to funding agreements.	✓
	Projects / activities to implement the Regional Waterway Strategy and the Regional Floodplain Management Strategy are delivered and reported according to associated funding agreements.	All projects/activities to implement the North Central Waterway Strategy and the Regional Floodplain Management Strategy were delivered and reported according to funding agreements.	✓
	Projects / activities to implement the Land and Water Management Plan (LWMP) are delivered and reported according to associated funding agreements.	All projects/activities to implement the LWMP were delivered and reported according to funding agreements.	✓
Statutory functions under Part 10 of the Water Act 1989.	Ninety per cent of statutory requirements (permits, referrals, advice and licences) associated with waterway and floodplain management are responded to within the prescribed period.	More than ninety per cent of statutory responses associated with waterway and floodplain management were responded to within the prescribed period.	✓
Statutory functions under Part 11 of the Water Act 1989.	Ninety per cent of statutory requirements (permits, referrals, advice and licences) associated with irrigation management are responded to within the prescribed period.	Nil referrals received.	N/A

Key to result:











- ✓ = performance target achieved or exceeded or expected to be achieved
- = performance target not achieved – exceeds 5% variance
- = performance target not achieved – within 5% variance













Business Outcomes Framework (Table 1) performance

This is the first year the CMA has aligned its reporting against the against the Victorian Government's Statewide Business Outcomes Framework. A draft set of outcomes and measures were developed as part of the 2018-23 Corporate Plan. In the absence of clear measurables the achievements are based on available evidence or best assumptions.





With additional guidance, these outcomes were reviewed internally with improvements made in the 2018-23 Corporate Plan. The revised outcomes are simpler, more meaningful and measurable and ensure we continue to improve performance and are able to demonstrate our value to the community.

Table 3 Performance against Business Outcomes Framework

Outcomes	Outcome Indicators	Achievement	Commentary
1. Safe, sustainable and productive waterways	<ul style="list-style-type: none"> a. Increase health of waterways and catchments b. Increase health of riparian and wetland vegetation c. Increase in community and partner understanding of waterway statutory obligations 	<ul style="list-style-type: none"> a.  b.  c. — 	<ul style="list-style-type: none"> a. Refer to Catchment Condition reporting. b. Refer to Catchment Condition reporting. c. This was not able to be measured.
2. Productive, resilient and effective land management	<ul style="list-style-type: none"> a. Increase sustainable management of private and public land b. Reduce salinity impacts to Murray-Darling Basin 	<ul style="list-style-type: none"> a.  b.  	<ul style="list-style-type: none"> a. 2,640 hectares managed through project delivery works such as riparian or wetland vegetation protection, weed control and grazing exclusion or control. b. Salinity risk is reducing as the water table associated with saline groundwater recedes. The North Central CMA has met all of its obligations against the Murray-Darling Basin 2030 report.
3. Linked, healthy, resilient and biodiverse environment	<ul style="list-style-type: none"> a. Increase condition of native habitats b. Increase native habitat extent c. Increase in the conservation outlook for health and resilience of native species d. Increase land manager commitment to stewardship 	<ul style="list-style-type: none"> a.  b.  c.  d.  	<ul style="list-style-type: none"> a. Refer to Catchment Condition reporting. b. Refer to Catchment Condition reporting. c. Refer to Catchment Condition reporting. d. 86% of landholders surveyed in the 2018-19 NRM Audit were undertaking maintenance works.
4. Engaged and active communities	<ul style="list-style-type: none"> a. Increase community involvement in delivery of natural resource management and disaster prevention activities 	<ul style="list-style-type: none"> a.  	<ul style="list-style-type: none"> a. Reduction in participant numbers (5,993 down from 7,088) likely due to project design changes.
5. Working in partnership with Traditional Owner and Aboriginal groups to deliver NRM outcomes	<ul style="list-style-type: none"> a. Increase partnerships working with Traditional Owners and Aboriginal communities 	<ul style="list-style-type: none"> a.  	<ul style="list-style-type: none"> a. One formal partnership (DDWCAC) and improving relationships with other six Traditional Owner organisations or individuals through implementation of actions from the Reconciliation Action Plan.

Outcomes	Outcome Indicators	Achievement	Commentary
6. Working in partnership with government and industry to deliver NRM outcomes	<ul style="list-style-type: none"> a. Increase use of integrated catchment management and planning b. Increase coordination in delivery and reporting 	<ul style="list-style-type: none"> a.  b.  	<ul style="list-style-type: none"> a. RCS review results indicate a sound willingness to participate in regional NRM planning. b. As above and demonstrated by Catchment Partners Forum.
7. Working in partnership to drive better decision making	<ul style="list-style-type: none"> a. Increase partner, community and Traditional Owner involvement in decision making b. Increase consideration of climate change impacts in planning 	<ul style="list-style-type: none"> a.  b.  	<ul style="list-style-type: none"> a. DDW delivering one OCOC sub-project, DDW partner in delivering A Healthy Coliban Catchment project, increasing ATSI/TO participation in water for environment planning. b. Victorian government policy changes and programs are being implemented across the industry.
8. Informed communities	<ul style="list-style-type: none"> a. Increase community understanding of natural resource management b. Increase information available to partners and the community 	<ul style="list-style-type: none"> a.  b.  	<ul style="list-style-type: none"> a. Engagement event evaluation results indicate an increase in participants' skills and/or knowledge. b. NRM and industry information available to our communities and partners through various mediums including social media platforms, website, direct email and the North Central Chat.
9. Working to reduce the impacts of disasters and other emergency events	<ul style="list-style-type: none"> a. Maintain support and advice to regional and incident emergency teams before, during and after an emergency event or disaster. b. Fulfil statutory roles in floodplain management to prepare and protect the community 	<ul style="list-style-type: none"> a.  b.  	<ul style="list-style-type: none"> a. Plans continue to be reviewed and renewed with training drills conducted by multi-agency groups. b. The CMA is compliant against obligations and continues to actively participate in flood preparation activities.
10. Effective, safe and high performing organisation	<ul style="list-style-type: none"> a. Increase staff satisfaction and engagement b. Increase workplace safety and staff wellbeing c. Increase performance and accountability d. Increase workplace diversity and inclusion 	<ul style="list-style-type: none"> a.  b.  c.  d.  	<ul style="list-style-type: none"> a. People Matter Survey results show staff are satisfied and engaged. b. No notable OHS incidents reported. c. The CMA is compliant with governance obligations and continues to improve efficiency. d. Increase in staff who identify as ATSI and/or Culturally and Linguistically Diverse.

Key to result:

-  = Upward trend that is evidence-based
-  = Upward trend that is assumption-based
-  = Downward trend that is evidence-based
-  = Downward trend that is assumption-based

Organisational Performance Framework performance

The CMA developed the Organisational Performance Framework (Figure 2) to understand performance and inform ongoing improvement activities. Implementation during the reporting period has facilitated reporting data against nine measures, with

more partially developed and some planned to take up to another eighteen months. Based on the results, successes will be acknowledged, issues examined, and solutions identified and implemented over the next financial year.

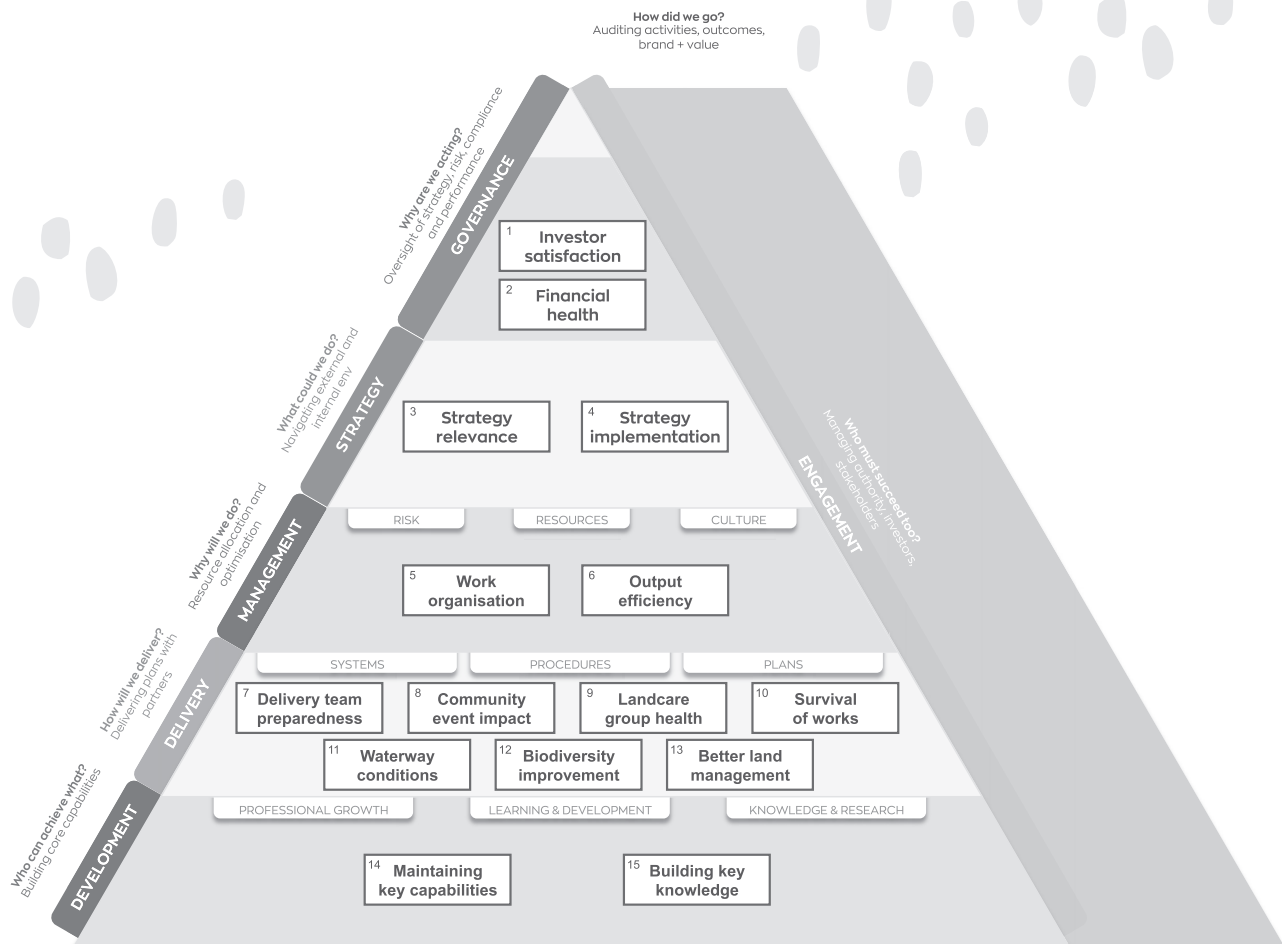


Figure 2 **Organisational Performance Framework**

Performance:

Following the first year of implementation our high-level conclusions about our performance are:

- Delivery against key organisational strategies, such as the Regional Catchment Strategy and North Central Waterways Strategy, is generally meeting expectations.
- Staff have clarity of individual and team roles and are able to identify a line-of-sight between project works and organisational strategic outcomes.
- Staff have a sound level of satisfaction with project delivery systems and processes.
- Staff capabilities exceed our needs to deliver current projects and activities.
- We continue to deliver events that increase participants' skills, knowledge and/or awareness of natural resource management.
- The region's Landcare groups, Networks/Friends of groups are well-functioning and contributing to NRM activities and landscape change.
- Work delivery methods continue to maintain a sound level of works survival, three years after delivery.
- A reduction in delivery of agricultural on-ground practice changes, due to a new project being implemented during the reporting period. The reduction however is offset by engagement events that are demonstrating participants' intent to change management practices, through workshop delivery and planning activities.
- An industry-wide reduction in long-term financial security primarily due to the end of current Victorian Water Program Investment Framework projects.

Catchment Condition Statement

The catchment condition section of the report provides an assessment of the region's catchment condition under the following themes; waterways, biodiversity, land and community. A key purpose of monitoring and assessing catchment condition is to help identify opportunities for adapting and changing the way the environment is managed.

The assessment includes a reflection on the likely impact of annual scale actions, events and observed change.

Each theme includes:

- A description of the key regional context.
- Benchmark conditions or background levels.
- A regional annual condition assessment.

- Reasons in support of the assessment.
- A supporting case study.

The catchment condition assessment for each theme describes the level of confidence or concern that catchment managers have about the future of the regional environment. The assessment is based on available science and expert advice as well as evidence gained during the preceding year and uses the criteria detailed in Table 4 with overall results aligned to Table 5. A positive assessment indicates a level of optimism about future direction and a concerned or highly concerned assessment indicates a more pessimistic view of the direction of environmental condition of the direction of environmental change.

Table 4 **Catchment condition assessment criteria**













Assessment Criteria		
1. Positive		An optimistic future with evidence that events during the year will have a positive impact on the longer-term.
2. Neutral		A largely neutral state, where events during the year may have been significant but are within expected variation and will have little impact in the longer-term.
3. Concerned		A level of concern that significant events during the year may have an adverse impact in the longer-term.
4. Highly concerned		A high level of concern that significant events during the year are likely to have an adverse impact in the longer-term.

Table 5 **Summary catchment condition assessment**

Theme	Longer term assessment	Annual assessment	Summary condition assessment
Waterways			Large-scale water for the environment deliveries to rivers and wetlands, natural inflows and additional protection and restoration works build on 20 years of activity that is addressing historical degradation.
Biodiversity			Medium-scale protection and restoration works continue to incrementally address a long history of degradation.
Land			Additional protection and restoration works, building momentum of good management practices were offset by hotter and drier conditions, fractionally reducing soil moisture and ground cover.
Community			The community continues to actively participate in natural resource management activities, building its capacity, resilience and support of the region's assets. Increased funding availability and a positive Landcare health score support this.

Note: Due to limitations in available data, a three-year assessment could not readily be determined. Available data supported by expert judgement has been applied to determine longer-term condition assessments. It is intended to move towards a three-year assessment as more recent data and approaches are available.

Other reporting

The Commissioner for Environmental Sustainability Victoria released the State of the Environment Report 2018 (<https://www.ces.vic.gov.au/reports/state-environment-2018>). The report is the first to include a proposal that the government environment sector aligns with both the United Nations' System for Environmental and Economic Accounts and the Sustainable Development Goals. Several recommendations also seek further improvements to the collection and management of environmental data by the Victorian government. Results from the report align closely with the North Central CMA's regional reporting, below.

Waterways

Regional context

Waterways (rivers and wetlands) and the aquatic and terrestrial ecosystems they support are the most notable characteristics of north central Victoria.

The major river catchments of the Campaspe, Loddon, Avoca and Avon-Richardson and the Murray River are unique and integral to the environmental, economic and social values of the region.

The environmental condition of waterways is determined by key drivers such as habitat, water regimes, water quality, vegetation and connectivity. Broader catchment condition, land use, natural events like floods and bushfires, development and climate change can also influence the environmental condition and values of waterways. Waterway management needs to consider how both natural and anthropogenic factors (i.e. human impact via farming practices, recreation, urban development etc.) impact on waterway condition and, therefore, on the values of the region's waterways.

Benchmark conditions

Key indicators:

- Index of Stream Condition for water flows (hydrology), water quality, riparian vegetation (streamside zone), bank stability (physical form) and aquatic life.
- Waterwatch data for water quality.
- Index of Wetland Condition data for water flows (hydrology), plant and animal life (biota), extent (physical form), soils, water properties and adjacent land use and buffers (wetland catchment).
- Annual rainfall for inflows.
- Project delivery and local knowledge.

Waterways in the North Central CMA region are in mostly moderate to poor condition. Many of the waterways are highly regulated that impact seasonal flow conditions, water quality and habitat for aquatic dependent species.

The 2013 State-wide Index of Stream Condition report provides a snapshot of river health for approximately 29,000 km of major rivers and streams in Victoria. For north central Victoria, the 2013 report indicates there has been a declining trend between 1999 and 2004 and a return to similar conditions as 1999 by 2010. Overall river conditions in north central Victoria are in moderate condition.

Twenty years of Waterwatch data report finds water quality across the region is in moderate condition. The upper catchments, (southern end of the region) tend to be in better condition compared to the lower (northern) or western parts. With the Campaspe, Upper and Lower Loddon, Loddon Western Tributaries and Upper Avoca fairing better than Gunbower, Loddon Eastern Tributaries and Avon-Richardson.

The 2006–2012 Index of Wetland Condition (<http://ics.water.vic.gov.au/ics/>) indicates that seven per cent of high value wetlands are in excellent condition, 38 per cent are in good condition, 49 per cent are in moderate condition and five per cent in poor condition.

The assessments were undertaken at the end of thirteen years of below average rainfall (1996 to 2009) which indicates wetlands have evolved under a variable climate and have a degree of resilience. It is important to note that the wetlands assessed in the North Central CMA region only represent a small percentage of the high value wetlands identified in the North Central Waterway Strategy 2014.



Rainfall totals for north central Victoria for the period July 2018 to June 2019 were below the long-term average. (source: <http://www.bom.gov.au/climate/updates/articles/a034.shtml>). Reduced rainfall has reduced soil moisture and river inflows (Figure 3).

Annual Assessment – Waterways

2. 

A largely neutral state. Events during the year have been significant but are within expected variation and will have only a small impact in the long-term.

Assessment explained:

Investment in riparian, wetland and riverine protection encouraged activity in the North Central CMA region through the following projects: Our Catchments, Our Communities (Upper Coliban and Long Swamp); Priority Waterway’s (Birch’s Creek and Upper Coliban catchments); Caring for the Campaspe (a Victorian government Flagship Waterway project); Environmental Water program; The Living Murray; Gunbower Compliance; Gunbower and Kerang Ramsar (various); Victorian Murray Floodplain Restoration project planning for Gunbower and Guttrum-Benwell; Toward the recovery of the Southern pygmy perch; Kyneton offsets; and the Native Fish Recovery Plan.

With nearly \$5,000,000 in expenditure, these projects delivered 57 kilometers of riparian fencing, 314 hectares of riparian or wetland vegetation protection, 2,214 hectares of weed control, 111 hectares of grazing exclusion or control.

Fourteen wetlands or waterways were provided with 55,600 ML of environmental water or managed consumptive flows to maintain or improve the environmental condition for targeted riverine species (e.g. fish, platypus, vegetation). Project activities build on a 20-year history of the CMA delivering large-scale waterway interventions.

Through the Living Murray project, Gunbower Creek received 20 GL of water for the environment during the reporting period. A large-scale environmental water delivery to Gunbower Forest of 43.5 GL was delivered from 1 July to 28 October 2018.

The current activities for creating in-stream and riparian habitat, as part of the Native Fish Recovery Plan in the northern parts of the catchment, are working to enhance both the stream health and create opportunities for recreational fishers, by using water for multiple purposes.

No new significant threatening processes were identified and with continued investment in waterway health activities delivered by the North Central CMA in partnership with a range of partners and landholders the overall condition can be maintained or improved in to the future.

Annual river inflow

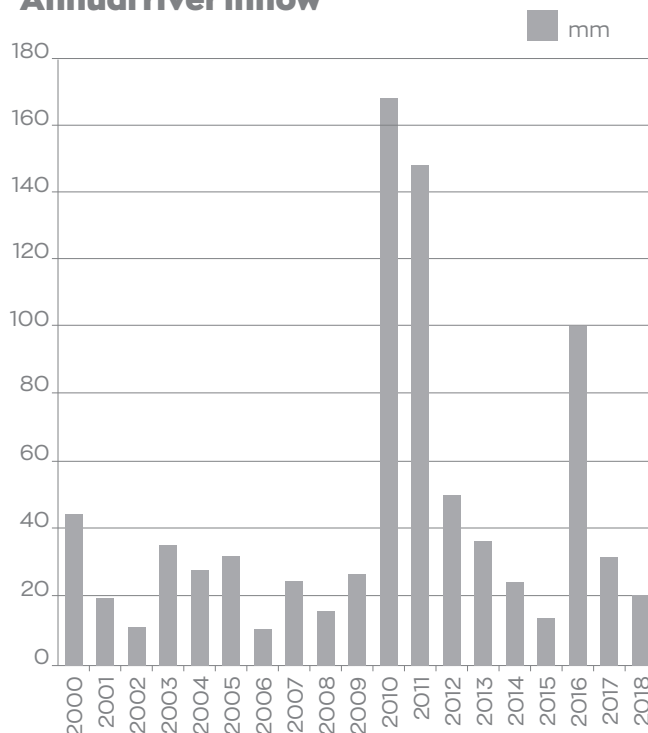


Figure 3 Annual river inflow

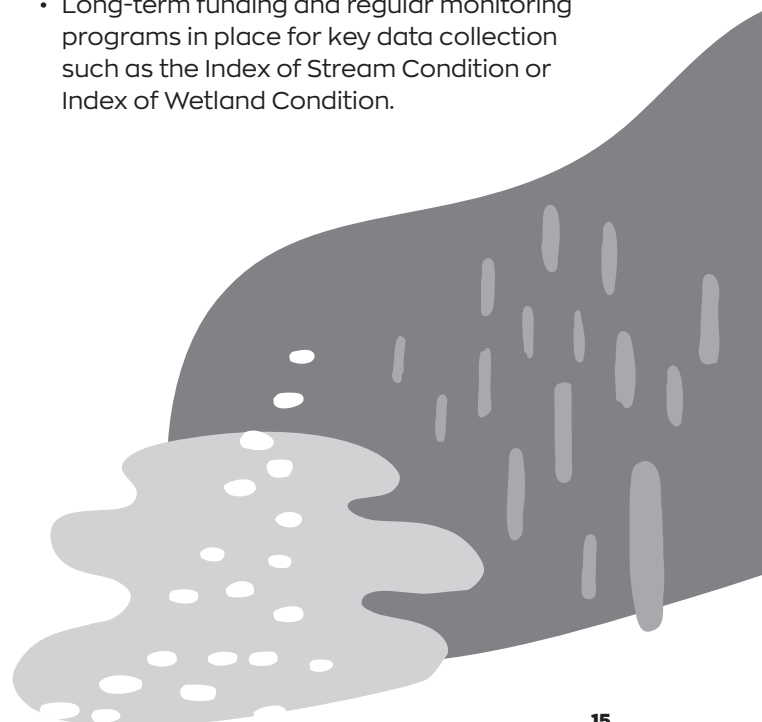
Total surface and subsurface runoff into the river as estimated by the OzWALD model-data fusion system.

Source:

Australia’s Environment in 2018: National-scale, comprehensive information on the condition and trajectory of our environment. Developed by Australian National University – Fenner School of the Environment and Society.

Key data gaps or areas for future focus:

- Long-term funding and regular monitoring programs in place for key data collection such as the Index of Stream Condition or Index of Wetland Condition.



Case study **Our Catchments, Our Communities - A Healthy Coliban Catchment**

Challenge: The long-term protection of one of the region's most important waterways is at the centre of an innovative 20-year plan bringing together government agencies, councils and local communities.

A Healthy Coliban Catchment focuses on the health of the Coliban River and its tributaries upstream of Malmsbury Reservoir.

Approach: For the first time, Coliban Water, the North Central CMA and Dja Dja Wurrung Clans Aboriginal Corporation have joined forces to create a plan aimed at protecting water quality, the fauna and flora, and cultural history of the area. Co-funded by North Central CMA and Coliban Water, project delivery is being led by the CMA, through a working group, with a community reference group and technical working group providing governance and support.

Results: The project is delivering on-ground, planning and engagement activities to achieve its goals. This year has seen the delivery of 12km of riparian fencing, 116ha of weed control, and 25 off-stream watering points. Landcare groups are supporting project implementation works in partnership with landholders. A citizen science program and other water quality monitoring programs have been established to understand water quality health as a result of project works.

A social benchmarking survey was also undertaken to understand the aspirations and practices of the local community, to inform delivery, engagement and provide a baseline for long-term change. Planning scheme amendments with local governments to protect water quality and rural amenity also commenced.

Key partners: DELWP, Coliban Water, Dja Dja Wurrung Clans Aboriginal Corporation, Hepburn Shire and Macedon Ranges Shire Council, Landcare groups, Goulburn Murray Water.

Biodiversity

Regional context

Historical clearing and current farming practices have impacted the vegetation cover with approximately 15 per cent of cover remaining across the North Central CMA region, making it one of the most cleared regions in the country. While development has resulted in a productive and vibrant regional economy it is now crucial to protect and rebuild biodiversity assets for the future (North Central Regional Catchment Strategy 2013-19). The region's eight bioregions are affected with three bioregions at less than 10 per cent of cover pre-European extent (Murray Mallee, Wimmera and Victorian Riverina).

The Murray Fans bioregion has 20 per cent cover compared to pre-European vegetation, while the remaining three bioregions (Central Victorian Uplands, Goldfields and Northern Inland Slopes) have between 20–30 per cent of pre-European cover.

Benchmark conditions

Key indicators:

- Biodiversity (plant and habitat) value using NaturePrint.
- Project delivery and local knowledge.

North central Victoria is home to scattered areas of high biodiversity value (source: NaturePrint V3). While most of the high value areas are captured in existing parks and reserves, narrow bands along major streams illustrate the importance of riparian zones for the protection of biodiversity across the region. There is a relatively steady long-term incremental decline in areas affected by land clearing, livestock grazing, inappropriate land uses, invasive pest species and predicted increases in climate variability (North Central Regional Catchment Strategy 2013-2019).

Annual Assessment - Biodiversity

2.



A largely neutral state. Events during the year have been significant but are within expected variation and will have only a small impact in the long-term.

Assessment explained:

Investment in biodiversity protection encouraged activity in the North Central CMA region through the following projects: Bringing Back the Bittern and Plains for Wanderers.

With expenditure of nearly \$1,000,000 the two projects delivered four kilometers of fencing, 57 hectares of revegetation, four hectares of wetland establishing earthworks and watering infrastructure, 1,560 hectares of pest control and 134 hectares of covenanting (permanent protection), plus planning and support activities. These continue to build on a smaller, but steady program of CMA and partner-led biodiversity focused projects across the region.

Key data gaps or areas for future focus:

- Long-term funding and regular monitoring programs in place to collect data to further understand vegetation extent and condition.
- A clear understanding of the extent and populations of threatened and important native species (both plant and animal)

**Case study Plains for Wanderers project**

Challenge: The Zoological Society of London recently listed the plains-wanderer as the world's most important endangered bird species, based on assessment of the species' rarity and evolutionary uniqueness. With numbers at an all-time low, the North Central CMA is working with communities and stakeholders to protect, enhance and improve habitat to ensure their long-term survival.

To permanently protect high-value Plains wanderer habitat through undertaking supporting restoration activities and securing covenants that require managed grazing to maintain habitat values.

Approach: Building on a successful five year project, further high priority plains wanderer habitat has been identified and is being targeted for covenants and on-ground works.

Additionally, partnerships with public land managers are supporting ongoing improvements in land management arrangements and practices on the public estate for plains wanderers.

Results: In its first year, the project has permanently protected 134 hectares through covenants. Building relationships and community knowledge and interest in the protection of the species will enable a further four years of action to protect this unique and cryptic bird.

Key partners: National Landcare Program, Local landholders, Trust for Nature, Northern Plains Conservation Management Network, Parks Victoria, DELWP.



Land and soils

Regional context

The land and soils of the North Central CMA region contribute to regional economic viability, provide water purification, carbon cycling and storage, support for biodiversity, resistance to erosion and an abundance of clean air and water.

With state and federal government support, conservation and community groups in north central Victoria are working together to protect the region's significant natural capital while also maintaining long-term agricultural productivity, access and opportunities for recreation and protection of important cultural values. Managing and improving soil health on private land is a key focus for sustainable agriculture. While protection and improved management through agreements, covenants and management plans are important, parks and reserves are key components of a long-term approach for landscape scale management.

Benchmark conditions

Key indicators:

- Land managed for conservation (Table 6), to understand permanently protected parts of the landscape, managed for natural values. This includes areas under private covenant.
- Percentage of exposed soil, to understand the area of the region at higher risk of wind and water erosion.
- DustWatch information.
- Project delivery and local knowledge.

Land that is permanently protected for natural values is quantified (Table 7), as this demonstrates the amount of the region that is secure. From an agricultural perspective, soil health would be an ideal dataset but is not currently available. As wind and water erosion are key risks for the region, exposed soil is used as a surrogate to understand the likely risk of large-scale erosion events, while DustWatch tracks the hours per month with above threshold particulates in the air; these could be caused by smoke or dust.

Land under permanent protection continues to rise, with additional covenants placed on title through Trust for Nature (Figure 4).

Table 6 Land managed for conservation

Protection type	Area covered (ha)	Additional area this year (ha)
National parks*	47,718 hectares	0 hectares
State parks*	20,713 hectares	0 hectares
Trust for Nature covenants (Figure 3)	12,305 hectares	495 hectares
Other*	346,549 hectares	0 hectares

* Data from Public Lands Management spatial dataset. 'Other' includes Commonwealth Land, Community Use Area, Earth Resources, Historic and Cultural Features Reserve, Land not required for Public Purposes, National Heritage Park, Natural Features Reserve, Nature Conservation Reserve, Not Reviewed, Plantation, Proposed national Parks Act, Regional Park, Services and Utilities, State Forest, Uncategorised Public Land, Water Production.



Hectares covenanted, per year

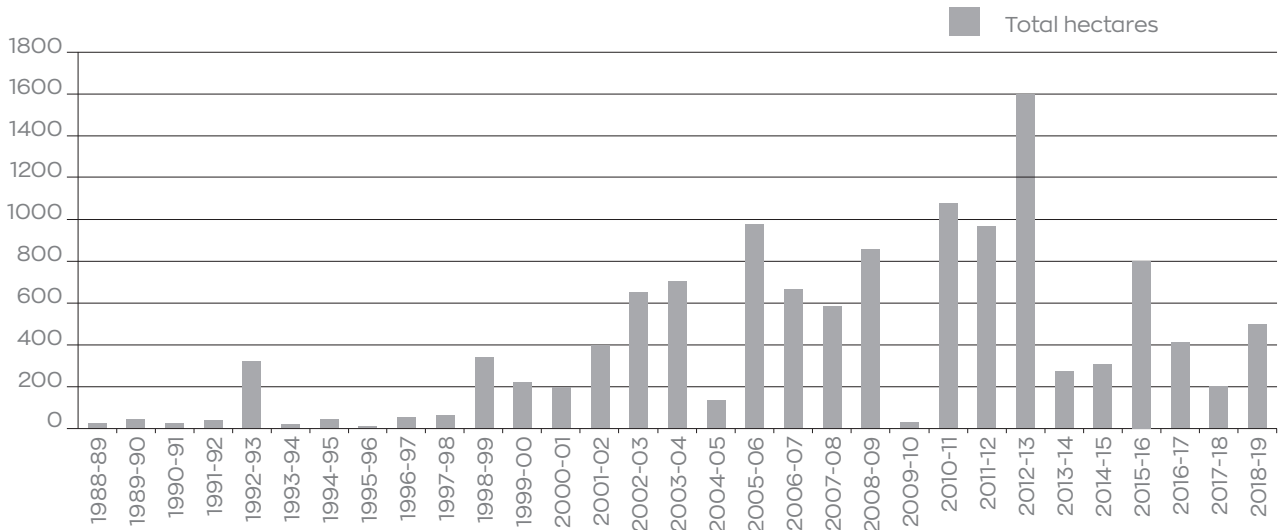


Figure 4 Annual hectares of Trust for Nature covenants, over time.

Land cover

Research presented in the Australian National University's 'Australia's Environment in 2018' report indicates the annual percentage of soil that is unprotected by living vegetation – i.e. exposed to wind and water erosion (source: *Australia's Environment in 2018: National-scale, comprehensive information on the condition*

and trajectory of our environment. Developed by Australian National University – Fenner School of the Environment & Society) – in the North Central CMA region has fluctuated between 15 and 20 per cent since 2000 (Figure 5). The dry year has seen an increase in bare soil, increasing the likelihood of wind and water erosion.

Percentage exposed soil

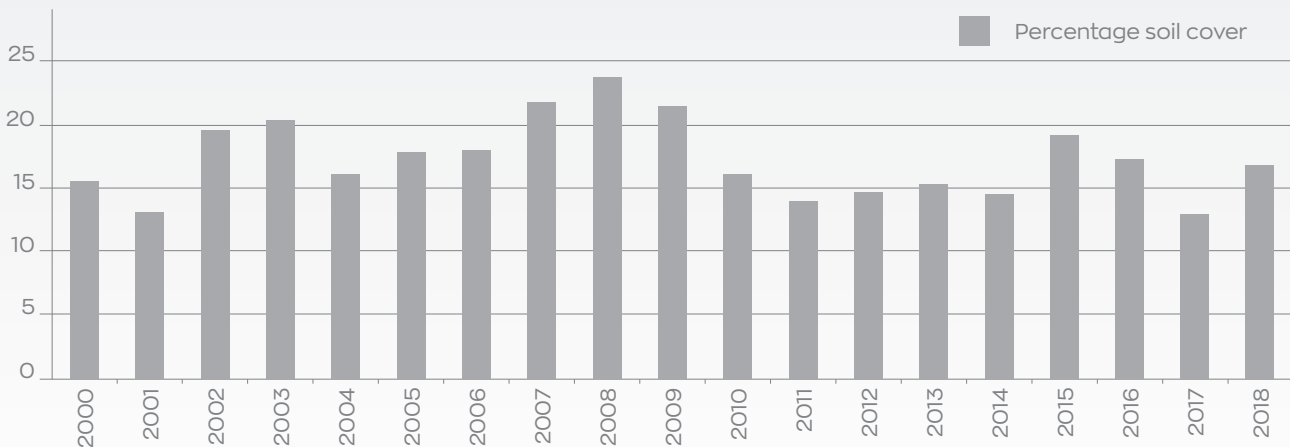


Figure 5 Percentage of exposed soil

Annual mean percentage of soil that is unprotected by living vegetation or litter as mapped from MODIS satellite imagery following the methodology of Guerschman and colleagues (CSIRO).

Source:

Australia's Environment in 2018: National-scale, comprehensive information on the condition and trajectory of our environment. Developed by Australian National University – Fenner School of the Environment and Society.

Condition assessment

Annual Assessment – Land and Soils

2. 

A largely neutral state. Events during the year have been significant but are within expected variation and will have only a small impact in the long-term.

Assessment explained:

Investment in land and soil protection encouraged project activities in the North Central CMA region: Healthy Productive Irrigated Landscapes; Loddon Campaspe Irrigation Region Land and Water Management Plan Review; Reporting and Accounting for Salinity; Regenerative Agriculture in north central Victoria; Plan2Farm; and the Regional Landcare Facilitator.

With expenditure around \$2,200,000 these projects delivered engagement events with 477 participants, 121 property surveys and 108 property plans, plus planning and support activities. These build on a smaller, but steady CMA-led program and activities delivered by Victorian government departments and industry groups.

- Average soil water availability (Figure 6) is relatively stable, indicating a recovery from loss of carbon matter content during the Millennium Drought.
- Exposed soil cover (Figure 5) remains highly variable due to a combination of climatic conditions. Ground cover reduction is likely to be a result of a combination of factors including reduced annual rainfall and farming practices.

Average soil water availability

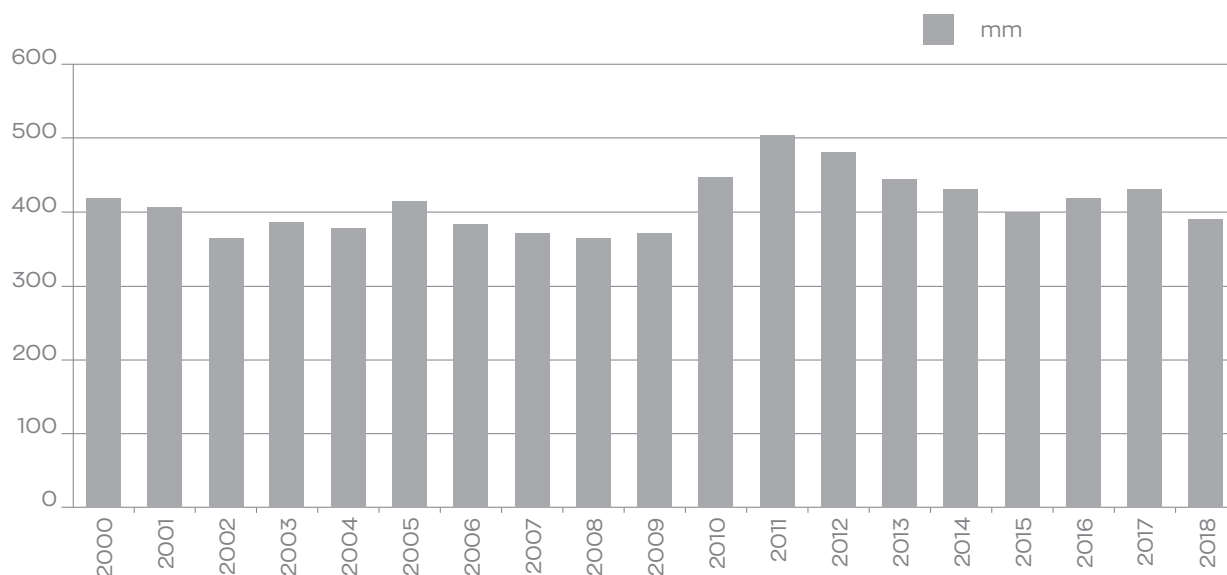


Figure 6 **Average soil water availability**

Average amount of water stored in the soil profile during the year as estimated by the OzWALD model-data fusion system.

Source:

Australia's Environment in 2018: National-scale, comprehensive information on the condition and trajectory of our environment. Developed by Australian National University – Fenner School of the Environment and Society.

Key data gaps or areas for future focus:

- Long-term funding and a regular monitoring program in place for soil health data collection (physical, chemical and biological) is a critical long-term management gap.

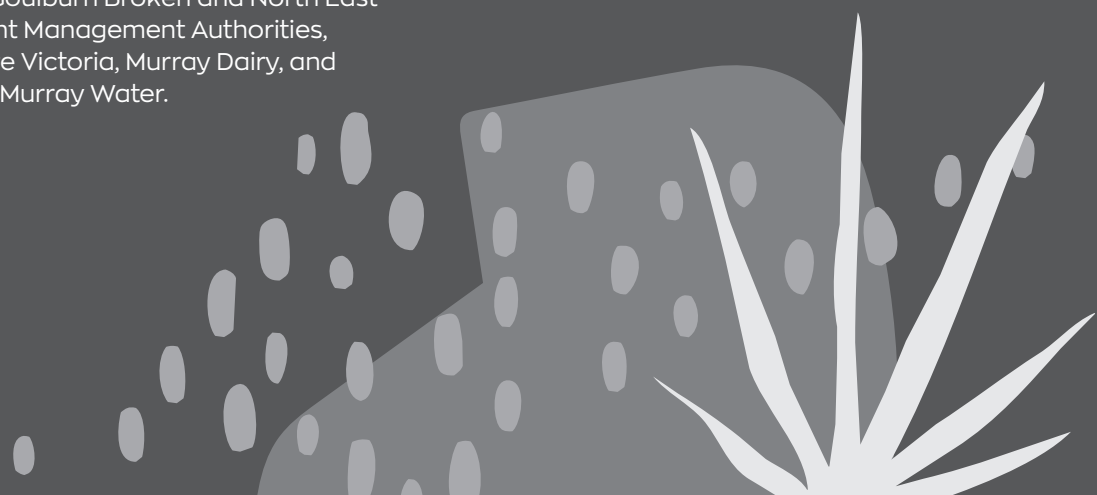
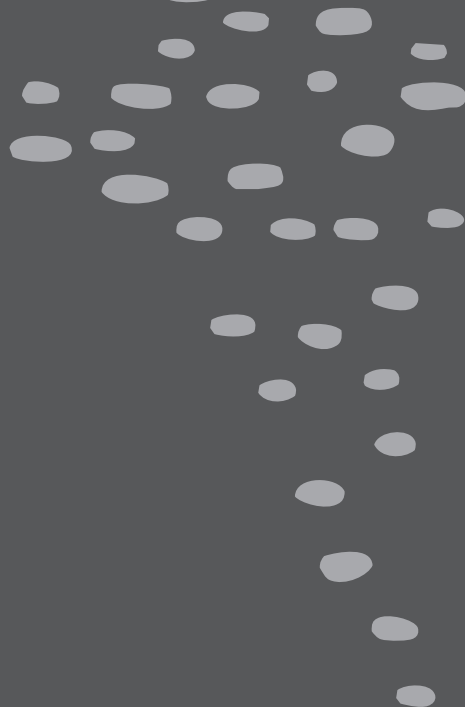
Case study **Plan2Farm**

Challenge: Changes to the irrigation areas in the north of the region are having significant impacts on farming enterprises. These are exacerbated by external factors, such as climate variability and change, drought, changes to consumer preferences and food manufacturing and distribution chains.

Approach: Plan2Farm workbooks support farming families to develop strategic plans with appropriate enterprise goals and make informed, confident and more timely farming decisions around farm layout and design; irrigation upgrades; infrastructure optimisation; water entitlements and tariffs; land area and configuration; agriculture type and scale; the people involved (family and labour); and if necessary, to exit farming with dignity.

Results: Plan2Farm has engaged more than 130 farmers through group learning sessions. Forty-two workbooks are complete. This has been supported by assessment of 325 potential families to ensure they are provided the most appropriate workbook approach and additional engagement and training activities to generate or support participating families. As a result of participating in Plan2Farm, Farmers are inspired to undertake significant Farm improvement activities. Analysis of the Farmers' Action Plans tells us that 81 per cent (22 out of 27 who have completed six-month follow-ups) have made substantial progress implementing an appropriate and extensive list of actions. Economic analysis shows an estimated benefit cost ratio around two or greater and significant investment in irrigation infrastructure and an improvement in regional production. Farmers who completed the workbook stated they are feeling more confident in their decision making and achieve their farm vision through the implementation of their action plan.

Key partners: DELWP, Regional Development Victoria, Goulburn Broken and North East Catchment Management Authorities, Agriculture Victoria, Murray Dairy, and Goulburn Murray Water.



Community

Regional context

The health and wellbeing of the region's community benefits not only from visiting and staying in Victoria's many parks and reserves but also from participation in direct environmental action. The community in the North Central CMA region are active participants in a range of environmental activities that help improve the condition of the region's biodiversity and waterways and improve the way land is managed.

Benchmark conditions

Key indicators:

- Community participation (Table 7)- to understand the number of people involved in NRM events and activities.
- Landcare Group Health scores (Figure 7), to understand the number of well-functioning Landcare groups in the region.
- Project delivery and local knowledge.

Having a knowledgeable, involved and active community around NRM issues is a key enabler for the implementation and maintenance of protection works and sensitive use of public spaces. Tracking this information assists the CMA in understanding the contribution of its activities.



Table 7 **Annual and previous year participation counts.**

Community participation		
Activity	Participation in 2018–19	Participants in 2017-18
Contributing to on-ground works	79 properties	118 properties
Attending skills and training events	324	671
Taking part in awareness raising activities	3,896	3,574
Working as collaborators in planning in decision making	897	1,123
Being consulted to help determine appropriate action	876	870

Group health score

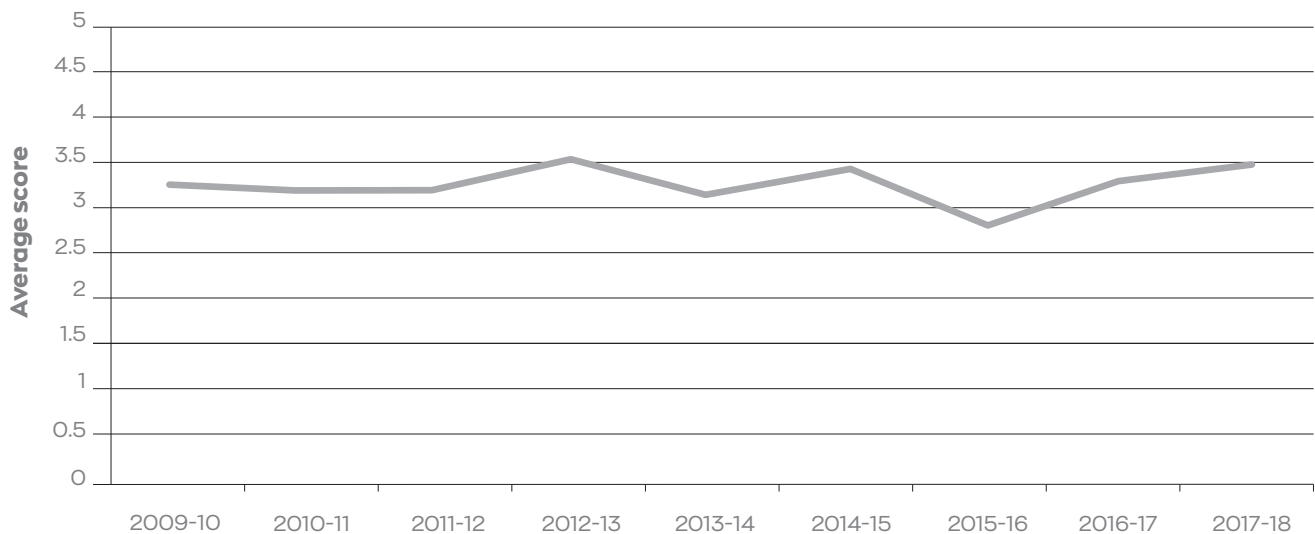


Figure 7 Landcare group health score

Condition benchmark

Annual Assessment – Community

1.



An optimistic future with evidence that events during the year will have a positive impact on the long-term.

Assessment explained:

North Central CMA projects contributing to the assessment under the community theme include: Victorian Landcare Grants; Regional Landcare Coordinator; Protecting Investment, increasing Capacity; Regional Agricultural Landcare Facilitator; North Central Waterwatch Program; River Detectives Program; Our Catchment, Our Communities and various water for Indigenous projects (including The Living Murray, Barapa Barapa Water for Country and Environmental Water Shared Benefits).

With expenditure of just over \$1,600,000 these projects delivered a range of short-term and longer-term events and activities with more than 2,500 participants and re-engaged more than 300 landholders to support ongoing maintenance of historical works, plus planning and support activities.

Previous years grants were finalised that enabled community groups to deliver seven kilometres of fencing, 33 hectares of revegetation, 140 hectares of weed control and involve 960 people in engagement events. The grants continue to support an active regional community that embraces the Landcare movement.

- Results for North Central CMA participation rates in NRM engagement events were lower than last year, with 5,993 participants reported in 2018–19, compared with 6,290 in 2017–18 (Table 7). This is likely to be a project design impact rather than funding related.
- Each year, Landcare groups are invited to complete a Landcare Group Health Survey. The survey captures group perceptions of their current health and activity levels. The most recent survey results indicate a slight increase in self-assessed health (Figures 7 and 8).
- Local government and weed task force grants and other philanthropic opportunities available to groups.

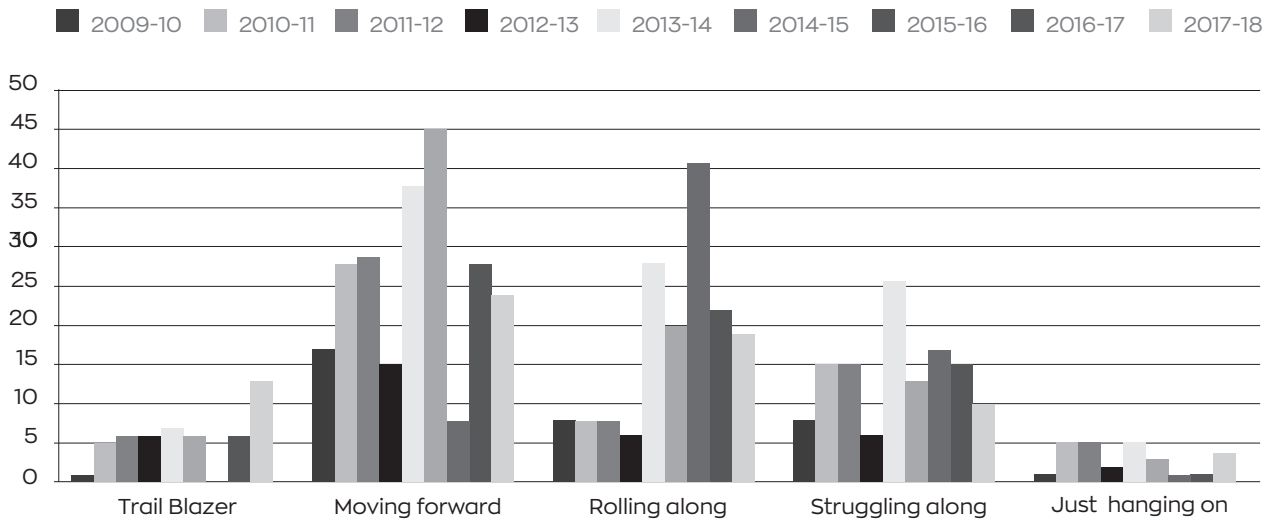


Figure 8 Landcare group health survey results

Key data gaps or areas for future focus:

- In 2019 a repeat of the 2014 Social Drivers of Natural Resource Management landholder survey will be undertaken. Survey data will help inform engagement approaches and a better understanding of the differences in landholder identity, beliefs, attitudes and issues in relation to natural resource management.
- The use of event evaluation data to establish the number of participants who have increased their NRM skills, knowledge or awareness as well as those who intend to change management practices as a result of the increase.
- Some understanding of the urban population beliefs and values regarding NRM would be beneficial as these areas become a greater focus for the CMA.
- Understanding and tracking Traditional Owner social and environmental values over time would be advantages particularly as more groups gain recognition and settlement agreements are in place.

Case study Our Catchments, Our Communities – Connecting Country’s Prickly plants for wildlife

Challenge: Although north central Victoria retains some large areas of eucalypt woodlands, much of this remnant vegetation has been heavily disturbed by mining, woodcutting, grazing, and changes in fire and water regimes. Many woodlands have lost their understorey species, particularly plants that provided essential protection from predators, as well as food and nesting habitat for woodland birds and other small animals. Nest predation is now considered a key threatening process contributing to the decline of woodland birds.

Approach: The project has been designed and delivered by Connecting Country, a community-based not-for-profit organisation that aims to increase, enhance and restore biodiversity across the Mount Alexander Shire and surrounds in central Victoria. Connecting Country has undertaken property planning and supported

landholders to deliver fencing, understorey revegetation, weed control and install nest boxes to support target bird species. Engagement activities have encouraged participation and built the ongoing management skills of participants and local landholders.

Results: More than 30 landholders, with various sized properties and biodiversity assets, have been engaged through the project. In addition to fencing, weed control and nest box installations, more than 4,500 understorey plants have been planted, focusing on reintroducing prickly understorey plants that have been lost from local box ironbark woodlands, including hakea, tree violet, sweet bursaria, silver banksia, buloke, drooping sheoak and Acacia species.

Key partners: Connecting Country, local landholders, local Landcare groups.

Outputs for 2018–19

The table below summaries North Central CMA outputs delivered against Department of Environment, Land, Water and Planning standard outputs for the reporting period.

Category	Output	Actual 2018-19	Actual 2017-18	Measure
Structural works	Channel	0	0	kilometres
	Water storage	39	41	of
	Pump	1	0	of
	Waterway structure	57	19	of
	Terrestrial Structure	1	0	of
	Monitoring structure	6	11	of
	Fence	82	92	kilometres
	Visitor facility	0	4	of
Environmental works	Vegetation	*404	2,747	of
	Weed control	2,362	1,959	hectares
	Pest animal control	*1,876	33,911	hectares
	Threatened species response	2	0	of
	Soil treatment	0	722	hectares
	Earth works	4	0	of
	Rubbish removal	242	0	hectares
Management services	Grazing regime	111	0	hectares
	Agricultural practices	*0	3,455	hectares
	Water regime	99	40	of
	Fire	5	0	of
Planning and regulation	Approval and advice	4,276	3,564	of
	Management agreement	79	23	of
	Assessment	1,134	1,072	of
	Engagement events	5,993	7,088	participants
	Partnership	38	49	of
	Plan	144	74	of
	Publication	100	70	of
	Information management system	1	1	of

***Explanatory note:** Variances between years are due to project funding cycles. For example, projects such as the Farming for Sustainable Soils were finalised in the 2017 reporting year, while others are in the initial planning phase during the current reporting period with a focus on project planning rather than on-ground activities.

Key Initiatives and Projects

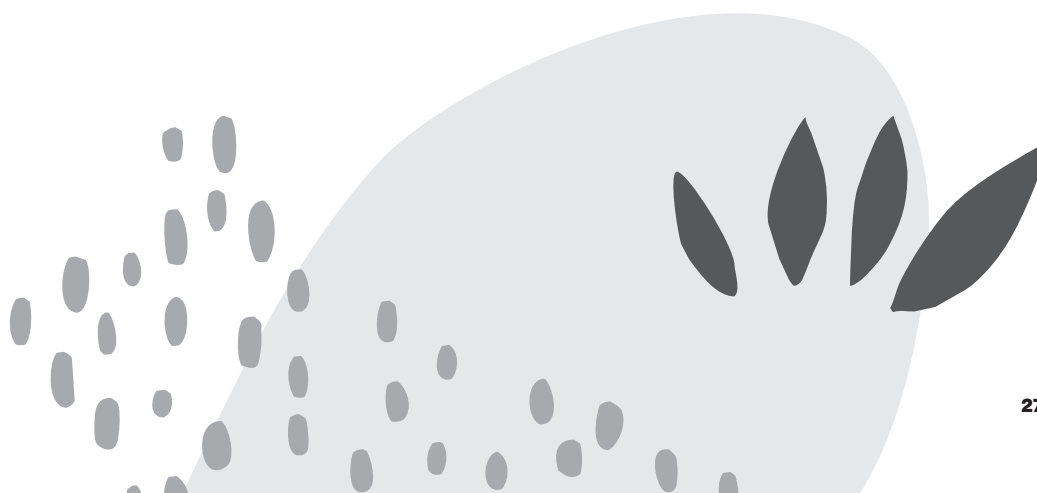
The following tables provide an overview of the North Central CMA's key initiatives and projects, as listed in the 2018-19 2022-23 Corporate Plan, and any significant deviations for the reporting period. Business units within the North Central CMA that contribute directly to our Delivery Program are:

- Environmental Assets
- Environmental Water
- Sustainable Agriculture
- Community Engagement and Strategy
- Statutory Functions and Floodplain Management

Environmental Assets

Description	Funding source	Outputs/outcomes	Significant deviations
Delivering Riparian Priorities			
<ul style="list-style-type: none"> • Delivers a range of activities to improve waterway health, build capacity and support our community through a large river restoration project (Flagship waterway project - Caring for the Campaspe); and Landcare support initiatives on riparian land as part of the annual Community Grants program 	Victorian Government - Victorian Water Program Investment Framework	Significant areas of riparian improvement have been implemented during the year. This includes 50 ha of weed control; 26 ha of revegetation and 8 km of fencing.	Nil
Delivering OGW (On Ground Work) Priorities			
<ul style="list-style-type: none"> • Restore native fish populations through the Native Fish Recovery project • Continue sharing ideas, transferring knowledge, and collaborating on initiatives with the Dja Dja Wurrung • Improve riparian conditions and management of Birch's Creek and the Upper Coliban waterways using traditional waterway management approaches and strategic partnerships and initiatives. 	Victorian Government - Victorian Water Program Investment Framework	Significant areas of riparian improvement have been implemented during the year with 19 km of riparian fencing; 39 ha of weed control; 34 ha of grazing exclusion or control and installation of 11 large-woody structures for fish habitat.	Nil
Protecting Investment and Building Capacity			
<ul style="list-style-type: none"> • Enhance river health outcomes achieved throughout the catchment by ensuring previous works are being maintained and where possible improved by landholders 	Victorian Government - Victorian Water Program Investment Framework	More than 250 landholders were surveyed to understand their capacity needs to maintain works.	Nil
Threatened Species			
<ul style="list-style-type: none"> • Increase the extent and quality of wetland habitats to contribute to the recovery of the Australian bittern and growing grass frog 	Australian Government - National Landcare Program	Establishment of Australasian Bittern habitat through the earthworks and fencing at Wirra-Lo wetland complex.	A minor variation for revegetation works due to contracting and seasonal delays.

Description	Funding source	Outputs/outcomes	Significant deviations
Ramsar Wetlands			
<ul style="list-style-type: none"> Ramsar management, monitoring and coordination activities with agency partners to ensure efficient planning and works delivery Improve the ecological character of the Kerang Wetlands and the Gunbower Forest through traditional on-ground works such as revegetation and pest control. This project will strengthen regional partnerships around monitoring and management 	Victorian Government - Victorian Water Program Investment Framework	On-grounds works including pest and weed management have protected critical habitat and wetland values.	Additional funding exceeded available resourcing. A number of activities have been contractually varied to be delivered in 2019-20.
Grasslands			
<ul style="list-style-type: none"> Protect and enhance high quality plains wanderer grassland habitat on private land and in partnership with public land managers 	Australian Government - National Landcare Program	Building on the previous five-year project outcomes, an additional covenant of 134 ha has been secured with supporting on-ground works. The new project is more closely community driven in partnership with the Northern Plains Conservation Management Network and partner agencies.	Nil



Environmental Water

Description	Funding source	Outputs/outcomes	Significant deviations
Environmental Water Management			
<ul style="list-style-type: none"> Manages specific Victorian Environmental Water Holder entitlements for the Campaspe River (including the Coliban River), Loddon River System (including Tullaroop, Serpentine and Pyramid creeks) and 14 Central Murray and Mid Loddon wetlands, and seven Wimmera Mallee Pipeline wetlands Collaborates with key partners, provide input to water policy, deliver technical investigations Ensures shared benefits for Traditional Owner Groups cultural values, key recreational users and the regional economy 	Victorian Government – Victorian Water Program Investment Framework	The project delivered 55,600 ML of water for the environment to 14 wetlands and waterways across the region. These environmental and consumptive flows helped improve the environmental condition for target riverine species (e.g. fish, platypus and vegetation).	Nil
Environmental Works and Measures			
<ul style="list-style-type: none"> Undertakes investigations, planning and works to improve the management of environmental water and/or enhance its outcomes through the following projects over the next four years Tang Tang Swamp delivery infrastructure: approvals and construction 	Victorian Government – Victorian Water Program Investment Framework	The project is undertaking design work for fishways at Dehnes Weir and Taylors Weir as part of the Native Fish Recovery Plan.	Nil
The Living Murray ‘Flooding for Life’			
<ul style="list-style-type: none"> Provides environmental flows to Gunbower Creek and restores regular flooding to Gunbower Forest through a combination of environmental watering, engineering works, monitoring, indigenous partnership programs and community engagement 	Australian Government – The Living Murray	Gunbower Creek received 20 GL of water for the environment during the reporting period. A large-scale environmental water delivery to Gunbower Forest of 43.5 GL was delivered from 1 July to 28 October 2018.	Nil

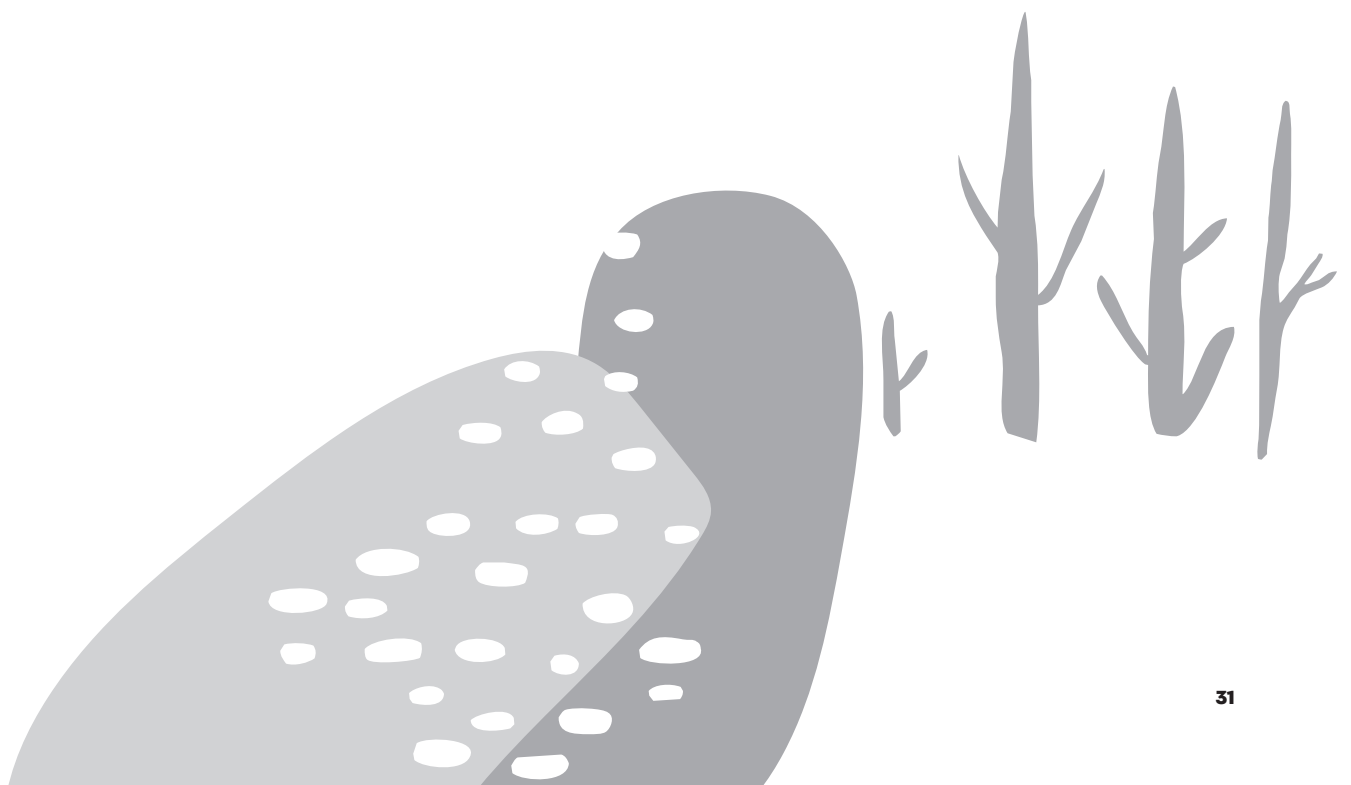


Description	Funding source	Outputs/outcomes	Significant deviations
Guttrum-Benwell Forest Sustainable Diversion Limit Offset			
<ul style="list-style-type: none"> Reinstates a more natural flooding regime for the forest, particularly to address the reduced frequency and duration of floods by delivering water to the forest and semi-permanent wetlands via inlets and levees to contain water on the floodplain 	Victorian Government – Sustainable Diversion Limits	<p>The Victorian Murray Floodplain Restoration Project (VMFRP), previously the Sustainable Diversion Limit Offsets project, includes environmental works at nine locations along the Murray floodplain in northern Victoria. This includes well-known iconic sites like Hattah Lakes and Gunbower Forest, as well as smaller, high-value ones like Nyah and Vinifera Forests. The works will return a more natural inundation regime to these areas to achieve the ecological objectives that have been set for each site. \$29M of Commonwealth funding for Stage 1 (pre-construction activities) has recently been secured to June 2021 and work is now underway.</p> <p>The North Central CMA is contracted by Lower Murray Water via a service level agreement (SLA) to deliver project management and support services for the Eastern Package (Guttrum-Benwell Forest and Gunbower National Park) of the VMFRP. Nine million dollars is confirmed funding to deliver the Eastern Package of works.</p>	Nil
Gunbower Forest Sustainable Diversion Limit Offsets			
<ul style="list-style-type: none"> Enables the delivery of environmental water to the wetlands and forest of the Gunbower National Park to mimic a natural flood event, including delivering water to almost half of the permanent and temporary wetlands and river red gums with flood dependent understorey Enhances infrastructure and channels to enable the provision of water to land that can currently not be watered by any other infrastructure 	Victorian Government – Sustainable Diversion Limits	<p>The Victorian Murray Floodplain Restoration Project (VMFRP), previously the Sustainable Diversion Limit Offsets project, includes environmental works at nine locations along the Murray floodplain in northern Victoria. This includes well-known iconic sites like Hattah Lakes and Gunbower Forest, as well as smaller, high-value ones like Nyah and Vinifera Forests. The works will return a more natural inundation regime to these areas to achieve the ecological objectives that have been set for each site. \$29M of Commonwealth funding for Stage 1 (pre-construction activities) has recently been secured to June 2021 and work is now underway. The North Central CMA is contracted by Lower Murray Water via a service level agreement (SLA) to deliver project management and support services for the Eastern Package (Guttrum-Benwell Forest and Gunbower National Park) of the VMFRP. Nine million dollars is confirmed funding to deliver the Eastern Package of works.</p>	Nil

Sustainable Agriculture

Description	Funding source	Outputs/outcomes	Significant deviations
Healthy Productive Irrigated Landscapes			
<ul style="list-style-type: none"> • Implements the Loddon Campaspe Irrigation Region Land and Water Management Plan: - Develops, coordinates and monitors an irrigation region Land and Water Management Plan and Drainage Management Plan - Supports development and management of water-use licences and associated Ministerial determinations - Takes responsibility for changes to Water-Use Objectives and Standard Conditions (including section 51 licence amendments) - Develops and implement Irrigation Development Guidelines - Convenes and coordinate State Environment Protection Policy obligations for surface drainage to reduce river impacts • Land and Water Management Plan Renewal 	<p>Victorian Government - Victorian Water Program Investment Framework</p>	<p>An evaluation of the HPIL project for the years 2016-17 and 2017-18 was completed. It concluded that the project implementation has built on previous years' investment in sustainable irrigation management in the region and continued to contribute to the achievement of outcomes intended.</p> <p>52 Whole Farm Plan surveys covering an area of 7,194 ha and 54 WFP designs covering an area of 5,947ha were completed.</p> <p>A business case for the renewal of the Loddon Campaspe Irrigation Region Land and Water Management Plan (LCIR LWMP) was developed and funding approved.</p> <p>Stage 3 (Strategy Development) of the Loddon Murray Irrigation Region Drainage Review was completed. Final consultation will be completed as part of the LCIR LWMP renewal process in 2019-20.</p>	<p>Implementation of the Loddon Campaspe Irrigation Region Land and Water Management Plan begun with five independent focus group workshops held during March 2019 to identify the land and water management issues of concern.</p> <p>Proposals were developed and approved to redirect some of the funding originally targeted to complete the Benwell Surface Water Management System construction to provide appropriate drainage options to landholders in the undrained areas within the LCIR and undertake investigations into the technical feasibility and community acceptance of declaring Drainage Course Declarations (DCDs) over existing non-GMW community surface drains and the Buloke Creek Drainage Trust drains.</p> <p>Uptake of whole farm plan incentives was slow early in the year due to factors hindering landholder involvement (e.g. Connections project). We have worked with delivery partners and investors to address concerns and refine our delivery approach.</p>
Reporting and Accounting for Salinity			
<ul style="list-style-type: none"> • Implements the Murray Darling Basin Salinity Management Strategy (BSM2030) • Manages accountable actions for MD BSM2030 Salinity Registers • Contributes to Victoria's Annual Murray Darling Basin Salinity Management Strategy Report 	<p>Victorian Government - Victorian Water Program Investment Framework</p>	<p>Compliant.</p> <p>Five-year reviews in accordance with assessment methods under Murray-Darling Basin 2030 completed for the Barr Creek catchment, Loddon catchment and Tragowel Plains.</p>	<p>Nil</p>

Description	Funding source	Outputs/outcomes	Significant deviations
Regenerative Agriculture			
<ul style="list-style-type: none"> Increases the capacity of north central Victorian agricultural communities to achieve practice change adoption for soil, biodiversity and vegetation improvements 	Australian Government - National Landcare Program	In its first year of implementation the project assisted in the establishment of three farming groups and undertook initial planning and skills workshops.	Nil
Plan2Farm			
<ul style="list-style-type: none"> Supports farming families to develop strategic plans with appropriate enterprise goals and make informed, confident and more timely farming decisions around farm layout and design; irrigation upgrades; infrastructure optimisation; water entitlements and tariffs; land area and configuration; agriculture type and scale; the people involved (family and labour); and if necessary, to exit farming with dignity 	Victorian Government - Victorian Water Program Investment Framework	Plan2Farm has engaged more than 130 farmers through group learning sessions. Forty-two workbooks were completed. A mid-term review of the project was undertaken focusing on the impact and outcome, intermediate outcomes, effectiveness and the relevance of Plan2Farm project in the current context. The economic analysis showed the Plan2Farm program achieve the intended outcomes as stated in the Plan2Farm program logic. Analysis of the Farmers' Action Plans tells us that 81% who have completed six month follow ups have made substantial progress implementing an appropriate and extensive list of actions.	Uptake of Plan2Farm workbooks has been slower than expected. Opportunities to revise the approach are being considered to better align with the current regional context.



Community Engagement and Strategy

Projects	Government Strategy	Outputs	Significant changes
Victorian Landcare Grants & State Landcare Facilitator			
<ul style="list-style-type: none"> Undertakes Landcare grants process annually to provide funding to local Landcare priorities Supports Landcare groups and Landcare networks to undertake local NRM 	Victorian Government - Victorian Landcare Program	In the 2018–19 reporting period the North Central CMA provided grants to 27 community groups totalling \$198,620.20 through the Victorian Government's Victorian Landcare Grants Program, Regional Riparian Action Plan and the Australian Government's National Landcare Program.	Nil
Regional Agricultural Landcare Facilitator			
<ul style="list-style-type: none"> Directly supports rural, regional and urban communities, including Indigenous Australians to improve ecological conditions, farm sustainability and build resilience around changing climate and market demands 	Australian Government - National Landcare Program	Worked to connect local farmers and industry groups to improve their long-term sustainability and resilience.	Nil
Waterwatch			
<ul style="list-style-type: none"> Works with community volunteers and schools to monitor waterways across the region 	Victorian Government - Victorian Water Program Investment Framework	The project continued to support regional citizen scientists to collect water quality information and ensure its validity through Quality Assurance/Quality Control training. In addition, partnerships were implemented with the Native Fish Recovery project and external participants to facilitate data for the Annual River Snapshot report for the Native Fish Plan.	Nil
River Detectives Program			
<ul style="list-style-type: none"> Works with primary schools to improve environmental understanding of our waterways 	Victorian Government - Victorian Water Program Investment Framework	The project engaged 94 schools and approximately 2,700 students across five regions of Victoria. Teachers were provided resources, training and support to deliver curriculum aligned water testing on local waterways.	Nil

Projects	Government Strategy	Outputs	Significant changes
Our Catchment Our Communities			
<ul style="list-style-type: none"> Works with the community, government agencies and stakeholders to deliver integrated catchment management outcomes that align to the Regional Catchment Strategy 	Victorian Government – Victorian Water Program Investment Framework	<p>The project delivered community-led environmental protection works within the Mt Alexander Shire, Long Swamp and throughout the upper Coliban catchment as part of the Healthy Coliban Catchment project. Additionally, region-wide governance and communications were strengthened through the Catchment Partners Forum and the development of a Catchment Partnership Agreement.</p> <p>The Lake Boort Djangak, Gatjin and Wi (Land Water and Fire) project is working with the Yung Balug Clan of Dja Dja Wurrung to empower the Traditional Owners of this significant landscape to manage and care for their sites.</p>	Nil
Water for Indigenous			
<ul style="list-style-type: none"> Works with Traditional Owners to improve participation in the Victorian water planning and management frameworks through consultative structures that address the rights and interests of Victorian Traditional Owners 	Victorian Government – Aboriginal Water Program	<p>The project saw members of the Barapa Barapa and Wamba Wamba Nations continue to lead and implement a project to understand and incorporate Traditional Owner values around environmental water in the Guttrum Benwell site and surrounds.</p>	Nil

Statutory Functions and Floodplain Management

Projects	Government strategy	Outputs	Significant changes
Administration of Statutory Functions			
<ul style="list-style-type: none"> Provide advice to the community, development industry and local government about the potential impacts of flooding Protect waterways from the impacts of third party works through the Works on Waterway Permit Scheme 	Victorian Government – Victorian Water Program Investment Framework	<p>The team complied with the statutory obligations regarding approving works on waterways permits and floodplain referrals.</p> <p>Responded to 558 formal planning referrals and issued 137 works on waterways permits during the reporting period.</p> <p>Additionally, 711 flood/development advice responses were provided, and 2,264 flood advice reports were downloaded on the Flood Eye website.</p>	Nil
Regional Floodplain Management Strategy Implementation			
<ul style="list-style-type: none"> Support local government, DELWP, VicSES and the community to implement the priorities of the Regional Floodplain Management Strategy (RFMS) 	Victorian Government – Victorian Water Program Investment Framework	<p>The Regional Floodplain Management Strategy is in its second year of implementation. Significant funding was secured by the CMA and/or local government to deliver key actions and priorities.</p> <p>Eight per cent of actions in the RFMS are complete and a further 21% are in progress.</p>	Nil

Other North Central CMA initiatives

With a commitment to continual improvement and organisational development, the North Central CMA identifies and delivers a targeted suite of business improvement (Table 8) initiatives each year, some of which are the focus of effort over multiple years and some of which are shorter term. The implementation of the program ensures we continue to make significant progress against identified business improvement opportunities.

The initiatives below, as documented in our 2018-19 2022-23 Corporate Plan, focus on the people and culture, the processes and systems and the approaches and strategies that support our NRM activities. The initiatives are informed by various sources including the Minister's Letter of Expectations and an external Organisational Performance Excellence review completed in 2017.

Table 8 **Business improvement initiatives**

Performance area	Performance target	Achievement commentary
MERI Improvement	<ul style="list-style-type: none"> Organisational Performance Framework developed to define success and how it is measured. The organisation will develop measures for monitoring organisational efficiency, supported by a clear strategy and actions for achieving efficiency improvements. The OPF will be formally rolled out to staff and embedded across the organisation by 30 June 2019. Continue to improve our MERI approach to enable better communication of outcomes 	<p>There has been strong progress in this initiative. The framework increases depth and amount of usable data for the Board to consider when evaluating organisational performance over and beyond our reporting requirements.</p> <p>The Board endorsed the creation of a Science Panel sub-committee, a Terms of Reference and Chair. A new organisational MERI strategy was finalised.</p>
Reconciliation Action Plan	<ul style="list-style-type: none"> The development and implementation of a Reconciliation Action Plan and a cultural competency assessment and development program. 	<p>The Reconciliation Action Plan was endorsed by the Board in October 2018. Since its endorsement a number of initiatives have been achieved including:</p> <ul style="list-style-type: none"> - Paid cultural leave provisions for Aboriginal and Torres Strait Islander staff in our Enterprise Bargaining Agreement. - The establishment of a Reconciliation Working Group. - Key partnership projects such as the Yung Balug Djarra, Dja Dja Wurrung, Healthy Country Planning - Djandak, Gatjin and Wi (Land, Water and Fire) at Boort - Engagement of businesses such as Djandak, Woka Walla, Barapa Land and Water and Taungurung works crews in the delivery of on-ground works on Country. - Staff and Board members participated in cultural awareness training session with Dja Dja Wurrung during the reporting period.
Innovation and Development	<ul style="list-style-type: none"> Formalise the organisation's approach to innovation and ongoing business development 	<p>Approval for a new role, Manager Business Development, who will oversee the organisation's new project ideas; opportunities for funding and maintain and foster new stakeholder and investor relationships.</p>

Performance area	Performance target	Achievement commentary
Systems Improvement	<ul style="list-style-type: none"> • ICT Strategy – North Central CMA developed an Information Communication Technology (ICT) Strategy in 2017-18. This Strategy provides guidance to the organization on the direction for technology related investment during the 2017-20 period • Regional Catchment Strategy System • GIS Improvement with a focus on improving external access to spatial information 	<p>Systems improvement continued with improvements to TechnologyOne and other key business systems.</p> <p>No action on the RCS system due to delays in RCS guidelines and confirmation of funding.</p> <p>Updates to the GIS system enabled improved access and usability.</p>
Leadership Capability Program	<ul style="list-style-type: none"> • Build organisational capability by fostering talent and developing leadership capabilities across all levels the organisation. We will identify required leadership competencies aligned to our Statement of Corporate Intent and develop a program to build these competencies in our people, with a focus on ensuring appropriate diversity across all layers of the organisations 	<p>Through our Pursue your Potential program we continue to build organisational capability by fostering talent and developing leadership capabilities across all levels the organisation. We continue to promote the personal and professional development to achieve a mobile and agile public sector workforce responsive to our community while creating satisfying career paths for our people.</p> <p>Professional development programs undertaken by employees during the reporting period included a range of leadership development programs such as; Assertive Communication, Difficult Conversations, Mental Health First Aid, Wellbeing and Resilience, Compass Leadership Program and Waterway Management Twinning Program.</p>
Risk Management	<ul style="list-style-type: none"> • Continue to improve our approach to risk management including the health and safety of our staff 	<p>The CMA's Risk Management Framework continues to be well-applied with risk management embedded in all aspects of the business.</p>
Diversity and Inclusion	<ul style="list-style-type: none"> • Implementation of our Diversity and Inclusion strategy. Focusing on our key objectives; <ul style="list-style-type: none"> – Embed diversity in the way we work – Foster Indigenous partnerships, – Championing gender representation • Cultivating wellbeing and resilience 	<p>During the past year the North Central CMA has continued to implement actions from its Diversity and Inclusion Plan 2017–2022. The plan encapsulates four key objectives to focus activities that will continue to cultivate a diverse and inclusive culture within the CMA. The Inclusion Policy section of this report provides further details on achievements.</p> <p>The Staff Consultative Committee supports staff wellbeing and resilience through a range of activities and initiatives including Flu vaccinations and information sessions.</p>
Catchment Partnership Development	<ul style="list-style-type: none"> • Working with regional agencies and local government to coordinate natural resource management planning, investment and delivery 	<p>The Catchment Partners Forum meets regularly. Significant progress made towards the development of a regional prospectus.</p>

Five Year Financial Review

The below table provides a comparative summary of the CMA's financial results for the reporting year and the previous four years.

	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015
	\$	\$	\$	\$	\$
Total revenue	13,514,080	15,738,716	16,521,389	15,454,535	18,911,129
Total expenditure	14,646,901	15,856,021	16,368,980	16,087,706	18,782,744
Total surplus/deficit	(1,132,821)	(117,305)	152,409	(633,171)	128,385
Current assets	7,851,134	8,912,328	9,402,291	9,870,785	9,775,097
Non-current assets	2,255,524	2,198,738	2,269,506	2,424,134	2,256,762
Total assets	10,106,658	11,111,066	11,671,797	12,294,919	12,031,859
Current liabilities	2,228,817	2,126,870	2,637,500	3,348,813	2,511,452
Non-current liabilities	106,737	98,751	93,547	157,765	111,865
Total liabilities	2,335,554	2,225,621	2,731,047	3,506,578	2,623,317

Current Year Financial Review

As at 30 June 2019, the North Central CMA recorded a \$1.1 million deficit from operating activities compared with a \$0.12 million deficit from operating activities in 2017–18.

2018–19 saw \$12.7 million in project delivery expenditure against project revenue of \$12.3 million. \$1.5 million in project revenue was received in the last two weeks of the financial year that will be carried forward and delivered in 2019–20.

Corporate services and project support delivered in-line with budget expectations and cost recovery principles.

Significant Changes in Financial Position

There were no significant matters which affected the North Central CMA's financial position during the reporting period.

Significant Changes or Factors Affecting Performance

There were no significant changes or factors which affected the North Central CMA's performance during the reporting period.

Capital Projects

The North Central CMA does not manage any capital projects.

Disclosure of Grants and Transfer Payments

In the 2018–19 reporting period the North Central CMA provided grants to 27 community groups totalling \$198,620.20 through the Victorian Government's Victorian Landcare Grants Program, Regional Riparian Action Plan and the Australian Government's National Landcare Program (Appendix 2).

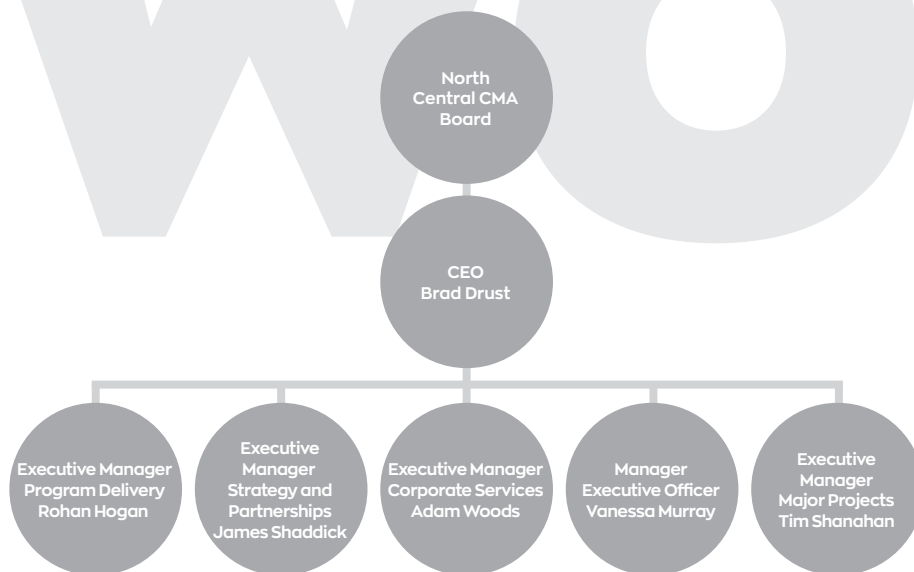
Subsequent Events

There were no events occurring after balance date which may significantly affect the North Central CMA's operations in subsequent reporting periods.

PART 2: GOVERNANCE AND ORGANISATIONAL STRUCTURE

Organisational Structure and Corporate Governance Arrangements

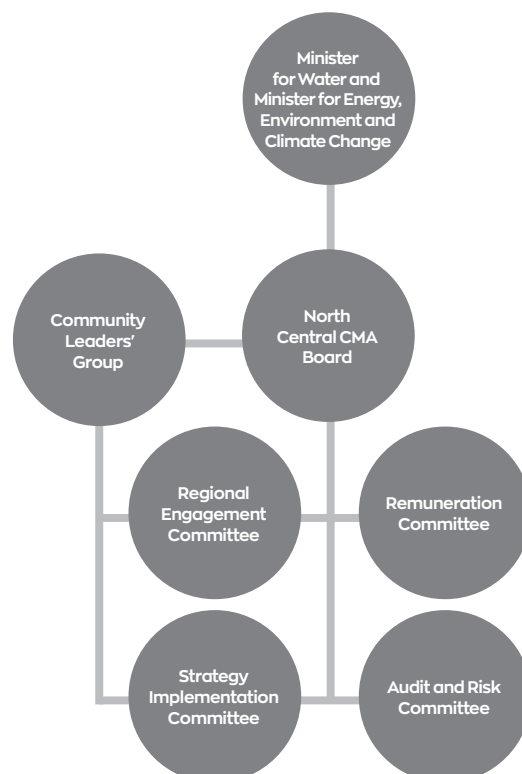
The North Central CMA organisation structure is underpinned by five key business units with the manager of each unit reporting directly to the CEO.



Board and committees

The Victorian Government appoints diverse Boards of up to nine members to govern CMA's based on their skills and background relevant to natural resource management. Board members also have a valuable connection to their local community and represent community values and priorities when considering strategic issues relating to the protection and improvement of the region's natural resources.

The Board has five standing committees each chaired by a Board member, complemented by a range of project specific committees.



Governing Board

Julie Miller Markoff

CASTLEMAINE

Julie is non-executive Director, change architect, and advocate for regional prosperity.

Julie was first appointed as a Director in 2013 and as Chairperson in October 2017. She has chaired the Audit and Risk Subcommittee, and the advisory Community Consultative Committee.

Julie is an highly experienced business and cultural innovator who creates value, builds social permission and engagement, and leads transitions.

She offers sage, bold and comforting advice to leaders to find and take up new ways. She recently founded and is Director of Governance of bHive co-operative (www.bhive.coop), Australia's first platform cooperative.

She has a Master of Applied Science in Innovation with further post graduate studies in creative and transformative leadership, and is a member of the AICD.

Julie is committed to making sustainable investments in NRM, creating shared benefits from water use, and broadening stewardship of catchments through communities and partnerships.

Charlie Gillingham

LAKE CHARM

Charlie is an irrigation/dryland farmer from Lake Charm, the former Chair of the Natural Resource Management Committee and has been associated with the North Central CMA in an advisory role since 2004. He has strong links within the irrigation industry and a current member of the Goulburn Murray Water Torrumbarry Water Services Committee and an active contributor in local water issues.

Charlie is enthusiastic about encouraging greater community awareness and participation in natural resource management issues. He believes we live in a wonderful region full of exceptional environmental assets that need to be maintained and enhanced for future generations to enjoy.

Charlie is a Gannawarra Shire councillor, a Board member of Northern District Community Health and is also involved in numerous local community groups.

Graham Atkinson

DJA DJA WURRUNG

Graham is a Dja Dja Wurrung Traditional Owner and Yorta Yorta man. He gained a Bachelor of Social Work and Arts degree from the University of Melbourne in the 1970s and an MBA from RMIT University in the early 1990s.

He is a graduate of the Australian Institute of Company Directors good governance program (2013) and is an accredited mediator under the National Mediation Association (2013). He is Principal Consultant of Atkinson Consulting Group with nearly 30 years consulting with government and Indigenous communities on land justice, native title, natural resource management, cultural heritage and economic development issues.

Graham is currently a Director on Native Title Service Victoria, a Director on the Victorian Federation of Traditional Owners Corporation and chairs its subsidiary, Barpa Pty Ltd, which is a joint venture with Cockram Constructions; is a Director on Dja Dja Wurrung Clans Aboriginal Corporation, Director on Djandak Enterprises Pty Ltd. He is Chair of Dhelkunya Dja Land Management Board established in 2014 under the Recognition and Settlement Agreement between the Corporation and State Government. He served on the national board of the Indigenous Land Corporation (ILC) from 2011-2015 including as director on its subsidiaries, the National Indigenous Pastoral Enterprise (NIPE) and National Centre for Indigenous Excellence. Earlier this year he was appointed to the newly established Board for the Judicial Commission of Victoria as a Community Member and in May he was appointed to the Inner Metropolitan Partnerships Panel.

Julie Slater

CORACK EAST

Julie Slater is a partner in her family farming enterprise at Corack East which specialises in dryland crop and lamb production.

She is also the Managing Director of JLS Consulting, a boutique communications consultancy specialising in public relations and marketing, strategic planning, community development and engagement; Co-founder of the Buloke Women's Network; and Chair of Women's Health Loddon Mallee.



Richard Carter
NEWLYN

Richard operates a rural water consultancy and water brokering business, which he combines with a small berry farm from his property at Newlyn. He is an active member of his local Landcare group, as well as various other community organisations.

He has spent many years involved in natural resource management, predominantly in the water industry. From this springs his interest in the health of the rivers and waterways of the area, as well as the groundwater resources below us. As a part-time primary producer he is also passionate about sustainable agriculture and the vital role it plays in the economic life of central Victoria and Australia.

Richard is currently a member of the Goulburn Murray Water Loddon Campaspe Regional Water Service Committee and was previously a member of our Natural Resource Management Committee. He is also an executive member of the Australian Water Brokers Association.

Susan Jackson
ST ARNAUD

Susan and her husband operate a broad acre grain and hay enterprise in the west of the catchment.

She has a background in teaching, with more than 20 years' experience in education, training and leadership.

Susan has written and published a series of children's farm books, promoting agriculture through education. She also has experience in community capacity building, community consultation and project work. She is focussed on actively encouraging community voice and the participation of youth.

Susan holds a Bachelor of Education (Primary) and a Master of Education and was appointed to our board in 2017.

Trish Kevin
BLAMPIED

Trish has a background as a community engagement manager and has extensive experience in catchment and land protection.

She has worked for almost 30 years in various roles including hydrogeological research, biodiversity enhancement, revegetation and private forestry extension, nursery and seed bank management.

She also has had roles in Landcare education, waste mitigation and energy efficiency across central and western Victoria.

Trish is passionate about sound catchment management and ensuring that rural communities have opportunities to participate in catchment protection issues and programs. She has a Bachelor of Forest Science, Graduate Certificate of Farm Forestry, Certificate IV Workplace Training and Assessment and was a Churchill Fellow in 2006.

Trish was appointed to the board in 2017.

Efim Tkatchew
ASHBOURNE

Efim is a finance executive with global experience in funds management and banking including investing in infrastructure such as water assets.

He and his wife are involved in small scale mixed agriculture, and are committed to balancing environmental, social and economic benefit for rural communities.

Efim holds a Bachelor Degree in Commerce, a Masters of Business Administration, is a Member of the Institute of Chartered Accountants and a Graduate Member of the Australian Institute of Company Directors.

Efim was appointed to our Board in 2017.

Sally Mitchell
TORRUMBARRY

Sally lives and works on her family dairy farm, and has worked in education and the dairy industry for most of her adult life.

To her, local catchments are diverse and things of natural beauty, and their health should be at the forefront of those who live in them.

Sally holds a Bachelor of Social Science, a Graduate Diploma of Education, a Graduate Certificate in Australian Rural Leadership and has completed the Australian Rural Leadership Program.

Sally was appointed to our Board in 2017.



Board membership and meeting attendance 1 July 2018 –30 June 2019

Board Member	Full Board meetings	Out-of-session
Julie Miller Markoff	7 of 9	2 of 2
Graham Atkinson	9 of 9	1 of 2
Richard Carter	9 of 9	2 of 2
Charlie Gillingham	9 of 9	1 of 2
Susan Jackson	8 of 9	2 of 2
Patricia Kevin	9 of 9	2 of 2
Sally Mitchell	9 of 9	1 of 2
Julie Slater	9 of 9	1 of 2
Efim Tkatchew	8 of 9	2 of 2

Notes:

All Board absences were approved by the Board. There were no meetings held in November 2018, January 2019 or May 2019

Audit and Risk Committee Membership and Roles

The main responsibilities of the audit committee are to:

- Review and report independently to the Board on the Annual Report and all other financial information published by the North Central CMA.
- Assist the Board in reviewing the effectiveness of North Central CMA's internal control environment covering: effectiveness and efficiency of operations; reliability of financial reporting; and compliance with applicable laws and regulations.
- Determine the scope of the internal audit function and ensure its resources are adequate and used effectively, including coordination with the external auditors.
- Maintain effective communication with external auditors, consider recommendations made by internal and external auditors and review the implementation of actions to resolve issues raised.
- Oversee the effective operation of the organisation's risk management framework.
- Members are appointed by the Board, usually for a three-year term, and are subject to the committee's Terms of Reference.
- Meetings are generally held bi-monthly and at any other time on request of a committee member or the internal or external auditor. In 2018–19 the committee met seven times.

Audit and Risk Committee membership and meeting attendance 2017–18

Name		Term	Attended	Eligible to attend
Graham Atkinson (Chair)	Independent	1 July 2018 to 30 June 2019	4	7
Julie Miller Markoff		1 July 2018 to 30 June 2019	6	7
Richard Carter	Independent	1 July 2018 to 30 June 2019	7	7
Susan Jackson	Independent	1 July 2018 to 30 June 2019	7	7

Board Committees

The Board has five sub-committees - Audit and Risk committee, Remuneration committee, Regional Engagement committee, Strategy Implementation committee and the Community Leaders' Group.

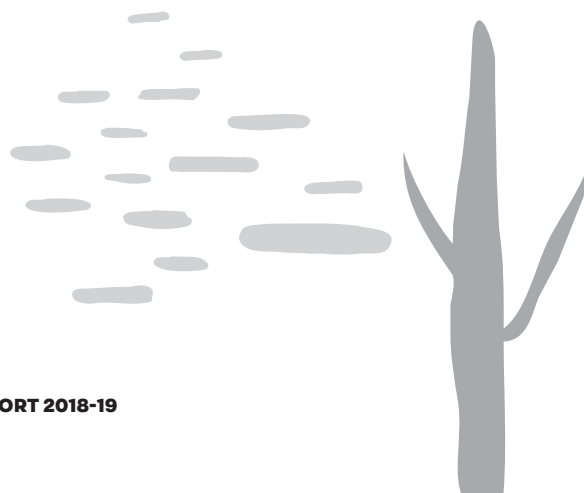
Remuneration Committee

The purpose of the committee is to:

- Oversee the remuneration and incentive policies for the CEO and to ensure they meet GSERP rules and guidelines.
- Oversee the CEO's work plan and annual performance appraisal.
- Develop a succession plan for the CEO role.
- Other matters as requested by the Board.

Remuneration Committee membership and meeting attendance

Julie Miller Markoff	2 of 2
Charlie Gillingham (Chair)	2 of 2
Julie Slater	2 of 2



Regional Engagement Committee

The purpose of the committee is to:

- Oversee the review and renewal of the North Central CMA Engagement Strategy and monitor its implementation.
- Strategically analyse, develop, monitor and coordinate approaches and practices in relation to the way the CMA engages with its partners, stakeholders and the general community.

Regional Engagement Committee

Board members	Total
Julie Slater	4 of 4
Sally Mitchell	2 of 4
Patricia Kevin	4 of 4
CLG members	Total
Ted Gretgrix	4 of 4
Adam Campbell	1 of 2
Gabby Gamble	1 of 2

Strategy Implementation Committee

The purpose of the committee is to:

- Support the North Central CMA to deliver on the strategic direction of the North Central RCS and sub-strategies.

Strategy Implementation Committee membership and meeting attendance

Board members	Total
Richard Carter	3 of 3
Charlie Gillingham	3 of 3
Efim Tkatchew	2 of 3
CLG members	Total
Colin Smith	2 of 3
Ellen White	1 of 2

Community Leaders Group (CLG)

The CLG is chaired by a Board member and provides a community perspective to the work of the North Central CMA on whole-of-region strategic matters.

CLG members:

- Chair various project committees when projects have a community interface.
- Are members on relevant Board sub-committees.

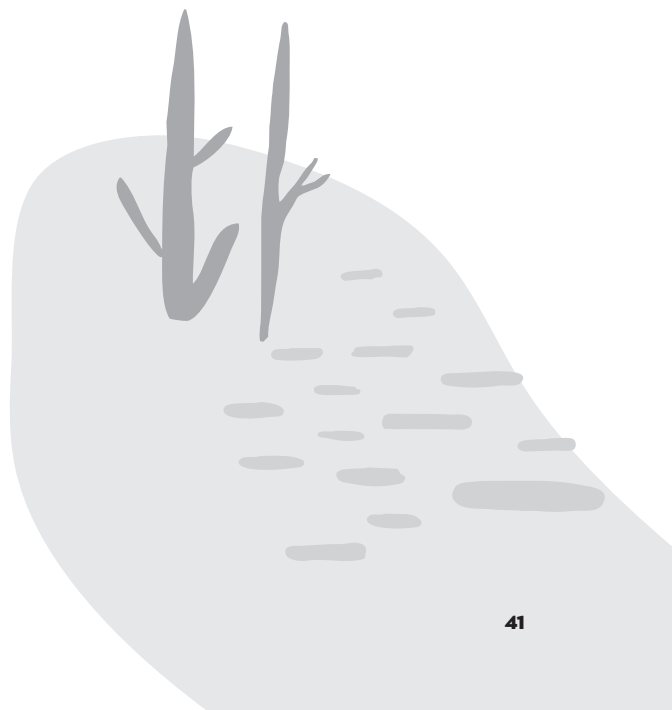
CLG membership and meeting attendance

Julie Slater	4 of 4
Di Bowles	1 of 4
Ken Coates	2 of 4
Ron Cosgrave	4 of 4
Alan Denehey	3 of 4
Ted Gretgrix	3 of 4
Colin Smith	4 of 4
Ellen White	3 of 4
* Neville Goulding	0 of 3
** Aunty Gabby Gamble	1 of 3
** Faye Bail	3 of 3
** Adam Campbell	2 of 3

Notes:

* CLG membership rescinded February 2019 due to end of project.

** Appointed November 2018.



Occupational Health and Safety

The North Central CMA is committed to ensuring the safety and welfare of its employees, contractors, volunteers and visitors. This is achieved through maintaining workplaces that are safe and without risk to health, adhering to risk control documents and integration of Occupational Health and Safety (OH&S) in all aspects of the business. People engaged at the CMA premises are inducted and monitored to ensure they are familiar with the health and safety policies and emergency procedures.

The CMA procurement process ensures suppliers engaged to perform work have fit for purpose risk control documents and appropriate insurances, regular audits confirm compliance with these requirements.

OH&S policies and procedures are in place and regularly updated. OH&S training is provided to all employees. During the past year North Central CMA employees have received training in first aid, driver and four-wheel

driver training, Emergency Warden and Health and Safety Representative (HSR) training. North Central CMA premises are quarterly assessed for OH&S compliance and external events are controlled by a Hazard Identification and Risk Assessment process. Contractor worksites have pre-start assessment and interim inspections to ensure OH&S compliance, these Risk Management performance measures are reported monthly to the North Central CMA Board.

The Staff Wellbeing program facilitates a range of amenities, information sessions and activities.

Results from the most recent People Matter Survey indicate 95% of staff agree that the North Central CMA provides a safe work environment and consults on safety matters. WorkSafe incidents are reported under the *Accident Compensation Act 1985*. The North Central CMA had no WorkSafe claims or time lost injuries.

Measure	Key performance indicator	2018-19 Target ¹	2018-19	2017-18 Target ¹	2017-18	2016-17 Target ¹	2016-17
Hazards reported	No. of hazards	N/A	2	N/A	5	N/A	10
Incidents	No. of Incidents	N/A	28	N/A	39	N/A	34
	Rate per 100 FTE	N/A	53	N/A	66	N/A	61
	No. requiring first aid and or further treatment	0	4		7		6
Claims	No. of standard claims	0	NIL	0	NIL	0	NIL
	Rate per 100 FTE	N/A	(0)	N/A	(0)	N/A	(0)
	No. of lost time claims	N/A	NIL	N/A	NIL	N/A	NIL
	Rate per 100 FTE	N/A	(0)	N/A	(0)	N/A	(0)
	No. of claims exceeding 13 weeks	N/A	NIL	N/A	NIL	N/A	NIL
	Rate per 100 FTE	N/A	(0)	N/A	(0)	N/A	(0)
Fatalities	Fatality claims	N/A	NIL	N/A	NIL	N/A	NIL
Claim Costs	Average cost per standard claim	N/A	\$0	N/A	\$0	N/A	\$0
Return to work	Percentage of claims with RTW plan < 30 days	N/A	N/A	N/A	N/A	N/A	N/A
Management commitment	Evidence of OH&S policy statement, objectives, and regular reporting to senior management; and OH&S plans (signed by CEO or equivalent)	Compliant	Met	Compliant	Met	Compliant	Met
	Evidence of OH&S criteria(s) in purchasing guidelines (incl. goods, services & personnel)	Compliant	Met	Compliant	Met	Compliant	Met
Consultation and participation	Evidence of agreed structure of designated work groups, health and safety representation, and issue resolution procedures	Compliant	Met	Compliant	Met	Compliant	Met

Measure	Key performance indicator	2018-19 Target ¹	2018-19	2017-18 Target ¹	2017-18	2016-17 Target ¹	2016-17
Consultation and participation	Compliance with agreed structure	Compliant	Met	Compliant	Met	<i>Compliant</i>	Met
	No. of quarterly OHS Committee meetings	4	4	4	6	4	5
Risk Management	Percentage of internal audits/ site safety plans, site inspections conducted as planned	100%	100%	100%	100%	100%	100%
	Percentage of reported incidents reviewed/ investigated	100%	100%	100%	100%	100%	100%
	No. of WorkSafe Improvement Notices	N/A	NIL	N/A	NIL	N/A	NIL
	Percentage of issues identified and actioned arising from: <ul style="list-style-type: none"> • Internal audits; • HSR improvement notices; and • WorkSafe notices. 	100%	100%	100%	100%	100%	100%
Training	Percentage of managers and staff that have received OH&S training: <ul style="list-style-type: none"> • induction; • management training; and • contractors and temps 	100% 100% 100%	100% 100% 100%	100% 100% 100%	100% 100% 100%	100% 100% 100%	100% 100% 100%
	Percentage of HSR'S trained: <ul style="list-style-type: none"> • upon acceptance of role (initial) • retraining (annual refresher) 	100%	100%	100%	100%	100%	100%
Safety Investment as a % of payroll	PPE, equipment and other safety items	0.1%	0.30%	0.1%	0.30%	0.1%	0.38%
	Training	0.3%	0.23%	.03%	0.23%	0.3%	0.25%
Wellbeing investment	Cost as a % of payroll	0.8%	0.68	0.8%	0.68	0.8%	0.67%
	Events, initiatives and ongoing programs	N/A	16	N/A	25	N/A	20
	Trained Mental Health First Aiders	N/A	4	N/A	2	N/A	0
	Employee Opportunity Officers/ Peer Support	N/A	4	N/A	4	N/A	4

Note: ¹ Incidents and Hazards are now reported separately. Increase in incident/hazard reporting is a result of increased promotion and education on the importance of incident/hazard reporting. It is not an indication of an actual increase in incidents. Removal of targets for incident/hazard reporting was to encourage reporting and remove the perception that reporting of incidents or hazards was a negative behavior.

Employment and Conduct Principles

The North Central CMA is committed to applying merit and equity principles when appointing staff. Our selection processes ensure applicants are assessed and evaluated fairly and equitably based on the key selection criteria and other accountabilities without discrimination.

PART 3: WORK FORCE DATA

Public Sector Values and Employment Principles

The *Public Administration Act 2004* established the Victorian Public Sector Commission (VPSC). The VPSC's role is to strengthen public sector efficiency, effectiveness and capability, and advocate for public sector professionalism and integrity.

The North Central CMA introduced policies and practices that are consistent with the VPSC's employment standards and provided for fair treatment, career opportunities and the early resolution of workplace issues. The North Central CMA advised its employees on how to avoid conflicts of interest, how to respond to offers of gifts and how it deals with misconduct.

Our people

The North Central CMA strives to provide a workplace culture that embraces and reflects diversity and consider our people to be our greatest asset. Embedded at the CMA is a culture that supports teamwork, inclusion, continuous learning, and individual leadership.

The North Central CMA's aim is to be an employer of choice. To achieve this the CMA is focused on providing current and prospective employees with competitive terms and conditions of employment, and a positive and friendly work culture that promotes the public-sector values of respect, leadership, human rights, integrity, accountability, impartiality, and responsiveness.

Learning and development

The North Central CMA's people are our most important asset. Through our Pursue your Potential program we continue to build organisational capability by fostering talent and developing leadership capabilities across all levels the organisation. We continue to promote the personal and professional development to achieve a mobile and agile public sector workforce responsive to our community while creating satisfying career paths for our people.

Professional development programs undertaken by employees during the reporting period included a range of leadership development programs such as; Assertive Communication, Difficult Conversations, Mental Health First Aid, Wellbeing and Resilience, Compass Leadership Program and Waterway Management Twinning Program. Technical and safety-based programs included the Working in an Emergency Management Context, Health and Safety Representative training and First Aid training. During the financial year a number of staff continued their tertiary studies through Certificate IV Accounting, PhD Fish Ecology and Master of Business Administration. Employees have also developed their skills and knowledge by attending training and educational seminars covering a range of topics including Corporate Communications Leadership Forum, ASFB Conference, National Landcare Conference, OZRI 2018 ESRI conference, Hydrology and Water Resource Symposium and Land Law for Managers of Rivers and Lakes.

Additionally, the North Central CMA facilitates a regular forum for people managers to facilitate peer-to-peer learning and knowledge sharing on a range of topics and continues to leverage our Pursue Your Potential Capability and Development Framework. The framework describes leadership capabilities across all levels and roles and supports individuals in identifying their core capabilities, assessing their development needs, and supporting the formation of a customised development program to further develop staff capabilities.

Comparative Workforce Data

As of 30 June 2019, the North Central CMA employed the full-time equivalent of 54 people compared to the full-time equivalent of 52 people in 2017-8. The breakdown of staff is as follows:

	June 2019						June 2018					
	Gender											
	All employees		Ongoing		Fixed Term, Casual		All employees		Ongoing		Fixed Term, Casual	
	Number (Head-count)	FTE	Number (Head-count)	FTE	Number (Head-count)	FTE	Number (Head-count)	FTE	Number (Head-count)	FTE	Number (Head-count)	FTE
Women	31	27.07	22	18.76	9	7.87	30	27.41	21	19.51	9	7.90
Men	28	27.31	21	20.72	7	6.42	26	24.72	19	18.90	7	5.82
Self-described	0	0					0	0				
Age												
15-24	1	1.00	0	0	1	1.00	0	0				
25-34	9	8.90	5	4.9	4	4.00	12	11.3	7	6.90	5	4.40
35-44	27	23.95	21	18.68	6	5.27	27	24.61	20	19.19	7	5.42
45-54	15	13.39	11	10.37	4	3.02	12	11.47	9	8.47	3	3.00
55-64	5	4.63	4	3.63	1	1.00	4	3.74	3	2.84	1	0.89
65+	2	1.89	2	1.89			1	1.00	1	1.00		
Classification Data												
Band 4	4	3.63	3	2.63	1	1.00	3	2.84	3	2.84		
Band 5	2	2.00	0	0.00	2	2.00	5	4.50			5	4.50
Band 6	18	16.29	11	9.71	7	6.58	19	17.19	11	10.39	8	6.80
Band 7	15	13.66	12	11.38	3	2.28	10	9.54	9	8.54	1	1.00
Band 8	11	9.55	9	8.12	2	1.42	11	10.06	10	9.64	1	0.42
Manager ¹	5	4.63	5	4.63	0	0.00	5	5.00	4	4.00	1	1.00
Senior Manager ²	3	3.00	2	2.00	1	1.00	2	2.00	2	2.00		
Chief Executive Officer	1	1.00	1	1.00	0	0.00	1	1.00	1	1.00		

All figures reflect employment levels at the last full pay period in June of each year.

Excluded are external contractors/consultants and temporary staff employed by an employment agency.

Ongoing employees include employees engaged on an open-ended contract of employment and executives engaged on a standard executive's contract who were active in the last full pay period of June.

FTE is the proportional total number of paid hours, i.e. FTE of 1.0 is equivalent to 38 hours per week.

¹ Executive Officers who oversee the operation and directions of a significant part of the business or delivery program, and report to a Senior Manager.

² Executive Officers who oversee the operation and directions of the business, and report to the CEO

Workforce Inclusion Policy

The North Central CMA values the differences between people and the contribution these differences make in the workplace. The CMA believes in the inherent value of a diverse workforce reflective of the communities in which it operates and is committed to ensuring that all people are treated with respect and dignity.

During the past year the North Central CMA has continued to implement our Diversity and Inclusion Plan 2017–2022. The plan encapsulates four key objectives to focus activities that will continue to cultivate a diverse and inclusive culture within the CMA .

Diversity and Inclusion Plan 2017–2022 Progress	Actions completed	Actions in progress
Embed diversity and inclusion in the way we work	17%	58%
Foster Indigenous partnerships	20%	80%
Champion gender representation	25%	75%
Cultivate wellbeing and resilience	25%	75%
Total	21%	69%

Some of our key achievements to date include:

Our innovative Reconciliation Action Plan, a guide for reconciliation that recognizes Aboriginal and Torres Strait Islander peoples' connection to Country, commits us to tangible actions, including.

- For the first time, paid cultural leave provisions for Aboriginal and Torres Strait Islander staff in our Enterprise Bargaining Agreement.
- The establishment of a Reconciliation Working Group.
- Four scholarships offered to Indigenous students at Kangan TAFE to promote careers in natural resource management and related fields.
- Key partnership projects such as the Yung Balug Djarra, Dja Wurrung, Health Country Planning - Djandak, Gatjin and Wi (Land, Water and Fire) at Boort.
- The engagement of businesses such as Djandak, Woka Walla, Barapa Land and Water and Taungurung works crews in the delivery of on-ground works on Country.

The North Central CMA's commitment to gender representation is evidenced by the balance of genders within the workplace, where 54 per cent of staff are female and 46 per cent male.

- Structuring our workplace to enable 44 per cent of the workforce to enjoy flexible working arrangements, including part-time hours, flexible start and finish times, purchased leave and other arrangements.
- Founding member of the City of Greater Bendigo's Coalition for Gender Equity.
- Implementation of Family Violence policy and training.
- Piloting a peer support network for women within the organisation to coach and support each other, and to share experiences in the achievement of their career and leadership goals.

The CMA also encourages female participation in senior roles within the water sector by proactively providing leadership development opportunities that support and encourage women. These opportunities include programs such as The Compass Leadership Program for Women, Peter Cullen Water and Environment Trust Women in Water Leadership Program, and secondment roles within and external to the CMA.

The North Central CMA continues to offer the services of an Employee Assistance Program. The program provides employees and their immediate family members with access to professional and confidential counselling services for both work-related and non-work-related matters. In addition, the CMA has trained and appointed two Mental Health First Aid Officers and has Mental Health First Aid training to all staff, including a tailored program for Aboriginal and Torres Strait Islander mental health.

During 2018–19, the organisation encouraged staff to participate in a wellbeing program, planned and managed by the Staff Consultative Committee. The program involves a range of work sponsored activities focusing on staff health and wellbeing. Activities included flu vaccinations, skin checks, stress and work life balance workshops, information sessions and support to lead an active and healthy lifestyle. Additionally, a reward and recognition program has been implemented to enable employees across the organisation to directly acknowledge their colleagues. The program is designed to be inclusive and recognise individual preferences in how they are rewarded and acknowledged.

Diversity profile	Jun-19	Jun-18	Jun-17
Gender (M/W)			
Board	44/56%	44/56 %	44/56 %
Executive ¹	70/30%	71/29 %	78/22 %
People managers ²	47/53%	39/61 %	58/42 %
All staff	47/53%	46/54 %	47/53 %
Age			
Youth cohort ³	20%	23%	24%
Mature cohort ⁴	8%	8%	6%
Cultural			
Aboriginal or Torres Strait Islander ⁵	3%	2%	4%
Staff born overseas	2%	4%	2%
LOTE at home ⁶	4%	4%	11%
Staff with a disability			
	2%	4%	0%
Staff with a modified work arrangement			
	44%	42%	39%
Staff with Tertiary Qualifications ⁷			
	70%	75%	80%

¹ Executive Officers are senior personnel who oversee the operation and directions of the business or significant part of the business.

² Managers with People Management responsibilities (inclusive of Executive Officers)

³ Aged 35 years and under

⁴ Aged 55 years and over

⁵ Staff who have identified as Aboriginal or Torres Strait Islander

⁶ Language other than English

⁷ Bachelor level and above

Executive Officer Disclosure

Executive Officers are those persons employed as a public service body head or other executive under Part 3, Division 5 of the *Public Administration Act 2004*. During the reporting period, the North Central CMA had one employee classified as an Executive Officer. This was the Chief Executive Officer (CEO) who is male.

There were no vacancies or special project executives employed during the reporting period.

In the previous reporting period one person met the definition of Executive Officer. This person was the CEO who is male.



PART 4: OTHER DISCLOSURES

Local Jobs First - Victorian Industry Participation Policy

The *Local Jobs First Act 2003* introduced in August 2018 brings together the Victorian Industry Participation Policy (VIPPP) and Major Project Skills Guarantee (MPSG) policy which were previously administered separately.

During 2018–19 the North Central CMA had no procurement activities valued at \$1 million or more.

Government Advertising Expenditure

The North Central CMA's expenditure in the 2018–19 reporting period on government campaign expenditure did not exceed \$100,000.

Consultancy Expenditure

Details of consultancies (valued of \$10,000 or greater)

In 2018–19 there were two consultancies where the total fees payable was \$10,000 or greater. The total expenditure incurred during 2018–19 in relation to these consultancies was \$36,500 (excl. GST).

Consultant	Purpose of consultancy	Total approved project fee (excl. GST)	Expenditure 2018-19 (excl. GST)	Future expenditure (excl. GST)
Australian Workplace Strategies	Industrial Relations consultant (retainer)	14,400	14,400	-
Niltech Consulting Pty Ltd	Technology One consulting	22,100	22,100	-

Details of individual consultancies are outlined on the North Central CMA's website at www.nccma.vic.gov.au.

Details of consultancies (valued at less than \$10,000)

In 2018–19 there were five consultancies engaged where the total fees payable was less than \$10,000. The total expenditure incurred during 2018–19 in relation to these consultancies was \$23,682.50 (excl. GST).

Other personnel i.e. contractors with significant management responsibilities

The number of contractors charged with significant management responsibilities is disclosed within the \$10,000 expense band. These contractors are responsible for planning, directing or controlling, directly or indirectly, the entity's activities due to substantive staff leave requirements.

The total expenses for the 2018–2019 reporting period was driven by the short-term secondment of Managers to the entity during the 2019 reporting period.

Expense Band	Total expenses (exclusive of GST)	
	2019 No.	2018 No.
\$0 - \$9,999	1	1
\$10,000 - \$19,999	1	-
\$20,000 - \$29,999	-	-
\$30,000 - \$39,000	-	1
\$40,000 - \$49,000	1	-
\$50,000 - \$59,000	-	-
\$60,000 - \$69,000	-	1
Total expenses (exclusive of GST)	\$71,713	\$106,461

Information and Communication Technology (ICT) Expenditure

For the 2018–19 reporting period the North Central CMA had a total ICT expenditure of \$768,983 shown below:

(\$ thousand)

All operational ICT expenditure	ICT expenditure relating to projects to create or enhance ICT capabilities		
Business As Usual (BAU) ICT expenditure	Non Business As Usual (non BAU) ICT expenditure	Operational expenditure (OPEX)	Capital expenditure (CAPEX)
(Total)	(Total = Operational expenditure and Capital Expenditure)		
769		759	10

Notes:

- ICT expenditure refers to North Central CMA’s costs in providing business enabling ICT services within the current reporting period. It comprises Business As Usual (BAU) ICT expenditure and Non-Business As Usual (Non-BAU) ICT expenditure.
- Non-BAU ICT expenditure relates to extending or enhancing North Central Catchment Management Authority’s current ICT capabilities.
- BAU ICT expenditure is all remaining ICT expenditure, which primarily relates to ongoing activities to operate and maintain the current ICT capability.



Major Contracts

The North Central CMA did not award any major contracts (valued at \$10 million or more) during 2018–19.

Freedom of Information

Application and operation of the *Freedom of Information Act 1982*

The North Central CMA is considered a Government Agency under the *Freedom of Information Act 1982*. The purpose of the *Act* is to extend as far as possible the right of the community to access information held by government departments, local councils, Ministers and other bodies subject to the *Act*. As such an applicant has a right to apply for access to documents held by an Agency. This comprises documents created by or supplied to the Agency, and may also include maps, films, microfiche, photographs, computer printouts, computer discs, tape recordings and videotapes. Information about the type of material produced by the North Central CMA is available on our website under its Part II Information Statement.

The *Act* allows for the refusal of access, either fully or partially, to certain documents or information. Examples of documents that may not be accessed include: cabinet documents; some internal working documents; law enforcement documents; documents covered by legal professional privilege, such as legal advice; personal information about other people; and information provided to an Agency in-confidence.

From 1 September 2017, the *Act* was amended to reduce the Freedom of Information (FOI) processing time for requests received from 45 to 30 days. However, when external consultation is required the processing time automatically reverts to 45 days. Processing time may also be extended by periods of 30 days, in consultation with the applicant. With the applicant's agreement this may occur any number of times.

If an applicant is not satisfied by a decision made by the Department, under section 49A of the *Act*, they have the right to seek a review by the Office of the Victorian Information Commissioner (OVIC) within 28 days of receiving a decision letter.

Making a request

Access to documents may be obtained through written request to the Authorised Officer, and as detailed in s17 of the *Freedom of Information Act 1982*. An application fee of \$29.60 applies. Access charges may also be payable if the document pool is large, and the search for material, time consuming.

When making an FOI request, applicants should ensure requests are in writing, and clearly identify what types of material/documents are being sought. Requests for documents in the possession of the North Central CMA should be addressed to the FOI Officer:

By mail: Freedom of Information Officer, North Central CMA, PO Box 18 Huntly Vic 3551

By email: foi@nccma.vic.gov.au

Requests can also be lodged online at www.ovic.vic.gov.au

FOI statistics/timeliness

During 2018-19, the North Central CMA received 1 FOI application under the *Freedom of Information Act 1982* which was finalised within the statutory timeframe.

Further information

Further information regarding Freedom of Information can be found at www.ovic.vic.gov.au



Compliance with Building Act 1993

The North Central CMA owns one building located at 628 – 634 Midland Highway, Huntly, Victoria and is required to include a statement on its compliance with the building and maintenance provision of the *Building Act 1993* in relation to that building.

North Central CMA requires that appropriately qualified contractors are engaged for all proposed works on land controlled by the CMA and that their work and services comply with current building standards. All such contractors are expected to have appropriate mechanisms in place to ensure compliance with the building and maintenance provisions of the *Building Act 1993*.

In relation to existing buildings the Corporate Services Unit is responsible for mandatory testing of emergency and exit lighting in accordance with relevant standards, monthly, quarterly and bi-annual inspection and preventive maintenance routine of mechanical services and annual fire service audits. These inspections then inform the works program which is delivered annually through existing maintenance contracts.

Number of major works projects undertaken greater than \$50,000	0
Number of building permits or certificate of final inspection issued in relation to the building owned by NCCMA	0
Number of emergency orders and building orders issued in relation to buildings	0
Number of buildings that have been brought into conformity with building standards during the reporting period	0

Competitive Neutrality Policy

Competitive neutrality requires government businesses to ensure where services compete, or potentially compete with the private sector, any advantage arising solely from their government ownership be reviewed if it is not in the public interest. Government businesses are required to cost and price these services as if they were privately owned. Competitive neutrality policy supports fair competition between public and private businesses and provided government businesses with a tool to enhance decisions on resource allocation. This policy does not override other policy objectives of government and focuses on efficiency in the provisions of service.

The North Central CMA is working to ensure Victoria fulfils its requirements on competitive neutrality reporting for technological based businesses against the enhanced principles as required under the Competition Principles Agreement and Competition and Infrastructure Reform Agreement.

Protected Disclosures Act 2012

The North Central CMA is a public body subject to the *Protected Disclosure Act 2012*. The purpose of the Act is to encourage and facilitate the making of disclosures of improper conduct by public officers and public bodies, including the North Central CMA, its staff, members and employees.

The North Central CMA does not tolerate improper conduct by employees, nor the taking of reprisals against those who come forward to disclose such conduct. It is committed to ensuring transparency and accountability in its administrative and management practices and supports the making of disclosures that reveal corrupt conduct, conduct involving a substantial mismanagement of public resources, or conduct involving a substantial risk to public health and safety or the environment. The North Central CMA will take all reasonable steps to protect people who make such disclosures from any detrimental action in reprisal for making the disclosure. It will also afford natural justice to the person who is the subject of the disclosure to the extent it is legally possible.

How to make a disclosure

Disclosures of improper conduct or detrimental action by the Department or any of its employees may be made to the Independent Broad-based Anti-Corruption Commission (IBAC).

Level 1, North Tower,
459 Collins Street Melbourne, VIC 3000
Phone: 1300 735 135
Website: www.ibac.vic.gov.au
Email: [see the website above for the secure email disclosure process, which also provides for anonymous disclosures.]

Disclosures may be made in several ways set out in the Act, including anonymously, in writing or orally. A discloser need not identify the person or body about whom the disclosure is made.

The North Central CMA is not permitted to receive disclosures made under the Act. If the North Central CMA believes a disclosure may be a protected disclosure made in accordance with the Act, it will ask that the disclosure be made directly to IBAC.

More information and contact details

As required under the Act, the North Central CMA has established procedures to facilitate and encourage the making of disclosures under the Act, and how the North Central CMA will manage the welfare of employees connected with protected disclosures ('Protected Disclosure Procedures'). The North Central CMA's Protected Disclosure Procedures are available on our website.

For more information about protected disclosures or the Victorian integrity system generally, visit IBAC's website www.ibac.vic.gov.au/reporting-corruption

Disclosures under the Whistleblowers Protection Act 2001 (up to 9 February 2013)

The archived procedures established under the *Whistleblowers Protection Act 2001* are available upon request.

Compliance with Establishing Act

Catchment and Land Protection (CaLP) Act 1994

The responsibilities of the North Central CMA as they relate to the *CaLP Act* are as follows:

- Prepare, coordinate, monitor and review the Regional Catchment Strategy.
- Prepare and submit an annual report on the condition and management of land and water resources in the region.
- Annually, prepare and submit a Corporate Plan to the responsible Minister(s).
- Comply with the Statement of Obligations.

In performing its functions and providing its services an Authority shall, in a manner consistent with relevant government policies, frameworks, strategies, plans and guidelines:

- a) Facilitate and coordinate the management of catchments in an integrated and sustainable manner, including as it relates to land, biodiversity and water resources.
- b) Take a sustainable approach by balancing social, economic and environmental outcomes.
- c) Plan and make decisions within an integrated catchment management context:
 - recognising the integral relationship between rivers, their catchments, coastal systems, and estuary and marine environments
 - recognising the integral relationship between the land – its soil, water, vegetation and fauna – and associated natural ecosystems
 - recognising the need to foster the resilience of natural assets, including land, biodiversity and water resources, to climate change
 - using the best available scientific information
 - targeting investment to address priorities and deliver maximum improvement in resource condition of catchments, land, biodiversity and water resources.

- d) Provide opportunities for community engagement in the integrated management of catchments and natural assets, including land, biodiversity and water resources.
- e) Develop strategic partnerships with relevant stakeholders including public authorities and government agencies.
- f) Promote and apply a risk management approach that seeks to protect, enhance and restore natural assets and reduce the impact of climate change.
- g) Promote and adopt an adaptive approach to integrated catchment management, including continuous review, innovation and improvement.
- h) Manage business operations in a prudent, efficient and responsible manner.

Water Act 1989

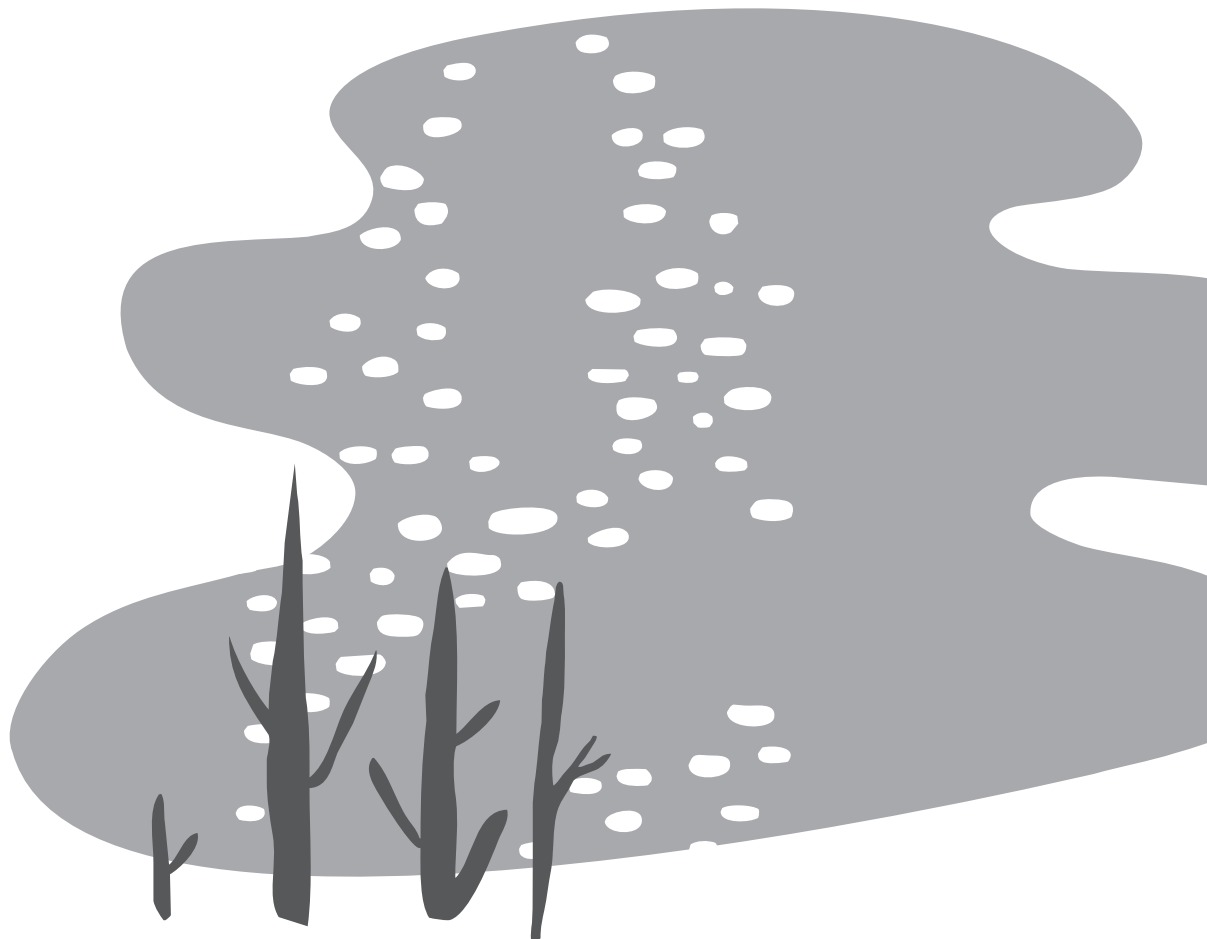
Under the *Water Act 1989*, the North Central CMA aims to reduce the impact of flood damage to new buildings, help conserve and preserve flora, fauna and habitat in designated waterways, and to reduce water quality decline. This is done by providing:

- permits to construct and operate works on a waterway, compliance and community education
- resources to planning permit referrals for developments within a flood prone area
- responding to applications for flood levels, flood risk reports and flood information before development
- flood planning information and advice to councils, state emergency services, developers and others
- flood response action plans, including collection of flood information during and after a flood, and assistance with emergency planning and flood warning
- flood data management compliance with the Statement of Obligations.

2018–19 actual results

Unit	Target	Actual
No. of permits exempted	25	63
No. of permits issued	75	72
No. of permits rejected	0	2
Enforcement action for illegal works	0	0
Formal planning referrals	500	558

The North Central CMA achieved its statutory obligations under the *Water Act 1989*.



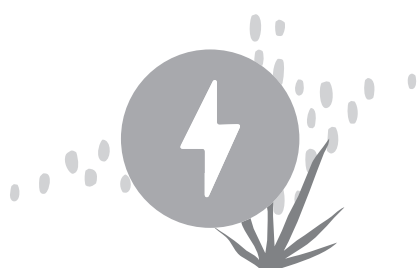
Office-based Environmental Impacts

The North Central CMA is committed to reducing the impact of its day-to-day operations on the environment. The CMA strives to reduce negative environmental impacts by using fuel efficient vehicles, purchasing green power electricity together in addition to our 50 kW solar panels, and using paper sourced from sustainable forest practices.

Objectives:

- reducing the amount of waste, and maximising the amount reused and recycled
- purchasing green power

- separating office waste into reusable, recyclable, compost and true waste parts
- reducing passenger vehicle fleet emissions
- ensuring new capital works incorporate environmental sustainability principles
- making environmentally sound purchasing decisions for capital items and consumables
- communicating environmental performance through regular reporting
- encouraging staff to reduce environmental impacts.



Energy

North Central CMA consumes energy primarily for office facilities.

The data represented below was collected through energy retailer billing information.

Targets

The following target was set for 2018-19:

- five per cent reduction of total energy by 2019

Explanatory notes

Continuing energy reduction is proving challenging given significant past investments in energy reduction. The following initiatives are under consideration for 2019-20 to continue reductions toward carbon neutral energy use:

- Purchasing of green energy through community solar projects;
- Replacement of ageing air-conditioning systems;
- Continued sourcing of low energy and more efficient computing and lighting solutions.

Indicator	2018-19				2017-18			
	Electricity	Natural gas	Green power	Total	Electricity	Natural gas	Green power	Total
Total energy usage segmented by primary source (MJ)	72,149		18,037	90,187	70,013		17,503	87,517
Greenhouse gas emissions associated with energy use, segmented by primary source and offsets (t CO ₂ -e)	59			59	57			57
Percentage of electricity purchased as green power	25			25	25			25
Units of energy used per FTE (MJ/FTE)	1,361			1,361	1,250			1,250
Units of energy used per unit of office area (MJ/m ²)	85			85	83			83



Waste

The waste generated by processes within North Central CMA is divided into three general classes - landfill, compost and recycling.

Targets

The following targets were set for 2018-19:

- reduce rubbish that is cleared by landfill
- increase the amount of waste cleared to compost

Explanatory notes

North Central CMA site is less than 100 employees. All employees actively compost their food waste and where possible use reusable containers. Waste units are based on high level estimates associated with waste collection services and likely over estimate waste generation. Improvements in waste measurement are planned for 2019-20

Indicator	2018-19				2017-18			
	Landfill	Commingled recycling	Compost	Total	Landfill	Commingled recycling	Compost	Total
Total units of waste disposed of by destination (kg/yr)	4,160	14,400	1,040	19,600	4,368	15,232	1,120	20,720
Units of waste disposed of per FTE by destinations (kg/FTE)	78	272	20	370	78	272	20	370
Recycling rate (percentage of total waste)				73%				74%
Greenhouse gas emissions associated with waste disposal (t CO ₂ -e)	5	33	2	40	5	36	2	43



Paper

North Central CMA is becoming more efficient in relation to paper use. Programs commenced during the reporting period which provided additional reductions in consumption.

Targets

The following targets were set for 2018-19:

- reduction of total units of A4 equivalent copy paper used (reams) from 2016-17
- reduction units of A4 equivalent copy paper used per FTE (reams per FTE) from 2016-17.

Explanatory notes

Where possible documents are viewed on screen and newsletters and publications are electronically distributed. Board and other committee papers have also been converted to electronic format accounting for the reduction in the amount of copy paper used in 2018-2019. Software has been installed on all printers ensuring that no printing is uncollected by users. Paper is purchased from supplier certified.

Indicator	2018-19	2017-18	2016-17
Total units of copy paper used (reams)	282	322	396
Units of copy paper used per FTE (reams/FTE)	5.32	5.75	7.09
Percentage of 75-100% recycled content copy paper purchased	0	0	0
Percentage of 50-74% recycled content copy paper purchased	0	0	0
Percentage of 0-49% recycled content copy paper purchased	100	100	100

Carbon neutral under the National Carbon Offset Standard (NCOS) Carbon Neutral Program.



Water

The data in the table below is based on water meter readings at our Huntly office.

Targets

The following target was set for 2018-19:

- reduction in water consumption (litres per FTE) by 30 June 2019

Explanatory notes

The increase in water consumption in 17-18 was largely due a burst hot water pipe that was unattended for two days over a weekend and staff using showers to support well-being activities e.g. riding to work.

Indicator	2018-19	2017-18	2016-17
Total units of metered water consumed by usage types (kilolitres)	188	353	175
Units of metered water consumed in offices per FTE (kilolitres/FTE)	3.55	6.31	3.13
Units of metered water consumed in offices per unit of office area (kilolitres/m ²)	0.22	0.42	0.2



Transport

North Central CMA's fleet comprises 19 vehicles.

Targets

The following target was set for 2018-19:

- reduction of consumption of unleaded petrol used by the North Central CMA passenger vehicle fleet

Explanatory notes

During the year two vehicles were replaced with a plug-in hybrid and a fully electric vehicle. As more plug-in options become available, the fleet will be progressively transferred to electric vehicles and fueled with renewable energy in place of fossil fuels.

Operational vehicles	2018-19				2017-18			
	Unleaded	Ethanol	Diesel	Total	Unleaded	Ethanol	Diesel	Total
Total energy consumption by vehicles (MJ)	644,697	8,284	1,104,152	1,757,133	690,559	0	1,279,624	1,970,183
Total vehicle travel associated with entity operations (km)	235,050	4,414	301,733	541,197	301,715	0	273,697	575,412
Total greenhouse gas emissions from vehicle fleet (t CO ₂ -e)	44	0.00	78	122	47	0	91	137
Greenhouse gas emissions from vehicle fleet per 1000km travelled (t CO ₂ -e)	0.19	0.00	0.26	0.23	0.15	0	0.33	0.49



Greenhouse gas emissions

The emissions disclosed in the section below are taken from the previous sections and consolidated to show the North Central CMA's greenhouse footprint.

Targets

The following target was set for 2018-19:

- reduce the North Central CMA's carbon footprint by 50 per cent by 2036 from 2017 levels.

Indicator	2018 -19	2017 -18	2016 -17
Total greenhouse gas emissions associated with energy use (t CO ₂ -e)	59	57	64
Total greenhouse gas emissions associated with vehicle fleet (t CO ₂ -e)	122	137	171
Total greenhouse gas emissions associated with air travel (t CO ₂ -e)	2	6	8
Total greenhouse gas emissions associated with waste production (t CO ₂ -e)	40	53	53
Greenhouse gas emissions offsets purchased (t CO ₂ -e)			

Other information

The North Central CMA procurement Policy complies with the Government's Environmental Purchasing Policy. While value for money is the core principle governing North Central CMA's procurement activities, environmental considerations are also included in the procurement planning stage, tender specifications and tender evaluation criteria, where applicable.



Statement of Availability of Other Information

In compliance with the requirements of the Standing Directions of the Minister for Finance, details in respect of the items listed below have been retained by the Authority and are available on request, subject to the provisions of the *Freedom of Information Act 1982*.

- A statement that declarations of pecuniary interests have been duly completed by relevant officers of the North Central CMA.
- Board members' indemnity declarations.
- Inwards and outwards correspondence.
- Details of publications produced by the agency about itself, and how these can be obtained.
- Details of assessments and measures undertaken to improve the occupational health and safety of employees.
- Details of changes in prices, fees, charges, rates and levies charged by the agency.
- Details of any major external reviews carried out on the agency.
- Details of major research and development activities undertaken by the agency.
- 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 agency to develop community awareness of the entity and its services.
- A general statement on industrial relations within the agency, and details of time lost through industrial accidents and disputes.
- A list of the agency's major committees; the purposes of each committee; and the extent to which the purposes have been achieved.

The information is available on request from:

Trephina Marek
Human Resources Coordinator
03 5448 7124
trephina.marek@nccma.vic.gov.au

Compliance with DataVic Access Policy

The information used to generate the catchment condition report in the North Central CM's 2018–19 Annual Report has come from DataVic. In the reporting period the North Central CMA has not supplied any data directly to DataVic.

The North Central CMA has been consistent with the DataVic Access Policy by accessing the data, using it for day-to-day operations, and giving appropriate recognition to DataVic on all published maps.

Financial Management Compliance Attestation

North Central Catchment Management Authority Financial Management Compliance Attestation Statement

I, Julie Miller Markoff on behalf of the Responsible Body, certify that the North Central Catchment Management Authority has complied with the applicable Standing Directions 2018 under the *Financial Management Act 1994* and Instructions.



Julie Miller Markoff
Chair
North Central CMA

Auditor-General's report



Independent Auditor's Report

To the Board of the North Central Catchment Management Authority

Opinion	<p>I have audited the financial report of the North Central Catchment Management Authority (the authority) which comprises the:</p> <ul style="list-style-type: none">• balance sheet as at 30 June 2019• comprehensive operating statement for the year then ended• statement of changes in equity for the year then ended• cash flow statement for the year then ended• notes to the financial statements, including significant accounting policies• declaration in the financial statements. <p>In my opinion, the financial report presents fairly, in all material respects, the financial position of the authority as at 30 June 2019 and its 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 authority 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>
Board's responsibilities for the financial report	<p>The Board of the authority 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 authority'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>

Auditor-General's report

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 authority'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 authority'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 authority 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.

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
30 August 2019



Paul Martin
as delegate for the Auditor-General of Victoria

Financial statements

How this report is structured

The North Central Catchment Management Authority has presented its audited general purpose financial statements for the financial year ended 30 June 2019 in the following structure to provide users with the information about the Authority's stewardship of resource entrusted to it.

Financial statements

Comprehensive Operating Statement

Balance Sheet

Cash Flow Statement

Statement of Changes in Equity

Notes to the financial statements

1. About this report

The basis on which the financial statements have been prepared and compliance with reporting regulations

2. Funding delivery of our services

Revenue recognised in respect of Government contributions and other income sources

2.1 Summary of income that funds the delivery of our service

2.2 Income from transactions

3. The cost of delivering services

Operating expenses of the Authority

3.1 Expenses incurred in delivery of services

3.2 Materials, maintenance, grants, contracts and consultancies

3.3 Other operating expenses

4. Key assets available to support output delivery

Land, buildings, works assets, plant and equipment, office furniture and equipment, motor vehicles, and intangible assets

4.1 Total property, plant and equipment

4.2 Fair value determination

4.3 Intangible assets

5. Other assets and liabilities

Other key assets and liabilities

5.1 Receivables

5.2 Payables

5.3 Other financial assets

5.4 Other non-financial assets

6. Financing our operations

Cash flow information, commitments for expenditure

6.1 Cash flow information and balances

6.2 Commitments for expenditure

6.3 Carry forward project funding

7. Risks, contingencies and valuation judgements

Financial risk management, contingent assets and liabilities as well as fair value determination

7.1 Financial instruments specific disclosures

7.2 Contingent assets and contingent liabilities

8. Other disclosures

8.1 Ex-gratia expenses

8.2 Other economic flows included in net result

8.3 Reserves

8.4 Responsible persons

8.5 Remuneration of executives

8.6 Related parties

8.7 Remuneration of auditors

8.8 Subsequent events

8.9 Australian Accounting Standards issued that are not yet effective

Declaration in the Financial Statements

The attached financial statements for the North Central Catchment Management Authority have been prepared in accordance with Direction 5.2 of the Standing Directions of the Minister for Finance 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 financial position of the Authority at 30 June 2019.

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

We authorise the attached financial statements for issue on 26 August 2019.



Julie Miller Markoff
Chairperson
26 August 2019



Brad Drust
CEO and Accountable Officer
26 August 2019



Adam Woods
Chief Financial Officer
26 August 2019

Comprehensive Operating Statement for the year ended 30 June 2019

	Notes	2019 \$	2018 \$
Income from transactions			
Government governance contribution	2.2.1	843,200	935,205
Government investor contributions	2.2.1	11,460,323	13,605,865
Revenue from other investors	2.2.3	986,575	976,392
Interest	2.2.2	144,147	142,441
Other income		36,991	42,063
Net gain on non financial assets	8.2	42,844	36,748
Total income from transactions		13,514,080	15,738,714
Expenses from transactions			
Employee expenses	3.2	6,053,566	6,227,418
Depreciation	4.1.1	196,432	272,733
Materials, maintenance, grants, contracts and consultancies	3.3	6,844,756	7,549,406
Other operating expenses	3.4	1,552,147	1,806,462
Total expenses from transactions		14,646,901	15,856,019
Net result from transactions (net operating balance)		(1,132,821)	(117,305)
Other economic flows - other comprehensive income items that will not be reclassified to net result			
Changes in physical asset revaluation surplus	8.3	18,480	62,000
Total Comprehensive Result for the year		(1,114,341)	(55,305)

The accompanying notes form part of these financial statements.

Balance Sheet as at 30 June 2019

	Notes	2019 \$	2018 \$
ASSETS			
Financial assets			
Cash and cash equivalents	6.1	6,878,790	7,438,627
Other financial assets	5.3	500,000	1,000,000
Receivables	5.1	472,344	473,701
Prepayments	5.4	181,138	195,570
Total financial assets		8,032,272	9,107,898
Non-financial assets			
Property, plant and equipment	4.1	2,074,386	2,003,168
Total non-financial assets		2,074,386	2,003,168
TOTAL ASSETS		10,106,658	11,111,066
LIABILITIES			
Liabilities			
Payables	5.2	735,202	681,574
Employee benefits	3.2.1	1,600,352	1,544,047
Total liabilities		2,335,554	2,225,621
NET ASSETS		7,771,104	8,885,445
EQUITY			
Contributed capital		8,755,693	8,755,693
Reserves	8.3	847,999	829,519
Accumulated surplus/(deficit)		(1,832,588)	(699,767)
NET WORTH		7,771,104	8,885,445

The accompanying notes form part of these financial statements.

Statement of Changes in Equity for the financial year ended 30 June 2019

	Notes	Accumulated Deficit	Contributed Capital	Reserves	Total
		\$	\$	\$	\$
Balance at 30 June 2017		(582,462)	8,755,693	767,519	8,940,750
Net result for the year		(117,305)	-	-	(117,305)
Other comprehensive income for the year		-	-	62,000	62,000
Balance at 30 June 2018	8.3	<u>(699,767)</u>	<u>8,755,693</u>	<u>829,519</u>	<u>8,885,445</u>
Net result for the year		(1,132,821)	-	-	(1,132,821)
Other comprehensive income for the year		-	-	18,480	18,480
Balance at 30 June 2019	8.3	<u>(1,832,588)</u>	<u>8,755,693</u>	<u>847,999</u>	<u>7,771,104</u>

The accompanying notes form part of these financial statements.

Cash Flow Statement for the financial year ended 30 June 2019

	Notes	2019 \$	2018 \$
Cash Flows from Operating Activities			
Receipts			
Interest received		144,147	149,084
Net GST received from the Australian Taxation Office		389,574	639,034
Other income		38,348	42,063
Receipts from Government and other investors		<u>13,540,652</u>	<u>15,207,987</u>
		<u>14,112,721</u>	<u>16,038,168</u>
Payments			
Payments to suppliers		(8,805,801)	(10,602,601)
Payments to employees		<u>(6,160,431)</u>	<u>(6,155,545)</u>
		<u>(14,966,232)</u>	<u>(16,758,146)</u>
Net cash flows used in operating activities	6.1.1	<u>(853,511)</u>	<u>(719,978)</u>
Cash Flows from Investing Activities			
Payments for property, plant and equipment	4.1.2	(396,264)	(191,885)
Proceeds from sale of non-current assets	8.2	189,938	284,238
Proceeds from disposal of investments		<u>500,000</u>	<u>-</u>
Net cash flows from investing activities		<u>293,674</u>	<u>92,353</u>
Net decrease in cash and cash equivalents		<u>(559,837)</u>	<u>(627,625)</u>
Cash and cash equivalents at beginning of financial year		<u>7,438,627</u>	<u>8,066,252</u>
Cash and cash equivalents at end of financial year	6.1	<u><u>6,878,790</u></u>	<u><u>7,438,627</u></u>
<i>The accompanying notes form part of these financial statements.</i>			

Notes to the Financial Statements

for the year ended 30 June 2019

1. About this report

The North Central Catchment Management Authority is a government authority of the State of Victoria, established on 1 July 1997 by the State Government.

Its principal address is:

North Central Catchment Management Authority
628-634 Midland Highway
Huntly Vic 3551

A description of the nature of its operations and its principal activities is included in the Report of Operations, which does not form part of these financial statements.

Basis of preparation

These financial statements are 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 preparing 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.

Judgements, estimates and assumptions are required to be made about financial information being presented. The significant judgements made in the preparation of these financial statements are disclosed in the notes where amounts affected by those judgements are disclosed. Estimates and associated assumptions are based on professional judgements and are disclosed. 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 Australian Accounting Standards (AASs) that have significant effects on the financial statements and estimates are disclosed in the notes under the heading: 'Significant judgement or estimates', and relate to:

- fair value measurements of assets and liabilities;
- employee benefit provisions; and
- accrued revenue and expenses.

All amounts in the financial statements have been rounded to the nearest \$1 unless otherwise stated.

Compliance Information

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

Where appropriate, those AASs paragraphs applicable to not-for-profit entities have been applied. Accounting policies selected and applied in these financial statements ensure 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.

Unless otherwise stated, all accounting policies applied are consistent with those of the prior year.

The following standard has been adopted by the Authority:

AASB 9 Financial Instruments, which replaces *AASB39 Financial Instruments; Recognition and Measurement*, introduces new requirements for recognition, classification and measurement, a new impairment model for financial assets based on expected credit losses, and simplified hedge accounting. The Authority has adopted AASB 9 as at 1 July 2018 and has applied the new rules on a modified retrospective basis. As a result, comparatives for 2017/18 in our 30 June 2019 accounts will not be restated.

2. Funding Delivery of Our Services

The Authority's overall objective is for the co-ordinated control of natural resource management within the broader catchments of North Central Victoria. The role of the Authority is to ensure effective implementation of the Regional Catchment Strategy, strategic planning and advice to Government.

To enable the Authority to deliver on its objectives, it receives income predominantly through State and Commonwealth Government Contributions.

Structure

- 2.1 Summary of income that funds the delivery of our services
- 2.2 Income from transactions

2.1 Summary of income that funds the delivery of our services

		2019 \$	2018 \$
Government contributions	2.2.1	12,303,523	14,541,070
Interest	2.2.2	144,147	142,441
Revenue from other investors	2.2.3	986,575	976,392
Total income from transactions		13,434,245	15,659,903

Income is recognised to the extent that it is probable that the economic benefits will flow to the entity and the income can be reliably measured at fair value.

2.2 Income from Transactions

2.2.1 Government contributions

State Government			
Government governance contribution		843,200	935,205
Victorian River and Wetland Management		4,790,756	3,868,277
Victorian Landcare Program		192,086	698,687
Our Catchments, Our Communities		436,000	646,000
Disaster Recovery Program		643,263	309,789
Dryland Salinity Monitoring Program		50,000	-
Victorian Sustainable Irrigation Program		1,959,000	1,111,400
Victorian Environmental Water Holder		247,385	836,818
Floodplain Management		650,400	1,196,000
Victorian State Common Funding		677,569	720,180
Total State Government Contributions		9,646,459	9,387,151
Commonwealth Government			
The Living Murray		1,258,324	1,197,266
Murray Darling Basin Plan		-	292,488
National Landcare Programme - Sustainable Agriculture		136,743	906,160
National Landcare Programme - Sustainable Environment		418,797	1,822,800
Total Commonwealth Government Contributions		1,813,864	4,218,714
Total Government contributions		12,303,523	14,541,070

Government grants and contributions are recognised as income from transactions on receipt or when the Authority obtains control of the contribution and meets certain other criteria as outlined in AASB 1004 Contributions, whichever is the sooner, and disclosed in the Comprehensive Operating Statement as Government contributions.

2.2.2 Interest

	2019 \$	2018 \$
Interest on bank deposits	144,147	142,441

Interest income includes interest received on bank term deposits. Interest income is recognised using the effective interest method which allocates the interest over the relevant period.

2.2.3 Revenue from Other Investors

	2019 \$	2018 \$
Other investors	986,575	976,392

Other investors is the aggregation of adhoc investment by non-government related entities and is recognised as income from transactions when an entitlement is established or on receipt, whichever is the sooner, and disclosed in the comprehensive operating statement as revenue from other investors.

3. The Cost of Delivering Services

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

Significant judgement: Employee benefit provisions

In measuring employee benefits, consideration is given to expected future wage and salary levels, experience of employee departures and periods of service. Expected future payments are discounted using a single weighted average discount rate based on market yields of national government bonds in Australia that reflects the estimated timing and amount of benefit payment.

Structure

- 3.1 Summary of expenses incurred in delivery of services
- 3.2 Employee benefits in the comprehensive operating statement
- 3.3 Materials, maintenance, grants, contracts and consultancies
- 3.4 Other operating expenses

3.1 Summary of expenses incurred in delivery of services

		2019 \$	2018 \$
Employee benefit expenses	3.2	6,053,566	6,227,418
Materials, maintenance, grants, contracts and consultancies	3.3	6,844,756	7,549,406
Other operating expenses	3.4	1,552,147	1,806,462
Total expenses incurred in delivery of service		<u>14,450,469</u>	<u>15,583,286</u>

3.2 Employee benefits in the comprehensive operating statement

	2019 \$	2018 \$
Salaries and wages	4,416,833	4,723,441
Annual leave	377,500	398,839
Long service leave	139,880	60,178
Other leave	419,065	332,379
Superannuation	514,526	467,595
Other	185,762	244,986
Total employee benefit expenses	<u>6,053,566</u>	<u>6,227,418</u>

Employee expenses include all costs related to employment including wages and salaries, payroll tax, fringe benefits tax, leave entitlements, termination payments and WorkCover premiums.

The amount recognised in the Comprehensive Operating Statement in relation to superannuation is employer contributions for members of both defined benefit and defined contribution superannuation plans that are paid or payable during the reporting period. The Authority does not recognise any defined benefit liabilities because it has no legal or constructive obligation to pay future benefits relating to its employees. Instead, the Authority discloses in its annual financial statements the net defined benefit cost related to the members of these plans as an administered liability.

Termination benefits are payable when employment is terminated before normal retirement date, or when an employee accepts an offer of benefits in exchange for the termination of employment. Termination benefits are recognised when the Authority is demonstrably committed to terminating the employment of current employees according to a detailed formal plan without possibility of withdrawal or providing termination benefits as a result of an offer made to encourage voluntary redundancy. Benefits falling due more than 12 months after the end of the reporting period are discounted to present value.

3.2.1 Employee benefits in the balance sheet

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

	2019 \$	2018 \$
Current provisions		
Annual leave		
Unconditional and expected to settle within 12 months	250,281	281,844
Unconditional and expected to settle after 12 months	83,427	93,948
Purchased Leave		
Unconditional and expected to settle within 12 months	37,246	42,374
Time in Lieu and rostered days off		
Unconditional and expected to settle within 12 months	47,962	63,506
Long service leave		
Unconditional and expected to settle within 12 months	110,288	67,266
Unconditional and expected to settle after 12 months	766,452	691,273
Provision for on-costs		
Unconditional and expected to settle within 12 months	67,119	73,904
Unconditional and expected to settle after 12 months	130,840	131,181
Total current provisions for employee benefits	1,493,615	1,445,296
Non-current provisions		
Long service leave		
Employee Benefits	92,456	84,560
On-costs	14,281	14,191
Total non-current provisions for employee benefits	106,737	98,751
Total provisions for employee benefits	1,600,352	1,544,047
Reconciliation of movement in on-cost provision		2019
		\$
Opening balance		219,276
Additional provisions recognised		99,104
Additions due to transfer in		1,883
Reductions arising from payments		(106,602)
Reductions resulting from settlement without cost		(3,052)
Unwind of discount and effect of changes in the discount rate		4,345
Reduction transfer out		(2,715)
Closing balance		212,239
Current		197,958
Non-current		14,281

Wages and salaries and annual leave

Liabilities for wages and salaries (including non-monetary benefits, annual leave and on-costs) are recognised as part of the employee benefit provision as current liabilities, because the Authority does not have an unconditional right to defer settlements of these liabilities.

The liability for accrued salaries and wages are recognised in the Balance Sheet at remuneration rates which are current at the reporting date. As the Authority expects the liabilities to be wholly settled within 12 months of reporting date, they are measured at undiscounted amounts. These are disclosed as accrued expenses at Note 5.2.

The annual leave liability, purchased leave liability and time in lieu liability are classified as current liabilities and are measured at the undiscounted amount expected to be paid, as the Authority does not have an unconditional right to defer settlement of the liability for at least 12 months after the end of the reporting period.

No provision has been made for sick leave as all sick leave is non-vesting and it is not considered probable that the average sick leave taken in the future will be greater than the benefits accrued in the future. As sick leave is non-vesting, an expense is recognised in the Statement of Comprehensive Income as it is taken.

On costs, such as payroll tax and workers' compensation insurance, are not employee benefits. They are disclosed separately as a component of the provision for employee benefits when the employment to which they relate has occurred.

Long service leave (LSL)

Regardless of the expected timing of settlement, unconditional LSL is classified as a current liability because the Authority does not have an unconditional right to defer the settlement of these liabilities.

Unconditional LSL liability amounts expected to be wholly settled within 12 months are measured at the nominal value. Unconditional LSL liability amounts that are not expected to be wholly settled within 12 months are measured as the present value of the estimated future cash outflows to be made by the entity.

Unconditional LSL represents long service leave entitlements accrued for employees with more than 7 years of continuous service.

Conditional LSL is classified as a non-current liability and measured as the present value of the estimated future cash outflows to be made by the entity.

3.2.3 Superannuation contributions

Employees of the Authority are entitled to receive superannuation benefits and the Authority contributes to defined contribution plans.

The amount recognised in the comprehensive operating statement in relation to Superannuation is employer contributions for members of defined contribution superannuation plans that are paid or payable during the reporting period.

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

	2019 \$	2018 \$
Defined contribution plans		
Vision super	201,053	201,791
Vic super	61,570	55,548
Other private schemes	251,903	210,256
Total	514,526	467,595

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

3.3 Materials, maintenance, grants, contracts and consultancies

	2019 \$	2018 \$
Materials	575,390	546,840
Repairs and maintenance	62,848	80,351
Consultants	60,183	131,395
Contractors	5,615,541	6,124,812
Grants paid	530,794	666,008
Total materials, maintenance, grants, contracts and consultancies	6,844,756	7,549,406

Materials, grants, contracts, consultancies are recognised as an expense in the reporting period in which they are paid or payable.

3.4 Other operating expenses

	2019 \$	2018 \$
Information and communications technology	712,652	709,692
Conferences, seminars and related travel costs	102,713	116,510
Advertising	41,957	47,201
Audits costs - internal and external	45,334	43,863
Motor vehicle costs	102,328	105,866
Insurance (general)	50,059	53,493
Meeting expenses	167,231	235,598
Promotions and public relations	58,863	92,283
Training and education	89,477	144,932
Utilities	26,673	17,322
Uniforms and staff facilities	45,448	49,307
Other	109,412	190,395
Total other operating expenses	1,552,147	1,806,462

Other operating expenses generally represent the day-to-day running costs incurred in normal operations and are recognised as an expense in the reporting period in which they are paid or payable.

4. Key Assets available to Support Output Delivery

Introduction

The Authority controls property 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 Authority to be utilised for delivery of those outputs.

Significant judgement: Fair value measurement

Where the assets included in this section are carried at fair value, additional information is disclosed in Note 4.2 in connection with how those fair values were determined.

Structure

- 4.1 Total property, plant and equipment
- 4.2 Fair value determination

4.1 Total property, plant and equipment

	2019 \$	2018 \$
Land		
At fair value	480,480	462,000
	<u>480,480</u>	<u>462,000</u>
Buildings		
At fair value	1,025,000	1,025,000
Accumulated depreciation	(80,726)	(55,101)
	<u>944,274</u>	<u>969,899</u>
Plant and equipment		
At fair value	541,066	558,138
Accumulated depreciation	(491,082)	(502,640)
	<u>49,984</u>	<u>55,498</u>
Furniture and office equipment		
At fair value	839,315	839,315
Accumulated depreciation	(804,430)	(778,438)
	<u>34,885</u>	<u>60,877</u>
Motor vehicles		
At fair value	730,302	650,939
Accumulated depreciation	(165,539)	(196,045)
	<u>564,763</u>	<u>454,894</u>
Net carrying amount	<u><u>2,074,386</u></u>	<u><u>2,003,168</u></u>

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 machinery of government change are transferred at their carrying amount.

Subsequent measurement

Property, plant and equipment are subsequently measured at fair value less accumulated depreciation and impairment.

Note 4.2 includes additional information in connection with fair value determination of property, plant and equipment.

Revaluation of infrastructure, property, plant and equipment

Revaluations are conducted in accordance with FRD 103H. A scheduled revaluation is undertaken every five years with an annual assessment of fair value to determine if it is materially different to the carrying value. If the difference to the carrying value is greater than 40 per cent, normally an Approved Valuer (usually the Valuer General of Victoria) is engaged to perform a detailed assessment of the fair value. If the movement in fair value since the last revaluation is less than or equal to 10 per cent, a management revaluation is performed.

Revaluation increments are credited directly to equity in the asset revaluation reserve surplus/(deficit), except that, to the extent that an increment reverses a revaluation decrement in respect of that class of asset previously recognised as an expense in determining the net result, the increment is recognised as revenue in determining the net result.

Revaluation decrements are recognised immediately as an expense in the net result, except that, to the extent that a credit balance exists in the asset revaluation reserve in respect of the same class of assets, they are debited to the asset revaluation reserve.

Revaluation increases and revaluation decreases relating to individual assets within a class of infrastructure, property, plant and equipment are offset against one another within that class but are not offset in respect of assets in different classes.

Revaluation reserves are not transferred to accumulated surplus/(deficit) on derecognition of the relevant asset.

4.1.1 Depreciation and impairment

	2019	2018
	\$	\$
Charge for the period		
Buildings	25,626	25,625
Plant and equipment	25,992	16,435
Furniture and office equipment	9,854	72,856
Motor vehicles	134,960	157,817
Total depreciation	196,432	272,733

All non-financial physical assets that have finite useful lives are depreciated.

Depreciation is calculated on a straight-line basis, at rates that allocate the asset's value, less any estimated residual value, over its estimated useful life. Typical estimated useful lives for the different asset classes for current and prior years are included in the table below:

Asset	Useful Life
Buildings	40 years
Works assets	20 years
Plant and equipment	3 - 10 years
Furniture & office equipment	3 - 10 years
Motor vehicles	5 years

The estimated useful lives, residual values and depreciation method are reviewed at the end of each annual reporting period, and adjustments made where appropriate.

Land which is considered to have an indefinite life and is not depreciated.

Impairment

Non-financial assets, including items of Property, Plant and Equipment, are tested for impairment whenever there is an indication that the assets may be impaired.

The assets concerned are tested as to whether their carrying value exceeds their recoverable amount. Where an asset's carrying value exceeds its recoverable amount, the difference is written off as an 'other economic flow', except to the extent that it can be debited to an asset revaluation surplus amount applicable to that class of asset.

If there is an indication that there has been a reversal in impairment, the carrying amount shall be increased to its recoverable amount. However this reversal should not increase the asset's carrying amount above what would have been determined, net of depreciation or amortisation, if no impairment loss had been recognised in prior years.

The recoverable amount for most assets is measured at the higher of depreciated replacement cost and fair value less costs to sell. Recoverable amount for assets held primarily to generate net cash inflows is measured at the higher of the present value of future cash flows expected to be obtained from the asset and fair value less costs to sell.

4.1.2 Reconciliation of movements in carrying values of property, plant and equipment

	Land	Buildings	Plant and equipment	Furniture and office equipment	Motor vehicles	Total
	\$	\$	\$	\$	\$	\$
Carrying Amount						
Balance as at 1 July 2017	400,000	995,524	71,932	127,554	674,496	2,269,506
Additions	-	-	-	6,180	185,705	191,885
Revaluation	62,000	-	-	-	-	62,000
Disposals	-	-	-	-	(247,490)	(247,490)
Depreciation	-	(25,625)	(16,435)	(72,856)	(157,817)	(272,733)
Balance as at 1 July 2018	462,000	969,899	55,497	60,878	454,894	2,003,168
Additions	-	-	5,500	-	390,764	396,264
Revaluation	18,480	-	-	-	-	18,480
Disposals	-	-	(1,159)	-	(145,935)	(147,094)
Depreciation	-	(25,625)	(9,854)	(25,993)	(134,960)	(196,432)
Balance as at 30 June 2019	480,480	944,274	49,984	34,885	564,763	2,074,386

4.2 Fair value determination Significant judgement: Fair value measurements of assets and liabilities

Fair value determination requires judgement and the use of assumptions. This section discloses the most significant assumptions used in determining fair values. Changes to assumptions could have a material impact on the results and financial position of the Authority.

The Authority's property, plant and equipment are carried at fair value.

The Authority determines the policies and procedures for determining fair values for both financial and non-financial assets and liabilities as required.

Fair value 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:

- 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

The Authority 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.

4.2.1 Fair value determination of financial assets and liabilities

The Authority currently holds a range of financial instruments that are recorded in the financial statements where the carrying amounts are a reasonable approximation of fair value, either due to their short-term nature or with the expectation that they will be paid in full by the end of the 2017-18 reporting period.

These financial instruments include:

Financial assets Financial liabilities

Cash and deposits

Receivables:

- Contractual receivables
- Accrued revenue

Financial liabilities

Payables:

- Contractual payables
- Accrued expenses
- Other payables

4.2.2 Fair value determination: Non-financial physical assets

Land and buildings were independently valued as at 7 January 2016 by the Valuer-General Victoria. Land and buildings have been revalued to fair value as assessed. The Authority in conjunction with Valuer General Victoria monitors changes in the fair value of each asset and liability through relevant data sources to determine whether revaluation is required. In 2019 the Authority determined that an indexation was appropriate to reflect changes in land values in Huntly. Subsequently fair value of land was increased.

Fair value measurement hierarchy as at 30 June 2019

	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) \$
Land at fair value				
Non-specialised land	480,480	-	480,480	-
Total of land at fair value	480,480	-	480,480	-
Buildings at fair value				
Specialised buildings	944,274	-	-	944,274
Total of buildings at fair value	944,274	-	-	944,274
Vehicles	564,763	-	-	564,763
Plant and equipment	84,869	-	-	84,869
Total of plant, equipment and vehicles at fair value	649,632	-	-	649,632

Fair value measurement hierarchy as at 30 June 2018

	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) \$
Land at fair value				
Non-specialised land	462,000	-	462,000	-
Total of land at fair value	462,000	-	462,000	-
Buildings at fair value				
Specialised buildings	969,899	-	-	969,899
Total of buildings at fair value	969,899	-	-	969,899
Vehicles	454,894	-	-	454,894
Plant and equipment	116,375	-	-	116,375
Total of plant, equipment and vehicles at fair value	571,269	-	-	571,269

Note:

(i) Classified in accordance with the fair value hierarchy, see Note 4.2

There have been no transfers between levels during the period. For all assets measured at fair value, the current use is considered the highest and best use.

Reconciliation of Level 3 fair value

2019	Specialised buildings \$	Vehicles \$	Plant and equipment \$
Opening Balance	969,899	454,894	116,375
Net Purchases (Sales)	-	244,829	4,341
Transfers in (out) of Level 3	-	-	-
Gains or (Losses) recognised in net result	-	-	-
Depreciation	(25,625)	(134,960)	(35,847)
Impairment Loss	-	-	-
Subtotal	(25,625)	109,869	(31,506)
Revaluation	-	-	-
Subtotal	(25,625)	109,869	(31,506)
Closing Balance	944,274	564,763	84,869
Unrealised gains (losses) on non financial assets	-	-	-
Reconciliation of Level 3 fair value			
	Specialised buildings \$	Vehicles \$	Plant and equipment \$
2018			
Opening Balance	995,524	674,496	199,486
Purchases (Sales)	-	(61,785)	6,180
Transfers in (out) of Level 3	-	-	-
Gains or Losses recognised in net result	-	-	-
Depreciation	(25,625)	(157,817)	(89,291)
Impairment Loss	-	-	-
Subtotal	(25,625)	(219,602)	(83,111)
Revaluation	-	-	-
Subtotal	(25,625)	(219,602)	(83,111)
Closing Balance	969,899	454,894	116,375
Unrealised gains (losses) on non financial assets	-	-	-

Description of significant unobservable inputs to Level 3 valuation at 30 June 2019 and 30 June 2018.

	Valuation technique	Significant unobservable inputs
Specialised buildings	Current replacement cost	Direct cost per square metre
		Useful life of specialised buildings
Plant and equipment	Current replacement cost	Cost per unit
		Useful life of plant and equipment
Vehicles	Current replacement cost	Cost per unit
		Useful life of motor vehicles

Non-specialised land

Non-specialised land is 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 improvement value.

Land and buildings were independently valued as at 7 January 2016 by the Valuer-General Victoria. Land and buildings have been revalued to fair value as assessed. To the extent that non-specialised land do not contain significant, unobservable adjustments, these assets are classified as Level 2 under the market approach. Managerial revaluations of land has been undertaken at 30 June 2018, and 30 June 2019, in accordance with the policy detailed at Note 4.1.

Specialised buildings

For the Catchment Management Authority's specialised buildings, the depreciated replacement cost method is used, adjusting for the associated depreciations. As depreciation adjustments are considered as significant, unobservable inputs in nature, specialised buildings are classified as Level 3 fair value measurements.

Land and buildings were independently valued as at 7 January 2016 by the Valuer-General Victoria. Land and buildings have been revalued to fair value as assessed.

Vehicles

Vehicles are valued using the depreciated replacement cost method. The Authority acquires new vehicles and at times disposes of them before the end of their economic life. The process of acquisition, use and disposal in the market is managed by experienced fleet managers in the Authority who set relevant depreciation rates during use to reflect the utilisation of the vehicles. As a result, the fair value does not differ materially from the carrying amount (depreciation cost).

Plant and equipment

Plant and equipment is held at fair value. 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 exiting carrying value.

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.

5. Other assets and liabilities

Introduction

This section sets out those assets and liabilities that arose from the Authority's operations.

Structure

- 5.1 Receivables
- 5.2 Payables
- 5.3 Other financial assets
- 5.4 Other non-financial assets

5.1 Receivables

	2019 \$	2018 \$
Current receivables		
Contractual		
Contractual receivables	323,450	425,072
Accrued investment income	8,862	21,387
Other receivables	37,110	-
	<u>369,422</u>	<u>446,459</u>
Statutory		
Net GST received from the Australian Taxation Office	102,922	27,242
Total receivables	<u>472,344</u>	<u>473,701</u>

Contractual receivables are classified as financial instruments and categorised as 'loans and receivables'. They are initially recognised at fair value plus any directly attributable transaction costs. Subsequent to initial measurement they are measured at amortised cost less any impairment.

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. Amounts recognised from the Victorian Government represent funding for all commitments incurred and are drawn from the Consolidated Fund as the commitments fall due.

Significant judgement: Accrued revenue and accrued expenses

Accrued revenue and accrued expenses represent goods or services that have been received or supplied but have not been invoiced by the supplier. In estimating the amount of an accrued revenue or accrued expense, consideration is given to the stage of completion of the services being performed.

5.2 Payables

	2019 \$	2018 \$
Current payables		
Contractual		
Supplies and services	419,460	89,807
Amounts payable to government and agencies	42,130	600
Accrued expenses	273,612	591,167
Total current payables	735,202	681,574

Contractual payables are classified as financial instruments and categorised as 'financial liabilities at amortised cost'. They are initially recognised at fair value plus any directly attributable transaction costs. Subsequent to initial measurement, they are measured at amortised cost.

5.2.1 Maturity analysis of contractual payables

	Maturity dates			
	Carrying amount \$	Less than 1 month \$	1-3 months \$	3-6 months \$
2019				
Payables:				
Supplies and services	693,072	693,072	-	-
Amount payable to government and agencies	42,130	42,130	-	-
Total	735,202	735,202	-	-
	Maturity dates			
	Carrying amount \$	Less than 1 month \$	1-3 months \$	3-6 months \$
2018				
Payables:				
Supplies and services	680,974	680,974	-	-
Amount payable to government and agencies	600	600	-	-
Total	681,574	681,574	-	-

Payables for supplies and services have an average credit period of 30 days.

5.3 Other financial assets

	2019 \$	2018 \$
Current Term Deposits (a)		
Australian dollar term deposits over three months	500,000	1,000,000

a) Term deposits under 'other financial assets' include only term deposits with maturity greater than 90 days.

5.4 Other non-financial assets

	2019 \$	2018 \$
Prepayments	181,138	195,570

Other non-financial assets include prepayments which represent payments in advance of receipt of goods or services or that part of expenditure made in one accounting period covering a term extending beyond that period.

6. How we financed our operations

This section provides information on the sources of finance utilised by the Authority during its operations and other information related to financing activities of the Authority.

This section includes disclosures of balances that are financial instruments, such as cash balances. Notes 7.1 and 7.2 provide additional, specific financial instrument disclosures.

Structure

6.1 Cash flow information and balances

6.2 Leases

6.3 Carry forward project funding

6.1 Cash flow information and balances

Cash and deposits, including cash equivalents, comprise cash on hand and cash at bank, deposits at call and those 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, and which are readily convertible to known amounts of cash and are subject to an insignificant risk of changes in value.

Cash flow information and balances

	2019 \$	2018 \$
Cash and deposits disclosed in the balance sheet		
Cash on hand	-	359
Cash at bank	6,378,790	938,268
Deposits		
Term Deposits	500,000	6,500,000
Balance as per cash flow statement	6,878,790	7,438,627

Cash and deposit requirements for General Government agencies were amended during the 2018/19 Financial year following Ministerial Direction that agencies are to hold the majority of working capital in the Centralised Banking System (CBS) as part of the Banking and Financial Services State Purchase Contract.

6.1.1 Reconciliation of net result to cash flow from operating activities

	2019 \$	2018 \$
Net result for the period	(1,132,821)	(117,305)
Non-cash movements		
(Gain)/loss on disposal of non-financial assets	(42,844)	(36,748)
Depreciation and amortisation of non-financial assets	196,432	272,733
	(979,233)	118,680
Movements in assets and liabilities		
Decrease/(increase) in receivables	25,942	(330,862)
Decrease/(increase) in prepayments	14,432	(30,401)
Decrease/(increase) in accrued revenue	(24,585)	6,643
(Decrease)/Increase in payables	371,183	(17,174)
(Decrease)/Increase in accrued expenses	(317,555)	31,044
(Decrease)/increase in employee benefits	56,305	71,872
Net Cash flows from/(used in) operating activities	(853,511)	(150,198)

6.2 Commitments for expenditure

Commitments for future expenditure include operating lease commitments arising from contracts. These commitments are recorded below at their nominal value and inclusive of GST. These future expenditures cease to be disclosed as commitments once the related liabilities are recognised in the balance sheet.

6.2.1 Total commitments payable

	2019 \$	2018 \$
Operating lease commitments payable		
Less than 1 year	55,947	53,187
1 to 5 years	57,470	69,949
Total commitments (inclusive of GST)	113,417	123,136
Less GST recoverable	10,311	11,194
Total commitments (exclusive of GST)	103,106	111,942

Operating lease commitments
Operating lease commitments relate to office photocopiers and laptops with lease terms between one and five years. These contracts do not allow the Authority to purchase the facilities after the lease ends, but the Authority has the option to renew each of the leases at the end of the lease term.
As at 30 June 2019 the Authority had Nil in finance lease commitments (2018: \$Nil).
As at 30 June 2019 the Authority had Nil in capital expenditure commitments (2018: \$Nil).

6.3 Carry forward project funding

- Operating Commitments

Catchment Management Authorities are responsible for the facilitation and coordination of catchments in an integrated and sustainable manner. This is achieved by undertaking projects funded by Victorian and Australian Government programs. The Authority received funding for specific projects which are guided by the Regional Catchment Strategy and delivered in line with the Authority's Corporate Plan approved by the Minister for Water.

The projects funded by the State and Commonwealth Governments can be undertaken over multiple financial years and is received at various stages of the project life based on contractual agreements. At the end of the financial year there are some projects that have not reached completion but will be completed within the contractual terms in future financial periods. At balance date the Authority has cash and cash equivalents that will be utilised to complete these projects in future financial years.

7. Risks, contingencies and valuation judgements

Introduction

The Authority 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 high level of judgement to be applied, which for the Authority relate mainly to fair value determination.

Structure

- 7.1 Financial instruments specific disclosures
- 7.2 Contingent assets and contingent liabilities

7.1 Financial instruments specific disclosures

Introduction

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.

From 1 July 2018, the Authority 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.

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 the Authority 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 Authority 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. The Authority recognises payables (excluding statutory payables) in this category.

Derecognition of financial assets: A financial asset (or, where applicable, a part of a financial asset or part of a group of similar financial assets) is derecognised when:

- the rights to receive cash flows from the asset have expired; or
- the Authority retains the right to receive cash flows from the asset, but has assumed an obligation to pay them in full without material delay to a third party under a 'pass through' arrangement; or
- the Authority has transferred its rights to receive cash flows from the asset and either:
- has transferred substantially all the risks and rewards of the asset; or
- has neither transferred nor retained substantially all the risks and rewards of the asset, but has transferred control of the asset.

Where the Authority has neither transferred nor retained substantially all the risks and rewards or transferred control, the asset is recognised to the extent of the Authority's continuing involvement in the asset.

Derecognition of financial liabilities: A financial liability is derecognised when the obligation under the liability is discharged, cancelled or expires.

When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as a derecognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognised as an 'other economic flow' in the comprehensive operating statement.

7.1.1 Financial Instruments: Categorisation

	Financial assets at amortised cost (AC) \$	Financial liabilities at amortised cost (AC) \$	Total \$
2019			
Contractual financial assets			
Cash and deposits	6,878,790	-	6,878,790
Other financial assets	500,000	-	500,000
Contractual receivables (i)	369,422	-	369,422
Total contractual financial assets	7,748,212	-	7,748,212
Contractual financial liabilities			
Contractual payables	-	735,202	735,202
Total contractual financial liabilities	-	735,202	735,202
	Financial assets - loans and receivables \$	Financial liabilities at amortised cost \$	Total \$
2018			
Contractual financial assets			
Cash and deposits	7,438,627	-	7,438,627
Other financial assets	1,000,000	-	1,000,000
Contractual receivables (i)	446,459	-	446,459
Total contractual financial assets	8,885,086	-	8,885,086
Contractual financial liabilities			
Contractual payables	-	681,574	681,574
Total contractual financial liabilities	-	681,574	681,574

(i) The total amounts disclosed here exclude statutory amounts.

7.1.2 Financial risk management objectives and policies

The Authority's main financial risks include credit risk, liquidity risk and interest rate risk. The Authority manages these financial risks in accordance with its financial risk management policy.

The Authority uses different methods to measure and manage the different risks to which it is exposed. Primary responsibility for the identification and management of financial risks rests with the Board of the Authority.

Financial instruments: Credit risk

Credit risk refers to the possibility that a borrower will default on its financial obligations as and when they fall due. The Authority's exposure to credit risk arises from the potential default of a counter party on their contractual obligations resulting in financial loss to the Authority. Credit risk is measured at fair value and is monitored on a regular basis.

The carrying amounts of financial assets and financial liabilities that are exposed to interest rates and the Authority's sensitivity to interest rate risk are set out in the table that follows.

Credit quality of financial assets

	Government agencies (triple-A credit rating) \$	Financial institution (min triple-B credit rating) \$	Other (min triple-B credit rating) \$	Total \$
2019				
Financial assets				
Financial assets with loss allowance measured at 12-month expected credit loss				
Cash and deposits (not assessed for impairment due to materiality)	-	7,378,790	-	7,378,790
Statutory receivables (with no impairment loss recognised)	102,922	-	-	102,922
Financial assets with loss allowance measured at lifetime expected credit loss:				
Contractual receivables applying the simplified approach for impairment	321,020	-	48,402	369,422
Total financial assets	423,942	7,378,790	48,402	7,851,134

Credit quality of contractual financial assets that are neither past due nor impaired

2018	Government agencies (triple-A credit rating) \$	Financial institution (min triple-B credit rating) \$	Other (min triple-B credit rating) \$	Total \$
Financial Assets				
Cash and deposits	-	7,438,627	-	7,438,627
Contractual receivables	446,459	-	27,242	473,701
Investment and other financial assets	-	1,000,000	-	1,000,000
Total financial assets	446,459	8,438,627	27,242	8,912,328

Contractual receivables at amortised cost

The Authority 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. The Department 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, the Authority determines the opening loss allowance on initial application date of AASB 9 and the closing loss allowance at end of the financial year as follows:

	current	less than 1 month	1 - 3 months	3 months - 1 year	1-5 years	Total
1-Jul-18						
Expected Loss rate	0%	0%	0%	0%	0%	0%
Gross carrying amount of contractual receivables \$	473,196	-	505	-	-	473,701
Loss allowance	473,196	-	505	-	-	473,701
1-Jul-19						
Expected Loss rate	0%	0%	0%	0%	0%	0%
Gross carrying amount of contractual receivables \$	347,449	-	-	21,973	-	369,422
Loss allowance	347,449	-	-	21,973	-	369,422

Statutory receivables and debt investments at amortised cost

The Authority'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.

Financial instruments specific disclosures

Credit risk refers to the possibility that a borrower will default on its financial obligations as and when they fall due. The Authority's exposure to credit risk arises from the potential default of a counterparty on their contractual obligations resulting in financial loss to the Authority. Credit risk is measured at fair value and is monitored on a regular basis.

The carrying amounts of financial assets and financial liabilities that are exposed to interest rates and the Authority's sensitivity to interest rate risk are set out in the table that follows.

Credit risk associated with the Authority's contractual financial assets is minimal because the main debtor is the Victorian Government. For debtors other than the Government, the Authority has adopted a policy of only dealing with credit worthy counterparties and obtaining sufficient collateral where appropriate. For cash assets, the Authority's policy is to only deal with banks with high credit-ratings assigned by international credit-rating agencies. All cash and deposits are held with the National Australia Bank, Bank Australia and Westpac.

Financial instruments: Liquidity risk

Liquidity risk arises from being unable to meet financial obligations as they fall due. The Authority operates under the Government fair payments policy of settling financial obligations within 30 days and in the event of a dispute, making payments within 30 days from the date of resolution.

The Authority's exposure to liquidity risk is deemed insignificant based on prior periods' data and current assessment of risk. The Authority does not have any borrowings and maintains high levels of cash and deposits readily available to meet its financial obligations. The Authority manages its liquidity risk by maintaining adequate cash reserves and continually monitoring the Authority's expenditure commitments and cash flow needs.

Financial instruments: Market risk

The Authority's exposure to market risk is primarily through interest rate risk with significant surplus funds held in term deposits and deposits at call. The Authority has no exposure to foreign exchange risk or other price risk.

Cash flow interest rate risk is the risk that the future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Authority manages its cash flow interest rate risks by investing surplus funds into fixed rate financial instruments. Management has concluded for cash at bank and deposits at call as financial assets that can be left at floating rate without necessarily exposing the Authority to significant risk. Management monitors movements in interest rates regularly.

The carrying amounts of financial assets and financial liabilities that are exposed to interest rates and the Authority's sensitivity to interest rate risk are set out in the table that follows.

Interest rate exposure of financial instruments

	Weighted average interest rate %	Carrying amount \$	Fixed interest rate \$	Variable interest rate \$	Non-interest bearing \$
2019					
Financial assets					
Cash and cash equivalents	1.67	6,878,790	-	6,378,790	-
Other financial assets	2.77	500,000	500,000	-	-
Contractual receivables		369,422	-	-	369,422
Total financial assets		7,748,212	500,000	6,378,790	369,422
Financial liabilities					
Contractual payables		735,202	-	-	735,202
Total financial liabilities		735,202	-	-	735,202
2018					
Financial assets					
Cash and cash equivalents	1.76	7,438,627	6,500,000	938,268	360
Other financial assets	2.62	1,000,000	1,000,000	-	-
Contractual receivables		446,459	-	-	446,459
Total financial assets		8,885,086	7,500,000	938,268	446,819
Financial liabilities					
Contractual payables		681,574	-	-	681,574
Total financial liabilities		681,574	-	-	681,574

Interest rate risk sensitivity

The sensitivity analysis below shows the impact on the Authority's net result and equity for a movement of 50 basis points up and down in market interest rates.

	Carrying amount \$	Interest rate			
		-50 basis points		+50 basis points	
		Net result \$	Equity \$	Net result \$	Equity \$
2019					
Cash and cash equivalents	6,878,790	(34,394)	(34,394)	34,394	34,394
Other financial assets	500,000	(2,500)	(2,500)	2,500	2,500
2018					
Cash and cash equivalents	7,438,627	(37,193)	(37,193)	37,193	37,193
Other financial assets	1,000,000	(5,000)	(5,000)	5,000	5,000

7.2 Contingent assets and contingent liabilities

Contingent assets and contingent liabilities are not recognised in the Balance Sheet but are disclosed and, if quantifiable, are measured at nominal value.

As at 30 June 2019, the Authority has no known contingent assets or liabilities.

8. Other disclosures

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

Structure

- 8.1 Ex-gratia expenses
- 8.2 Other economic flows included in net result
- 8.3 Reserves
- 8.4 Responsible persons
- 8.5 Remuneration of executive officers
- 8.6 Related parties
- 8.7 Remuneration of auditors
- 8.8 Subsequent events
- 8.9 Australian Accounting Standards issued that are not yet effective

8.1 Ex-gratia expenses

The Authority had no ex-gratia expenses for the year ending 30 June 2019 (2018 \$0).

8.2 Other economic flows included in net result

Other economic flows measure the change in volume or value of assets or liabilities that do not result from transactions.

	2019	2018
	\$	\$
Net gain/(loss) on disposal of non-financial assets		
Proceeds from sale of non-financial assets	189,938	284,238
Less written down value	(147,094)	(247,490)
Total net gain/(loss) on disposal of non-financial assets	42,844	36,748

8.3 Reserves

	2019	2018
	\$	\$
Physical asset revaluation surplus:(i)		
Balance at beginning of year	829,519	767,519
Revaluation during the year	18,480	62,000
Balance at end of year	847,999	829,519

Operating lease commitments
(i) The physical assets revaluation surplus arises on the revaluation of land and buildings.

8.4 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.

The persons who were responsible persons at anytime during the financial year were:

		From	To
Hon Lisa Neville, MP	Minister for Water	1-Jul-18	30-Jun-19
Hon Lilliana (Lily) D 'Ambrosio MP	Minister for Energy, Environment and Climate Change	1-Jul-18	30-Jun-19
Julie Miller Markoff	Chair / Board Member	1-Jul-18	30-Jun-19
Julie Slater	Board Member	1-Jul-18	30-Jun-19
Charles Andrew Gillingham	Board Member	1-Jul-18	30-Jun-19
Graham John Atkinson	Board Member	1-Jul-18	30-Jun-19
Richard John Carter	Board Member	1-Jul-18	30-Jun-19
Susan Margaret Jackson	Board Member	1-Jul-18	30-Jun-19
Patricia Mary Kevin	Board Member	1-Jul-18	30-Jun-19
Sally Dene Mitchell	Board Member	1-Jul-18	30-Jun-19
Efim James Tkatchew	Board Member	1-Jul-18	30-Jun-19
Brad Drust	Chief Executive Officer	1-Jul-18	30-Jun-19

Remuneration of responsible persons

Amounts relating to Ministers are reported in the financial statements of the Department of Premier and Cabinet. Other relevant interests are declared in the Register of Members' Interests which each member of the Parliament completes.

Remuneration received or receivable from the Authority in connection with the management of the Authority during the reporting period was:

Band	2019	2018
	\$	\$
0 - 9,999	-	7
10,000 - 19,999	8	5
20,000 - 29,999	1	1
190,000-199,999	1	1
Total Remuneration	<u>338,533</u>	<u>342,292</u>

The compensation detailed above excludes the salaries and benefits the Portfolio Ministers receive. The Ministers' remuneration and allowances is set by the *Parliamentary Salaries and Superannuation Act 1968* and is reported within the Department of Parliamentary Services' Financial Report.

8.5 Remuneration of executive officers

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 equivalents 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 by the entity, or on behalf of the entity, in exchange for services rendered, and is disclosed in the following categories.

Short-term employee benefits include amounts such as wages, salaries, 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 include pensions and other retirement benefits paid or payable on a discrete basis when employment has ceased.

Other long-term benefits include long service leave, other long-service benefit or deferred compensation.

	2019	2018
	\$	\$
Short-term employee benefits	996,927	876,216
Post-employment benefits	94,253	83,165
Other long-term benefits	239,958	210,540
Total remuneration	1,331,138	1,169,921
Total number of executives (i)	11	11
Total annualised employee equivalents (ii)	8	7

Notes:

(i) The total number of executive officers includes persons who meet the definition of Key Management Personnel (KMP) of the entity under AASB 124 *Related Party Disclosures* and are also reported within the related parties note disclosure (Note 8.6)

(ii) Annualised employee equivalent is based on the time fraction worked over the reporting period

8.6 Related parties

The Authority is a wholly owned and controlled entity of the State of Victoria. Related parties of the Authority include:

- all key management personnel and their close family members;
- all cabinet ministers and their close family members; and
- all departments and public sector entities that are controlled and consolidated into the whole of state consolidated financial statements.

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

Significant transactions with government-related entities

During the year, the Authority received funding from the following government-related entities:

Entity	2019 Funding received \$	2018 Funding received \$
Department of Environment, Land, Water and Planning	11,501,787	12,896,043

During the year, the Authority made significant payments to the following government-related entities:

Entity	2019 Payments made \$	2018 Payments made \$
Department of Environment, Land, Water and Planning	252,124	452,484

Key management personnel of the Authority includes all Responsible persons as listed in Note 8.4, and members of the executive team which includes:

Mr Tim Shanahan Major Projects

Mr Rohan Hogan Acting Program Delivery Manager

Mr James Shaddick Acting Statutory and Partnerships Manager

Mr Adam Woods Corporate Services Manager

The compensation detailed below excludes the salaries and benefits the Portfolio Minister receives. 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.

Compensation of KMPs

	2019	2018
	\$	\$
Short-term employee benefits	695,156	690,753
Post-employment benefits	70,285	64,948
Other long-term benefits	217,009	189,288
Total	<u>982,450</u>	<u>944,989</u>

During the year, a company of which Board Member Graham Atkinson is a Director (Dja Dja Wurrung) was awarded various contracts totalling \$433,717 under the Authority's procurement process. Transactions involved included NRM works on various properties. A company of which the brother of Timothy Shanahan, (Executive Manager of North Central CMA), is a principal (RM Consulting Group) was awarded various contracts totalling \$263,567 under the Authority's procurement process. Transactions involved included Environmental Water Program Management support, Plan2Farm mid-term review and workbooks, and facilitation of various community workshops.

All other transactions that have occurred with KMP and their related parties have not been considered material for disclosure. In this context, transactions are only disclosed when they are considered necessary to draw attention to the possibility that the Authority's financial position and profit or loss may have been affected by the existence of related parties, and by transactions and outstanding balances, including commitments, with such parties.

Notes:

(i) Some KMP's are also reported in the disclosure of remuneration of executive officers.

8.7 Remuneration of auditors

	2019	2018
	\$	\$
Victorian Auditor General Office (VAGO) for audit of financial statements	13,200	13,200
Internal audit costs	32,137	30,663
Total remuneration of auditors	<u>45,337</u>	<u>43,863</u>

8.8 Subsequent events

No matters or circumstances have arisen since the end of the reporting period which significantly affected or may significantly affect the operations of the authority, the results of those operations, or the state of affairs of the authority in future financial years.

8.9 Australian Accounting Standards issued that are not yet effective

Certain new Australian Accounting Standards (AAS) 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 the Authority of their applicability and early adoption where applicable. The following is a list of the AAS issued but are not yet effective for the 2018-19 reporting period.

Standard / Interpretation	Summary	Applicable for annual reporting periods beginning on or after	Impact on 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, which has an impact on net debt.	1 Jan 2019	The assessment has indicated that as most operating leases will come on balance sheet, recognition of the right of use assets and lease liabilities will cause net debt to increase. Rather than expensing the lease payments, depreciation of right of use assets and interest on lease liabilities will be recognised in the income statement with marginal impact on the operating surplus. No change for lessors.
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 Amendments to Australian Accounting Standards – Effective Date of AASB 15 has deferred the effective date of AASB 15 to annual reporting periods beginning on or after 1 January 2018, instead of 1 January 2017.	1 Jan 2019	The changes in revenue recognition requirements in AASB 15 is expected to result in changes to the timing and amount of revenue recorded in the financial statements. The primary impact will be the recognition of unearned revenue on the balance sheet of approximately \$3M, reflecting contracted works not yet performed for which pre funding has been received. The Standard will also require additional disclosures on service revenue and contract modifications.

Standard / Interpretation	Summary	Applicable for annual reporting periods beginning on or after	Impact on financial statements
<p>AASB 2016 8 <i>Amendments to Australian Accounting Standards – Australian Implementation Guidance for Not for Profit Entities</i></p>	<p>This standard amends AASB 9 and AASB 15 to include requirements and implementation guidance to assist not for profit entities in applying the respective standards to particular transactions and events.</p> <p>The amendments:</p> <ul style="list-style-type: none"> require non contractual receivable arising from statutory requirements (i.e. taxes, rates and fines) to be initially measured and recognised in accordance with AASB 9 as if those receivables are financial instruments; and clarifies circumstances when a contract with a customer is within the scope of AASB 15. 	<p>1 Jan 2019</p>	<p>Application of AASB15 will apply to contracted obligations only where service obligations are clearly specified in the contract. The majority of the Authority's revenues are subject to contract obligations and as such revenue recognition is expected to reflect the timing of delivery of the contracted obligations.</p>
<p>AASB 1058 <i>Income of Not for Profit Entities</i></p>	<p>This Standard will replace AASB 1004 Contributions and establishes principles for transactions that are not within the cope 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 objectives. The restructure of administrative arrangement will remain under AASB 1004.</p>	<p>1 Jan 2019</p>	<p>The assessment has indicated that revenue from capital grants that are provided under an enforceable agreement that have sufficiently specific obligations, will now be deferred and recognised as performance obligations are satisfied. As a result, the timing recognition of revenue will change. The impact of this will be approximately \$3M.</p>
<p>AASB 2018 8 <i>Amendments to Australian Accounting Standards – Right of use asset</i></p>	<p>This standard amends various AASB 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.</p>	<p>1 Jan 2019</p>	<p>The assessment has indicated that there will be no material impact on the Authority's financial statements.</p>
<p>AASB 2018 7 <i>Amendments to Australian Accounting Standards – Definition of Material</i></p>	<p>This standard amends AASB 101 Presentation of Financial Statements and AASB 108 Accounting Policies, Changes in Accounting Estimates and Errors . The amendments refine the definition of material in AASB 10 Events after the Reporting Period , include some supporting requirements in AASB 101 in the definition to give it more prominence and clarify the explanation accompanying the definition of material. The amendments also clarify the definition of material and its application by improving the wording and aligning the definition across AASB standards and other publications.</p>	<p>1 Jan 2019</p>	<p>The assessment has indicated that there will be no material impact on the Authority's financial statements.</p>

APPENDICES

Appendix 1: Disclosure Index

The Annual Report of the North Central CMA is prepared in accordance with all relevant Victorian legislations and pronouncements. This index has been prepared to facilitate identification of the North Central CMA's compliance with statutory disclosure requirements.

Legislation	Requirement	Page reference
Standing Directions and Financial Reporting Directions Report of Operations		
Charter and purpose		
FRD 22H	Manner of establishment and the relevant Ministers	4
FRD 22H	Purpose, functions, powers and duties	6
FRD 8D	Departmental objectives, indicators and outputs	6
FRD 22H	Key initiatives and projects	26
FRD 22H	Nature and range of services provided	5
Management and Structure		
FRD 22H	Organisational structure	37
Financial and other information		
FRD 8D	Performance against output performance measures	8
FRD 8D	Budget portfolio outcomes	36
FRD 10A	Disclosure index	94
FRD 12B	Disclosure of major contracts	50
FRD 15D	Executive officer disclosures	47
FRD 22H	Employment and conduct principles	44
FRD 22H	Occupational health and safety policy	42
FRD 22H	Summary of the financial results for the year	36
FRD 22H	Significant changes in financial position during the year	36
FRD 22H	Major changes or factors affecting performance	36
FRD 22H	Subsequent events	36
FRD 22H	Application and operation of Freedom of <i>Information Act 1982</i>	50
FRD 22H	Compliance with building and maintenance provisions of <i>Building Act 1993</i>	51
FRD 22H	Statement on Competitive Neutrality Policy	51
FRD 22H	Application and operation of the <i>Protected Disclosure Act 2012</i>	51
FRD 22H	Details of consultancies over \$10 000	48
FRD 22H	Details of consultancies under \$10 000	48
FRD 22H	Disclosure of government advertising expenditure	48
FRD 22H	Disclosure of ICT expenditure	49
FRD 22H	Statement of availability of other information	58
FRD 24C	Reporting of office based environmental impacts	54
FRD 25D	Local Jobs First	48
FRD 29C	Workforce Data disclosures	44
SD 5.2	Specific requirements under Standing Direction 5.2	58
Compliance attestation and declaration		
SD 3.7.1	Attestation for compliance with Ministerial Standing Direction	58
SD 5.2.3	Declaration in Report of Operations	58

Legislation	Requirement	Page reference
Financial statements		
SD 5.2.2	Declaration in Financial Statements	62
Other requirements under Standing Directions 5.2		
SD 5.2.1(a)	Compliance with Australian Accounting Standards and other authoritative pronouncements	58
SD 5.2.1(a)	Compliance with Ministerial Directions	58
SD 5.2.1(b)	Compliance with Model Financial Report	58
Other disclosures as required by FRDs in notes to the financial statements ^(a)		
FRD 11A	Disclosure of Ex-gratia Expenses	87
FRD 21C	Disclosures of Responsible Persons, Executive Officers and other Personnel (Contractors with Significant Management Responsibilities) in the Financial Report	48, 88
FRD 110A	Cash Flow Statements	66
FRD 114C	Financial Instruments - general government entities and public non-financial corporations	83
<i>Note: (a) References to FRDs have been removed from the Disclosure Index if the specific FRDs do not contain requirements that are of the nature of disclosure.</i>		
Legislation		
<i>Freedom of Information Act 1982</i>		50
<i>Building Act 1993</i>		51
<i>Protected Disclosure Act 2012</i>		51
<i>Victorian Industry Participation Policy Act 2003</i>		51
<i>Financial Management Act 1994</i>		62

Appendix 2: 2018–19 Grants and Transfer Payments

Recipient	Project Title	Brief Project Description	Funded By	Allocation Amount
Friends of Cornish Hill	Driving Change on Cornish Hill	Continuing the eradication of woody weeds and maintenance of treated areas along the Smith's Creek corridor on Cornish Hill will further improve and restore habitat.	2018–19 Victorian Landcare Grants	\$8,599.00
Malmsbury District Landcare Group	Restoring Malmsbury Biodiversity with a Common Community Approach	Restoration works, environmental monitoring and community engagement at Malmsbury Common including ecological burns along with pre and post burn flora and fauna surveys, weed control, access control, riparian plantings by Malmsbury Primary School and a community platypus field day.	2018–19 Victorian Landcare Grants	\$14,000.00
Connecting Country (Mount Alexander Region) Inc.	Landcare Connections	Supporting groups in the Mount Alexander Region Landcare Network to engage new volunteers and work more closely with public land managers and Traditional Owners through various training and engagement activities.	2018–19 Victorian Landcare Grants	\$7,900.00
Tarrangower Cactus Control Group Inc.	A Strategy for Wheel Cactus Control	Establish a multi-pronged strategy to control wheel cactus using traditional methods and cochineal bio-control insect. A new integrated approach will decrease the spread of wheel cactus, increase landholder participation in control activities and provide a more sustainable and long-term strategy.	2018–19 Victorian Landcare Grants	\$13,589.00
Woodend Landcare	Five Mile Creek Restoration and Black Gum Protection at Flint Hill, Woodend	Supporting adjoining landholder to remove the willow and blackberry from a significant stand of black gums in a strategic section of the creek. This will eliminate the risk of re-infestation in the public land areas downstream.	2018–19 Victorian Landcare Grants	\$18,424.00
Axe Creek Landcare Group	Benefiting Biodiversity in Axe Creek Catchment	Facilitate woodland bird movement through the establishment of vegetation corridors, connecting creek lines with grassy woodlands and box ironbark remnants on road reserves and other private land sites. Nest boxes will be installed to benefit a range of bird species and small mammals. Other works include fencing to improve the health of the riparian zone and to protect it from stock.	2018–19 Victorian Landcare Grants	\$13,902.00
Birchip Landcare Group	Protection and Enhancement of Threatened Buloke and Black Box Woodland in the Birchip Area	Protect 35.3 hectares of threatened buloke and black box woodlands by replacing a stock exclusion fence. The new fence will provide an additional 2.5 hectares of protection for the buloke and black box woodlands. Further works include revegetation of the site.	2018–19 Victorian Landcare Grants	\$7,984.00
Donald and District Landcare Group	Donald and District Landcare VLG 1819 - Increasing our Corridors and Linkages	Creating an extensive series of linkages, corridors between protected and other remnant vegetation across the group area. The project focuses on three sites - two on protecting and revegetating drainage lines and one on enhancing existing remnant vegetation.	2018–19 Victorian Landcare Grants	\$14,360.00
Northern Bendigo Landcare Group	Championing Bendigo Creek in a Time of Change	Championing Bendigo Creek through habitat restoration activities, collaboration with stakeholders and innovative community engagement events.	2018–19 Victorian Landcare Grants	\$15,192.00
Harcourt Valley Landcare Group	Barkers Creek Wetland - Educating through Restoration	Use the restoration of the degraded wetland to educate successive groups of local school children about wetland ecology, Traditional Owners' connection to the site, catchment hydrology and water quality.	2018–19 Victorian Landcare Grants	\$5,150.00
Avon Plains Banyena Landcare Group	Promoting Sustainable Agriculture - Grains Innovation Park Field Trip	The field day will focus on a visit to the Grains Innovation Park in Horsham with an opportunity for farmers to learn about the latest research and development and work being undertaken.	2018–19 Victorian Landcare Grants	\$2,750.00
Wedderburn Conservation Management Network	Repairing Abandoned Eucy Harvesting Sites	Restoring landscape function and habitat condition by creating a series of physical contour barriers to impede and absorb water run-off.	2018–19 Victorian Landcare Grants	\$12,900

Recipient	Project Title	Brief Project Description	Funded By	Allocation Amount
Lexton Landcare Group	Protection and Connection of Creekline Grassy Woodland	Fencing to exclude livestock from the creek. Two sites will be revegetated where previous pasture land has been established to stabilize the creek banks and reduce the risk of erosion, particularly during flooding events	2018–19 Victorian Landcare Grants	\$2,300.00
Sutton Grange Landcare Group	Habitat Restoration on Myrtle Creek - Gorse Control Project	The Victorian Gorse Task Force has estimated that gorse will continue to spread across the state of Victoria, including the Central Highlands and North Central Victoria. We already have a gorse problem in the Sutton Grange area in our creeks and mountain run-offs. We want to work on areas already significantly infested with gorse. By tackling these infestations and continually monitoring new growth along the creek lines, we hope to limit the amount of seed spread throughout the creek system and further into the adjoining paddocks, bushlands and roadsides. A later follow on project by the group and landholders will include future plantings.	2018–19 Victorian Landcare Grants	\$6,000.00
Gunbower Landcare Incorporated	Kow Swamp and Taylors Creek Rehabilitation Project	Significantly improving the health and condition of the riparian zone of Kow (Ghow) Swamp, including a section of Taylors Creek. Works include 650 metres of fencing erected to protect Kow (Ghow) Swamp/Taylors Creek and 500 plants established; 1.5ha of habitat and providing connectivity between Taylors Creek and the swamp on the east side of the swamp. Site 2 will include the erection of 700 metres of fencing and establishment of 1,000 plants	2018–19 Victorian Landcare Grants	\$17,920.00
Shepherds Flat Landcare Group	Restoration of Jim Crow Creek at Shepherds Flat	Weed management and indigenous plantings will enable several native species identified (grasses, rushes, small woody species and taller native trees) to flourish.	2018–19 Victorian Landcare Grants	\$16,150.00
Barapa Land and Water Landcare	Support Grant	Support Grant	2018–19 Victorian Landcare Grants	\$500.00
Lalbert Landcare Group	Support Grant	Support Grant	2018–19 Victorian Landcare Grants	\$500.00
Carlsruhe Upper Campaspe Development and Protection Taskforce	Support Grant	Support Grant	2018–19 Victorian Landcare Grants	\$500.00
St Arnaud Field Naturalist Club Inc.	Support Grant	Support Grant	2018–19 Victorian Landcare Grants	\$500.00
Perennial Pasture Systems (PPS) farmer group	Support Grant	Support Grant	2018–19 Victorian Landcare Grants	\$500.00
Mologa and District Landcare Group Inc	Support Grant	Support Grant	2018–19 Victorian Landcare Grants	\$500.00
Muckleford Catchment Landcare Group Inc	Support Grant	Support Grant	2018–19 Victorian Landcare Grants	\$500.00
Bendigo Native Plant Group	Support Grant	Support Grant	2018–19 Victorian Landcare Grants	\$500.00
Newham and District Landcare Group	Support Grant	Support Grant	2018–19 Victorian Landcare Grants	\$500.00
Kara Kara Conservation Management Network Inc	Support Grant	Support Grant	2018–19 Victorian Landcare Grants	\$500.00

Recipient	Project Title	Brief Project Description	Funded By	Allocation Amount
Friends of the Terrick Terrick National Park Incorporated	Support Grant	Support Grant	2018–19 Victorian Landcare Grants	\$500.00
Friends of the Box-Ironbark Forests (Mount Alexander Region) Inc.	Support Grant	Support Grant	2018–19 Victorian Landcare Grants	\$500.00
Avoca & District Landcare	Support Grant	Support Grant	2018–19 Victorian Landcare Grants	\$500.00
Castlemaine Landcare Group Inc.	Support Grant	Support Grant	2018–19 Victorian Landcare Grants	\$500.00
Eddington Landcare Group	Support Grant	Support Grant	2018–19 Victorian Landcare Grants	\$500.00
Strathallan Family Landcare	Support Grant	Support Grant	2018–19 Victorian Landcare Grants	\$500.00
Golden Point Landcare	Support Grant	Support Grant	2018–19 Victorian Landcare Grants	\$500.00
Stuart Mill Landcare Group	Support Grant	Support Grant	2018–19 Victorian Landcare Grants	\$500.00
Mandurang Strathfieldsaye Landcare Network	Support Grant	Support Grant	2018–19 Victorian Landcare Grants	\$500.00
Metcalfe Landcare Group	Support Grant	Support Grant	2018–19 Victorian Landcare Grants	\$500.00
Donald Music Literature and Arts Society History and Natural History Group	Support Grant	Support Grant	2018–19 Victorian Landcare Grants	\$500.00
Inglewood Urban Landcare	Support Grant	Support Grant	2018–19 Victorian Landcare Grants	\$500.00
Junortoun Community Action Group (JCAG)	Support Grant	Support Grant	2018–19 Victorian Landcare Grants	\$500.00
Natte Yallock Landcare Group	Support Grant	Support Grant	2018–19 Victorian Landcare Grants	\$500.00
Baringhup Landcare Group	Support Grant	Support Grant	2018–19 Victorian Landcare Grants	\$500.00
Carapooee Landcare Group	Support Grant	Support Grant	2018–19 Victorian Landcare Grants	\$500.00
Jeffcott North Landcare Group	Support Grant	Support Grant	2018–19 Victorian Landcare Grants	\$500.00
Emu Landcare Group	Support Grant	Support Grant	2018–19 Victorian Landcare Grants	\$500.00

Recipient	Project Title	Brief Project Description	Funded By	Allocation Amount
Callawadda Landcare Group	Support Grant	Support Grant	2018–19 Victorian Landcare Grants	\$500.00
Teddywaddy Rabbit Action Group	Support Grant	Support Grant	2018–19 Victorian Landcare Grants	\$500.00
St Arnaud Hills Landcare Group	Support Grant	Support Grant	2018–19 Victorian Landcare Grants	\$500.00
McKenzies Hill Action and Landcare Group	Support Grant	Support Grant	2018–19 Victorian Landcare Grants	\$500.00
Friends of Kooyoora	Support Grant	Support Grant	2018–19 Victorian Landcare Grants	\$500.00
Loddon Plains Landcare Network	Support Grant	Support Grant	2018–19 Victorian Landcare Grants	\$500.00
Ullina Landcare group	Support Grant	Support Grant	2018–19 Victorian Landcare Grants	\$500.00
Winjallok Landcare Group	Support Grant	Support Grant	2018–19 Victorian Landcare Grants	\$500.00
Glenloth East Landcare group	Support Grant	Support Grant	2018–19 Victorian Landcare Grants	\$500.00
Longlea and District Landcare Group	Support Grant	Support Grant	2018–19 Victorian Landcare Grants	\$500.00
Blampied-Kooroocheang Landcare Inc	Support Grant	Support Grant	2018–19 Victorian Landcare Grants	\$500.00
Kooreh Landcare Group	Support Grant	Support Grant	2018–19 Victorian Landcare Grants	\$500.00
Kerang Landcare Group	Support Grant	Support Grant	2018–19 Victorian Landcare Grants	\$500.00
Normanville Farm Advancement Group	Support Grant	Support Grant	2018–19 Victorian Landcare Grants	\$500.00



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