

NORTH CENTRAL
CATCHMENT
MANAGEMENT
AUTHORITY



ANNUAL REPORT
2016/17



NORTH CENTRAL
Catchment Management Authority
Connecting Rivers, Landscapes, People



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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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Above: Photo courtesy Sandy Scheltema

Front cover: Royal Spoonbills at Kerang Wetlands. Photo: David Kleinert
Illustration: Johnathon Smith, Barapa Barapa Traditional Owner

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YEAR IN REVIEW

Foreword from the Chairman

The North Central Catchment Management Authority (CMA) continues to build on the foundations of the past 20 years, working closely with our communities and our partners to deliver lasting change across our region.

Through many projects and programs in 2016–17, we have demonstrated the trust the state and federal governments put in us, to deliver 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 and Protecting Victoria's Environment – Biodiversity 2037 and Australia's National Landcare Programme

We have 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. And all with the help of our communities.

The repair and good care of the region's natural resources is our main focus, but that can't be done without the input and support of our local communities. Our team does an amazing job connecting and consulting, and their efforts must be recognised. It is through their hard work that more than 7,000 people attended our engagement events this year, on top of the hundreds who spoke with us during field days and special community events.

Recognition must also go to the many other community members who helped us make important decisions this year, enabling sound and focused strategic management of our natural resources to support local environmental, social and economic priorities.

2016–17 has been another challenging year for our communities, our rivers and our catchments.

The second half of the financial year saw rainfall slip below average, with generally low inflows coming on the back of the late 2016 flood event. We delivered 45 releases of water for the environment this financial year, to eight rivers and eight wetlands. This allowed us to capitalise on the floods, and to work towards building resilience in our vital waterways.

We also continued to also work on our rivers in 2016–17, constructing 28 new waterway structures and snag piles, helping native fish thrive and making a big down payment on their long-term survival.

Our Caring for Campaspe project continued to kick goals, delivering works aimed at improving the health of the important waterway. We fenced off significant areas of the riverbank, undertook comprehensive weed control, and continued our revegetation works, all in partnership with the local community and agencies.

Our Waterwatch program secured additional funding to implement a state-wide trial of our innovative River Detectives Program, allowing more and more children to learn about our rivers and what makes them tick.

Our award-winning Barapa Barapa Water for Country project continued its amazing focus of working alongside Traditional Owners, to identify, map and record the cultural values of the Lower Gunbower Forest to improve the management of environmental water.

The rapid change in our agriculture sector has also brought a lot of far-reaching challenges for our communities. Supporting our farmers and our farming towns and regions is a key priority for us, and this financial year our staff rolled up their sleeves and pulled on their gumboots to help give farmers any advantage we can. We helped farmers control almost 13,000 ha of weeds, treat more than 140 ha of soil and improved practices on more than 3,000 ha of agricultural land.

Our two-year Drought Employment Program came to an end, employing almost 30 people, erecting more than 30 km of fencing, and controlling a further 3,300 ha of weeds. The program removed

more than 160 ha of rubbish, targeted 108 ha for animal control and improved or maintained 22 recreational visitor facilities for towns and communities.

2016–17 also saw the beginning of our innovative Plan2Farm initiative, aimed at building the capacity of our irrigation farmers and placing the future of their farms in their hands. By helping manage their risk, Plan2Farm can allow farmers to take control and maximise their opportunities now and in the future.

In 2016–17 we also made giant steps forward in protecting our vital biodiversity assets. Our region is one of the most cleared in the country, with just over 15% vegetation cover remaining. This year we revegetated 2,281 ha and installed more than 130 km of fencing to help protect our biodiversity.

The final year of our Kyneton Woodlands project saw significant areas of fencing, revegetation and weed control, working with the communities to protect, manage and re-establish the local grassy woodlands as biodiverse carbon stores. Over the five-year life of the project, we worked with 58 dedicated landholders and engaged almost 1,000 people in biodiversity and education events. All in all, we protected and enhanced 1,280 ha of remnant grassy woodland, planted more than 64,000 native seedlings and direct seeded 126 kg of native seed. The extent of the woodlands was increased by 290 ha and 87 km of fencing was installed to protect vegetation from livestock. On top of this, we treated weed species over an area of more than 120 ha.

Protection of the Kerang and Gunbower Ramsar-listed wetlands also continued, providing and protecting habitat of the internationally significant waterbird populations.

Effective partnerships are critical to achieving our goals. During the year we worked to strengthen our relationships with key natural resource management managers (the Department of Environment, Land, Water and Planning and Parks Victoria) and partner with other land and water management organisations, such as Goulburn Murray Water, Coliban Water, Trust for Nature and other state and federal agencies, particularly in the area of complementary and coordinated service delivery to the regional community.

We are particularly proud of our partnerships with our local community, Landcare networks and groups, Traditional Owners and local government. Together we achieve significant on-ground works, identify and protect cultural heritage and support community productivity and prosperity into the future.

Our Landcare grants continue to be popular and effective. In 2016–17, we enabled 54 groups or networks to further their important work at a local level, with grants of more than \$430,000.

Across the region, we are continually seeing and enabling a community passion for the improvement and management of our natural resources. That is why we do what we do. Over my years as Chair, I am proud of the enthusiasm and commitment of our staff, partners and communities to making things better. As my time as Chair comes to an end, I take pride in, yet again, being able to present to you a snapshot of our achievements over the past 12 months.

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 2017.



David Clark

David Clark

Chairman
North Central Catchment
Management Authority
16 August 2017

Our Vision, Our Mission, 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 Culture

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 2016 to 30 June 2017 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 CMA is the lead natural resource management (NRM) agency in north central Victoria. Delivering programs in partnership, the Authority works to enhance the integrity of the region's four river catchments and the many natural resources assets that they contain.

The Authority's vision is for sustainably managed land, water and biodiversity resources that support productive and prosperous communities now and in the future. This is accomplished through developing high performing partnerships with the general public, natural resource active people, Landcare networks, non-government organisations and community groups, land and strategic partners to deliver on a range of services:

- Identification of Regional Natural Resource Assets: Over 400 natural assets have been identified through community engagement and referenced in the 2013–19 North Central Regional Catchment Strategy (RCS). A priority list of natural assets has been determined for action in the current Regional Catchment Strategy.
- Leading and Coordinating Regional Natural Resource Strategy: Working with regional community and government partners to develop and deliver on a vision for the management of the region's natural resources and provide advice to government on regional catchment management issues.
- Natural Resource Management Action: Sourcing funds for, and delivering on-ground projects and as well as supporting agencies and community groups, including Landcare, to partner in the protection and enhancement of the region's natural assets - waterways and floodplains, wetlands, soil and biodiversity.
- Flood and Disaster Response: Providing flood prediction advice to VicSES and coordinating flood recovery programs and funding.
- Statutory Planning: Providing floodplain advice and issuing permits to protect life and property and support local government, planning authorities and communities with expert data and recommendations.
- Environmental Water Management: Planning of the best case scenario environmental water delivery to rivers and wetlands and implementing delivery.
- Supporting Sustainable Agriculture: Advocating for the sustainable use of agricultural land, including working with the farming community to improve the quality of the region's soils.

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 (CaLP Act)* and *Water Act 1989*. These Acts constitute the major enabling legislation for CMAs.

The core business of the North Central CMA delivers on *CaLP Act* and *Water Act* accountabilities, which primarily include:

- Coordinating the management of land, biodiversity and water resources through the development and implementation of the North Central RCS.
- Enabling the regional community to provide local input to the planning and implementation of the North Central RCS.
- Formulating and delivering targeted interventions to protect the region's land, biodiversity and water assets.
- Undertaking projects to restore river health.
- Overseeing the delivery of environmental water to improve the region's rivers and wetlands.
- Investing in biodiversity improvement along rivers and other sites with high environmental value.
- Reporting on catchment condition and;
- Compliance monitoring and reporting to government relating to the organisation's obligations.

Performance Against Objectives, Functions, Powers and Duties

Management Summary

Working with our partners and communities, this year has seen a range of activities delivered across the North Central CMA region. We have a clear line of sight regarding the direction and implementation of our programs and projects that strategically and practically align with Victorian and Australian Government policies, initiatives and objectives. Details of our achievements against these initiatives can be found in the Key Initiatives and Projects and Catchment Condition sections of the report.

In October 2016 the Victorian Government released *Water for Victoria*; a comprehensive framework to guide smarter water management, bolster the water grid and support more liveable Victorian communities. Key initiatives and focus areas include strengthening water security for communities, protecting jobs and agriculture, recognising Aboriginal water values and improving environmental health.

Many of our programs and projects are addressing and delivering against these key focus areas and include our Victorian Water Program Investment Framework funded Caring for the Campaspe project, priority waterway projects such as Birchs Creek and Coliban River and the work we do in the environmental water management and floodplain statutory areas of the business. Furthermore, our Wanyarram Djelk project is implementing on-ground works, monitoring and delivering training activities around Bendigo Creek in partnership with the City of Greater Bendigo. This project, and our ongoing work with Dja Dja Wurrung, is underpinned by a Partnership Statement between the North Central CMA and the Dja Dja Wurrung Aboriginal Corporation.

The Victorian Government's *Our Catchments, Our Communities (OCOC)* strategy is Victoria's first state-wide strategy for integrated catchment management and provides clear goals to improve the catchment management framework. In response to Victorian Government funding the CMA is initiating and supporting integrated community catchment management projects including a three year project with Dja Dja Wurrung Enterprises to manage land, fire and water in the Boort-Kinypanial system in partnership with the Department of Environment, Land, Water and Planning and Parks Victoria. We are also supporting the Loddon Plains Landcare Network

who is working with private landholders to protect the Kamarooka Wetlands. We're partnering with Coliban to review planning schemes and community driven property planning for on-ground works to protect the key water supply catchment and rivers in the Upper Coliban. These projects are examples of working with communities and our partners to achieve integrated catchment management outcomes.

The North Central CMA undertook a mid-term review of the 2013–19 North Central Regional Catchment Strategy (RCS). Recommendations from the review will strengthen its delivery (a key goal of the OCOC) through an integrated approach across the region.

Recommendations:

- Strengthening governance arrangements and further clarifying roles and responsibilities
- Continuing to improve monitoring and reporting against the RCS vision and priority actions to demonstrate outcomes and achievements
- Reviewing the asset-based approach in identifying priority environmental assets to potentially incorporate landscape-scale planning
- Continuing to incorporate new organisational, Victorian and Australian Government and partner plans, strategies and knowledge

In the interim key findings from the review include:

- 24 of the 36 identified priority actions in the RCS are underway or complete
- 28 of the 35 RCS targets are progressing or have been achieved
- A robust and productive working relationship with our delivery partners

Protecting Victoria's Environment – Biodiversity 2037, Victoria's plan to stop the decline of our native plants and animals and improve our natural environment so it is healthy, valued and actively cared for was also released. An implementation plan to accompany *Protecting Victoria's Environment – Biodiversity 2037* is under development and due for release in 2017 and we look forward to working with our partners in executing actions from the plan.

During the reporting period the North Central CMA focused on delivering programs that supported the regions farmers through drought. In November 2015, and following a long period of below average rainfall, the Victorian Government announced its \$27 million Drought Response Package. The program's focus was to provide off-farm income for farmers, farm workers and others severely impacted by the dry conditions in the worst affected region of western Victoria. As part of the package, the North Central CMA received two rounds of funding just short of \$1 million in total to deliver the Drought Employment Program and employed 26 farmers who delivered lasting environmental and community enhancing works.

We have continued to deliver seven important projects or programs supported through funding from the Australian Government's National Landcare Programme. The Regional Landcare Facilitator program that includes the Community Grants program and our popular Inspiring Women in Agriculture course; the Kerang Priority Wetlands Protection project; phase two of our innovative and community driven Farming for Sustainable Soils program; the Gunbower Forest Key Asset Protection project, protecting Remnant Grassy ecosystems on the Riverine Plains project and the Kooyoora Connections project.

We are proud of our achievements over the reporting period and look forward to working with the Victorian and Australian Governments, our partners and stakeholders to sustainably manage land, water and biodiversity resources for productive and prosperous communities.

Catchment Condition Statement

This section of the report provides an assessment of the condition of the region’s environment and a reflection on the likely impact of annual scale actions, events and observed changes. A key purpose of monitoring catchment condition is to help identify opportunities for adapting and changing the way we manage natural resources.

In the North Central CMA region there are four applicable catchment condition themes: waterways; biodiversity; land; and community. The following section discusses each of the applicable themes and provides:

- A description of key regional context
- Benchmark conditions or background levels
- A regional annual condition assessment
- Reasons in support of the assessment
- A relevant case study

The catchment condition assessment for each theme describes the level of confidence or concern that catchment managers have in 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 aligns with the criteria detailed in Figure 1. 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 change.

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.

Figure 1: Catchment condition assessment criteria

Summary Catchment Condition Assessment

Theme	Trend	Summary Condition Assessment 2016/17
Waterways	➤	The break of drought conditions with locally moderate and major flooding filled storages and provided benefits to waterways with bank full flows. However, long term waterway and wetland condition is generally moderate-poor. Longer term and current investment appears to be slowly making improvements (recovery stage).
Biodiversity	➤	Significant historical clearing sees low vegetation cover across the region that impacts ecosystems and provides limited habitat for native animals. Longer term and current investment in revegetation is likely to somewhat offset clearing with a positive trend being maintained due to regional vegetation cover slowly increasing.
Land	➤	Overall ground cover in the region declined slightly, but soil water retention improved, with the significant rainfall. Covenants increased, by a smaller amount than previously; with 425 hectares covenanted by Trust for Nature. These combined to see a largely neutral trend for the future.
Community	➤	Despite a drop in Landcare Group Health self-assessments this year and stable attendance at events, there has been significant investment and activity and increase in community skills and capacity. Projects such as the Drought Employment Program has also assisted communities, particularly to the west of the North Central CMA region, recover from dry seasonal conditions through local employment and on-ground natural resource management activities.

Figure 2: Summary catchment condition assessment

Annual rainfall

Rainfall totals for north central Victoria over the period January 2016 to March 2017 were close to the long term average for the region. Significant and sustained rain periods in April-May 2016 and September 2016 restored soil moisture. There were some regional flood events in north central Victoria with the most significant stream rises (moderate, with local instances of major flooding flood levels) occurring in September and October 2016.

2016-17 Waterways assessment

Annual Assessment – Waterways	
2.	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.

Reasons for assessment

- Investment in riparian protection saw significant activity in the north central CMA region during the reporting period. DELWP support the Caring for Campaspe, Priority Waterways (Birchs Creek and Coliban River), Native Fish Recovery Plan and Wanyarram Dhelk and Environmental Water Officers projects, while the Australian Government’s National Landcare Programme supported Ramsar projects for Kerang and Gunbower, while The Living Murray and Sustainable Diversion Limits projects supported the delivery of large scale environmental water and monitoring.
- Low river inflows: National modelling undertaken by ANU (see Figure 5: Annual River Flow) indicates generally low inflows, apart from recent flood events, showing the environmental importance of these events; despite the social impacts.
- The current programs for creating in-stream and riparian habitat, as part of the Native Fish Recovery Plan, in the catchments north are working to enhance both the stream health and create opportunities for recreational fishers, by using water for multiple purposes.
- No threatening factors were identified and, with continued investment in waterway health activities and working with partners and the community, overall condition can be maintained.
- North Central CMA delivered 45 different environmental water flows to eight waterways and eight wetlands throughout the year.

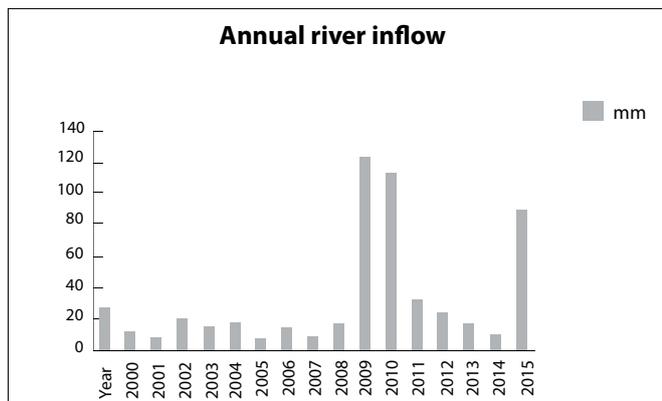


Figure 5: Annual river flows in North Central Victoria
Total surface and subsurface runoff into the river as estimated by the OzWALD model-data fusion system

Source: Australia’s Environment in 2016: National-scale, comprehensive information on the condition and trajectory of our environment. Developed by Australian National University – Fenner School of the Environment and Society.

**CASE STUDY:
Native Fish Recovery Plan**

CHALLENGE: Traditional approaches to managing water have been driven primarily by environmental outcomes. Recently the CMA has been working with partners to change this approach and re-think water management to provide multiple benefits (e.g. to agriculture, the environment and recreational users).

APPROACH: The plans innovative approach makes every drop of water count twice, to restore rivers and wetlands whilst maintaining a vibrant irrigation industry and promoting regional tourism in the project area. We are working towards a vision of a world class fishery by partnering with recreational fishers, communities and other stakeholders to improve river flows, instream and riparian habitat and connectivity for fish movement.

RESULTS: Early engagement has been very positive. Recreational fishers and environmental water managers are getting on board and appreciate the approach the project is taking. Large woody habitat structures (‘snag piles’) were installed in lower Pyramid Creek to provide important fish habitat for listed species such as Murray cod and silver perch.

KEY PARTNERS: Recreational fishers, private landholders, DELWP, Victorian Environmental Water Holder (VEWH), Goulburn Murray Water (GMW), AWMA Water Control Solutions.

Biodiversity

The condition of native habitat and the health of native species

North central Victoria is one of Australia’s most highly cleared and fragmented landscapes and 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). All of the region’s eight bioregions are effected; with three bioregions at less than 10% pre-European extent (Murray Mallee, Wimmera and Victorian Riverina). The Murray Fans bioregion has around 20% of pre-European vegetation, while the remaining three bioregions (Central Victorian Uplands, Goldfields and Northern Inland Slopes) have between 20-30% of pre-European cover.

Biodiversity benchmark – Strategic biodiversity score

North central Victoria is home to scattered areas of high biodiversity value (Figure 6). While most of the high value areas are captured in existing parks and reserves, narrow fringes of high value areas along major streams illustrate the importance of our riparian zones for the protection of biodiversity across the region. There is thought to be a relatively steady long term incremental decline in areas affected by land clearing, inappropriate livestock grazing, inappropriate land uses, invasive pest species and predicted increases in climate variability (North Central Regional Catchment Strategy 2013–19).

2016-17 Biodiversity assessment

Annual Assessment – Biodiversity	
2. 	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.

Reasons for assessment

- The Australian Government supported the Kyneton Woodlands Project, the National Landcare Programme supported the Kooyoora Connections and Remnant Grassy Ecosystems projects and the Victorian Government supported the third year of investment in the Northern Eco-connections project.
- Results from research undertaken by ANU (Figure 7) indicate a slow, but steady, increase of tree cover in the region from the 1970s. However historical clearing and traditional farming practices are still impacting on tree cover with only 15% vegetation cover remaining across the region, making it one of the most cleared areas in the country.

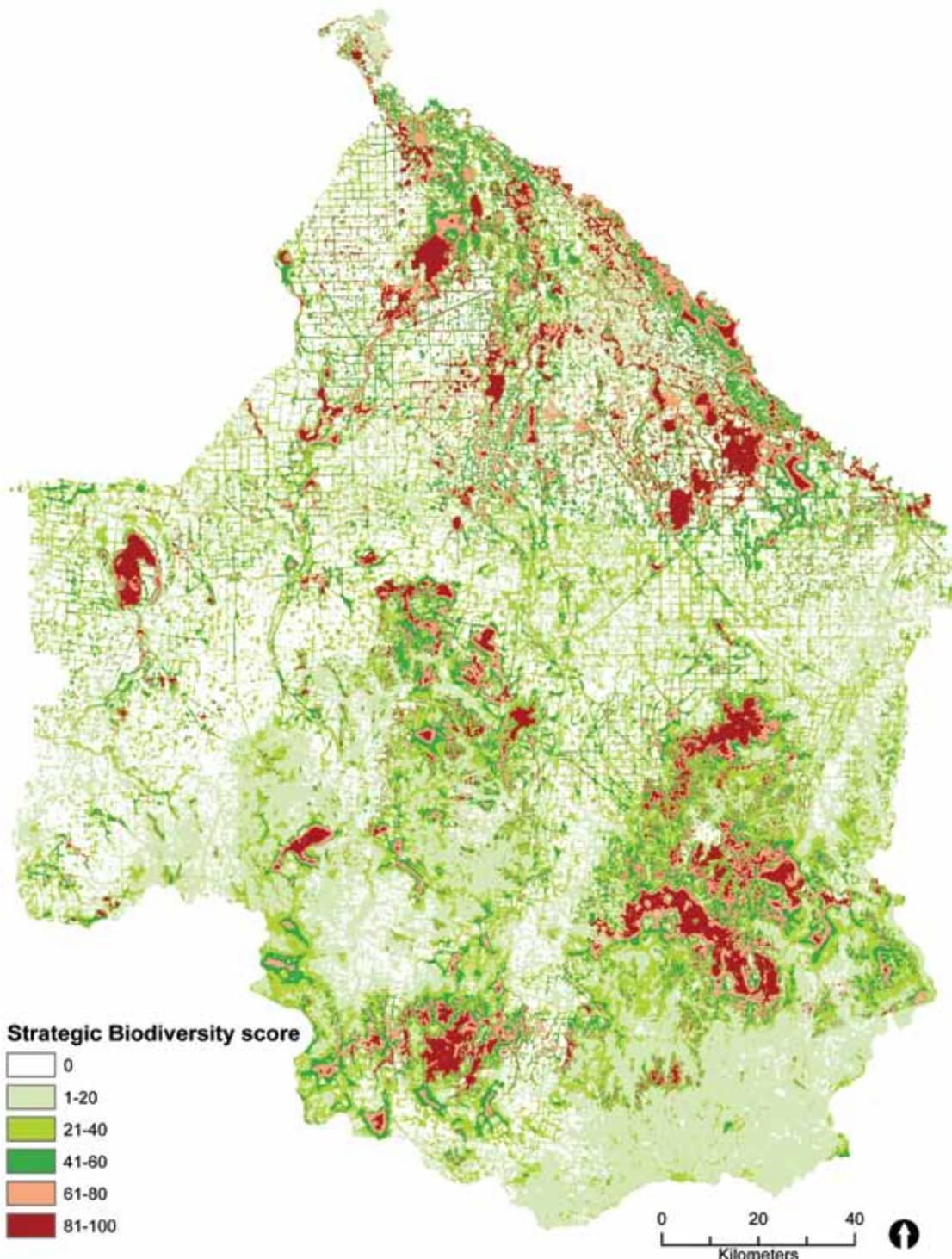


Figure 6: Strategic biodiversity ratings across north central Victoria, based on NaturePrint V3 (DELWP, 2013)

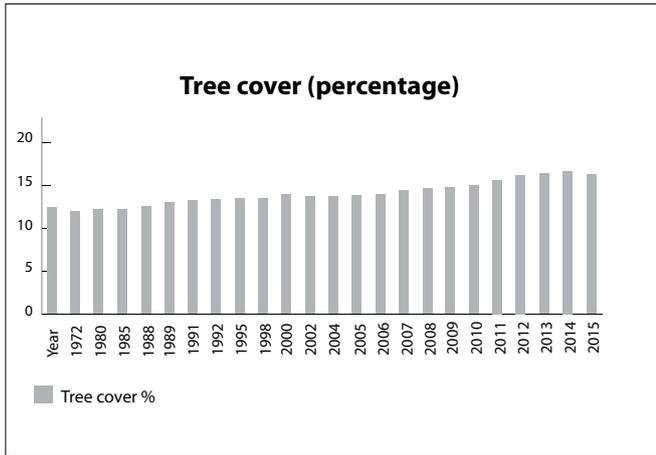


Figure 7: Tree cover in north central Victoria
Percent of area classified as forest at 25 metre resolution mapping using Landsat imagery following the NCAS classification

Source: Australia’s Environment in 2015: National-scale, comprehensive information on the condition and trajectory of our environment. Developed by Australian National University – Fenner School of the Environment and Society.

CASE STUDY:

Kyneton Woodlands project

CHALLENGE: The grassy woodlands that occur on the rolling hills north east of Kyneton are some of our most iconic landscapes. These grassy woodlands that were once widespread are now considered at high risk of extinction with only 20% of this vegetation type remaining in the project area, some of it nationally threatened.

APPROACH: Working with private and public land managers, the project sought to protect, improve management and extend the area of the grassy woodlands in the project area.

RESULTS: Over five years, the project protected and enhanced 1,280 ha of remnant grassy woodland and, with good management, will see an increase in the extent of grassy woodlands by 290 ha. Project activities included planting more than 64,000 native seedlings, direct seeding 126 kg of native seed, installing 87 km of fencing to protect vegetation from livestock, treating invasive weed species over an area of 120 ha and engaging almost 1,000 people in biodiversity and cultural education events.

KEY PARTNERS: Macedon Ranges Shire Council, Mount Alexander Shire Council, Friends of Bald Hill Reserve, Upper Campaspe Landcare Network, Baynton Sidonia Landcare group, Trust for Nature, Connecting Country, Taungurung Clans Aboriginal Corporation, Djandak (Dja Dja Wurrung Enterprise Pty Ltd), Conservation Volunteers Australia.

Land and Soils

The management of environment and long-term productivity

The land and soils of the north central Victoria 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.

Government, industry, 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. Agreements, covenants, management plans and parks and reserves are key components of a long term approach.

Land benchmark – Land managed for conservation and land cover		
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	11,551 hectares	425 hectares
Other*	346,549 hectares	0 hectares

Figure 8: Land managed for conservation

* 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.

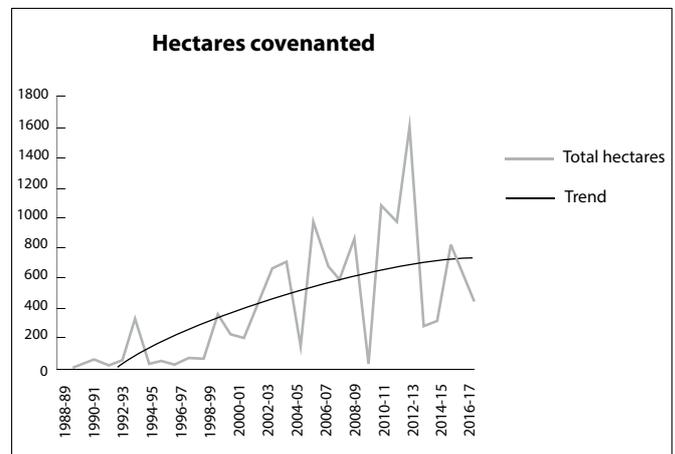


Figure 9: Annual hectares of Trust for Nature covenants, over time

Land Cover

Research presented in the ANU ‘Australia’s Environment in 2016’ report indicates the annual percentage of soil that is unprotected by living vegetation – i.e. exposed – the north central Victoria region has fluctuated between 15 and 20 per cent since 2000 (see Figure 8 and Figure 9).

2016-17 Land and Soils assessment

Annual Assessment – Land and Soils	
2. 	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.

Reasons for assessment

- Investment in land and soils projects was significant. With DELWP’s Sustainable Irrigation Program funding whole farm planning implementation (Healthy Productive Irrigated Landscapes) and salinity monitoring, management and reporting (Reporting and Accounting for Salinity), the Victorian Government’s Drought Recovery Program supporting Drought Employment and Stock Containment and the Australian Government’s National Landcare Programme funded the Farming for Sustainable Soils Project.

- Financial impacts to the dairy industry through the year were significant with farmers exiting the industry with record low prices and others struggling to survive.
- Sub soil moisture levels (see Figure 12) are relatively stable, indicating a recovery from loss of carbon matter content during the Millennium Drought.
- Exposed soil cover remains highly variable (Figure 11), due to a combination of climatic conditions, with indicative reports that practices are changing across the region, with positive impacts.
- The area of covenants in the region increased, at a slightly slower rate than previous years, with 425 hectares of new covenants established by Trust for Nature.
- The loss of topsoil through both wind and water erosion is the greatest threat to the productive and environmental value of the dryland terrain of north central Victoria. Water erosion and salinity are also significant threats across agricultural land throughout the region.

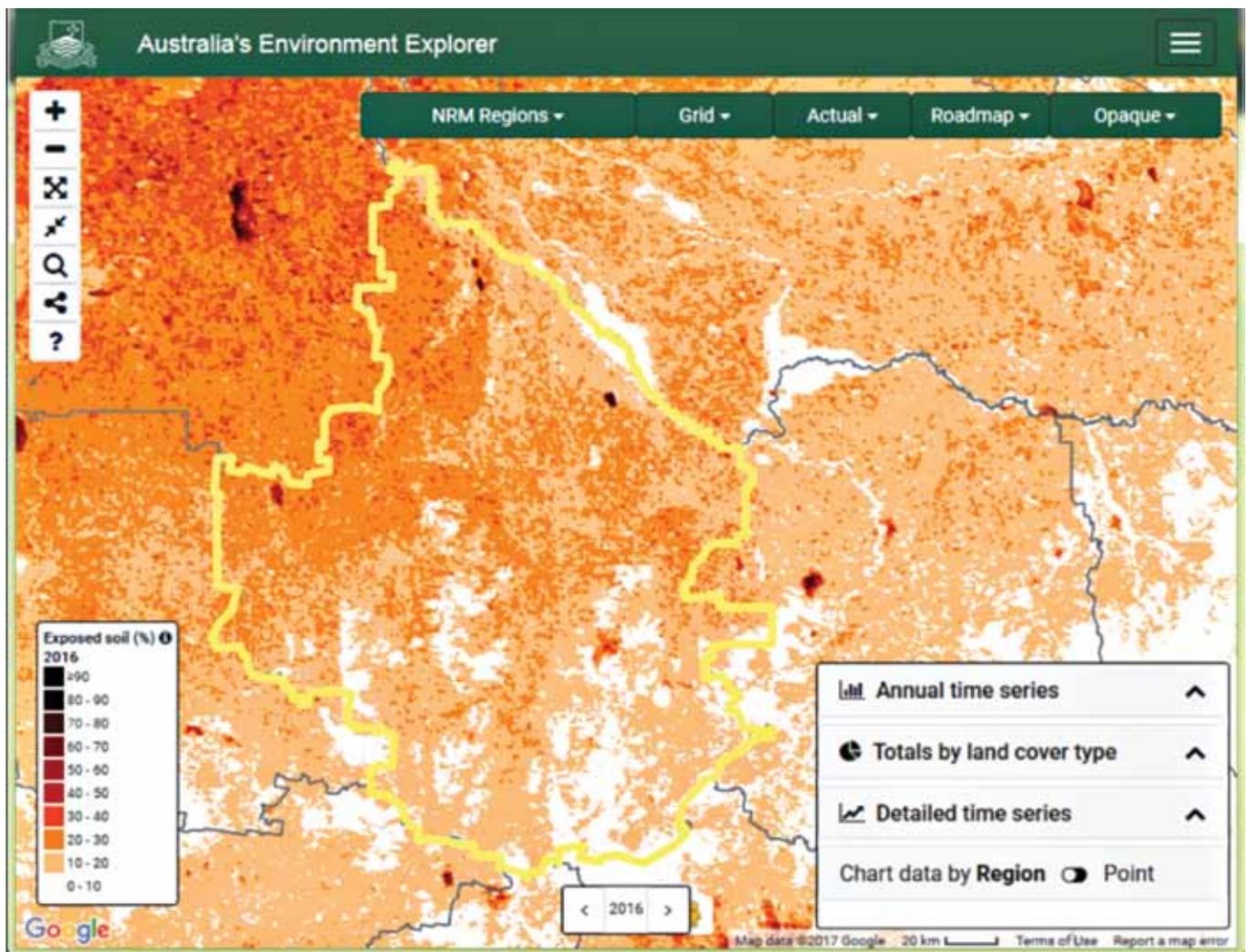


Figure 10: Percentage of exposed soil
Annual mean percentage of soil that is unprotected by living vegetation or litter as mapped from MODIS satellite imagery following the methodology of Guerschman and colleagues (CSIRO)

Source: Figures 10, 11 and 12 – Australia’s Environment in 2015: National-scale, comprehensive information on the condition and trajectory of our environment. Developed by Australian National University – Fenner School of the Environment and Society

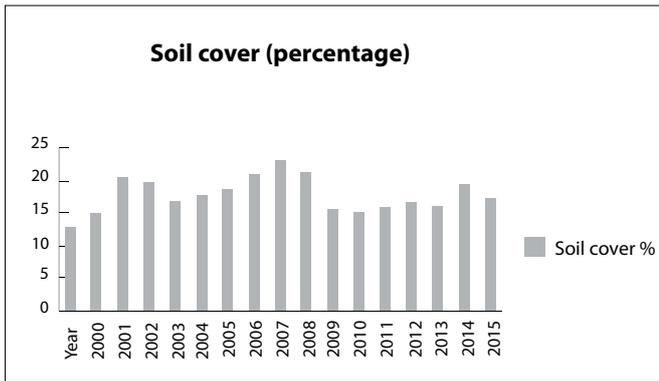


Figure 11: Percentage of exposed soil
Annual mean percentage of soil that is unprotected by living vegetation or litter as mapped from MODIS satellite imagery following the methodology of Guerschman and colleagues (CSIRO)

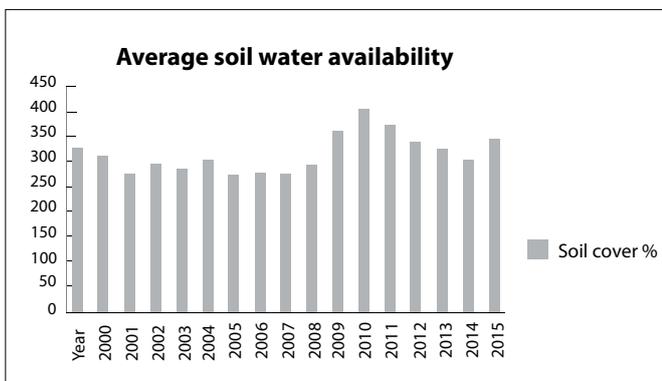


Figure 12: Average soil water availability
Average amount of water stored in the soil profile during the year as estimated by the OzWALD model-data fusion system

CASE STUDY: Plan2Farm

CHALLENGE: Landholders in the Goulburn Murray Irrigation district of northern Victoria are experiencing rapid and large scale change to their agricultural, environmental, technological and market conditions. A reduced consumptive water pool, irrigation modernisation and agriculture industry transformation means that operating effectively and sustainably for the long term requires well-informed strategic decision making.

APPROACH: The Plan2Farm project supports farmers to make their own well-considered and positive decisions to drive and optimise agricultural competitiveness, farming resilience and regional development across the Goulburn Murray Irrigation District. The project integrates multiple property management decisions with the needs of the farming family to provide a whole of farm enterprise strategic plan. Benefits include improvement to the regions land and soils through the better management of water, salinity and a holistic farm planning approach.

RESULTS: After reviewing current whole farm planning approaches in 2010–11, the CMA has been working towards a new approach. In a 2013 trial involving 88 farming enterprises, 87 per cent of participants said they would recommend the Plan2Farm Workbook to others in a similar situation. A 2016 trial involved 11 farming enterprises engaged in the GMW Connections process. Recently \$2.4M of funding has been secured to enable Plan2Farm to be rolled out to up to 600 farming enterprises.

KEY PARTNERS: North Central, Goulburn Broken and North East Catchment Management Authorities, Agriculture Victoria, Murray Dairy, Goulburn Murray Water, and the Victorian Farmers Federation.

Community

The benefits that flow from community participation

The health and well-being of Victorian communities 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 north central Victoria are active participants in a range of environmental activities that help improve the condition of the regions biodiversity and waterways and improve the way we manage land. The regions parks and reserves also attract a large number of visitors to the region each year.

The North Central CMA engages directly with the community and helps support 10 Landcare networks and 165 Landcare (and other natural resource management related community) groups. For instance, in 2016–17, 81 groups applied for up to \$424,000 of grants through the North Central Community Grants – which were supported by the Victorian Government’s Landcare Program and Regional Riparian Action Plan and the Australian Government’s National Landcare Programme.

Figure 13 shows the level of participation in environment related activities across a number of catchment agencies, including the CMA, Parks Victoria, Trust for Nature and Landcare.

Community benchmark – Community participation			
Activity	Participants in 2016–17	Participants in 2015–16	Approximate hours
Contributing to on-ground works	66 properties	238 properties	unknown
Attending skills and training events	1,074	1,256	240
Taking part in awareness raising activities	3,578	5,826	493
Working as collaborators in planning and decision making	1,172	255	65
Being consulted to help determine appropriate action	822	658	166

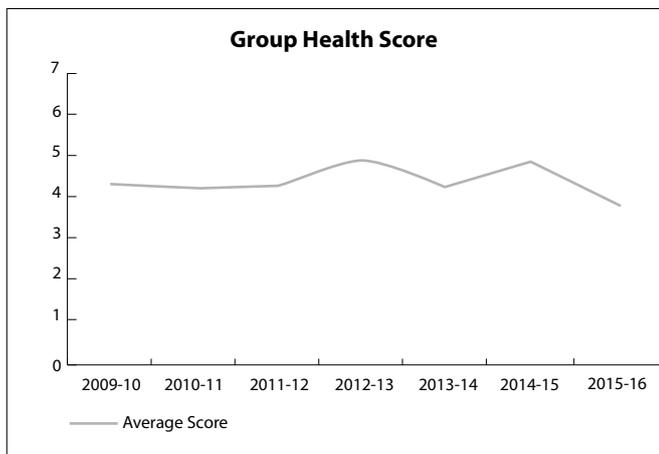
Figure 13: Annual and previous year participation counts

2016–17 Community assessment

Annual Assessment – Community	
1. 	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.

Reasons for assessment

- CMA participation rates in natural resource management engagement events were stable, with 6,646 participants reported in 2016–17, compared with 7,995 in 2015–16.
- Each year, groups are invited to complete a Group Health Survey, which records group perceptions of their current health and activity levels. This year’s survey results indicate a drop in self-assessed health (Figure 14 and 15).
- Substantially more funding was available to groups. In addition to the North Central Community Grants, the Victorian Government ran several grant rounds including Our Catchments, Our Communities Leadership Development Grants, the Australian Government ran numerous grant rounds including a Threatened Species Recovery Fund, Sustainable Agriculture Small Grants and local governments and weed task forces, plus other philanthropic opportunities were available.
- The breaking of drought conditions saw significant local flooding that placed additional stress on regional communities. In part, the community was supported through the Victorian Government’s Drought Recovery Program (see case study).



CASE STUDY:
Drought Employment Program

CHALLENGE: In November 2015, and following a long period of below average rainfall, the Victorian Government announced its \$27 million Drought Response Package. The package targeted farmers in the worst affected region of western Victoria.

APPROACH: As part of the package, the North Central Catchment Management Authority (CMA) received two rounds of funding just short of \$1 million in total to deliver the Drought Employment Program (DEP). The program’s focus was to provide off-farm income for farmers, farm workers and others severely impacted by the dry conditions.

RESULTS: The program, through an Expression of Interest process, employed 23 crew members and three community liaison officers, all with flexible employment arrangements. Work crews were established in Charlton, St Arnaud, Kerang, Maryborough and a specialised fencing crew based out of Donald. Works to protect and enhance the environment are as impressive as they are diverse. The DEP program achievements will leave a lasting legacy on the landscape of western Victoria and include; 22 recreational visitor facilities maintained, 30 km of fencing installed, 22 km of fencing removed, 3,300 ha of weed control, 108 ha targeted for animal control, 506 ha revegetated and rubbish removed across 160 ha.

KEY PARTNERS:

Guildford Upper Loddon Landcare, Kara Kara CMN, Smeaton cemetery Trust, Trust for Nature, Amphitheatre Landcare Group, St Arnaud Community Recreation Committee, St Arnaud Neighbourhood House, Charlton Travellers Rest Committee of Management, Charlton Landcare Group Project, Donald Primary School, Donald 2000, Charlton Pony Club, Parks Victoria, Donald Police Station, Charlton Traffic safety education centre, Department of Education, Buloke and Northern Grampians Landcare Network, Charlton Lions Club, St Arnaud Field Naturalist Club, Charlton Courthouse Committee, Northern Grampians Shire Council, Buloke Shire Council, Donald Heritage Train Park, DELWP, Lake Charm Landcare, Goulburn-Murray Water, Tarrengower Cactus Control Group, Smeaton Cemetery Trust, Amphitheatre Landcare Group, Guildford Upper Loddon Landcare.

Category/Year	2009–10	2010–11	2011–12	2012–13	2013–14	2014–15	2015–16
Trail Blazers	1	5	6	6	7	6	0
Thriving	5	9	9	5	18	20	0
Rolling Along	12	19	20	10	20	25	8
Stable	8	8	8	6	28	20	41
Struggling a Little	6	10	10	4	18	3	15
Surviving	2	5	5	2	8	10	2
Barely Hanging On	1	5	5	2	5	3	1
Total responses	35	61	63	35	104	87	67
Average score	4.34	4.28	4.33	4.69	4.27	4.59	3.79

Figure 14 and 15: Landcare group health survey results

Outputs for 2016-17

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

Category	Output	Actual 2016-17	Actual 2015-16	Measure
Structural works	Channel	0	2.84	Kilometres
	Water storage	25	29	Of
	Pump	0	0	Of
	Waterway structure	28	1	Of
	Monitoring structure	9	0	Of
	Fence	132	139.74	Kilometres
	Visitor facility	7	25	Of
Environmental Works	Vegetation	2,281	381.3	Hectares
	Weed control	12,847	8,031.58	Hectares
	Pest animal control	9,190	23,457.39	Hectares
	Soil treatment	141	1.68	Hectares
	Rubbish removal	43	159.64	Hectares
Management services	Grazing regime	1,110	64.68	Hectares
	Agricultural practice	2,065	0	Hectares
	Water regime	48	64	Of
Planning and Regulation	Approval and advice	2,171	2,142	Of
	Management agreement	73	7	Of
	Assessment	1,065	1,240	Of
	Engagement event	7,006	7,995	Participants
	Partnership	33	20	Of
	Plan	42	39	Of
	Publication	63	62	Of
	Information management system	3	1	Of

Key Initiatives and Projects

The following table provides an overview of the North Central CMA's key initiatives and projects, as listed in the 2016–17 Corporate Plan, and their outcomes and any significant deviations for the reporting period.

Project title	Description	Funding source	Outcomes	Significant deviations
Administration of Statutory Functions	Fulfilling our stewardship obligations by implementing all our guiding natural resource management strategies, conducting a mid-term review of the 2013–19 Regional Catchment Strategy and being the referral authority for development on the floodplain.	Victorian Government	RCS mid-term review completed; highlighting the significant outcomes achieved through delivering projects and actions. Floodplain referrals and statutory duties were undertaken in an efficient and timely manner.	Nil
Barapa Barapa Water for Country	This partnership project between the North Central CMA and Barapa Barapa Traditional Owners centres around Barapa Culture Team members identifying, mapping and recording the cultural values of the Lower Gunbower Forest to improve the management of environmental water.	Victorian Government	The Barapa Water for Country Steering Committee and participants improved the regions knowledge and had input into the seasonal watering proposals for environmental water delivery.	Nil
Biodiversity Discussion Paper	A strategic document to complement a statewide initiative aimed to protect and enhance the region's threatened native flora and fauna.	Victorian Government	Contract in place with DELWP. The project was waiting completion of Biodiversity 2037.	N/A
Caring for the Campaspe River	A large-scale on-ground works project delivering river health improvements to this significant asset.	Victorian Government	Significant areas of fencing, revegetation and weed control undertaken in partnership with local communities and agencies.	Nil
Central Murray Wetlands	Monitoring the impacts of environmental watering activities at Round Lake, Lake Elizabeth, Johnson Swamp, Richardson's Lagoon, the Wirra-Lo Wetland Complex and McDonalds Swamp.	Victorian Government	Final year of the project saw significant areas of fencing, revegetation and weed control undertaken in partnership with local communities and agencies.	Nil

Project title	Description	Funding source	Outcomes	Significant deviations
Community Grants National Landcare Programme	A grant scheme to support community volunteers to build capacity and undertake on-ground works.	This project is supported by the North Central CMA, through funding from the Australian Government's National Landcare Programme and the Victorian Government.	Ten group and six individual (to 5 individuals) grants were devolved; enabling groups to undertake sustainable agriculture, biodiversity protection and group capacity building activities.	Nil
Environmental Water Reserve Officers	Providing leadership in the planning and delivery of environmental water. Managing specific environmental entitlements and providing input into water resource management in unregulated waterways to protect environmental values, and engaging with the community on environmental management issues for both rivers and wetlands.	Victorian Government	Seasonal Water Proposals (SWP) were endorsed by Victorian Environmental Water Holder. The North Central CMA has coordinated delivery of environmental water in partnership with stakeholders and the community to achieve environmental, recreational and cultural benefits.	Nil
Farming for Sustainable Soils Phase 2	Working collaboratively with regional farming communities to build the structural integrity of soils so as to protect this important asset for future generations.	This project is supported by the North Central CMA, through funding from the Australian Government's National Landcare Programme.	Grants were devolved to four groups to improve their skills and knowledge in sustainable farming practices and implement trials on farm.	Nil
FarmWater Program	Improving water use efficiency for savings to be used on farm and for the environment.	Australian Government	Delays in launching next tranche of on-farm irrigation modernisation incentives however continued with implementation of Round 4 to undertake on-farm irrigation modernisation works.	Significant delays due to changes in irrigation systems and reassessing appropriate cost shares.
Floodplain Management	A region-wide statutory function that aims are to minimise the adverse impacts of new development and to improve the safety for people and property within flood prone areas, as well as to ensure that water quality and aquatic habitat are not adversely impacted upon.	Victorian Government	Floodplain referrals and statutory duties were undertaken in an efficient and timely manner.	Nil
Gunbower Creek compliance	In partnership with public land managers, ensuring creek riparian zone land use is appropriate for the land tenure; and matches the defined creek values, condition, threats and natural resource management (NRM) interventions. Support to landholders will be in the form of extension advice along with cost share incentives for riparian fencing and off-stream watering points.	Victorian Government	Following up on DELWP compliance activities, a small amount of fencing work was implemented to protect critical waterway frontages.	Poor uptake of incentives was seen post compliance activities. Further engagement is expected to address this.
Healthy and Productive Irrigated Landscapes	Implementing the Loddon Campaspe Irrigation Region Land and Water Management Plan to mitigate salinity and nutrient impacts to the region's land and water assets, improve agricultural productivity, and improve water use efficiency for savings to be used on farm and/or for the environment.	Victorian Government	A mid-term review of the Land and Water Management Plan was undertaken, highlighting the significant outcomes achieved through this and related projects. Approval and funding was received for a new initiative – the Plan2Farm program.	Delays in delivering Whole Farm Plans due to Goulburn Murray Water Connections restart.
Kamarooka Wetlands	Investigative works to determine the best way to protect and enhance the wetland complex north of Bendigo.	Victorian Government	Significant areas of fencing, revegetation and weed control undertaken in partnership with local communities and agencies.	Nil
Kerang and Gunbower Wetlands Protection	Protecting the Kerang and Gunbower wetlands - a unique system of wetlands, lakes and swamps recognised under the Ramsar Convention for providing habitat to significant waterbird populations.	This project is supported by the North Central CMA, through funding from the Australian Government's National Landcare Programme.	Significant areas of fencing, revegetation and weed control undertaken in partnership with local communities and agencies.	Nil
Kooyoora Connections project	Working with the Wedderburn CMN to protect and enhance Box Gum Grassy Woodland and Buloke Woodland communities in the Wedderburn area.	This project is supported by the North Central CMA, through funding from the Australian Government's National Landcare Programme.	Significant areas of fencing, revegetation and weed control undertaken in partnership with local communities and agencies.	Nil
Kyneton Woodlands project	Assisting landholders in the Kyneton area to protect, manage and re-establish Grassy Woodlands as biodiverse carbon stores.	Australian Government	Final year of the project saw significant areas of fencing, revegetation and weed control undertaken in partnership with local communities and agencies.	Nil
North Central Waterwatch	The Waterwatch Coordinator works with schools and community volunteers to monitor water quality and educate the community about the importance of healthy waterways.	Victorian Government	The Waterwatch Coordinator continued to support local citizen scientists and secured additional funding to implement a state-wide trial of the River Detectives schools model.	Nil
Northern Eco-Connections	This project is implemented across three CMAs and supports landholders to improve and protect native vegetation on private land, focusing on improving connections and linkages across the diverse landscapes of northern Victoria.	Victorian Government	Landholders continue to implement their plans and on-ground works to protect key vegetation across the three CMA regions.	Nil

Project title	Description	Funding source	Outcomes	Significant deviations
Project RENEW	A joint venture between the Helen Macpherson Smith Trust, North Central CMA, the City of Greater Bendigo, the Northern United Forestry Group and La Trobe University that aims to build the health of regional communities through hands-on involvement in repairing the landscape.	The Helen Macpherson Smith Trust	Project complete which has resulted in research and landholder collaboration that sees ongoing sustainable agriculture trials.	Nil
Protecting Remnant Grassy Ecosystem	Supporting landowners to protect native vegetation and improve habitat condition on their properties in the lower Loddon and Avoca catchments.	This project is supported by the North Central CMA, through funding from the Australian Government's National Landcare Programme.	Significant areas of fencing, revegetation and weed control undertaken in partnership with local communities and agencies.	Nil
Protecting and Enhancing Regional Priority Wetlands	This project focuses on maintaining and improving the ecological condition of a number of priority wetlands within the region. The collective wetlands include Lake Cullen, Hird Swamp, Johnson's Swamp, Round Lake, McDonalds' Swamp, Lake Elizabeth, Lake Murphy and Richardson's Lagoon.	Victorian Government	Final year of the project saw significant areas of fencing, revegetation and weed control undertaken in partnership with local communities and agencies.	Nil
Regional Floodplain Strategy	This strategy will contribute to Victoria's floodplain management priorities. The strategy will interpret and apply the policies, actions and accountabilities outlined in the Victorian Floodplain Management Strategy (in preparation) at the regional and local level.	Victorian Government	Significant consultation and engagement was undertaken with local government, Traditional Owners and key stakeholders to undertake risk assessments and identify priorities.	Nil
Regional Indigenous engagement, Building Cultural Capacity	Strengthening our engagement with Traditional Owners – developing our staff's cultural competencies, exploring cultural water with Barapa Barapa, building Indigenous capacity, implementing our partnership program with Dja Dja Wurrung.	This project is supported by the North Central CMA, through funding from the Australian Government's National Landcare Programme.	At their request Healthy Country Planning training was delivered to Dja Dja Wurrung and Barapa Barapa, Tuangurung and Yorta Yorta Clans.	Nil
Regional Landcare Coordinator	Working in collaboration with community networks as a platform for facilitating on-ground NRM works, along with community involvement in decision-making and broader community engagement.	Victorian Government	The Regional Landcare Coordinator secured funding for a Landcare Facilitator in the north of the region and continued to support our 145 Landcare groups.	Nil
Regional Landcare Facilitator	Work in collaboration with community networks, including the farming community, as a platform for promoting the uptake of sustainable agricultural practices, along with community involvement in decision-making and broader community engagement.	This project is supported by the North Central CMA, through funding from the Australian Government's National Landcare Programme.	The Regional Landcare Facilitator delivered suite of program of activities to engage and inform regional farmers, including Chicks in the Sticks, Inspiring Women in Agriculture and a Future Farming Forum in Rochester.	Nil
Reporting and Accounting for Salinity	Fulfilling our statutory obligations in monitoring the uptake of salinity credits allocated across the region and providing technical input to the Basin Salinity Management Strategy Register A five-year review.	Victorian Government and Murray Darling Basin Authority	The team continued to meet statutory monitoring obligations, in partnership with DELWP, and initiated a review of Register A items.	Nil
River Health Maintenance	Works to improve the health and structural integrity of the region's waterways, e.g. willow removal, pest plant and animal control, revegetation.	Victorian Government	Significant areas of fencing, revegetation and weed control undertaken in partnership with local communities and agencies.	Nil
Sustainable Diversion Limits (SDL) Offsets Gunbower National Park	Environmental works in Gunbower National Park will enable the delivery of environmental water to this important natural asset.	<i>Australian Government funding pending</i>	Assessments, planning and approvals continued to progress towards detailed design.	Nil
SDL Offsets Guttrum Benwell	Environmental works in Guttrum and Benwell state forests will enable the delivery of environmental water to these important natural assets.	<i>Australian Government funding pending</i>	Assessments, planning and approvals continued to progress towards detailed design.	Nil
The Living Murray (TLM) Environmental Delivery	Delivery of environmental water to priority natural assets along the Murray River, e.g. Gunbower Forest.	Murray Darling Basin Authority	Natural flooding of the forest occurred in Spring 2016. No deliveries were required.	Nil
TLM Condition Monitoring – Gunbower Forest	Monitoring the ecological benefits of inundating 3,500 hectares of Gunbower Forest over 75 days via the Hipwell Road channel.	Murray Darling Basin Authority	Monitoring to understand the impacts of recent environmental water deliveries.	Nil
TLM Indigenous Partnership	Strengthening our engagement with Traditional Owners – developing our staff's cultural competencies, exploring cultural water with Barapa Barapa, building Indigenous capacity.	Murray Darling Basin Authority	Barapa Barapa and Yorta Yorta nations contributed to shaping water delivery design, through undertaking monitoring and input into planning.	Nil
Wetland Monitoring	Monitoring the health of priority native flora and fauna in wetlands across the region.	Victorian Government	Ongoing activities to monitor key wetlands was undertaken.	Nil
Victorian Landcare Grants	A grant scheme to support community volunteers undertake on-ground works.	Victorian Government	34 group maintenance and 36 group project grants were allocated to enable groups to deliver a range of biodiversity, agricultural and community building activities.	Nil

Our overarching focus for the next reporting period will be guided by the following 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

Examples of our work that align with our approach include:

- Fulfilling our obligations, subject to available funding, by implementing all our guiding regional strategies, including the 2013–19 North Central Regional Catchment Strategy and the 2014–22 Regional Waterway Management Strategy.
- Building on a positive first year with the Our Catchments, Our Communities funding to implement the Integrated Catchment Management projects, build on regional forums to improve coordination and delivery of projects and activities and undertake key statewide projects.
- Fulfilling our statutory obligations to the Victorian Government in monitoring the uptake of salinity credits allocated across the region.

- Maintaining and improving the ecological condition of wetlands of international, national or state significance within the North Central CMA region.
- Providing leadership in the management of environmental water delivery, managing environmental entitlements and providing input into water resource management in unregulated waterways to protect environmental values.
- Monitoring and engaging with the community on environmental management issues for both rivers and wetlands.
- Working in collaboration with community networks, including the North Central Landcare and North Central Waterwatch programs, as a platform for community involvement in decision-making and broader community engagement.
- Developing a Regional Floodplain Management Strategy that contributes to Victoria's floodplain management priorities.
- Renewing the Aboriginal Engagement Policy that guides the North Central CMA approach in working with Aboriginal people.
- Promoting sustainable land-management practices to protect and enhance the resilience of our region's soils and priority assets and;
- Continuing to develop the Tri-State Murray NRM Regional Alliance project.

Current Year Financial Review

During the financial year ended 30 June 2017, the North Central CMA recorded a \$0.121 million surplus from operating activities compared with a \$0.637 million deficit in 2015–16.

2016–17 saw \$14.5 million in project delivery expenditure against project revenue of \$15.3 million. \$1.7 million in project revenue was received in the last two weeks of the financial year that will be carried forward and delivered in 2017–18.

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

Five Year Financial Review

	2016–2017	2015–2016	2014–2015	2013–2014	2012–2013
Total income	16,521,389	15,454,535	18,911,129	21,801,185	21,095,511
Total expenditure	16,368,980	16,087,706	18,782,744	19,239,889	23,305,858
Total surplus/deficit	152,409	-633,171	128,385	2,561,296	-2,210,347
Financial assets	9,237,122	9,870,785	9,775,097	9,009,131	6,488,790
Non-financial assets	2,434,675	2,424,134	2,256,762	2,612,017	3,149,791
Total assets	11,671,797	12,294,919	12,031,859	11,621,148	9,638,581
Current liabilities	2,637,500	3,348,813	2,511,452	2,232,409	2,769,407
Non-current liabilities	93,547	157,765	111,865	108,582	150,313
Total liabilities	2,731,047	3,506,578	2,623,317	2,340,991	2,919,720

Operational and Budgetary Objectives and Performance against Objectives

The North Central CMA also reports against the state-wide key performance indicators and targets as prescribed by the Victorian Government for all Victorian CMAs as follows:

Performance area	Performance target	Achievement commentary
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 2016 and was compliant with DELWP guidelines.
	A risk management strategy approved by the Board and being implemented.	A new risk framework was fully implemented during the reporting period.
	100% of the CMA's policies and procedures reviewed every three years.	100% of North Central CMA policies procedures are reviewed every three years.
	Full compliance with all applicable Standing Directions under the <i>Standing Directions of the Minister for Finance 2016 Checklist</i> .	Full compliance achieved.
Regional Planning and Coordination.	A Regional Catchment Strategy approved by the Minister.	At 30 June 2017 the 2013–19 Regional Catchment Strategy, which was gazetted by the Victorian Government on 16 May 2013, was in its fourth year of implementation. A mid-term review of the RCS was completed.
	A Stakeholder and Community Engagement Framework approved by the Board.	At 30 June 2017, the 2017–19 North Central CMA Engagement Strategy is in its first year of implementation.
	A Regional Landcare Support Plan approved by the Board.	At 30 June 2017 the endorsed 2014–18 North Central Regional Landcare Support Plan was in its third year of implementation.
	A Regional Waterway Strategy approved by the Board.	At 30 June 2017 the 2014–22 North Central Regional Waterway Strategy was in its third year of implementation.
	A Regional Floodplain Strategy approved by the Board.	Following the release of the Victorian Strategy and guidelines from DELWP a North Central Regional Floodplain Strategy is in development.
	Land and Water Management Plans (LWMP) in designated irrigation areas (or equivalent) approved by the Board.	At 30 June 2017 the 2011–26 Loddon Campaspe Irrigation Region Land and Water Management Plan was in its fifth year of implementation. A five year review was completed.
	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 Strategy (BSMS) obligations by providing the 2015–16 Annual Report on time and has managed salinity credits for the region within our allocation. The BSMS Annual Report was provided to DELWP in October 2016 and presented to the independent auditors in November 2016.
Regional Delivery.	Progress with implementation of the RCS (and its major sub-strategies) is reviewed by the board annually.	At 30 June 2017, on behalf of the Board, the Strategy Implementation Committee had undertaken an annual review of implementation progress against the North Central RCS.
	Projects/activities to implement the RCS are delivered and reported according to associated funding agreements.	All North Central RCS annual actions were implemented. The protection of 32 of 42 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 Regional Waterway Strategy were delivered and reported according to funding agreements. Following the release of the Victorian Strategy and guidelines from DELWP a North Central Regional Floodplain Strategy is in development.
	Projects/activities to implement the Land and Water Management Plan (LWMP) are delivered and reported according to associated funding agreements.	LWMP projects have been delivered and reported on according to funding agreements.
Statutory functions under Part 10 of the Water Act.	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.	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.

Significant Changes or Factors Affecting Performance

There were no significant factors which affected our performance during the reporting period.

Significant Changes in Financial Position

There were no significant matters which changed our financial position during the reporting period.

Capital Projects

The North Central CMA does not manage any capital projects.

Significant Grants and Transfer Payments

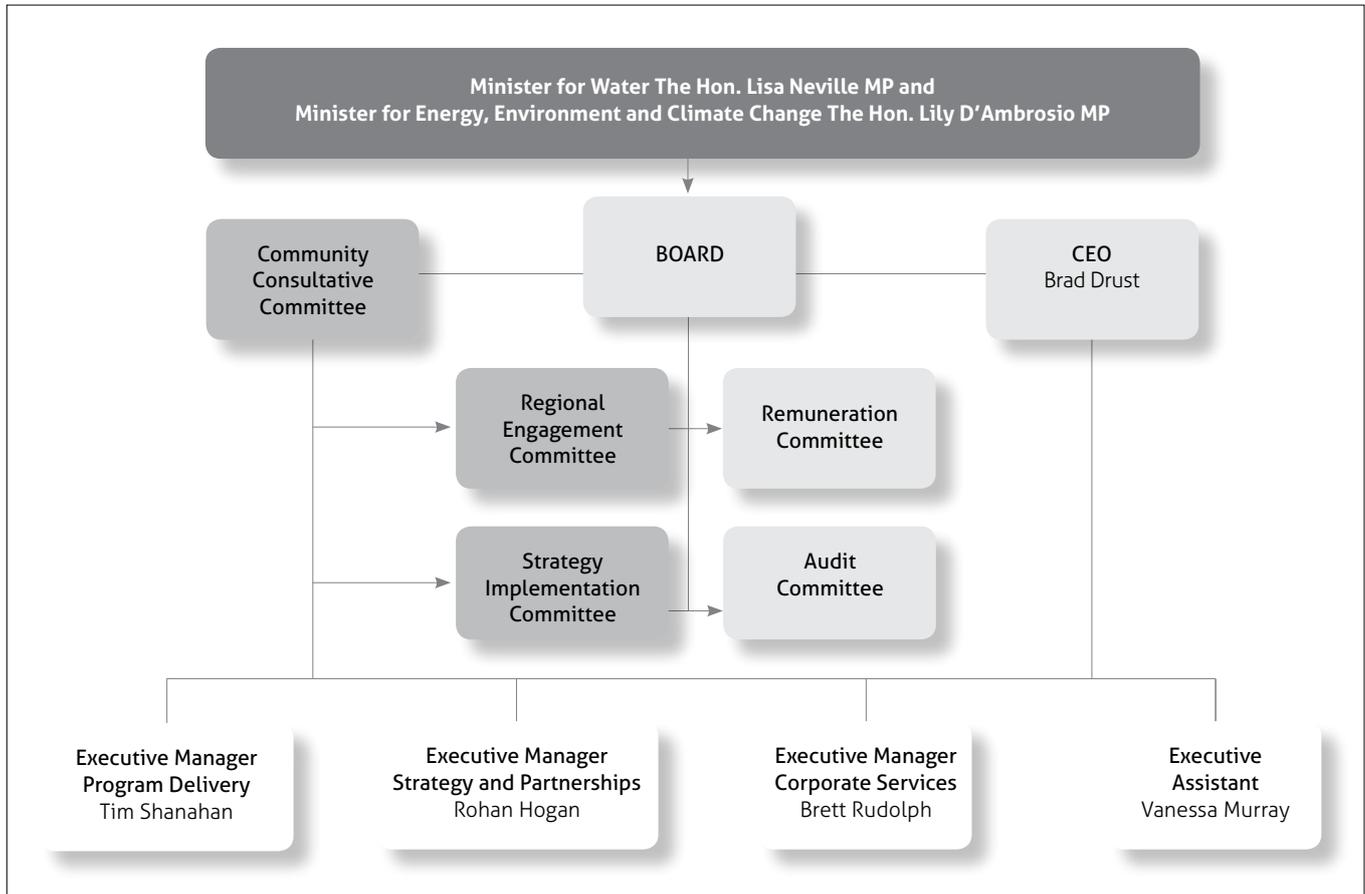
In the 2016–17 reporting period the North Central CMA provided grants totalling over \$355,000 to 81 community groups with funding from the Victorian Government's Victorian Landcare Grants Program, Regional Riparian Action Plan and the Australian Government's National Landcare Programme. The Department of Environment, Land, Water and Planning is responsible for administering (see Appendix 2 for details).

Subsequent Events

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

GOVERNANCE AND ORGANISATIONAL STRUCTURE

Organisational Structure and Corporate Governance Arrangements



North Central CMA Board

The North Central CMA is led by a Board appointed by the Victorian Government's Minister for Water.

It sets priorities for environmental protection, in partnership with local communities and other agencies, and promotes sustainable land and water management practices for the benefit of river health and local communities.

The Board's responsibilities include, but are not limited to:

- setting the strategic direction of the organisation
- establishing vision and direction for integrated natural resource management
- setting priorities and evaluating results approving and monitoring the organisation's financial performance

David Clark (Chair)

David has qualifications in agriculture and rural development. He operates a diverse 500 hectare property at the headwaters of the Bet Bet creek and works as coordinator for two Landcare Networks.

Currently a Pyrenees Shire councillor and board member of Conservation Volunteers, David was an inaugural board member of the North Central CMA and the Victorian Catchment Management Council.

Melanie McCarthy

Melanie has more than 20 years' experience in the resources industry where she works full time as a general manager.

Melanie holds bachelor qualifications in Arts, Engineering, a Masters in Engineering Science and is a Graduate Member of the Australian Institute of Company Directors. With her partner she manages a mixed irrigation and dryland farming operation at Avonmore and Fairley and is committed to sustainable practices and environmental improvement.

Melanie was appointed to the Board in 2009.

Charles Gillingham

Charles is an irrigation/dryland farmer from Lake Charm, the former Chair of the Natural Resource Management Committee and has been involved with the CMA in an advisory role since 2004. He has strong links within the irrigation industry and is an active contributor in local irrigation issues.

Charles is enthusiastic about encouraging greater community awareness and participation in all 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.

Charles is a councillor for the Gannawarra Shire and is also involved in numerous local community groups.

Prue Milgate

Prue holds qualifications in business and agriculture and has completed the Australian Rural Leadership Program.

She has an extensive background in working to promote agriculture to the next generation and is a member on various Ministerial advisory committees. Prue has sat on selection panels for the Victorian Women's Honour Role and the Victorian Rural Woman of the Year. She is also an active member of the Serpentine Recreation Reserve Committee of Management and the Department of Economic Development, Jobs, Transport and Resources' Institutional Biosafety Committee.

Prue was appointed to the board in 2011 and as a primary producer and irrigator operating along the banks of the Loddon River is passionate about catchment health, and ensuring the North Central CMA environment is enhanced and improved for future generations.

Graham Atkinson

Graham is a Dja Dja Wurrung Traditional Owner and Yorta Yorta man. He completed his Bachelor of Social Work and Arts degree at 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

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

Julie is an experienced company director and is the current chair of Women's Health Loddon Mallee. Past roles include chair of Victorian Regional Community Leadership Programs Inc., treasurer of Community Leadership Australia, and director of Buloke Community Enterprises.

Julie was appointed to the board in 2011 and is currently Deputy Chair, Chair of the Strategy Implementation Committee, and chair of the Remuneration Committee. She is passionate about achieving balance between environmental, social, and economic values for our rural communities and Australian agriculture.

Julie Miller Markoff

Julie became aware of the strategic and community needs of natural resource management through managing the implementation of the Loddon Mallee Regional Strategic Plans, and as a senior executive investing in services for the dairy industry through Dairy Australia. Julie is the current chair of our Community Consultative Committee, a community advisory group to the Board.

As an experienced director, change architect and regional advocate, Julie is committed to ensuring the organisation leads and responds innovatively to its changing environment: ensuring shared benefits of knowledgeable water use, developing the diverse partnerships necessary to ensure the sustainability of natural resource management, and fostering the capacity for informed community action.

Dianne Bowles

Di is a dairy farmer and irrigator with a long history of community and dairy industry engagement. She has a passion for the dairy industry and is keen for everyone, particularly women, to have their say in the future of the region. She is a keen user and supporter of social media and in 2016 created the very successful Facebook group "Show Some Dairy Love".

Di is a graduate of the Loddon Murray and Dairy Australia and Murray Goulburn Suppliers Leadership programs. Dianne was appointed to the board in October 2013 after serving two years as a member on the North Central CMA's Natural Resource Management Committee.

Di is involved in many off-farm pursuits and is a Basin Community Member advisor to the Murray-Darling Basin Authority, is a graduate of the Australian Institute of Company Directors and is the current chair of North Central CMA's Regional Engagement Committee.

Richard Carter

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.

Board meeting attendance July 2016 to June 2017

Board member	Full Board meetings	Out-of-session
Dianne Bowles	8 of 9	2 of 2
David Clark (Chair)	9 of 9	2 of 2
Julie Miller Markoff	9 of 9	2 of 2
Melanie McCarthy	7 of 9	1 of 2
Prue Milgate	8 of 9	2 of 2
Julie Slater	9 of 9	2 of 2
Graham Atkinson	8 of 9	2 of 2
Richard Carter	9 of 9	2 of 2
Charles Gillingham	9 of 9	1 of 2

The Board is supported by the Chief Executive Officer, Brad Drust, and Executive Assistant, Vanessa Murray.

All Board absences were approved by the Board noting there were no meetings held in November 2016 or January 2017. The May full Board meeting was replaced with an out-of-session meeting in the same month.

Audit Committee Membership and Roles

An active and effective Audit Committee serves the Board in its governance responsibilities. The Audit committee consists of three board members. Using an enterprise-wide, risk-based approach, the committee focuses on corporate risks and business and financial performance. Independent internal audit services, rigorous project management monitoring, and the development of corporate risk management are key tasks of the Committee.

The audit committee met ten times during the reporting year. Julie Miller-Markoff ceased membership mid-way through the reporting year and was replaced by Prue Milgate.

Board Member	Meeting attendance (2016–17)
David Clark	10 of 10
** Julie Miller Markoff	4 of 5
** Prue Milgate	5 of 5
** Graham Atkinson	8 of 10

** Denotes independent Audit Committee members as required under the *Financial Management Act 1994*

Board Committees

The Board has five sub-committees - Audit Committee, Remuneration Committee, Regional Engagement Committee, Strategy Implementation Committee and the Community Consultative Committee. Note: The chairs of the Board sub-committees and the chair of the board also met once during the reporting period.

Remuneration Committee

The Remuneration committee primarily conducts the CEO performance review and contract renewal. The committee comprises Julie Slater (chair), David Clark and Di Bowles (part of year) and Prue Milgate (part of year). The committee is supported by the Human Resources Coordinator and met three times during 2016–17.

Regional Engagement Committee

The Regional Engagement Committee aims to strategically analyse, monitor, develop and coordinate approaches and practices in relation to the way we engage with the community. The Committee makes relevant recommendations to the board for their consideration.

Membership from July 2016 through until February 2017 comprised: Prue Milgate (chair), Charles Gillingham (member), and Graham Atkinson (alternate member). Membership was reviewed in February 2017 and from that date the Committee comprised: Di Bowles (chair), Graham Atkinson and Melanie McCarthy (members).

The Regional Engagement Committee is supported by the Executive Manager Strategy and Partnerships Rohan Hogan and administration assistant Krista England. The committee has met five times during the review period including two meetings, an inception meeting and two workshops for the Engagement Strategy.

Strategy Implementation Committee

The Strategy Implementation Committee aims to oversee and coordinate the Regional Catchment Strategy Implementation Plan. The committee met five times during the review period including three meetings and two workshops.

Membership from July 2016 through until February 2017 comprised: Julie Slater (chair), Richard Carter (member), Di Bowles (alternate member). Membership was reviewed in February 2017 and from that date the Committee comprised: Julie Slater (chair), Richard Carter and Charles Gillingham (members).

The committee is supported by Executive Manager Program Delivery Tim Shanahan, Manager Engagement and Evaluation James Shaddick and administration assistant Krista England.

Community Consultative Committee

Chaired by a North Central CMA board member, the committee provides a community and local perspective to the strategic and operational work undertaken by the North Central CMA.

The Community Consultative Committee (CCC) is an eleven member committee that met seven times during the review period including two joint meetings with the North Central CMA Board in August 2016 and March 2017 both chaired by board chairman, David Clark. Board member Melanie McCarthy chaired three of seven meetings with Julie Miller-Markoff taking over as chair from April 2017, chairing two meetings to the end of the review period.

CCC membership during the reporting period as follows:

- John Cable, Glenlyon
- Ken Coates, Natte Yallock
- Ron Cosgrave, Smeaton
- Alan Denehey, Woodend
- Rebecca Edwards, Harcourt
- Ted Gretgrix, Strathfieldsaye
- Ron Kelly, Kerang
- Rob Loats, Donald
- Krista Patterson-Majoor, Woodend (resigned December 2016)
- John Nelson, Boort
- Colin Smith, Junortoun
- Deborah Webster, Sailors Gully

Nominated CCC members attend the Regional Engagement Committee and Strategy Implementation Committee meetings.

The CCC is supported by the Executive Manager Strategy and Partnerships Rohan Hogan and Executive Support, Sonia Robinson.

Occupational Health and Safety

The North Central CMA is committed to ensuring the safety and welfare of our employees, contractors, volunteers and visitors. We do this by adhering to strict safe work practices, by providing a workplace that is safe and healthy and integrating Occupational Health and Safety (OH&S) in all aspects of our business. People engaged at our worksites and premises are inducted and monitored to ensure they are familiar with our health and safety policies and emergency procedures.

OH&S policies are in place and regularly updated. OH&S training is provided to all employees. During the past year employees have received first aid training, driver and four-wheel driver training and Health and Safety Representative training. Worksites and premises are randomly assessed for OH&S compliance and key performance measures are reported to the Board each month.

WorkCover incidents are reported under the *Accident Compensation Act 1985*. The North Central CMA had no WorkCover claims or lost time injuries during the reporting period.

Key performance indicator	2016–17 Target ¹	2016–17	2015–16 Target ¹	2015–16	2014–15
Total staff FTEs		55		56	52
Audits of worksites	100% of high risk 70% medium risk 50% low risk activities	27 Targets achieved	20	16	20
Audits of premises	4	4	8	7	9
Audits of Field Days/Events	50% of all events	Achieved	10	10	10
Permits to work issued	All works at premises	Achieved	All works at premises	34	50
Injury – No time lost	0	0	0	0	1
Incidents/Hazard reported (per 100 FTE)	Target removed to encourage reporting	44 (80) ²	20 (36)	11 (20)	20 (40)
WorkCover claims submitted. Actual (per 100 FTE)	0	0	0	0	1 (2)
Average cost per claim Actual (per 100 FTE)	\$0	\$0	\$0	\$0	\$940.88 (\$1882)
OH&S Committee meetings held	4	5	4	11	4
Joint OH&S Committee and Emergency Response Team meetings	2	1	2	3	3
OH&S meetings with field staff	4	4	4	4	
OH&S team/department meetings (2 per department)	10	19	10	12	12
Emergency evacuations conducted	2	1 ³	2	2	2
Staff OH&S induction completed for all new staff	within 5 days of start	Achieved	within 5 days of start	25	12
¹ OH&S training investment (percentage of payroll)	0.30%	0.25% (1,348 hours)			
¹ Compulsory OH&S training completed			As per staff training calendar	71	51
¹ PPE, Equipment and other safety items (percentage of payroll)	0.10%	0.38%			
¹ Wellbeing Cost (percentage of payroll)	0.80%	0.67%			

¹ Some OH&S performance measures were changed at commencement of 2016–17 financial year to improve focus on prevention and reporting. "Compulsory OH&S training completed" has been replaced with "OH&S training investment" and "PPE, equipment and safety items" and "Wellbeing cost" have been added to monitor investment in these areas.

² Increase in incident/hazard reporting a result of increased promotion and education on the importance of incident/hazard reporting. It is not an indication of an increase in actual incidents. No "performance target" for incident/hazard reporting was assigned for 2016–17 to encourage reporting and remove the perception that reporting of incidents or hazards was a negative.

³ Second emergency evacuation planned for June was re-scheduled to be undertaken in July 2017.

WORK FORCE DATA

Public Sector Values and Employment Principles

Our people

The North Central CMA is very proud of its greatest asset – our people. We are committed to building an inclusive workplace culture that emphasises teamwork, diversity, continuous learning, and individual leadership. At the North Central CMA, it is our aim to be an employer of choice. To achieve this, we are focused on providing our 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.

Our people are the organisation's key strength and, to demonstrate the continued focus on our people, we are pleased to report a number of standards we work by and initiatives that have been realised over the past year.

Managing Workplace Diversity

The North Central CMA values the differences between people and the contribution these differences make to our work and our communities. We believe in the inherent value of a diverse workforce reflective of the communities in which we operate and we are committed to ensuring that all people are treated with respect and dignity.

Our commitment is evidenced by the balance of genders within the workplace, where 53 per cent of staff are female and 47 per cent male. Furthermore, the organisation has structured the workplace to enable 39 per cent of the workforce to work part-time. Coupled with our policies surrounding equal employment opportunity and the flexible work arrangements contained in the Collective Agreement, the North Central CMA is committed to maintaining and improving its workplace diversity.

The North Central CMA continues to employ an Indigenous Facilitator to assist in educating staff and engaging the community on Indigenous matters and a Cultural Water Project Officer increasing Aboriginal engagement in environmental flow management projects, both these roles are held by ATSI staff. The North Central CMA has also engaged Indigenous colleagues during the year through partnership arrangements such as Traditional Owner works crews and casual project delivery roles such as to support Reconciliation Action Plan (RAP) consultation through an identified mentee program.

Learning and Development

The North Central CMA promotes the personal and professional development of its people in order to achieve ongoing improvements in service delivery and to create satisfying career paths for staff members. This year, the North Central CMA supported employees to increase their knowledge and experience in a range of areas by attending training programs, conferences and seminars throughout the year.

Professional development undertaken included completion of leadership development programs; technical and safety-based programs, including construction induction, health and safety representative training, and first aid training. During the year, a number of staff continued tertiary studies including Masters of Environment, Diploma of Spatial Information Services, Masters of Business Administration, Certificate IV Accounting and Peter Cullen Trust Women in Water Leadership Program.

Employees have also developed their skills and knowledge through attendance at training and educational seminars covering a range of areas such as floodplain ecology, geographical information systems, cultural awareness, project management, people management and a range of professional development programs. In our continuing efforts to be a best practice organisation, we have continued to develop our capability in the areas of technology, legislation and industry practices, through employee attendance at training and conferences in areas such as natural resource management, taxation, industrial relations and occupational health and safety.

Staff Wellbeing

The North Central CMA understands the importance of a healthy workforce and is committed to ensuring the health and wellbeing of staff. During 2016–17, the organisation encouraged staff to participate in a Well-being Program that involves a range of work sponsored activities focusing on health promotion and wellbeing. Activities included health checks, flu vaccinations and support to lead an active and healthy lifestyle. In addition to the Wellbeing program, 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.

Staff Consultative Committee

The purpose of the Staff Consultative Committee is to assist with and encourage open communication between management and staff. The role of the committee is to implement a range of activities that include the planning and management of the Well-being program, assistance in the development and review of human resources policies and involvement in building and developing a positive organisational culture.

Employment Principles

North Central CMA employees are appointed following a comprehensive selection and recruitment process. Our processes are in accordance with the *Public Administration Act 2004* whereby appointments are made on the basis of merit, and a commitment is maintained to the principles of the *Equal Opportunity Act 2010*, and of fair treatment for all. Our employment practices are consistent with the VPSC's employment standards, and provide for resolution of grievances, avoiding conflicts of interest, and managing misconduct.

Comparative Workforce Data

As of 30 June 2017 the North Central CMA employed the full-time equivalent of 55 people in 2016–17 compared to a full-time equivalent of 56 people in 2015–16. The breakdown of staff is as follows:

	2016–17 (total persons)	2016–17 (FTE)	2015–16 (total persons)	2015–16 (FTE)
Chief Executive Officers	1	1	1	1
Senior Managers	4	4	5	4.5
Field (Project) Staff	51	45	50	45.2
Administration Staff	6	5.2	6	5.3
Total	62	55.3	62	56
Male	29	27	30	27.1
Female	33	28	32	28.9

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 executives 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.

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.

DISCLOSURES

Victorian Industry Participation Policy Act 2003

During 2016–17 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 2016–17 reporting period on government campaign expenditure did not exceed \$100,000.

Consultancy Expenditure

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

In 2016–17, there were twelve consultants where the total fees payable to the consultants were \$10,000 or greater. The total expenditure incurred during 2016–17 in relation to these consultancies was \$781,204 (excl. GST).

Consultant	Purpose of consultancy	Total approved project fee (excl. GST)	Expenditure 2016–17 (excl. GST)	Future expenditure (excl. GST)
AWMA Pty Ltd	Native Fishway Recovery Project	\$ 725,000	\$ 253,750	\$ 471,250
Pomeroy Consulting Pty Ltd	Plan2Farm project	\$ 25,000	\$ 19,558	\$ 5,442
Meridian Agriculture Pty Ltd	Future Farming Shared Learning Framework	\$ 14,400	\$ 14,400	\$ –
White Risk Solutions Pty Ltd	Strategic Review of Risk (NCCMA)	\$ 17,251	\$ 12,251	\$ –
Jacobs Group (Aust) Pty Ltd	Strategic Review of Future Funding	\$ 100,445	\$ 100,485	\$ –
	Review of Tragowel Plains Salinity	\$ 8,560	\$ 8,560	\$ –
	Hydraulic Modelling of Pyramid Creek	\$ 8,490	\$ 8,490	\$ –
	Hydraulic Modelling of Loddon River	\$ 7,930	\$ 7,930	\$ –
Natural Decisions Pty Ltd	Upper Coliban Integrated Catchment Plan Phase 2	\$ 81,542	\$ 81,542	\$ –
Fishway Consulting Services	Optimising Kerang Fishway / Irrigation Screens	\$ 16,940	\$ 16,940	\$ –
Science in Public Pty Ltd	Native Fish Recovery Project	\$ 33,688	\$ 22,357	\$ 11,331
RM Consulting Group	Farming for Sustainable Soils – Mid Term Review	\$ 7,636	\$ 7,636	\$ –
	Glenloch Group Facilitation and preparation of Soil Plan	\$ 4,364	\$ 4,364	\$ –
	LCIR LWMP	\$ 50,012	\$ 50,012	\$ –
	Biodiversity Fund bid preparation	\$ 9,484	\$ 9,484	\$ –
	Development of Soil Health Strategy	\$ 10,545	\$ 10,545	\$ –
	Development of Sustainable Agriculture Strategy	\$ 16,200	\$ 16,200	\$ –
	Loddon Murray Surface Water Management Strategy	\$ 59,545	\$ 50,614	\$ 8,932
Australian Workplace Strategies	Legal and IR Retainer 2016/17	\$ 18,000	\$ 18,000	\$ –
Votar Partners Pty Ltd	ICT Strategy development	\$ 35,756	\$ 35,756	\$ –
the hr landscape Pty Ltd	Development of Leadership and Capability framework	\$ 3 7,800	\$ 20,417.67	\$ 17,382.33
	Staff Matters feedback and initiative plan	\$ 11,914.18	\$ 11,914.18	\$ –

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

The total expenses for the 2015 to 2016 reporting period was driven by the secondment of a Manager to the entity during the 2016 reporting period.

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

In 2016–17, there were 33 consultancies engaged during the year, where the total fees payable to the individual consultancies was less than \$10 000. The total expenditure incurred during 2016–17 in relation to these consultancies was \$58,606 (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.

Expense Band	Total expenses (exclusive of GST)	
	2017 No.	2016 No.
\$140,000 – \$149,999	–	–
\$150,000 – \$159,999	–	1
Total expenses (exclusive of GST)	\$ –	\$ 154,840.77

Information and Communication Technology (ICT) Expenditure

"ICT expenditure" comprises Business As Usual (BAU) ICT expenditure and Non Business As Usual (Non BAU) ICT expenditure. For the 2016–17 reporting period, the North Central CMA had a total ICT expenditure of \$616,042, with the details shown below.

Details of ICT Expenditure			
(\$ million)			
BAU ICT expenditure Total	BAU ICT expenditure Total = A + B	Operational Expenditure A	Capital Expenditure B
0.62	0.62	0.59	0.3

Major Contracts

The North Central CMA did not award any major contracts (valued at \$10 million or more) during 2016–17.

Freedom of Information

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

The North Central CMA is considered to be a 'Government Agency' under the *Freedom of Information Act 1982* and is required to comply with the procedures that have been prescribed under which members of the public may gain access to information held by agencies. A decision to release information is made by an Authorised Officer. The North CMA has determined that its Authorised Officer is Brett Rudolph, (03) 5448 7124.

An application fee of \$28.40 applies from 1 July 2017.

In 2016–17, there were no requests for information under the Freedom of Information Act. Full and diligent searches were completed to determine requests. As at 30 June 2017, there are no current requests.

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*. In summary, the requirements for making a request are:

- it should be in writing
- it should identify as clearly as possible which document is being requested
- it should be accompanied by the appropriate application fee (the fee may be waived in certain circumstances)

Requests for documents in the possession of the North Central CMA should be addressed to the Authorised Officer:

Mr. Brett Rudolph
Freedom of Information Officer
PO Box 18 Huntly Vic 3551

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

Access charges may also apply once documents have been processed and a decision on access is made; for example photocopying and search and retrieval charges.

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

Compliance with *Building Act 1993*

The North Central CMA has met its obligations under the *Building Act 1993*. No building approvals were applicable to the North Central CMA during the reporting period.

National Competition Policy

Under the National Competition Policy (NCP), the guiding legislative principle is that legislation, including future legislative proposals, should not restrict competition unless it can be demonstrated that:

- the benefits of the restriction to the community as a whole outweigh the costs
- the objectives of the legislation can only be achieved by restricting competition

The North Central CMA continues to comply with the requirements of the NCP.

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 removed 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 completion between public and private businesses and provides 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 provision of service.

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

Protected Disclosures Act 2012

Introduction

The North Central CMA is a public body subject to the *Protected Disclosures Act 2012* ("Act"). 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 is committed to the aims and objectives of the Act. It recognises the value of transparency and accountability in its administrative and management practices, and supports the making of disclosures that reveal improper conduct. It does not tolerate improper conduct by the organisation, its employees, officers or members, nor the taking of detrimental action in reprisal against those who come forward to disclose such conduct.

What can disclosures be made about?

Disclosures may be made about "improper conduct" on the part of a public body or its staff, employees and members. Disclosures may also be made about "detrimental action" taken (or suspected may be taken) in reprisal or in connection with a disclosure made about improper conduct.

The conduct or action being disclosed may have taken place, still be occurring, or is believed will occur or be engaged in.

The Act provides definitions about improper conduct and detrimental action. For more information about what those terms mean, see the North Central CMA's Protected Disclosure Procedures (see below about how to access or obtain a copy of those procedures).

Who can make a disclosure?

Any individual natural person (e.g., not organisation or company) may make a disclosure under the Act. The individual could be a person within the organisation, or any member of the public externally.

Disclosures may be made in a number of 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.

How to make a disclosure

According to the Independent Broad-based Anti-corruption Commission ("IBAC"), the North Central CMA is not permitted to receive disclosures made under the Act. Therefore, if you wish to make a disclosure about the North Central CMA, its officers, members or employees, you will need to make that disclosure directly to the IBAC. If the North Central CMA believes a disclosure may be a protected disclosure made in accordance with the Act, it will ask you to make that disclosure to the IBAC. The IBAC will deal with the disclosure.

Role of the North Central CMA

It is important to note that the IBAC is not required to contact the North Central CMA about any disclosure you make so you should not discuss with the North Central CMA any disclosure you make to the IBAC unless you have first obtained the permission of the IBAC to do so, or unless the IBAC has directed you to do so, or the IBAC has contacted the North Central CMA to provide it with information in order to allow the North Central CMA to provide you with any necessary welfare and support.

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 persons connected with protected disclosures ("Protected Disclosure Procedures"). The North Central CMA's Protected Disclosure Procedures are available at *Protected Disclosure Act 2012* or by inspection during normal office hours of the North Central CMA at 628 – 634 Midland Highway, Huntly, Victoria, 3551.

If you are not able to access an online copy or would like a copy sent to you, please contact the North Central CMA's Protected Disclosure Officer by email at Trepina.Marek@nccma.vic.gov.au or call 03 5448 7124 so we can provide you with a copy of our Protected Disclosure Procedures.

Confidentiality

The North Central CMA takes its obligations under the Act seriously. This includes the requirement to protect the identity of the discloser and the matters disclosed by a discloser. Maintaining confidentiality in relation to protected disclosure matters is crucial, among other things, in ensuring reprisals are not made against a discloser. It is a criminal offence under the Act to disclose information connected with a disclosure made in accordance with the Act, including the identity of the discloser. The penalties for breaching confidentiality obligations include financial penalties and imprisonment.

More information and Contact details

For more information about protected disclosures or the Victorian integrity system generally, also see <http://www.ibac.vic.gov.au/report-corruption-or-misconduct/protected-disclosure>.

Independent Broad-Based Anti-Corruption Commission (IBAC) Victoria

Address: Level 1, North Tower, 459 Collins Street, Melbourne Victoria 3001.
Mail: IBAC, GPO Box 24234, Melbourne Victoria 3001
Internet: www.ibac.vic.gov.au Phone: 1300 735 135
Email: see the website above for the secure email disclosure process, which also provides for anonymous disclosures.

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
- prepare and submit a corporate plan to the Minister by 30 April each year
- 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
- e) provide opportunities for community engagement in the integrated management of catchments and natural assets, including land, biodiversity and water resources
- f) develop strategic partnerships with relevant stakeholders including public authorities and government agencies
- g) promote and apply a risk management approach that seeks to protect, enhance and restore natural assets and reduce the impact of climate change
- h) promote and adopt an adaptive approach to integrated catchment management, including continuous review, innovation and improvement
- i) 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 floodprone area
- responses 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

2016–17 Actual Results

Unit	Target	Actual
No. of permits exempted	–	38
No. of permits issued	83	105
No. of permits rejected	–	1
Enforcement action for illegal works	–	4
Town Planning referrals	506	506
Flood Advice Responses	1578	529
FloodEye Reports (Nov 2015 – 30 June 2016)	–	984

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 our day-to-day operations on the environment. We strive to reduce negative environmental impacts by using fuel efficient vehicles, purchasing green power electricity together in addition to our solar panels, and using paper sourced from sustainable forest practices.

Our objectives include:

- 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

Furthermore, a consultant was engaged in 2016–17 to review our carbon footprint and provide recommendations to further reduce our greenhouse gas emissions. On the back of this report we have replaced our light globes and tinted windows to the office building. Further projects involve the possible replacement of the air conditioning and heating system and the investigation of electric vehicles.

Energy

North Central CMA consumes energy primarily for office facilities.

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

Targets

The following targets have been set.

- 5 percent reduction of total energy by 2019
- 5 percent reduction of total fuel use by, by 30 June 2020

Explanatory notes

The decrease in total energy usage from 2015–16 to 2016–17 occurred due to North Central CMA switching to LED light bulbs.

Indicator	2016–17				2015–16			
	Electricity	Natural gas	Green power	Total	Electricity	Natural gas	Green power	Total
Total energy usage segmented by primary source (MJ)	58,283		19,428	77,711	64,885		21,628	86,514
Greenhouse gas emissions associated with energy use, segmented by primary source and offsets (t CO ₂ e)	64			64	71			71
Percentage of electricity purchased as green power	25			25	25			25
Units of energy used per FTE (MJ/FTE)	1044			1044	1179			1179
Units of energy used per unit of office area (MJ/m ²)	69			69	77			77
Actions undertaken	Fluorescent lightbulbs throughout the office changed over to LED during this year, together with window tinting installed on the external windows.							

Waste

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

Targets

The following targets have been set for 2016–17:

- 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 kitchen snacks and where possible use reusable containers.

Indicator	2016–17				2015–16			
	Landfill	Commingled recycling	Compost	Total	Landfill	Commingled recycling	Compost	Total
Total units of waste disposed of by destination (kg/yr)	37,440	79,200	1680	118,320	37,440	79,200	580	117,220
Units of waste disposed of per FTE by destinations (kg/FTE)	680	1,440	30	2,150	680	1,440	10	2130
Recycling rate (percentage of total waste)			68%	68%			68%	68%
Greenhouse gas emissions associated with waste disposal (t CO ₂ e)	42	229	2	273	42	229	1	272
Actions undertaken								
Kitchen compost buckets: Kitchen compost buckets are filled and disposed of by individual staff members into their own compost bins or household chickens. The amount of kitchen waste composted this financial year has almost doubled.								

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 2016–17:

- reduction of total units of A4 equivalent copy paper used (reams) from 2015–16
- reduction units of A4 equivalent copy paper used per FTE (reams per FTE) from 2015–16

Explanatory notes

Where possible documents are viewed on screen and newsletters and publications sent electronically. Board and other committee papers have also been converted to electronic format, thus accounting for the reduction in the amount of copy paper used in 2016–2017.

Water

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

Targets

The following targets had been set for 2016–17:

- Reduction in water consumption (litres per FTE) by 30 June 2017

Indicator	2016–17	2015–16
Total units of metered water consumed by usage types (kilolitres)	175	179
Units of metered water consumed in offices per FTE (kilolitres/FTE)	3.13	3.25
Units of metered water consumed in offices per unit of office area (kilolitres/m ²)	0.20	0.21

Indicator	2016–17	2015–16
Total units of copy paper used (reams)	396	496
Units of copy paper used per FTE (reams/FTE)	7.09	9
Percentage of 75–100% recycled content copy paper purchased	0	0
Percentage of 50–74% recycled content copy paper purchased	0	0
Percentage of 0–49% recycled content copy paper purchased	100	100
Actions undertaken		
Default paper: Default copy paper purchased through a stationary supplier that provides paper that is made in Victoria from sustainable forest management. The stationery supplier has been certified carbon neutral under the National Carbon Offset Standard (NCOS) Carbon Neutral Program.		

Transport

North Central CMA's fleet comprises of 23 vehicles.

Targets

The following targets had been set for 2016–17:

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

Explanatory notes

Increase in fleet size due to delivery of Drought Employment Program.

Operational vehicles	2016–17				2015–16			
	4 cyl diesel van	6 cyl	4WD	Total	4 cyl diesel van	6 cyl	4WD	Total
Total energy consumption by vehicles (MJ)	601,220		1,673,879	2,275,232	277,486		1,502,459	1,779,946
Total vehicle travel associated with entity operations (km)	178,343		462,087	621,594	110,387		469,742	580,129
Total greenhouse gas emissions from vehicle fleet (t CO ₂ e)	40		131	171	18		117	136
Greenhouse gas emissions from vehicle fleet per 1 000km travelled (t CO ₂ e)	.22		.28	.27	.16		.24	.23

	2016–17			2015–16		
	CBD	Metro	Regional	CBD	Metro	Regional
Total distance travelled by aeroplane (km)	41,670			37,006		
Percentage of employees regularly (>75 per cent of work attendance days) using public transport, cycling, walking, or carpooling to and from work or working from home, by locality type.	0	0	1%	0	0	1%

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 targets have been set for 2016–17:

- to reduce the North Central CMA's carbon footprint by 50 per cent by 2036

Indicator	2016–17	2015–16
Total greenhouse gas emissions associated with energy use (t CO ₂ e)	314	253
Total greenhouse gas emissions associated with vehicle fleet (t CO ₂ e)	171	136
Total greenhouse gas emissions associated with air travel (t CO ₂ e)	8	7
Total greenhouse gas emissions associated with waste production (t CO ₂ e)	272	273
Greenhouse gas emissions offsets purchased (t CO ₂ e)		
Optional indicators		
Any other known greenhouse gas emissions associated with other activities (t CO ₂ e)	2	11
Actions undertaken Switching to LED lightbulbs, reduction in paper usage, window tinting		

Other information

Actions taken during the year to reduce energy use in buildings include:

- replacement of fluorescent light bulbs to LED lights
- installation of window tinting to windows

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 included in the procurement planning stage, tender specifications and tender evaluation criteria, where applicable.

Procurement

Examples of how the North Central CMA has incorporated environmental considerations into procurement decision making include:

- clauses in quotes and tender documents requiring tenderers to disclose environmental breaches
- clauses in quotes and tender documents requiring tenderers to disclose environmental practices
- weighting of environmental considerations in quotes and tenders

Compliance with DataVic Access Policy

The information used to generate the catchment condition report in the North Central CMA's 2016–17 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.

Statement of Availability of Other Information

Information relating to the requirements of the Standing Directions for the Minister of Finance 2016, 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 all relevant officers of the North Central CMA.
- Board member 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 Authority's major committees; the purposes of each committee; and the extent to which the purposes have been achieved.

RISK MANAGEMENT ATTESTATION

Statement of Attestation

I, David Clark certify that the North Central Catchment Management Authority has complied with the Ministerial Standing Direction 3.71.1 – Risk Management Framework and Processes. The North Central Catchment Management Authority Audit Committee has verified this.



David Clark Chairman
North Central Catchment Management Authority

16 August 2017

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 2017 in the following structure to provide users with the information about the Authority's stewardship of resource entrusted to it.

Financial statements	Page	5. Other assets and liabilities	47
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Balance sheet	36	5.1 Receivables	47
Statement of changes in equity	37	5.2 Payables	48
Cash flow statement	38	5.3 Other non-financial assets	48
Notes to the financial statements	39	6. Financing our operations	49
1. About this report	39	Cash flow information, commitments for expenditure	
The basis on which the financial statements have been prepared and compliance with reporting regulations		6.1 Cash flow information and balances	49
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2.1 Summary of income that funds the delivery of our service	39	7. Risks, contingencies and valuation judgements	51
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3.3 Other operating expenses	43	8.1 Ex-gratia expenses	56
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4.3 Investments and other financial assets	46	8.6 Related parties	58
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North Central Catchment Management Authority 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 2016 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 2017 and financial position of the Authority at 30 June 2017.

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 16 August 2017.



David Clark
Chairperson



Brad Drust
CEO and Accountable Officer



Brett Rudolph
Chief Financial Officer

Auditor-General's Report



Victorian Auditor-General's Office

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 2017 • 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 • 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 2017 and their financial performance and cash flows for the year then ended in accordance with the financial reporting requirements of Part 7 of the <i>Financial Management Act 1994</i> and applicable Australian Accounting Standards.</p>
Basis for Opinion	<p>I have conducted my audit in accordance with the <i>Audit Act 1994</i> which incorporates the Australian Auditing Standards. My responsibilities under the Act are further described 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 Australia. 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, and using the going concern basis of accounting unless it is inappropriate to do so.</p>

Auditor-General's Report (continued)

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 our 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.



Roberta Skliros

as delegate for the Auditor-General of Victoria

MELBOURNE
21 August 2017

Comprehensive Operating Statement for the year ended 30 June 2017

	Notes	2017 \$	2016 \$
Income from transactions			
Government governance contributions	2.2.1	987,205	987,205
Government investor contributions	2.2.1	15,050,833	13,591,122
Revenue from other investors	2.2.3	227,092	614,821
Interest	2.2.2	145,368	183,047
Other income	2.2.3	79,625	74,426
Total income from transactions		16,490,123	15,450,621
Expenses from transactions			
Employee expenses	3.1.1	6,143,729	6,011,977
Depreciation	4.1.1	335,061	303,590
Amortisation	4.2	358	82,060
Materials, maintenance, grants, contracts and consultancies	3.2	8,317,356	8,281,001
Other operating expenses	3.3	1,572,476	1,409,078
Total expenses from transactions		16,368,980	16,087,706
Net result from transactions (net operating balance)		121,143	(637,085)
Other economic flow included in net result			
Net gain/(loss) on non financial assets (i)	8.2	31,266	3,914
Net result		152,409	(633,171)
Other economic flows - other comprehensive income items that will not be reclassified to net result			
Changes in physical asset revaluation surplus	8.3	-	12,970
Total Comprehensive Result for the year		152,409	(620,201)

The accompanying notes form part of these financial statements.

Note:

(i) 'Net gain/(loss) on non-financial assets includes unrealised and realised gains/(losses) from revaluations, impairments, and disposals of all physical assets and intangible assets, except when these are taken through the asset revaluation surplus.

Balance Sheet as at 30 June 2017

	Notes	2017 \$	2016 \$
ASSETS			
Financial assets			
Cash and deposits	6.1	8,066,253	9,453,266
Investments and other financial assets	4.3	1,000,000	-
Receivables	5.1	142,839	316,923
Accrued Revenue	5.1	28,030	10,667
Total financial assets		9,237,122	9,780,856
Non-financial assets			
Prepayments	5.3	165,169	89,929
Property, plant and equipment	4.1	2,269,506	2,423,776
Intangible assets	4.2	-	358
Total non-financial assets		2,434,675	2,514,063
TOTAL ASSETS		11,671,797	12,294,919
LIABILITIES			
Current liabilities			
Payables	5.2	1,258,872	2,120,012
Employee benefits	3.1.2	1,378,628	1,228,801
Total current liabilities		2,637,500	3,348,813
Non-current liabilities			
Employee benefits	3.1.2	93,547	157,765
Total non-current liabilities		93,547	157,765
TOTAL LIABILITIES		2,731,047	3,506,578
NET ASSETS		8,940,750	8,788,341
EQUITY			
Contributed capital		8,755,693	8,755,693
Reserves	8.3	767,519	767,519
Accumulated surplus/(deficit)		(582,462)	(734,871)
NET WORTH		8,940,750	8,788,341
Commitments for expenditure	6.2		
Contingent liabilities and assets	7.2		

The accompanying notes form part of these financial statements

Statement of Changes in Equity for the financial year ended 30 June 2017

	Accumulated Deficit	Contributed Capital	Reserves	Total
	\$	\$	\$	\$
Balance at 30 June 2015	(101,700)	8,755,693	754,549	9,408,542
Net result for the period	(633,171)	-	-	(633,171)
Other comprehensive income	-	-	12,970	12,970
Balance at 30 June 2016	(734,871)	8,755,693	767,519	8,788,341
Net result for the period	152,409	-	-	152,409
Balance at 30 June 2017	(582,462)	8,755,693	767,519	8,940,750

The accompanying notes form part of these financial statements

Cash Flow Statement for the financial year ended 30 June 2017

	<i>Notes</i>	2017 \$	2016 \$
Cash Flows from Operating Activities			
Receipts			
Interest received		128,005	182,642
Net GST received from the Australian Taxation Office		794,491	810,964
Other income		79,625	74,426
Receipts from Government and other investors		16,439,214	16,578,391
		<u>17,441,334</u>	<u>17,646,423</u>
Payments			
Payments to suppliers		(11,620,703)	(9,810,865)
Payments to employees		(6,058,120)	(5,831,791)
		<u>(17,678,823)</u>	<u>(15,642,655)</u>
Net cash inflow from operating activities	6.1.1	<u>(237,490)</u>	<u>2,003,768</u>
Cash Flows from Investing Activities			
Payments for property, plant and equipment	4.1.2	(322,679)	(749,363)
Proceeds from sale of non-current assets	8.2	173,154	213,223
Purchase of investments	4.3	(1,000,000)	-
Net cash outflow from investing activities		<u>(1,149,525)</u>	<u>(536,140)</u>
Net increase in cash held and cash equivalents		<u>(1,387,014)</u>	<u>1,467,628</u>
Cash and cash equivalents at the beginning of the financial year		<u>9,453,266</u>	<u>7,985,638</u>
Cash and cash equivalents at the end of the financial year	6.1	<u>8,066,252</u>	<u>9,453,266</u>

The accompanying notes form part of these financial statements

Notes to the Financial Statements for the year ended 30 June 2017

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 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
- accrued revenue/expenses

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.

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

		2017 \$	2016 \$
Government contributions	2.2.1	16,038,038	14,578,327
Interest	2.2.2	145,368	183,047
Other income	2.2.3	306,717	689,247
Total income from transactions		16,490,123	15,450,621

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

	2017 \$	2016 \$
State Government		
Governance contribution	987,205	987,205
Government investor contributions		
State Government		
Victorian River and Wetland Management	4,088,612	4,992,298
Victorian Landcare Program	251,200	458,000
Victorian Land Health Program	-	74,085
VEFMAP	-	157,000
National Disaster Resilience Grants Scheme (NDGRS)	-	89,000
Our Catchments, Our Communities	527,000	-
Disaster Recovery Program	915,910	631,900
Victorian Sustainable Irrigation Program	2,942,000	1,718,091
VEWH	368,770	175,975
Floodplain Management	230,000	300,000
Other State Funding	253,920	(34,716)
Total State Government Contributions	9,577,412	8,561,633
Commonwealth Government		
The Living Murray	934,169	1,077,674
Murray Darling Basin Plan	1,037,500	469,445
National Landcare Programme - Sustainable Agriculture	741,152	771,396
National Landcare Programme - Sustainable Environment	1,947,800	1,938,217
Department of Environment - Land Sector	451,800	467,137
Department of Agriculture - Carbon Farming Futures	135,000	170,040
Other Commonwealth	226,000	135,580
Total Commonwealth Government Contributions	5,473,421	5,029,489
Total Government contributions	16,038,038	14,578,327

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

	2017 \$	2016 \$
Interest on bank deposits	145,368	183,047

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 Other income

	2017 \$	2016 \$
Other investors	227,092	614,821
Miscellaneous	79,625	74,426
	306,717	689,247

Other investors vary from year to year depending on projects and opportunities. They generally comprise of local government, other catchment management authorities, water authorities and private contributions.

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 Expenses incurred in delivery of services
- 3.2 Materials, maintenance, grants, contracts and consultancies
- 3.3 Other operating expenses

3.1 Expenses incurred in delivery of services

		2017	2016
		\$	\$
Employee expenses	3.1.1	6,143,729	6,011,977
Materials, maintenance, grants, contracts and consultancies	3.2	8,317,356	8,281,001
Other operating expenses	3.3	1,572,476	1,409,078
Total expenses from transactions		<u>16,033,561</u>	<u>15,702,056</u>

3.1.1 Employee expenses in the comprehensive operating statement

	2017	2016
	\$	\$
Salaries and wages	4,657,344	4,397,269
Annual leave	390,200	336,214
Long service leave	73,261	176,276
Other leave	249,823	342,937
Superannuation	480,510	467,863
Other	292,591	291,418
Total employee benefit expenses	<u>6,143,729</u>	<u>6,011,977</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.

3.1.2 Employee related provisions 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.

	2017 \$	2016 \$
Current provisions for employee benefits		
Annual leave		
Unconditional and expected to settle within 12 months	314,362	402,402
Unconditional and expected to settle after 12 months	104,787	-
Purchased Leave		
Unconditional and expected to settle within 12 months	37,225	-
Time in Lieu and rostered days off		
Unconditional and expected to settle within 12 months	71,742	66,776
Long service leave		
Unconditional and expected to settle within 12 months	118,856	-
Unconditional and expected to settle after 12 months	731,656	759,623
Total current provisions	1,378,628	1,228,801
Non-current provisions for employee benefits		
Long service leave		
Conditional and expected to be settled after 12 months	93,547	157,765
Total non-current provisions	93,547	157,765
Total provisions for employee benefits	1,472,175	1,386,566
Employee benefits and on costs		
Annual Leave	273,358	349,915
Purchased Leave	91,119	-
Time in Lieu/Rostered Days Off	62,385	58,066
Long Service Leave	739,576	660,542
Non-current employee benefits		
Long Service Leave	81,345	137,187
Total employee benefits	1,247,783	1,205,710
Current on-costs	212,191	160,278
Non-current on-costs	12,201	20,578
Total on-costs	224,392	180,856
Total employee benefits and on-costs	1,472,175	1,386,566
Reconciliation of movement in on-cost provision		
	2017	
	\$	
Opening balance	180,856	
Additional provisions recognised	125,648	
Additions due to transfer in	-	
Reductions arising from payments	(74,906)	
Reductions resulting from settlement without cost	(1,596)	
Unwind of discount and effect of changes in the discount rate	1,125	
Reduction held for sale	-	
Reduction transfer out	(6,735)	
Closing balance	224,392	
Current	212,191	
Non-current	12,201	

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.

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 amount 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.

3.1.3 Superannuation contributions

Employees of the Authority are entitled to receive superannuation benefits and the Authority contributes to both defined benefit and defined contribution plans. The defined benefit plans provide benefits based on year of service and final average salary.

The Authority does not recognise any defined benefit liability because it has no legal or constructive obligation to pay future benefits relating to its employees. The Department of Treasury and Finance discloses in its annual financial statements, the states net defined benefits cost related to the members of these plans as an administered liability.

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

	2017	2016
	\$	\$
Defined benefit plans (i)		
Vision super defined benefits scheme	2,999	6,247
Defined contribution plans		
Vision super	188,239	174,932
Vic super	49,680	71,360
Other private schemes	237,105	292,863
Total	478,023	545,403

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

3.2 Materials, maintenance, grants, contracts and consultancies

	2017	2016
	\$	\$
Materials	580,846	708,221
Repairs and Maintenance	90,169	49,808
Consultants	839,811	757,003
Contractors	5,810,684	5,813,502
Grants paid	995,846	952,467
Total materials, maintenance, grants, contracts and consultancies	8,317,356	8,281,001

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

3.3 Other operating expenses

	2017	2016
	\$	\$
Information and communications technology	515,959	504,654
Conferences, seminars and related travel costs	224,706	164,320
Advertising	37,781	36,271
Audits costs - internal and external	33,815	27,449
Motor vehicle costs	144,154	95,709
Insurance (general)	25,623	56,194
Meeting expenses	190,465	139,342
Promotions and public relations	69,364	66,986
Training and education	149,993	144,558
Utilities	26,779	20,212
Uniforms and staff facilities	124,911	101,375
Other	28,926	52,008
Total other operating expenses	1,572,476	1,409,078

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 7.3 in connection with how those fair values were determined.

Structure

- 4.1 Total property, plant and equipment
- 4.2 Intangible assets
- 4.3 Investments and other financial assets

4.1 Total property, plant and equipment

	2017 \$	2016 \$
Land		
At fair value	400,000	400,000
	<u>400,000</u>	<u>400,000</u>
Buildings		
At fair value	1,025,000	1,025,000
Accumulated depreciation	(29,476)	(3,851)
	<u>995,524</u>	<u>1,021,149</u>
Plant and equipment		
At fair value	560,008	552,858
Accumulated depreciation	(488,076)	(446,129)
	<u>71,932</u>	<u>106,729</u>
Furniture and office equipment		
At fair value	835,025	900,532
Accumulated depreciation	(707,471)	(716,263)
	<u>127,554</u>	<u>184,269</u>
Motor vehicles		
At fair value	901,253	875,950
Accumulated depreciation	(226,757)	(164,321)
	<u>674,496</u>	<u>711,629</u>
Net carrying amount	<u><u>2,269,506</u></u>	<u><u>2,423,776</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.

The cost of constructed non-financial physical assets includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads.

Subsequent measurement

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

Non-specialised land is valued using the market approach, whereby assets are compared to recent comparable sales or sales of comparable assets that are considered to have nominal value.

The market approach is also used for specialised land, although it is adjusted for the community service obligation (CSO) to reflect the specialised nature of the land being valued.

Non-specialised buildings and works assets are valued using the depreciated replacement cost method.

Note 7.3 includes additional information in connection with fair value determination of property, plant and equipment.

4.1.1 Depreciation and impairment

	2017	2016
	\$	\$
Charge for the period		
Buildings	25,625	32,735
Plant and equipment	41,947	49,159
Furniture and office equipment	82,432	68,244
Motor vehicles	185,057	153,452
Total depreciation	335,061	303,590

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	3–20 years
Furniture & office equipment	3–10 years
Motor vehicles	5 years
Intangible assets	3–10 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 2015	202,000	1,238,914	145,447	116,250	471,732	2,174,343
Additions	-	-	10,441	141,264	597,658	749,363
Revaluation	198,000	(185,030)	-	-	-	12,970
Disposals	-	-	-	(5,000)	(204,309)	(209,309)
Depreciation	-	(32,735)	(49,159)	(68,244)	(153,451)	(303,590)
Balance as at 1 July 2016	400,000	1,021,149	106,729	184,268	711,630	2,423,776
Additions	-	-	7,151	25,717	289,811	322,679
Revaluation	-	-	-	-	-	-
Disposals	-	-	-	-	(141,888)	(141,888)
Depreciation	-	(25,625)	(41,947)	(82,432)	(185,057)	(335,061)
Balance as at 30 June 2017	400,000	995,524	71,933	127,554	674,496	2,269,506

4.2 Intangible assets

	2017 \$	2016 \$
Computer software and Licences		
Gross carrying amount		
Opening balance	419,564	419,564
Additions	-	-
Disposals	-	-
Closing balance	<u>419,564</u>	<u>419,564</u>
Accumulated depreciation		
Opening balance	(419,205)	(337,145)
Amortisation of intangibles	(358)	(82,060)
Closing balance	<u>(419,564)</u>	<u>(419,205)</u>
Net book value at end of financial year	<u>-</u>	<u>358</u>

Intangible assets are initially recognised at cost. Subsequently, intangible assets with finite useful lives are carried at cost less accumulated amortisation and accumulated impairment losses.

Intangible produced assets with finite useful lives are amortised as an 'expense from transactions' on a straight line basis over their useful lives.

4.3 Investments and other financial assets

	2017 \$	2016 \$
Term deposits (a)		
Australian dollar term deposits > three months	<u>1,000,000</u>	<u>-</u>

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

5. Other assets and liabilities

Introduction

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

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.

Structure

5.1 Receivables

5.2 Payables

5.3 Other non-financial assets

5.1 Receivables

	2017 \$	2016 \$
Current receivables		
Contractual receivables	5,274	117,100
Statutory receivables	137,565	199,823
Accrued revenue	28,030	10,667
Total current receivables	<u>170,869</u>	<u>327,590</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.

5.1.1 Ageing analysis of contractual receivables

	Carrying amount	Not past due and not impaired	Past due but no impaired - less than 1 month
	\$	\$	\$
2017			
Receivables:			
Contractual receivables	5,274	5,274	-
Statutory receivables	137,565	137,565	-
Accrued revenue	28,030	28,030	-
Total	<u>170,869</u>	<u>170,869</u>	<u>-</u>
2016			
Receivables:			
Contractual receivables	117,100	117,100	-
Statutory receivables	199,823	199,823	-
Accrued revenue	10,667	10,667	-
Total	<u>327,590</u>	<u>327,590</u>	<u>-</u>

Contractual and other receivables are due for settlement 30 days from the from the end of the month that they were invoiced. There are no material financial assets that are individually determined to be impaired.

5.2 Payables

	2017 \$	2016 \$
Current payables		
Contractual payables	698,748	1,556,491
Accrued expenses	560,124	563,521
Total current payables	<u>1,258,872</u>	<u>2,120,012</u>

Contractual payables and 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 \$
2017				
Payables:				
Contractual payables	698,748	698,748	-	-
Accrued expenses	560,124	560,124	-	-
Total	<u>1,258,872</u>	<u>1,258,872</u>	-	-
	Maturity dates			
	Carrying amount \$	Less than 1 month \$	1-3 months \$	3-6 months \$
2016				
Payables:				
Contractual payables	1,556,491	1,556,491	-	-
Accrued expenses	563,521	563,521	-	-
Total	<u>2,120,012</u>	<u>2,120,012</u>	-	-

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

5.3 Other non-financial assets

	2017 \$	2016 \$
Prepayments	165,169	89,929

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. Financing 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 7.2 and 7.3 provide additional, specific financial instrument disclosures.

Structure

6.1 Cash flow information and balances

6.2 Commitments for expenditure

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.

	2017 \$	2016 \$
Cash and deposits disclosed in the balance sheet		
Cash on hand	196	89
Cash at bank	1,066,057	1,453,102
Deposits		
Term Deposits - Treasury Authority of Victoria	7,000,000	7,500,000
Term Deposits - non Treasury Authority of Victoria	-	500,075
Balance as per cash flow statement	8,066,253	9,453,266

6.1.1 Reconciliation of net result to cash flow from operating activities

	2017 \$	2016 \$
Net result for the period	152,409	(633,171)
Non-cash movements		
(Gain)/loss on disposal of non-financial assets	(31,266)	(3,914)
Depreciation and amortisation of non-financial assets	335,419	385,651
	456,562	(251,434)
Movements in assets and liabilities		
Decrease/(increase) in receivables	174,084	1,385,243
Decrease/(increase) in prepayments	(75,240)	(12,899)
Decrease/(increase) in accrued revenue	(17,363)	(405)
(Decrease)/Increase in payables	(857,743)	723,577
(Decrease)/Increase in accrued expenses	(3,397)	(20,500)
(Decrease)/increase in employee benefits	85,609	180,186
Net Cash flows from/(used in) operating activities	(237,489)	2,003,768

6.2 Commitments for expenditure

Commitments for future expenditure include operating and external program 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

	2017	2016
	\$	\$
Operating lease commitments payable		
Less than 1 year	13,110	13,110
1 to 5 years	6,545	19,665
Total commitments (inclusive of GST)	19,655	32,775
Less GST recoverable	1,787	2,980
Total commitments (exclusive of GST)	17,868	29,795

Operating lease commitments relate to office photocopiers 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 2017 the Authority had Nil in finance lease commitments (2016: \$Nil).

As at 30 June 2017 the Authority had Nil in capital expenditure commitments (2016: \$Nil).

6.3 Carry forward project funding

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 Australian 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 higher 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
- 7.3 Fair value determination

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.

7.1.1 Financial Instruments: Categorisation

Categories of financial instruments

Loans and receivables are financial instrument assets with fixed and determinable payments that are not quoted in an active market. These assets are initially recognised at fair value plus any directly attributable transaction costs. Subsequent to initial measurement, loans and receivables are measured at amortised cost less any impairment. Loans and receivables category includes cash and deposits, contractual and other receivables, but exclude statutory receivables.

Collectability of contractual receivables is reviewed on an ongoing basis. Bad debts which are known to be uncollectible are written off, and classified as a transaction expense. A provision for impaired receivables is established when there is objective evidence that the Authority will not be able to collect all amounts due according to the original terms of receivables.

Financial liabilities at amortised cost are initially recognised on the date they 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. Financial instrument liabilities measured at amortised cost include all of the Authority's contractual payables.

A financial liability is derecognised when the obligation under the liability is discharged, cancelled or expires.

2017

Contractual financial assets

Cash and deposits	8,066,253	-	8,066,253
Investments and other financial assets	1,000,000	-	1,000,000
Contractual receivables (i)	5,274	-	5,274
Accrued revenue	28,030	-	28,030

Total contractual financial assets

Contractual financial assets - loans and receivables	Contractual financial liabilities at amortised cost	Total
\$	\$	\$
8,066,253	-	8,066,253
1,000,000	-	1,000,000
5,274	-	5,274
28,030	-	28,030
9,099,557	-	9,099,557

Contractual financial liabilities

Contractual payables	-	698,748	698,748
Accrued expenses	-	560,124	560,124
Total contractual financial liabilities	-	1,258,872	1,258,872

2016

Contractual financial assets

Cash and deposits	9,453,266	-	9,453,266
Contractual receivables (i)	(82,723)	-	(82,723)
Accrued revenue	10,667	-	10,667
Total contractual financial assets	9,381,210	-	9,381,210

Contractual financial liabilities

Contractual payables	-	1,556,491	1,556,491
Accrued expenses	-	563,521	563,521
Total contractual financial liabilities	-	2,120,012	2,120,012

Contractual financial assets - loans and receivables	Contractual financial liabilities at amortised cost	Total
\$	\$	\$
9,453,266	-	9,453,266
(82,723)	-	(82,723)
10,667	-	10,667
9,381,210	-	9,381,210
-	1,556,491	1,556,491
-	563,521	563,521
-	2,120,012	2,120,012

(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 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.

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 creditworthy 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 Treasury Corporation of Victoria, Bendigo and Adelaide Bank and Bank of Australia.

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 a 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	Interest rate exposure			
		Carrying amount	Fixed interest rate	Variable interest rate	Non-interest bearing
	%	\$	\$	\$	\$
2017					
Financial assets					
Cash and deposits	1.77	8,066,253	7,000,000	1,066,057	196
Investments and other financial assets	2.72	1,000,000	1,000,000	-	-
Contractual receivables		5,274	-	-	5,274
Accrued revenue		28,030	-	-	28,030
Total financial assets		9,099,557	8,000,000	1,066,057	33,500
Financial liabilities					
Contractual payables		698,748	-	-	698,748
Accrued expenses		560,124	-	-	560,124
Total financial liabilities		1,258,872	-	-	1,258,872
2016					
Financial assets					
Cash and deposits	2.19	9,453,266	8,000,075	1,453,102	89
Accrued revenue		10,667	-	-	10,667
Contractual receivables		117,100	-	-	117,100
Total financial assets		9,581,033	8,000,075	1,453,102	127,856
Financial liabilities					
Contractual payables		1,556,491	-	-	1,556,491
Accrued expenses		563,521	-	-	563,521
Total financial liabilities		2,120,012	-	-	2,120,012

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 \$
2017					
Cash and deposits	8,066,253	(40,331)	(40,331)	40,331	40,331
Investments and other financial assets	1,000,000	(5,000)	(5,000)	5,000	5,000
2016					
Cash and deposits	9,453,266	(47,266)	(47,266)	47,266	47,266

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 2017, the Authority has no known contingent assets or liabilities.

7.3 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.

In addition, the fair values of other assets and liabilities which are carried at amortised cost, also need to be determined for disclosure purposes.

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
- 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.

7.3.1 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 2016–17 reporting period.

These financial instruments include:

Financial assets

Cash and deposits

Receivables:

- Contractual receivables
- Accrued revenue

Financial liabilities

Payables:

- Contractual payables
- Accrued expenses
- Other payables

7.3.2 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.

Fair value measurement hierarchy as at 30 June 2017

	Carrying Amount as at 30 June 2017 \$	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	400,000	-	400,000	-
Total of land at fair value	400,000	-	400,000	-
Buildings at fair value				
Specialised buildings	995,524	-	-	995,524
Total of buildings at fair value	995,524	-	-	995,524
Vehicles	674,496	-	-	674,496
Plant and equipment	199,487	-	-	199,487
Total of plant, equipment and vehicles at fair value	873,983	-	-	873,983

Fair value measurement hierarchy as at 30 June 2016

	Carrying Amount as at 30 June 2016 \$	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	400,000	-	400,000	-
Total of land at fair value	400,000	-	400,000	-
Buildings at fair value				
Specialised buildings	1,021,149	-	-	1,021,149
Total of buildings at fair value	1,021,149	-	-	1,021,149
Vehicles	711,630	-	-	711,630
Plant and equipment	290,997	-	-	290,997
Total of plant, equipment and vehicles at fair value	1,002,627	-	-	1,002,627

Note:

(i) Classified in accordance with the fair value hierarchy, see Note 7.3

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

	Specialised buildings	Vehicles	Plant and equipment
	\$	\$	\$
2017			
Opening Balance	1,021,149	711,629	290,997
Net Purchases (Sales)	-	116,657	32,868
Transfers in (out) of Level 3	-	-	-
Gains or (Losses) recognised in net result	-	31,266	-
Depreciations	(25,625)	(185,057)	(124,379)
Impairment Loss	-	-	-
Subtotal	(25,625)	(37,134)	(91,511)
Revaluation	-	-	-
Subtotal	(25,625)	(37,134)	(91,511)
Closing Balance	995,524	674,495	199,486
Unrealised gains (losses) on non financial assets	-	-	-

Reconciliation of Level 3 fair value

	Specialised buildings	Vehicles	Plant and equipment
	\$	\$	\$
2016			
Opening Balance	1,238,914	471,732	261,697
Purchases (Sales)	-	345,821	153,041
Transfers in (out) of Level 3	-	-	-
Gains or Losses recognised in net result	-	47,528	(6,336)
Depreciations	(32,735)	(153,451)	(94,641)
Impairment Loss	-	-	(22,762)
Subtotal	(32,735)	239,897	29,302
Revaluation	(185,030)	-	-
Subtotal	(217,765)	239,897	29,302
Closing Balance	1,021,149	711,629	290,999
Unrealised gains (losses) on non financial assets	-	-	-

Description of significant unobservable inputs to Level 3 valuation at 30 June 2017

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

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 2017.

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

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 2017 (2016 \$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.

	2017	2016
	\$	\$
Net gain/(loss) on disposal of non-financial assets		
Proceeds from sale of non-financial assets	173,154	213,223
Less written down value	(141,888)	(209,309)
Total net gain/(loss) on disposal of non-financial assets	31,266	3,914

8.3 Reserves

	2017	2016
	\$	\$
Physical asset revaluation surplus:(i)		
Balance at beginning of year	767,519	754,549
Revaluation during the year	-	12,970
Balance at end of year	767,519	767,519

(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 2016	30 Jun 2017
Hon Liliana (Lily) D'Ambrosio, MP	Minister for Energy, Environment and Climate Change	1 Jul 2016	30 Jun 2017
David Clark	Board Chair	1 Jul 2016	30 Jun 2017
Diane Bowles	Board Member	1 Jul 2016	30 Jun 2017
Prue Milgate (nee Addlem)	Board Member	1 Jul 2016	30 Jun 2017
Julie Slater	Board Member	1 Jul 2016	30 Jun 2017
Melanie McCarthy	Board Member	1 Jul 2016	30 Jun 2017
Julie Miller Markoff	Board Member	1 Jul 2016	30 Jun 2017
Charles Gillingham	Board Member	1 Jul 2016	30 Jun 2017
Graham Atkinson	Board Member	1 Jul 2016	30 Jun 2017
Richard Carter	Board Member	1 Jul 2016	30 Jun 2017
Brad Drust	Chief Executive Officer	1 Jul 2016	30 Jun 2017
Rohan Hogan	Acting Chief Executive Officer	26 Jun 2017	30 Jun 2017

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	2017	2016
0 – 9,999	–	3
10,000 – 19,999	8	8
20,000 – 29,999	–	–
30,000 – 39,999	1	1
180,000 – 189,999	1	1
Total Remuneration \$	340,947	332,726

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.

Remuneration	2017 \$	2016 \$
Short-term employee benefits	956,424	763,285
Post-employment benefits	88,272	70,220
Other long-term benefits	240,427	284,139
Total remuneration \$	1,285,123	1,117,644
Total number of executives (i)	11	10
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
- all departments and public sector entities that are controlled and consolidated into the whole of state consolidated financial statements

Significant transactions with government-related entities

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

Entity	Funding received \$
Department of Environment, Land, Water and Planning	15,148,719

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

Entity	Payments made \$
Department of Environment, Land, Water and Planning	555,918

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

Mr Tim Shanahan Program Delivery Manager

Mr Rohan Hogan Statutory and Partnerships Manager

Mr Brett Rudolph 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 (i, ii)	2017 \$
Short-term employee benefits	698,351
Post-employment benefits	64,088
Other long-term benefits	188,091
Total	950,530

There were no related party transactions or balances that involved key management personnel, their close family members and their personal business interest.

Notes:

- (i) Some KMP's are also reported in the disclosure of remuneration of executive officers.
- (ii) No comparatives have been reported due to AASB 124 being effective for not-for-profits from 1 July 2016.

8.7 Remuneration of auditors

	2017 \$	2016 \$
Victorian Auditor General Office (VAGO) for audit of financial statements	12,300	12,300
Internal audit costs	26,165	15,150
Total remuneration of auditors	38,465	27,450

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 2017 reporting period. DTF 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 AASs issued but are not yet effective for the 2016–17 reporting period.

Standard / Interpretation	Summary	Applicable for annual reporting periods beginning on or after	Impact on financial statements
AASB 9 Financial Instruments	The key changes include the simplified requirements for the classification and measurement of financial assets, a new hedging accounting model and a revised impairment loss model to recognise impairment losses earlier, as opposed to the current approach that recognises impairment only when incurred.	1/01/2018	The preliminary assessment has not identified any material impact arising from AASB 9, however it will continue to be monitored and assessed.
AASB 15 Revenue from Contracts with Customers	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.	1/01/2018	The changes in revenue recognition requirements in AASB 15 may result in changes to the timing and amount of revenue recorded in the financial statements. The Standard will also require additional disclosures on service revenue and contract modifications.
AASB 16 Leases	The key changes introduced by AASB 16 include the recognition of most operating leases (which are currently not recognised) on balance sheet.	1/01/2019	The changes in standard will result in the recognition of the Authority's operating leases on the balance sheet.
AASB 1058 Income of Not-for-Profit Entities	This Standard will replace AASB 1004 Contributions and establishes principles for transactions that are not within the scope of AASB 15, where the consideration to acquire an asset is significantly less than fair value to enable not-for-profit entities to further their objectives.	1/01/2019	The changes in revenue recognition requirements in AASB 1058 may result in changes to the timing and amount of revenue recorded in the financial statements. The Standard will also require additional disclosures on service revenue and contract modifications.
AASB 2010-7 Amendments to Australian Accounting Standards arising from AASB 9 (December 2010) [AASB 1, 3, 4, 5, 7, 101, 102, 108, 112, 118, 120, 121, 127, 128, 131, 132, 136, 137, 139, 1023 & 1038 and Interpretations 2, 5, 10, 12, 19 & 127]	The requirements for classifying and measuring financial liabilities were added to AASB 9. The existing requirements for the classification of financial liabilities and the ability to use the fair value option have been retained. However, where the fair value option is used for financial liabilities the change in fair value is accounted for as follows: <ul style="list-style-type: none"> the change in fair value attributable to changes in credit risk is presented in other comprehensive income (OCI); and other fair value changes are presented in profit or loss. If this approach creates or enlarges an accounting mismatch in the profit or loss, the effect of the changes in credit risk are also presented in profit or loss. 	1/01/2018	The amending standards is not expected to have a material impact on the Authority's financial statements.
AASB 2014-1 Amendments to Australian Accounting Standards [Part E Financial Instruments]	Amends various AASs to reflect the AASB's decision to defer the mandatory application date of AASB 9 to annual reporting periods beginning on or after 1 January 2018 as a consequence of Chapter 6 Hedge Accounting, and to amend reduced disclosure requirements.	1/01/2018	This amending standard will defer the application period of AASB 9 to the 2018-19 reporting period in accordance with the transition requirements.
AASB 2014-7 Amendments to Australian Accounting Standards arising from AASB 9	Amends various AASs to incorporate the consequential amendments arising from the issuance of AASB 9.	1/01/2018	The preliminary assessment has not identified any material consequential amendments arising from the issuance of AASB 9, however it will continue to be monitored and assessed.
AASB 2016-7 Amendments to Australian Accounting Standards – Deferral of AASB 15 for Not-for-Profit Entities	This standard defers the mandatory effective date of AASB 15 for not-for-profit entities from 1 January 2018 to 1 January 2019.	1/01/2019	The changes in revenue recognition requirements in AASB 15 may result in changes to the timing and amount of revenue recorded in the financial statements. The Standard will also require additional disclosures on service revenue and contract modifications.

APPENDICES

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Legislation	Requirement	Page reference
Ministerial Directions		
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Appendix 2: 2016–17 Grants and Transfer Payments

The North Central CMA provided grants totalling over \$355,000 to 81 community groups with funding from the Victorian Government's Victorian Landcare Grants Program, Regional Riparian Action Plan and the Australian Government's National Landcare Programme. The Department of Environment, Land, Water and Planning is responsible for administering. Grants provided to the region's Landcare and other NRM groups in 2016–17 for the purposes of protecting and enhancing the natural environment were as follows:

Organisation	Project Title	Brief Description	Funding allocation \$
Amphitheatre Landcare Group	Riparian fence out and revegetation - Amphitheatre	Fencing and erosion control.	9,250
Ashbourne Landcare Group Inc.	Biolinks Matrix Demo sites	Create five sections of biolink at five separate locations in the Ashbourne area	8,525
Avoca and District Landcare Group	Avoca Lead Creek Revegetation	Fencing and revegetation of sites	3,235
Avon Plains Banyena Landcare Group	Avon Plains Banyena CLG 2016-17	Commission Dja Dja Wurrung Clans Aboriginal Corporation to conduct a detailed Cultural Heritage Assessment of the Avon Plains Lakes	6,670
Barapa Land and Water Landcare Group	Flannery's Swamp	The project will initiate and encourage the first Aboriginal Landcare initiative of the Barapa Land and Water Landcare Group (BLW), through the rehabilitation of vegetation and various natural resource management works	7,415
Bendigo Native Plant Group Inc.	Maintenance Grant	Maintenance Grant	500
Birchip Landcare Group	Birchip Landcare CLG 2016-17	Revegetation and stock exclusion fencing	9,490
Blampired-Kooroocheang Landcare Group Inc.	Maintenance Grant	Maintenance Grant	500
Buloke and Northern Grampians Landcare Network	Charlton Landcare Group CLG 2016-17	Revegetation and pest control	6,750
Buloke and Northern Grampians Landcare Network	Planning and partnerships across the Buloke and Northern Grampians Landcare Network	Restore landscapes and improve productivity	15,000
Callawadda Landcare Group	Callawadda Landcare CLG 2016-17	Revegetation and stock exclusion fencing	10,000
Campaspe River and Land Management Group	Bringing the community to the Campaspe	Revegetation and pest control	9,940
Campaspe Valley Landcare Group	Maintenance Grant	Maintenance Grant	500
Carlsruhe Upper Campaspe Development and Protection Taskforce Inc.	Replenish and Revegetate Biolink 1 and 2	Revegetation	3,128
Castlemaine Landcare Group	Maintenance Grant	Maintenance Grant	500
Chewton Landcare Group	Wattle Gully Creek Restoration	Revegetation and pest control	4,198
Clunes Landcare and Waterways Group	Maintenance Grant	Maintenance Grant	500
Connecting Country	Mount Alexander Landcare Adapting to Change	Build the capacity, knowledge and skills of local groups	15,000
Cornish Hill Committee of Management Inc.	Control of re-emerging weeds in rehabilitated areas of the Cornish Hill Historic Reserve, Daylesford	Pest control	2,500
Damien Cook (INDIVIDUAL)	Mc Donalds Swamp Wetland Revival; spring species-enrichment planting and replacement of tree canopy	Revegetation	9,750
Damien Cook (INDIVIDUAL)	Tree canopy restoration of Intermittent Swampy Woodland at Lake Murphy and Lignum Swampy Woodland at Johnson Swamp	Revegetation and on-ground works	8,280
Don Watson (INDIVIDUAL)	Reedy Creek Revegetation Project	Revegetation and erosion control	9,540
Donald and District Landcare Group	Donald and District Landcare CLG 2016-17	Revegetation	5,000
Echuca Moama Landcare	Bridal Veil Creeper	Weed control	4,825
Eliza Tree (INDIVIDUAL)	Muckleford and Porcupine Creeks, Riparian Grassy Woodlands preservation and restoration.	Revegetation and pest control	5,000
Elphinstone Land Management Association	Maintenance Grant	Maintenance Grant	500
Friends of Black Hill	Maintenance Grant	Maintenance Grant	500
Friends of Campbells Creek Landcare Group	Maintenance Grant	Maintenance Grant	500

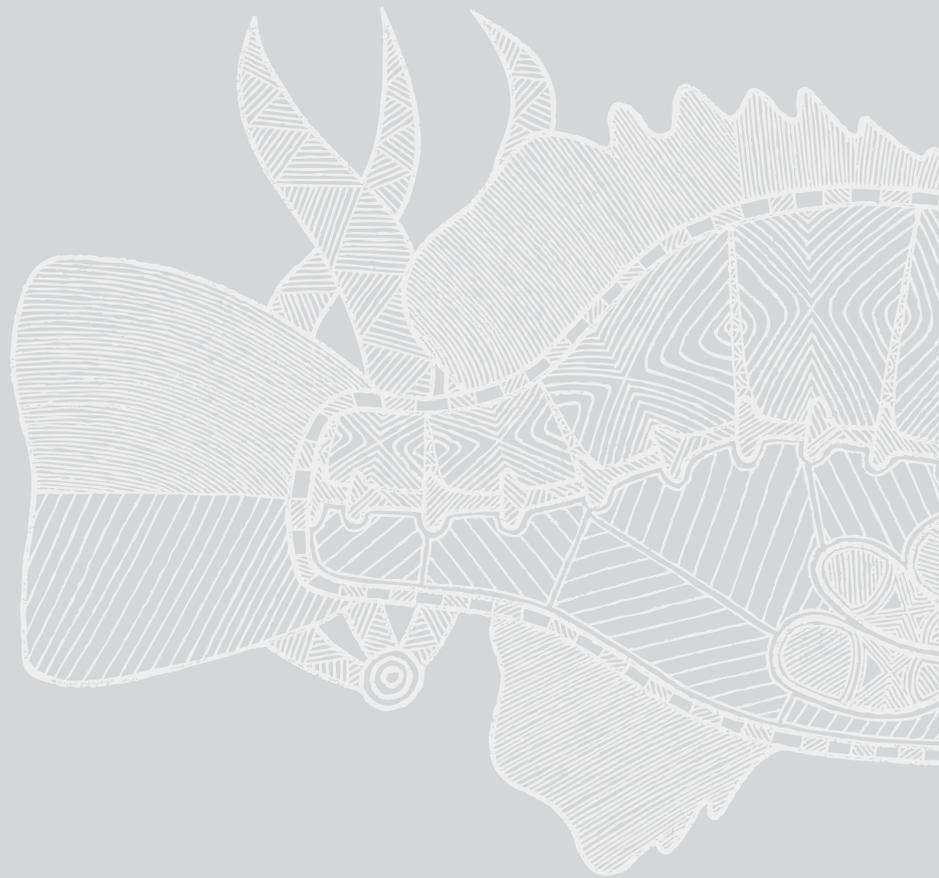
Appendix 2: 2016–17 Grants and Transfer Payments (continued)

Organisation	Project Title	Brief Description	Funding allocation \$
Friends of Kalimna Park Inc.	Moonlight Creek Weed Management Project		2,900
Friends of Kooyoora	Maintenance Grant	Maintenance Grant	500
Friends of the Box-Ironbark Forests (Mount Alexander Region) Inc.	Maintenance Grant	Maintenance Grant	500
Friends of Trentham Creeks and Reserves	Revegetation of Trent Creek, Bath St Reserve, Trentham	Revegetation and pest control	4,975
Golden Point Landcare Group	Maintenance Grant	Maintenance Grant	500
Guildford Upper Loddon Landcare	School to Forest Wildlife Corridor	Revegetation and erosion control	7,705
Harcourt Landcare Group	Barkers Creek Wetland - Educating through Restoration	Revegetation, pest and erosion control	9,425
Junortoun Community Action Group (JCAG)	Maintenance Grant	Maintenance Grant	500
Kara Kara Conservation Management Network	Recovery of declining local native species	Establish a seed production site and pest control.	6,900
Kara Kara Conservation Management Network	Ephemeral wetland protection	Monitoring	1,950
Kara Kara Conservation Management Network	Riparian weed control	Pest control	4,705
Kara Kara Conservation Management Network	Wildlife survey	Monitoring	2,900
Kooreh Landcare Group	Kooreh Landcare Rabbit Eradication CLG 2017	Pest control.	2,933
Langley Landcare Group	Maintenance Grant	Maintenance Grant	500
Loddon Plains Landcare Network	Deflowering Mt Buckrabanyule cacti	Pest control and capacity building	5,000
Loddon Plains Landcare Network	LPLN Being engaged, connected and on-ground ready	Capacity building	10,000
Loddon Vale Landcare Group Inc.	Maintenance Grant	Maintenance Grant	417
Longlea and District Landcare Group	Maintenance Grant	Maintenance Grant	500
Macorna Landcare Group	Maintenance Grant	Maintenance Grant	500
Maldon Urban Landcare Inc.	Restoration of Long Gully, Maldon - Site 3	Revegetation and pest control	1,477
Malmsbury District Landcare Group	Reclaiming the Channel Reserve (Stage Four)	Revegetation, fencing and pest control	10,000
McKenzies Hill Action and Landcare Group	Old Diamond Hill Community Parklands Stage 3	Revegetation and capacity building	5,900
Metcalfe Landcare Group	Maintenance Grant	Maintenance Grant	500
Mid-Loddon Sub-Catchment Management Group	Protecting Shelbourne NCR restoration and community citizen science program	Revegetation and monitoring	5,500
Mid-Loddon Sub-Catchment Management Group	Baringhup Waterway	Waterway and remnant woodland protective fencing, revegetation and capacity building	9,930
Mid-Loddon Sub-Catchment Management Group	Increasing the knowledge and capacity of Mid Loddon landholders	Capacity building	5,000
Mologa and District Landcare Group Inc.	Maintenance Grant	Maintenance Grant	500
Mt Bolton/Beckworth Landcare Group	Rabbit Busting Mt Beckworth	Pest and erosion control	2,070
Mt Korong Eco-Watch	Maintenance Grant	Maintenance Grant	500
Muckleford Catchment Landcare Group	Restoration on Bassett Creek	Enhance and protect riparian vegetation	1,100
Natte Yallock Landcare Group	Natte Yallock Landcare Group CLG 2016-17	Installation of soil moisture probes at four separate locations	3,500
Normanville Farm Advancement Group	Sustainable Farming Focus -Normanville	Capacity building	2,500
Northern Bendigo Landcare Group	Maintenance Grant	Maintenance Grant	500
Northern United Forestry Group	Maintenance Grant	Maintenance Grant	500
Nuggetty Land Protection Group	Maintenance Grant	Maintenance Grant	500
Perennial Pasture Systems	Maintenance Grant	Maintenance Grant	500

Appendix 2: 2016–17 Grants and Transfer Payments (continued)

Organisation	Project Title	Brief Description	Funding allocation \$
Ravenswood Valley Landcare Group	Maintenance Grant	Maintenance Grant	500
Rick Jenkyn (INDIVIDUAL)	Russells Bridge Erosion Control Campaspe River	Fencing, weed control and revegetation	6,900
Sandy Creek Catchment Landcare	Maintenance Grant	Maintenance Grant	500
Sarah Correa (INDIVIDUAL)	Bunderra Revegetation Project	Revegetation	4,500
Shire of Campaspe	Supporting the Campaspe River	Capacity building and natural resource management works	4,000
St Arnaud Field Naturalist Club Inc.	Maintenance Grant	Maintenance Grant	500
Strathallan Family Landcare	Maintenance Grant	Maintenance Grant	500
Stuart Mill Landcare Group	Maintenance Grant	Maintenance Grant	500
Tarrangower Cactus Control Group	2017 Wheel Cactus Offensive	Pest control	4,860
The Bushfire Foundation	Maintenance Grant	Maintenance Grant	500
Timor West Landcare Group Inc.	Dunluce demonstration farm/Bet Bet Creek project	Trialling of various methods and plant species and capacity building	8,832
Timor West Landcare Group Inc.	Norwood Bet Bet Creek project	Control sediment contamination	5,805
Tylden Landcare Group	Riparian rehabilitation- Little Coliban River	Revegetation, pest control and capacity building	9,970
Ullina Landcare Group	Maintenance Grant	Maintenance Grant	500
Upper Campaspe Landcare Network	UCLN biolink support services	Monitoring and habitat restoration	10,000
Upper Loddon and Avoca Landcare Network	Skilled Community, Healthy Systems	Capacity building	10,000
Wedderburn Conservation Management Network	Maintenance Grant	Maintenance Grant	500
Winjallok Landcare Group	Winjallok CLG 2016-17	Revegetation and fencing	9,425
Woodend Landcare	Maintenance Grant	Maintenance Grant	500
Wycheproof and District Landcare Group	Maintenance Grant	Maintenance Grant	500
Wychitella District Landcare Group	Maintenance Grant	Maintenance Grant	500
Yawong Conservation Group	Yawong CLG 2016-17	Revegetation and capacity building	7,250
			358,324





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NORTH CENTRAL
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