

Annual Report 22 23



ACKNOWLEDGEMENT OF COUNTRY

The North Central Catchment Management Authority acknowledges Traditional Owners within the region, their rich culture and spiritual connection to Country. We also acknowledge the contribution and interest of Aboriginal and Torres Strait Islander people and organisations in land and natural resource management, and pay respects to Elders past, present and emerging.

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North Central Catchment Management Authority 628–634 Midland Highway Huntly, Victoria 3551

Front cover: Peter Rose, North Central CMA, inspecting a bait trap to salvage southern purple-spotted gudgeon from Racecourse Lake, November 2022

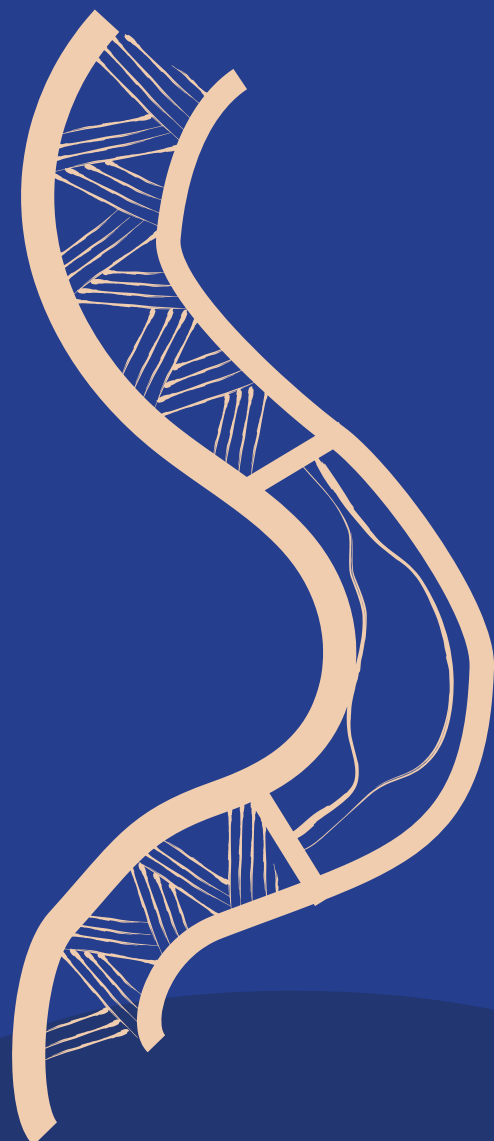


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Responsible Body Declaration

In accordance with the *Financial Management Act 1994*, I am pleased to present the North Central Catchment Management Authority's (CMA) Annual Report for the year ending 30 June 2023.

A handwritten signature in black ink, appearing to read 'Julie Miller Markoff'.

Julie Miller Markoff
Chair, North Central CMA

PART 1: YEAR IN REVIEW

Foreword from the Chair

The North Central Catchment Management Authority (CMA) continues to abide with our vision: to lead with experience and integrity, creating natural resource management partnerships and programs that deliver lasting, positive change. Our goal of sustainably managed land, water and biodiversity resources that support productive and prosperous communities in our region remains firmly in our sights.

2022 was a challenging time for our region – we faced large-scale extreme flooding events that were difficult for the communities we support. Our staff demonstrated care, courage and connection in their response to supporting communities, Victoria’s Emergency services and local agencies. I am incredibly proud of their dedication and resilience during a challenging time. Some ten months on, and the impacts of these floods are still being felt by communities who were hit the hardest.

Flood recovery takes time and a sustained focus past the emergency response. We have prioritised repairs to flood-damaged rivers and infrastructure from the October 2022 flood event with available funding.

We support community flood preparedness through making available the best possible information for decision making. We are reviewing and updating the Rochester Flood Management Plan, recalibrating the Echuca/Torrumbarry Flood Study and developing the Lexton Flood Management Plans. The Regional Floodplain Management Strategy’s 2018-28 mid-term review has also re-prioritised actions for the region based on these floods, and we will deliver on these actions and support others to do so over the life of the strategy.

There are many achievements outlined in the report that demonstrate our commitment to delivering for the Victorian and Australian governments and for the health of our communities, land, water, and biodiversity resources. The report links our outcomes clearly to the Victorian Water Minister’s nine key government policy priorities.

A few notable achievements across the organisation this year are:

- ▶ Our renewed and second Reconciliation Action Plan, Galkangu, was launched in March 2023 confirms our long-standing commitment to reconciliation and partnerships with First Nations People. The plan clearly outlines the action we will continue to take to progress the organisation’s actions towards meaningful reconciliation and to support furthering First Nations leadership and self-determination in caring for and healing of Country.

- ▶ Embedding climate knowledge and risk management into the way we work via our Climate Change Commitment and Action Plan. The Plan extends our learnings through engagement with communities to assist them in adjusting to climate change and the associated outcomes. Our support of practical adaption and mitigation activities to preserve the regions land, water and biodiversity assets is key to the success of the Plan and helps us work toward success in a changing climate.
- ▶ As an organisation, we are committed to achieving net zero carbon emissions by 2030, outlined by our ‘Pathway to Net Zero Plan’. The support and commitment from our staff and partners will ensure this goal is achieved and highlight the CMA as a leader in sustainable outcomes.
- ▶ Activity to affirm the actions arising from the Loddon Campaspe Irrigation Region Land and Water management Plan 2020-30 roadmap is ongoing and remains an important focus.
- ▶ With the growing wider business emphasis on carbon, biodiversity and farm-based and natural capital accounting we’ve put ourselves forward as a ‘trusted advisor’ for regional Natural Capital initiatives. We aim to increase partnerships, investment and stewardship for our valued natural assets.

We look forward to our continued work with Traditional Owners, communities, and our partners to deliver natural resource management outcomes for the region.

In accordance with the *Financial Management Act 1994*, and on behalf of the organisation, I am pleased to present the North Central Catchment Management Authority’s Annual Report for the year ending 30 June 2023.



Julie Miller Markoff
Chair, North Central CMA



1.1 Our Vision, Our Purpose, Our Approach, Our Culture

The North Central CMA's strategic direction creates a clear, purposeful, and enabling path for the organisation to ensure the delivery of the best possible value for our communities, government and interested stakeholders. 'Our Culture' reflects the organisation's appetite towards new challenges, innovation, and collaboration.

Our Vision

Sustainably managed land, water and biodiversity that support productive and prosperous communities in a changing climate.

Our Purpose

We lead with experience and integrity, creating natural resource management partnerships and programs that deliver lasting positive change.

Our Approach

Connecting natural resource management activities

- ▶ Delivering water for the environment and improving waterways.
- ▶ Promoting sustainable agricultural land management.
- ▶ Securing and linking habitats and species.
- ▶ Adapting landscapes to a changing climate.

Enabling active communities

- ▶ Encouraging and supporting community action for the environment.
- ▶ Supporting Traditional Owner and Aboriginal self-determination, cultural values and economic inclusion.
- ▶ Leading and partnering across government, business and community.

Supporting sound decisions with knowledge

- ▶ Identifying regional natural resource management priorities.
- ▶ Gathering and sharing knowledge from Traditional Owner, local and scientific sources.
- ▶ Providing support to prepare and protect the community from extreme events such as flooding.

Our Culture

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

Our values

In addition to the Public Sector values, we have our unique set of values: Care, Courage and Connection (Figure 1). Our values and supporting behaviours represent what our communities, stakeholders, partners and investors can expect from us and guides our internal interactions.

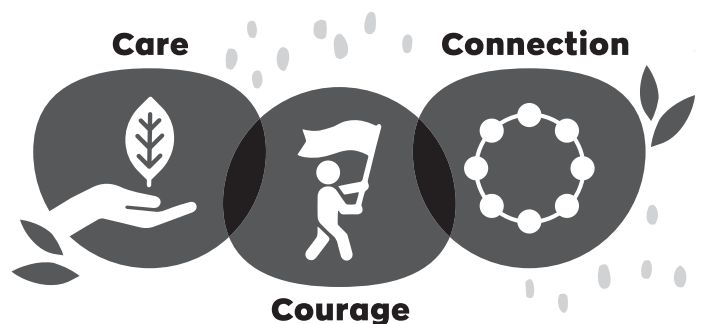


Figure 1 North Central CMA values

1.2 Manner of Establishment and Responsible Ministers

The North Central Catchment Management Authority is established under the *Catchment and Land Protection Act 1994 (CaLP Act)* and also has powers and functions under the *Water Act 1989 (Water Act)*.

The responsible Ministers for the reporting period were:

- ▶ 1 July 2022 – 4 Dec 2022
The Hon. Harriet Shing MP, Minister for Water
The Hon. Lily D’Ambrosio, Minister for Environment and Climate Change
- ▶ 5 Dec 2022 – 30 Jun 2023
The Hon. Harriet Shing MP, Minister for Water
The Hon. Ingrid Stitt MP, Minister for Environment

1.3 Nature and Range of Services Provided

The North Central Catchment Management Authority (CMA) is principally responsible for protecting and improving the health of the region’s natural resources in-line with the North Central Regional Catchment Strategy 2021-27 (RCS) that’s underpinned by supporting regional sub-strategies (Figure 2).

Responsibilities also include delivering on statutory obligations for waterway, rural drainage, and floodplain management.

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

Environmental Assets

The Environmental Asset program is responsible for delivering a broad range of projects aimed at improving the health of waterways, wetlands, and biodiversity within our region. The program delivers priorities identified within the North Central Regional Catchment Strategy, the North Central Waterway Strategy, and a range of national and international environmental obligations.

The program also works closely with the broader north central Victorian community and Traditional Owner groups to support self-determination and build capacity for delivering shared benefits across the region.

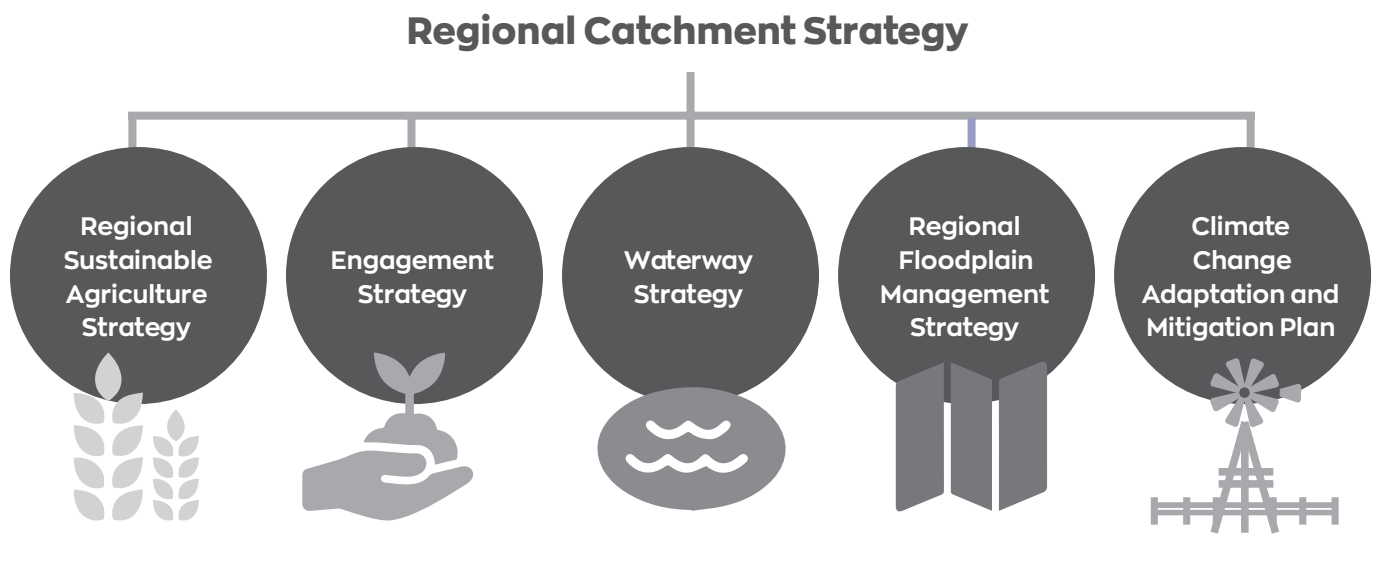


Figure 2 **Sub-strategies of the North Central Regional Catchment Strategy**

Water for the Environment

The core business of the program is to deliver against the North Central CMA's statutory responsibilities to manage the environmental water reserve in our region pursuant to the *Water Act 1989*.

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

Sustainable Agriculture

The Sustainable Agriculture program works with communities, Traditional Owners, agricultural industries, and partner agencies to achieve productive farming while protecting the natural resource base.

It delivers regional priorities identified in the North Central Regional Sustainable Agriculture Strategy that supports agriculture across north central Victoria.

Strategy and Partnerships

The Strategy and Partnerships program supports community focused projects and programs.

A key part of the program is guiding staff to walk and work together on Country with Aboriginal and Torres Strait Islander People and communities as equals to healing Country through the Stretch Reconciliation Action Plan 2022 – 2025.

The program also supports Landcare Networks and Groups, the administration of the Victorian Government's Landcare grants, delivering the citizen science Waterwatch program including River Detectives, coordinating the North Central CMA's Aboriginal Partnerships Program and implementing the CMA's Engagement Strategy.

Statutory Functions

The Statutory Functions and Floodplain Management program provides flood information and support to the Victorian State Emergency Service, local government, and the community. This contributes to the communities understanding of their flood risk while also ensuring infrastructure development considers flood hazard and waterway health to minimise growth in flood risk and to protect and enhance waterway health.

The 2018-28 North Central Regional Floodplain Management Strategy (RFMS) mid-term review has re-prioritised actions across the region to manage the risk of flooding and improve flood resilience of our communities into the future.

North Central CMA will continue to deliver priority RFMS actions, while also working with partner agencies to secure further funding for priority actions that contribute to meeting the objectives of the strategy.

Major Projects

The Victorian Murray Floodplain Restoration Project (VMFRP) aims to enhance highly valued floodplains on the Murray River by enabling the efficient and effective delivery of water for the environment to nine sites. Works will generally include the construction of infrastructure. Two project sites are within the North Central CMA region, Gunbower National Park and Guttrum and Benwell Forests.

Further work to progress the VMFRP project paused in April 2023 pending the confirmation of funding for final approval steps and future construction works.

Native Fish Stimulus Package of Works

Addressing the highest priority remaining barriers to fish passage in the Gunbower and lower Loddon systems. Works include construction of or improvements to fishways within the Gunbower and lower Loddon systems to improve fish passage that will contribute to the North Central CMA's flagship Native Fish Recovery Plan to increase native fish populations.



1.4 Objectives, Functions, Powers and Duties

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

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

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

Section 4.11 of this report, *Compliance with Establishing Act*, describes the CMA's responsibilities and activities that specifically relate to compliance with key components of the *Water Act 1989* and the *Catchment and Land Protection Act 1994*.

The Victorian Government's Outcomes Framework (Figure 3) focuses on environmental and community outcomes rather than outputs. A focus on outcomes provides a clear line of sight from investment through to success. In response, the North Central CMA developed a Business Outcomes Framework to demonstrate how the CMA will achieve the top two tiers of the Victorian Government's Outcomes Framework and how we will measure success against our vision, purpose, and approach.

Our performance against the Business Outcome Framework is detailed in the Performance Against Objectives, Functions, Powers and Duties section of this report (Table 2).

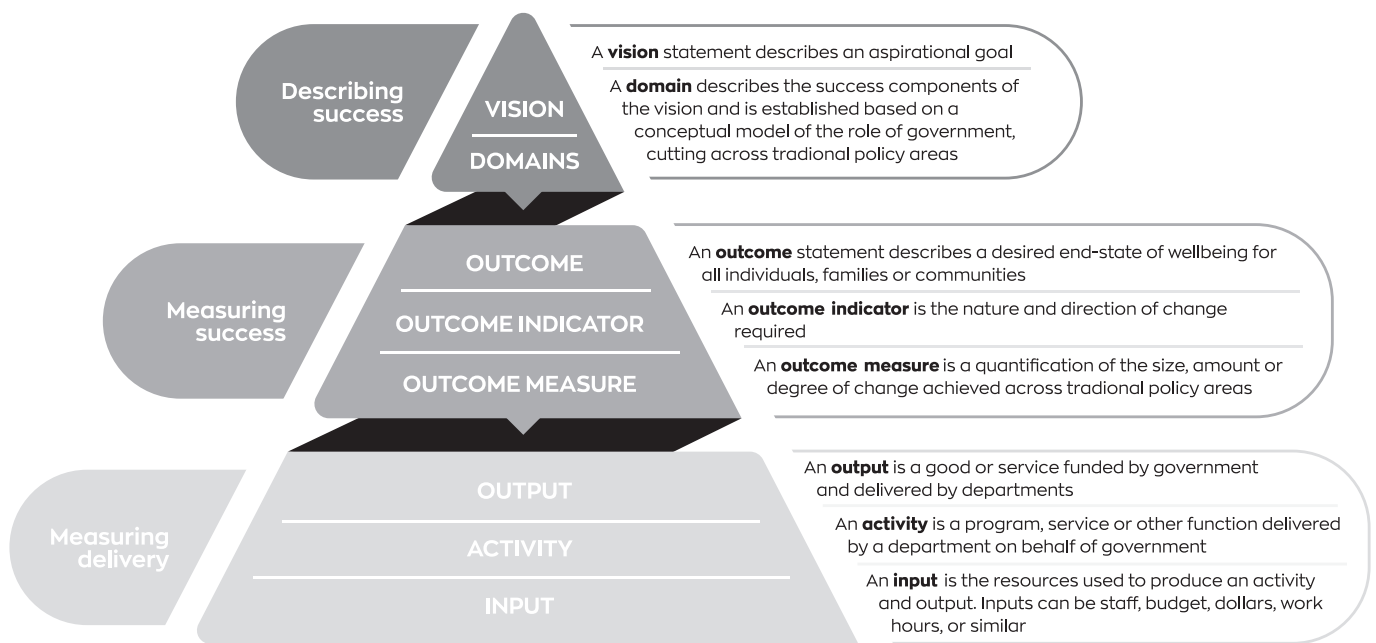


Figure 3 **Victorian Government Outcomes Framework Diagram**

1.5 Performance Against Objectives, Functions, Powers and Duties

This section of the report addresses our achievements and operational performance against key areas in our 2022-23 to 2026-27 Corporate Plan and legislative reporting requirements, including:

- ▶ Minister's Letter of Expectations Priority Areas
- ▶ North Central CMA Business Outcomes Framework
- ▶ Organisational Performance Framework
- ▶ Regional Catchment Condition
- ▶ DEECA Standard Outputs
- ▶ Key Initiatives and Projects
- ▶ Business Improvement

Minister's Letter of Expectations Priority Areas

The Minister for Water issues an annual Letter of Expectations to the North Central CMA outlining expectation and performance priorities that align with nine Victorian government policy priorities:

1. Climate Change
2. Waterway and Catchment Health
3. Water for Agriculture
4. Community Engagement and Partnerships
5. Recognise and Support Aboriginal Cultural Values and Economic Inclusion in the Water Sector
6. Recognise Recreational Values
7. Resilient and Liveable Cities and Towns
8. Leadership, Diversity and Culture
9. Improved Performance and Demonstrating Outcomes

Table 1 provides a high-level performance statement against each Victorian government priority policy area and outcome indicators outlined in the North Central CMA's 2022-23 to 2026-27 Corporate Plan.

Additional narrative on our performance can be read in the Key Initiatives and Project Performance section of this report.

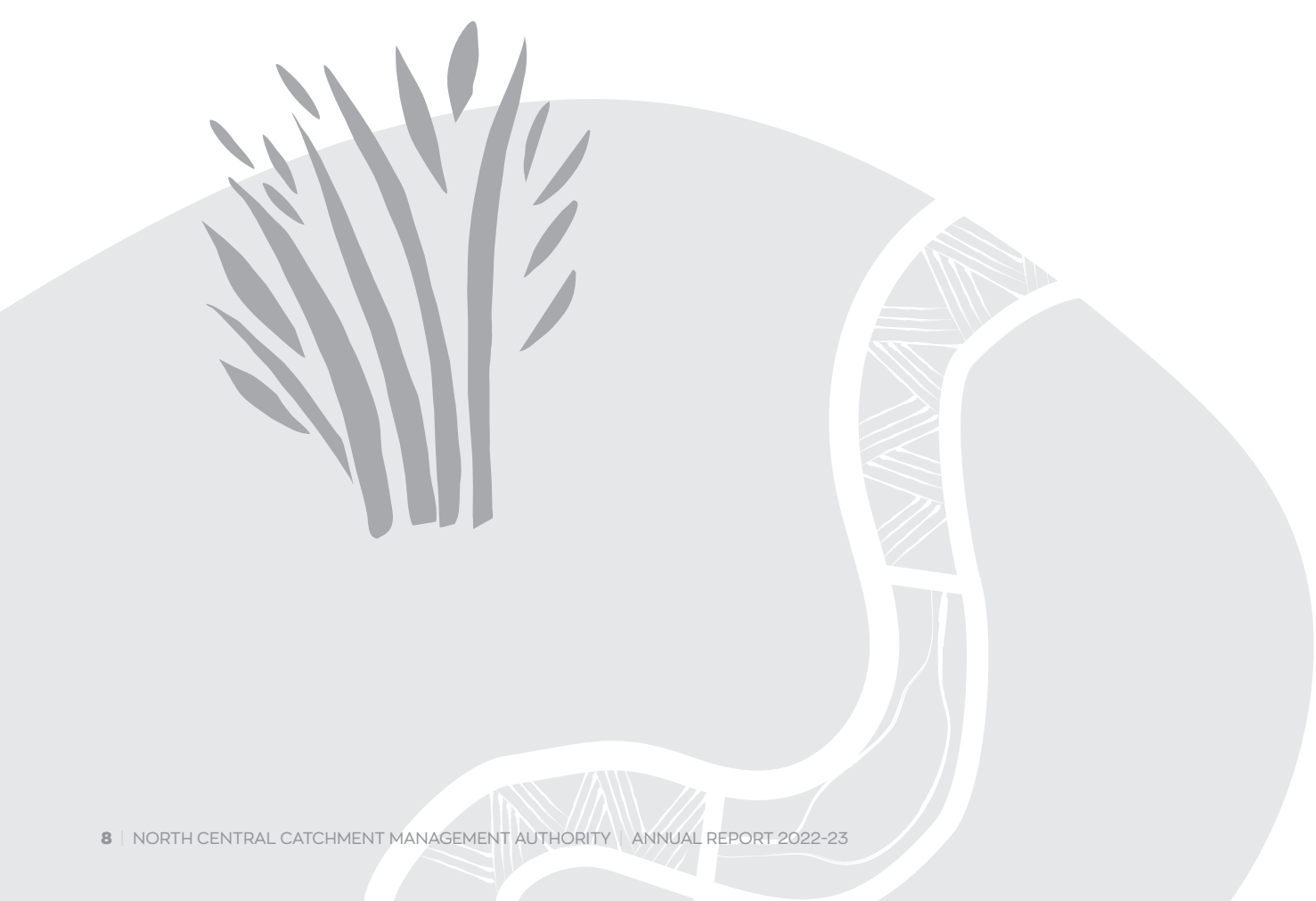


Table 1 **Performance Against Letter of Expectations Priority Areas**

Priority Area	Outcome Indicator(s)	Performance statement
<p>1. Climate Change</p>	<p>E1 Active investigation into new opportunities that sequester carbon offsets</p>	<p>The North Central CMA Board endorsed Climate Change Commitment and Action Plan underpins our commitment to addressing the threats and creating opportunities for the region to cope with a changing climate.</p> <p>The renewed North Central Regional Catchment Strategy 2021-27 (RCS) recognises the impacts of climate change are pervasive, exacerbating existing threats and vulnerabilities. The RCS considers NRM planning through a climate change lens and includes priority directions under community; land; water and biodiversity themes.</p> <p>We are a key partner with the City of Greater Bendigo in support of their Climate Collaboration initiative, working together to identify opportunities for the community as a whole to achieve zero emissions by 2030 across the city.</p> <p>Active investigation into new opportunities that sequester carbon offsets is also driving the North Central CMA's Community Carbon Pilot project in partnership with four local governments. The project is focused on working with private landholders to undertake revegetation activities to support net zero aspirations for the region.</p>
<p>2. Waterway and Catchment Health</p>	<p>CH2 Improved catchment and waterway health and resilience</p>	<p>The North Central CMA continues to focus on priority catchments and rivers identified in the Regional Waterway Strategy.</p> <p>Project and program activities to achieve improved catchment and waterway health include water for the environment deliveries; weed control, stock exclusion and revegetation and the installation of instream woody fish habitat.</p> <p>Improved catchment and waterway health and resilience is being achieved through increased diversity and numbers of fish, increased fish movement due to improved waterway connectivity and instream and riparian stability in priority waterways across the catchment.</p> <p>In addition, the Campaspe River has benefited from a range of natural resource management activities through our ten-year Caring for the Campaspe project with almost 100 km of fencing to protect the riparian zone; associated weed control and revegetation works and water for the environment deliveries. Monitoring of riparian and instream aquatic vegetation demonstrates an improvement in river health. It is expected further monitoring and data analysis will demonstrate greater river resilience from the past decade of river management.</p>
<p>3. Water for Agriculture</p>	<p>WA1 A productive and profitable irrigation sector and vibrant and resilient regional communities that adapt</p>	<p>The 2020-30 Loddon Campaspe Irrigation Region Land and Water Management Plan vision of 'using water for healthy, productive, sustainable, irrigated food and fibre'; continues to guide purposeful action for a productive and profitable irrigation sector and vibrant and resilient regional communities.</p> <p>The North Central CMA also contributes to the implementation of the Murray Darling Basin Salinity Management 2030 Strategy and manages the accountable actions register entries for north central Victoria.</p> <p>The agriculture sector is supported through the CMA's Regenerative Agriculture program and the Regional Agriculture Landcare Facilitator with funding from the Australian Government's National Landcare Program. Since 2018, the Regenerative Agriculture program has worked with six community groups and delivered 108 communication materials, 86 field days and workshops, 31 on-ground trials and 256 soil tests to increase local farmer knowledge and awareness of sustainable agricultural practices.</p>

Table 1 Performance Against Letter of Expectations Priority Areas

Priority Area	Outcome Indicator(s)	Performance statement
<p>4. Community Engagement and Partnerships</p>	<p>CE1 A strong community engagement focus that is a cornerstone of all CMA's functions</p>	<p>The renewed North Central CMA Engagement Strategy 2022-27 vision is 'connected and knowledgeable communities and partners working together for a healthy catchment'. To achieve the vision the strategy sets our engagement direction and supporting actions to ensure communities continue to be at the centre of all we do.</p> <p>The strategy is supported by an Engagement Framework and Toolkit Addendum – a practical resource developed to guide staff in their engagement with community, partners, and Traditional Owners to deliver RCS aspirations together.</p> <p>To further boost our engagement with communities and stakeholders, the strategy has three areas of focus where specific effort and outcomes are expected: Innovation - investigate and apply new or emerging engagement approaches and techniques to support engagement objectives; Traditional Owner self-determination - meaningful engagement and partnerships that includes engaging early, deep listening, building trust and walking together to deliver activities to heal people and Country and Diversity and Inclusion - actively provide and seek opportunities to engage diverse groups in consideration of engagement objectives.</p>
<p>5. Recognise and Support Aboriginal Cultural Values and Economic Inclusion in the Water Sector</p>	<p>AC1 Effective engagement of Traditional Owners</p>	<p>The North Central CMA's Galkangu (we walk together, we learn together, DJAARA language) Stretch Reconciliation Action Plan 2022 – 2025 guides staff to walk and work together on Country with Aboriginal and Torres Strait Islander People and communities as equals to healing Country.</p> <p>We are working in partnership with First Nations communities to seek their input to project development and implementation, sharing knowledge, monitoring cultural and ecological sites and reporting through a number of our projects including Barapa Wamba Water for Country; The Living Murray Program, Water for the Environment program, Our Catchments, Our Communities, Upper Avoca Reconnections Project and Caring for the Campaspe project. These partnerships are valuable for the CMA to better understand Traditional Owner aspirations and perspectives and incorporate these into the way we work.</p> <p>North Central CMA continues to engage with Indigenous businesses to support economic development including Djandak, Biik, Wolka Wolla, Murnong Mumma's, Nalderun, Dumawal and individual contractors to deliver works on waterways, provide cultural ceremony and artwork.</p>
<p>6. Recognise Recreational Values</p>	<p>RV1 Water services that explicitly consider recreational values, within existing frameworks</p> <p>RV2 Engagement with the community to identify and prioritise opportunities to deliver recreational objectives relating to the management of water and waterways</p> <p>RV3 Accessible and user-friendly information for recreational users about waterway conditions to help community members plan their recreational activities</p> <p>RV4 Collaboration with other organisations and government agencies to explore and progress opportunities to support recreational values</p>	<p>The CMA is part of a vibrant community who values recreational activities aligned to healthy waterways. Shared recreational benefits from our work is considered during project planning. An example when recreational benefits are explicitly considered is through the development of Seasonal Watering Proposals. While the delivery of water for the environment to rivers and wetland brings environmental benefits, a healthy floodplain, river or wetland creates many recreational opportunities for birdwatching, fishing, kayaking and camping.</p> <p>We have a strategic approach to developing and sharing online information through the North Central CMA's Social Media Policy that also informs content on other communication platforms.</p> <p>The CMA's website includes content such as river and waterway condition and information regarding the delivery of water for the environment to help community members' plan their recreational activities.</p>

Priority Area	Outcome Indicator(s)	Performance statement
7. Resilient and Liveable Cities and Towns	LC1 Healthy communities and supporting resilient environments	<p>An Integrated Catchment Management (ICM) approach through projects including A Healthy Coliban Catchment, Tullaroop Catchment, Upper Avoca Reconnections, Reimagining Bendigo Creek and the Kyneton Offsets projects, in partnership with Coliban Water, Landcare, communities, local government and Traditional Owners are examples of prioritising works and measures to ensure long-term environmental, cultural, social and economic benefits.</p> <p>ICM projects are also a cost-effective approach to improving river health, water supply management practices (stock exclusion from the reservoir, septic audit and compliance measures) and includes priority activities informed by Aboriginal Water Assessments. Activities include Wartaka - cultural management and empowerment of landscape, revegetation and weed control, meetings with project partners, on ground works at selected sites and Djandak Wi cultural burning and cultural heritage audits.</p> <p>In addition, partnering with City of Greater Bendigo to implement the Reimagining Bendigo Creek project with a focus on citizen science continues. Djandak and Waterwatch are co-monitoring water quality and cultural values of the creek.</p>
8. Leadership, Diversity and Culture	G1 Diversity and inclusion	<p>The North Central CMA celebrates the differences between people and the contribution these differences make to our work and communities.</p> <p>During 2022-23 we refreshed our Diversity and Inclusion Plan for 2023 - 2028 and worked to implement our Reconciliation Action Plan Galkangu 'we build together' 2022-2025 and Gender Equality Action Plan 2022-2026, and our Engagement Strategy connecting with other 2022-2027.</p> <p>In addition, the North Central CMA has engaged Dumawal, business arm of DJAARA to renew our Cultural Awareness Framework. The Framework addresses Aboriginal scholar Karen Martin (2003) and her points on ways of knowing, being and doing. The plan will be implemented in 2023-24 and monitored using measurable indicators to reflect on how the ways of doing, being and knowing are achieving intended learning outcomes.</p>
9. Improved Performance and Demonstrating Outcomes	PE1 Improved performance and demonstrated results against outcomes	<p>Improved performance and demonstrating outcomes is reported through:</p> <p>DEECA standard outputs are incorporated into EC5 project deliverables and reported through ENQUIRE each year.</p> <p>NRM Audits support the capture of data for 2021-22 Year 3 assessment of riparian sites and are reported to DEECA using the Riparian Works Review Standard.</p> <p>Riparian outcomes demonstrating investment in waterway and catchment health submitted to DEECA via regulatory reporting.</p> <p>In addition, North Central CMA CEO and Chairperson are members of the Vic Catchments Forum that focuses on performance and demonstrated outcomes from across the state. In addition, CMAs report their performance and identify case studies annually through the Statewide Actions and Achievements Report and promotes the findings at a local and regional scale through various platforms.</p> <p>At a local-scale, signatory members of the North Central Catchment Partners Forum meet quarterly. The Forum's purpose is to strengthen the coordination, collaboration, and accountability between key catchment management partners with a focus on opportunities to deliver the North Central Regional Catchment Strategy 2021-27.</p>

1.6 Business Outcomes Framework

The North Central CMA's Business Outcomes Framework (Table 2) was developed to guide the organisation to achieve the top two tiers of the 2018 Victorian Government's Business Outcomes Framework (Figure 3).

The Framework describes overarching domains, outcomes, outcome indicators that closely align to the Victorian government's nine key policy areas and includes metrics to measure success. Results demonstrate our value to the community and our investors.

Further commentary on our performance is detailed in the Key Initiatives and Program Performance (1.10) section of this report.

Key to result:

- ✓ performance target achieved or exceeded
- performance target not achieved
— within 5% variance
- ▼ performance target not achieved
— exceeds 5% variance

Table 2 **Business Outcomes Framework**

Framework					Performance		
Outcomes	Outcome indicators	Measure	Output	Business Unit Alignment	Target	Actual	Result
Domain – Healthy Environment							
Priority waterways and associated riparian zones are providing enhanced social, economic and environmental services to the community	Increased waterway protection and/or improved management	Hectares	Fence, vegetation, weed control, pest control, water, grazing, management agreement, engagement event, approval and advice, partnership.	Environmental Assets, Water for the Environment, Strategy and Partnerships, Statutory Functions and Floodplain Management	1,371 ha	1,746 ha	✓
Priority wetlands and associated riparian zones are providing enhanced social, economic and environmental services to the community	Increased wetland protection and/or improved management	Hectares	Fence, vegetation, weed control, pest control, water, grazing, management agreement, engagement event, partnership	Environmental Assets, Water for the Environment, Strategy and Partnerships	3,505 ha	6,821 ha	✓
Planning guidelines, advice and agencies are reducing the costs and impacts of flooding to property and asset owners, while maintaining floodplain connectivity and flow paths	Reduced flood risk	Referrals/ hectares	Approval and advice, partnership, measurement station, assessment engagement event	Statutory Functions and Floodplain Management	500 referrals	862 referrals	✓
					24,081 ha	27,779 ha	✓

Outcomes	Outcome indicators	Measure	Output	Business Unit Alignment	Target	Actual	Result
Domain – Healthy Environment							
Appropriate land use and management practices are enabling economic profit for farmers, while minimising social and environmental impacts for the community	Improved agricultural management	Hectares	Fence vegetation, soil treatment, grazing, agricultural practice, assessment, engagement events, partnership and plans	Sustainable Agriculture	18,400 ha	*17,353.5ha	▼
Domain – Knowledgeable and Active Communities							
The community is aware, knowledgeable, skilled and resourced to actively participate in environment and agricultural management	Maintain Landcare Group health. Increased participants knowledge, awareness, skills and/or attitude	Group health score (rolling along or better)	Fence, vegetation, weed control, pest control, engagement event, partnership	Environmental Assets, Water for the Environment, Strategy and Partnerships, Statutory Functions and Floodplain Management	70%	87%	✓
Traditional Owners are aware, knowledgeable, skilled and resourced to actively participate in managing Country	Increased number of projects with Traditional Owner participation in decision-making about design and delivery	Number of projects	Fence, vegetation, weed control, pest control, engagement event, partnership	All	8	8	✓

Explanatory notes:

*Outputs not delivered within the financial year due to widespread flooding across the North Central CMA region during October 2022 that shifted the CMA's focus. Targets are expected to be met by 30 December 2023.

1.7 Organisational Performance Framework

The North Central CMA’s Organisational Performance Framework (Figure 4) has been developed to track performance against five enabling themes of the business. It is also used to inform ongoing activities and includes 14 measures to evaluate performance against and between different organisational functional levels, from governance to people and development.

Many of the measures in the Organisational Performance Framework align with the Business Outcomes Framework (Table 2) and places the North Central CMA in a sound position to further report on outcomes in alignment with Victorian government key policy areas and initiatives.

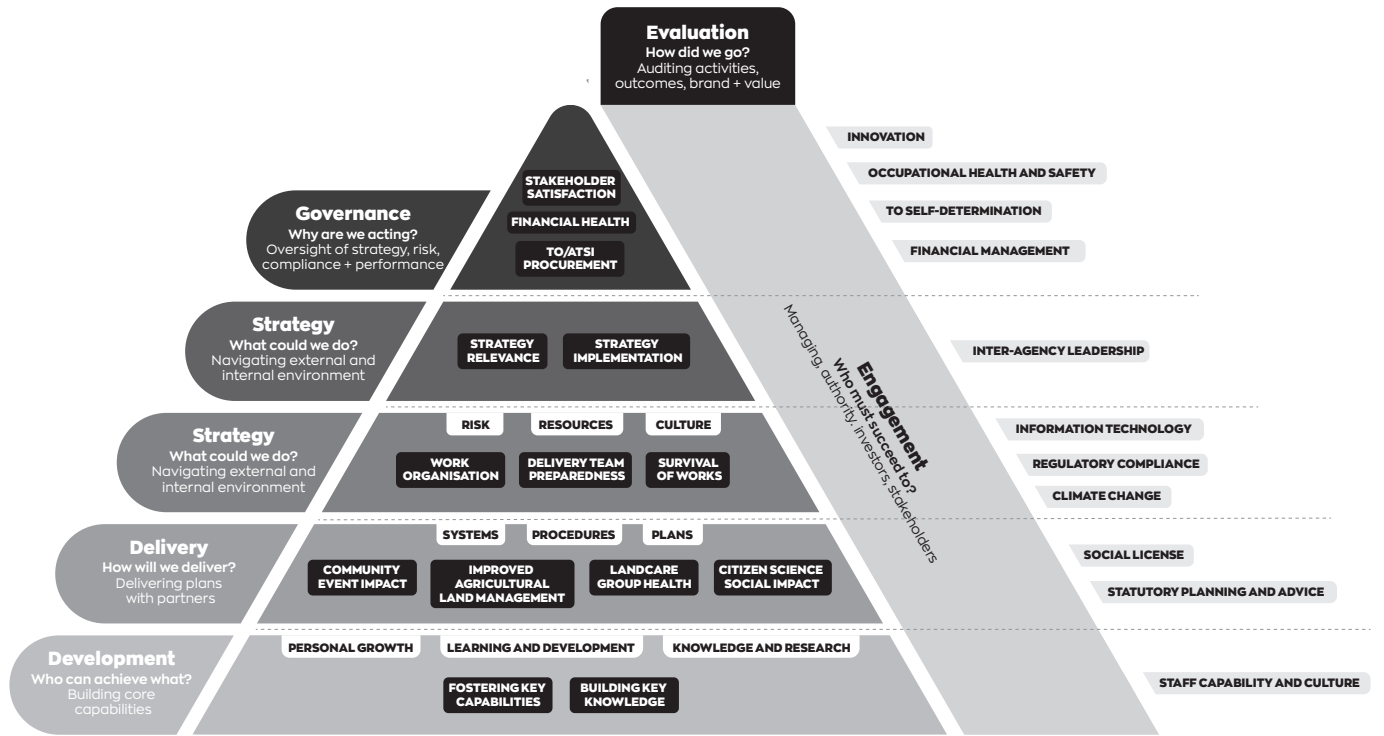


Figure 4 Organisational Performance Framework

Table 3 provides brief commentary against measures under Governance; Strategy; Management; Delivery and Development headlines outlined in the Organisational Performance Framework.

Commentary is informed by data detailed in the Organisational Performance Framework Annual Report 2022-23.

Table 3 **Organisational Performance Framework commentary**

	Measure	Trend	Comment
Governance	Stakeholder satisfaction	▲	Stakeholder satisfaction survey results - 88% of participants 'agreeing' or 'strongly agreeing' in their overall satisfaction in working with the North Central CMA.
	Financial health	▲	<p>Projects funded through Waterway Health Program's EC5 are secured with funding agreements to 30 June 2024.</p> <p>Commonwealth funding for programs under the Regional Delivery Partners program for 2023-24 through 2026-27 are currently in negotiation. We expect similar levels of support as in prior agreements.</p> <p>Cash increased predominantly due to funding received at end of year to support Flood and Levee studies and related works with expectation of significant drawdown of cash reserves over the next 12 months as project completion is realised.</p>
	Traditional Owner/ATSI procurement	▲	6.5% of the annual natural resource management spend has been procured through Traditional Owner and/or Aboriginal Torres Strait Islander (TO/ATSI) businesses or employment, exceeding the North Central CMA's Reconciliation Action Plan target of 4%.
Strategy	Strategy relevance	▲	<p>Strategies and plans that support government key policy area objectives include:</p> <ol style="list-style-type: none"> 1. North Central Regional Catchment Strategy 2021-27 2. North Central CMA Engagement Strategy 2022-27 3. Stretch Reconciliation Action Plan 2022-25 4. Climate Change and Adaptation Mitigation Strategy 2015 5. Renewed North Central Regional Floodplain Management Strategy 2018-28 6. Regional Waterway Management Strategy 2014-22 7. Loddon Campaspe Irrigation Region Land and Water Management Plan 2020-30 8. North Central Waterwatch and Citizen Science Action Plan 9. North Central Landcare Support Plan
	Strategy implementation	▲	For the 2022-23 financial year, there are 505 actions occurring across nine active organisational strategies – 32% complete; 21% ongoing; 30% partially complete, (on track for completion by the end of strategy life); 17% not started.

	Measure	Trend	Comment
Management	Work organisation	▲	Results from the most recent People Matter Survey show `90% of staff agree they have clarity of the CMA's Statement of Strategic Intent and close to 100% agree they have clarity of workgroup roles.
	Delivery Team Preparedness	▶	Tools and systems are used by staff to support project development, delivery and reporting with formal and informal opportunities to provide feedback regarding inefficient systems or areas for improvement.
	Survival of works	N/A	Due to widespread flooding across the region in October 2022, NRM Audits were not undertaken as scheduled.
	Community event impact	▲	Following COVID-19 restrictions lifting, the CMA has returned to hosting community events, training and workshops with Traditional Owners, communities and partners. Engagement is aligned with a range of approaches outlined in the Engagement Strategy 2022-27. Compared to 2021-22, the total number of engagement event participants increased by 264%, from 4,878 to 17,764. Of those that completed event surveys, 69% had increased their level of knowledge.
Delivery	Improved agricultural land management	▶	Participants in the Regenerative Agriculture Program continue to be receptive to new practices - 75% are trialing new practices and 93% of them continuing to trial or wholly adopt these practices to facilitate natural resource management outcomes.
	Landcare group health	▶	Landcare Group Health survey results are largely similar to the previous financial year, with the only marked difference being an increase of groups who are rolling along instead of 'struggling' or 'just hanging on'.
	Citizen science social impact	▲	Community volunteer survey results are high indicating satisfaction and participation is meeting their expectations. More than 60% of volunteers felt they were more connected to their local community and that even more felt their well-being had improved. Across the Waterwatch citizen science program, most indicators have maintained a neutral trend, except for respondents' sense of attachment and connection with others in the community, which has dropped by about 20% which could be a legacy of disconnection during the COVID-19 pandemic.
Development	Fostering key capabilities	▼	Compared to the year previous, there has been a 6% increase in staff who have active Pursue Your Potential development plans (~40%) however there is a significant percentage of staff, ~60%, who have not completed or taken up a new development plan during the past 12 months. Encouraging staff to participate in seeking new development plans, to increase staff satisfaction and professional development will be in focus during the next reporting period.



1.8 DEECA Standard Outputs

Table 4 summaries North Central CMA outputs delivered against Department of Energy, Environment and Climate Action standard outputs for the reporting period.

Table 4 DEECA standard outputs

Category	Output	Actual 2022-23	Actual 2021-22	Measure
Structural works	Channel	0	0	Kilometres
	Crossing	1	0	Number
	Water storage	6	21	Number
	Pump	0	2	Number
	Waterway structure	34	1	Number
	Terrestrial structure	0	0	Number
	Terrestrial feature	3	6	Number
	Monitoring structure	8	0	Number
	Fence	34	29	Kilometres
	Visitor facility	0	0	Number
Environmental works	Vegetation	477	550	Hectares
	Weed control	1,419	3,041	Hectares
	Pest animal control	11,952	10,713	Hectares
	Threatened species response	9	6	Number
	Soil treatment	0	0	Hectares
	Earth works	0	0	Number
	Rubbish removal	0	0	Hectares
Management services	Grazing regime	0	261	Hectares
	Agricultural practices	0	0	Hectares
	Water regime	45	70	Number
	Fire	0	0	Number
Planning and regulation	Approval and advice	6,422	3,727	Number
	Management agreement	11	35	Number
	Assessment	1,228	1,181	Number
	Engagement events	17,764	4,878	Participants
	Partnership	45	53	Number
	Plan	25	58	Number
	Publication	111	109	Number
	Information management system	5	3	Number

*Data not available due to improvements in spatially referenced data to improve reporting accuracy.

1.9 Regional catchment condition summary

This section of the annual 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 change within the previous year, and over the previous five years. A key purpose of monitoring changes in the operating context is to help identify opportunities for adapting and changing the way we manage the environment.

The 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 a set of statewide indicators adopted from the RCS outcomes framework, augmented with regionally specific indicators, which have been selected based on criteria including availability and quality of data, and the linkages back to regional and policy outcomes.

It should be noted that the assessment for each theme is at a point in time based on the best available evidence including:

- ▶ Regional context – the regional environmental context.
- ▶ Statewide indicators – adopted from the RCS outcomes framework.
- ▶ Other indicators – other relevant data to support assessment.

Table 7 provides an assessment summary of the region's Water, Land, Biodiversity, Community and Integrated Catchment Management condition for 2022-23 and over the past five years at the time of the report. The assessment is underpinned by available science and expert advice as well as evidence gained during the preceding year.

Table 5 provides the assessment criteria of a trend rating. The trend is the change over time in the indicator, which could be an environmental asset, a pressure or a management activity. The trend is assessed against the direction required to contribute to the achievement of regional outcomes.

Table 5 **Trend assessment criteria**





Trend rating	Description
Positive 	The indicator is moving in a positive direction and is expected to have a positive impact.
Neutral 	The indicator is a neutral state, where movements may be significant but are within expected variation and will have little impact.
Concerned 	The indicator is moving in a negative direction and is expected to have a detrimental impact.
Unknown 	The trend is unknown.

Table 6 provides the assessment criteria of a condition rating for 2022-23 and over the past five years at the time of the report. A condition rating is based on the current state of the theme that includes assessments of the assets, pressures and management activities represented by the theme.

Table 6 **Condition criteria**

Condition rating	Description
Good	The condition is classified as good.
Moderate	The condition is classified as moderate.
Poor	The condition is classified as poor.
Not applicable	A condition rating is not applicable for this indicator.
Unknown	The condition for this indicator is not known and or assessable.

Table 7 **Assessment summary**

Theme	Trend		Condition	Summary comment
	2022-2023	Over last 5 years		
Water	▲	▲	Moderate	River flows substantially increased in 2022 compared to the past five years due to higher-than-average rainfall across most of the catchment and significant flooding in October 2022. While the floods devastated homes, farms and infrastructure across the region, the higher flows supported improved river health conditions. Water for the environment and waterway protection works in 2022-23 and over the past five years continue to support improved river health.
Land	▲	▲	Moderate	Work to support farmers during 2022-23 in improving soil health is continuing and building momentum of good management and sustainable agricultural practices. In response to three consecutive La Nina events and above average rainfall, the data shows a slight increase in soil moisture and reduced exposed soils in 2022, with dryland farmers experiencing above average yields despite impacts of flooding.
Biodiversity	➔	▼	Poor - Moderate	Modest scale protection and restoration works continue to support biodiversity in 2022, for example delivery of the successful Plains Wanderer project has resulted in more than 700 ha of private land permanently protected under Trust for Nature covenants. Above average rainfall in 2022 has supported successful revegetation and natural regeneration of native vegetation. Long term trajectory and condition will be influenced by sustained investment (including natural capital markets) in protection and restoration works
Coasts & Marine	N/A	N/A	N/A	N/A for the North Central CMA region.
Community	➔	➔	Moderate - Good	The community continues to participate in natural resource management activities in building its capacity, resilience, and support for the region's natural assets. Landcare health is stable and similar to the past five years. The 2021-22 environmental volunteer data is showing volunteer numbers are down although volunteers are contributing more time (this will be monitored over coming years to see if this is a trend).
Integrated Catchment Management	▲	▲	Moderate-Good	The CMA continues to lead integrated catchment management activities across the region through partnerships with Traditional Owners, communities, and partners. This is strengthened by the Catchment Partners Forum, Regional Roundtables, project and program committees and by establishing and maintaining formal partnerships. Examples include the Healthy Coliban Catchment project, Tullaroop Catchment Restoration project and the Avoca Reconnections project (in development).

1.10 Key Initiatives and Project Performance

Delivery Program key initiatives in the North Central CMA's 2022-23 Corporate Plan provide the direction, focus and activities for the reporting period to deliver on state, federal, regional and local priorities.

Table 8 provides an overview of North Central CMA's Delivery Program's key initiatives. Performance commentary is focused on outcomes rather than outputs, and also notes events that have impacted delivery.

Business Units that contribute directly to the Delivery Program are:

- ▶ Environmental Assets
- ▶ Water for the Environment
- ▶ Sustainable Agriculture
- ▶ Strategy and Partnerships
- ▶ Major Projects
- ▶ Statutory Functions and Floodplain Management

Table 8 North Central CMA's Delivery Program's key initiatives and performance commentary

Environmental Assets

Projects	CMA Strategy	External Strategy	Performance commentary
Waterway Health On-ground Works and Community Engagement			
<p>Delivers a range of activities to improve waterway health, build capacity and support our community.</p> <p>Delivers large-scale river restoration projects through the Caring for the Campaspe and Kyneton Offsets projects.</p> <p>Restores native fish populations through the Murray and Loddon Floodplain Native Fish Recovery project and the Mid-Murray Recovery Reach project.</p> <p>Sharing of ideas, transferring knowledge, and effectively partnering and collaborating with Traditional Owners on initiatives.</p>	<p>North Central Regional Catchment Strategy 2021-27</p> <p>North Central Regional Waterway Strategy 2014-22</p>	<p>Water for Victoria Regional Riparian Action Plan</p> <p>Victorian Waterway Management Strategy</p>	<p>The Caring for the Campaspe, Murray and Loddon Floodplain Native Fish Recovery, Healthy Coliban Catchment and Tullaroop Catchment restoration increased community understanding of the value of looking after waterways and the creatures which rely on them. This has been done through face-to-face events including field days, activities such as carp catch days. Broad reaching communications across Victoria and Australia also occurred through programs such as Gardening Australia, with specific interest in the small, bodied fish work being spearheaded by the CMA.</p> <p>Traditional Owners have been engaged in the planning and delivery of project works to Care for Country including riparian protection, rehabilitation and knowledge sharing.</p> <p>The October 2022 floods delayed the delivery of some waterway protection works.</p>
Integrated Catchment Management/Our Catchment, Our Communities			
<p>Improves riparian conditions along priority waterways and fosters greater catchment stewardship and improved land management across the Upper Coliban and Tullaroop catchments through traditional waterway management approaches and strategic partnerships and initiatives.</p>	<p>North Central Regional Catchment Strategy 2021-27</p> <p>North Central Regional Waterway Strategy 2014-22</p>	<p>Water for Victoria Regional Riparian Action Plan</p> <p>Victorian Waterway Management Strategy</p> <p>Our Catchments, Our Communities Integrated Catchment Management Plan</p>	<p>Integrated catchment planning and delivery of works continued to grow momentum with water authorities recognising the value of healthy catchments on water quality.</p> <p>Upper Coliban and Tullaroop catchment projects have captured the interest of the community through strong engagement strategies and partnerships with Djaara and the Water Authorities.</p>
Protecting Investment and Improving Capacity			
<p>Enhances river health outcomes by ensuring previous on-ground works are maintained and where possible improved by landholders through the provision of best practice management extension advice and minor on-ground works.</p>	<p>North Central Regional Catchment Strategy 2021-27</p> <p>North Central Regional Waterway Strategy 2014-22</p>	<p>Victorian Waterway Management Strategy</p> <p>Australian Government Threatened Species Strategy</p> <p>Australia's Biodiversity Strategy</p>	<p>Re-engaged 18 landholders to assess the condition of previously funded works to ensure environmental outcomes endure.</p>

Projects	CMA Strategy	External Strategy	Performance commentary
Threatened Species			
Increases the quality and extent of tall marsh wetland habitats to contribute to the recovery of the Threatened Australasian bittern and growling grass frog.	North Central Regional Catchment Strategy 2021-27 North Central Regional Waterway Strategy 2014-22	Victorian Waterway Management Strategy Australian Government Threatened Species Strategy Australia's Biodiversity Strategy	Bringing Back the Bittern project focused on providing additional tall marsh wetland habitats to contribute to the recovery of the Threatened Australasian bittern and growling grass frog. This project was interrupted this year by the extensive flooding that occurred in northern Victoria. However, the CMA helped the community build it's understanding of the species through events and field days. Pleasingly and after four years since the commencement of project works, an Australasian bittern was sighted for the first time in decades at one of the rehabilitated sites. Growling grass frog numbers have also increased at the site.
Ramsar Site Management			
Improves the ecological character of the Kerang Wetlands and the Gunbower Forest Ramsar sites through traditional on-ground works such as weed control and pest animal control. Strengthens regional partnerships to deliver effective monitoring and management of these internationally important wetland habitats.	North Central Regional Catchment Strategy 2021-27 North Central Regional Waterway Strategy 2014-22	Victorian Waterway management Strategy Australian Government Threatened Species Strategy Australia's Biodiversity Strategy	Investment into the Gunbower and Kerang Wetlands Ramsar sites has been significant this year despite major flooding during October 2022 that impacted site access. Involvement of Barapa Barapa and Wamba Wemba Traditional Owners to increase self-determination in planning and delivery of on ground work and managing cultural values has been an important outcome. Weed management works have resulted in the control of pale-yellow water lily to more than 500 ha with some sites showing up to an 80% decrease in coverage of the weed.
Northern Plains Grasslands			
Enhances and protects in-perpetuity high quality Plains-wanderer grassland habitat on private land in partnership with private and public land managers.	North Central Regional Catchment Strategy 2021-27	Australian Government Threatened Species Strategy Australia's Biodiversity Strategy	Permanent protection of high-quality grassland habitat is thought to be the single most important action to improve the trajectory of the plains wanderer and secure their future. The final year of the Plains for Wanderers project facilitated the covenanting of more than 230 ha of high-quality plains wanderer habitat. The total area protected over the life of the project is in excess of 700 ha. A successful event celebrated project achievements and launched a booklet on Plains-wanderer habitat management, and a farmer spoke to fellow farmers about his experience of placing a conservation covenant over his grassland and highlighted that farming and conservation can work together for the protection of this species.

Table 8 North Central CMA's Delivery Program's key initiatives and performance commentary

Water for the Environment

Projects	CMA Strategy	External Strategy	Performance commentary
The Living Murray Gunbower Forest			
<p>Provide water for the environment to Gunbower Creek and restore regular flooding to the Gunbower Forest floodplain through operation of infrastructure.</p> <p>Extensive annual ecological monitoring program, meaningful Traditional Owner partnership programs and community engagement are also core to this project.</p>	<p>North Central Regional Catchment Strategy 2021-27</p> <p>North Central Regional Waterway Strategy 2014-22</p>	<p>Water for Victoria Victorian Waterway Management Strategy</p> <p>Murray Darling Basin Plan</p> <p>Gunbower Forest EWMP (MDBA produced)</p> <p>Water is Life</p>	<p>Through the Living Murray project, we used 9,293 ML of water for the environment to cover losses associated with delivering consumptive water enroute to Gunbower Creek. The Gunbower Creek received significant uncontrolled inflows from natural flooding that resulted in critically low dissolved oxygen levels in the creek. A major fish translocation operation was undertaken to rescue threatened fish species from the Gunbower Creek in October 2022. A total of 39,800 ML was delivered to Gunbower Forest using the Hipwell Road Channel prior to major natural flooding commencing in September 2022.</p> <p>Water for the environment delivered ahead of the natural flooding primed the forest for the natural flooding by providing an early flush through the forest, exporting carbon when temperatures were cooler. The 'hybrid' event in Gunbower Forest provided habitat for a significant waterbird breeding event and supported growth of wetland vegetation and the recovery of river red gum health.</p> <p>Cultural values and Traditional Owner aspirations for management of water on Country were also supported through these deliveries.</p>
Environmental Water Management			
<p>Manages specific Victorian Environmental Water Holder entitlements for the Campaspe River (including the Coliban River), Loddon River System (including Tullaroop, Birchs, Serpentine and Pyramid creeks) and 16 Central Murray and Mid Loddon wetlands, and seven Wimmera Mallee Pipeline wetlands.</p> <p>Collaborates with key partners, provide input to water policy, deliver technical investigations.</p> <p>Ensures Traditional Owner Groups have input into planning processes to incorporate cultural values.</p> <p>Ensures shared benefits for key recreational users and the regional economy.</p> <p>Manage flow related issues in unregulated catchments as required.</p>	<p>North Central Regional Catchment Strategy 2021-27</p> <p>North Central Regional Waterway Strategy 2014-22</p>	<p>Water for Victoria Victorian Waterway Management Strategy</p> <p>Murray Darling Basin Plan</p> <p>Water is Life</p>	<p>Worked closely with key stakeholders and community in the development of the Seasonal Watering Proposals.</p> <p>The project delivered 35,400 ML (excluding unregulated flows and consumptive water deliveries) to wetlands and waterways across the region.</p> <p>These environmental and consumptive flows helped improve the environmental condition for target native species providing significant benefits to the water dependent values on the region's rivers and wetlands. Significant flooding of the Campaspe, Murray and Loddon Rivers in spring and early summer resulted in the majority of wetlands receiving natural filling resulting in a significant waterbird breeding event, including of threatened species, across the northern part of the catchment.</p> <p>Cultural values and Traditional Owner aspirations for management of water on Country were supported through water for the environment deliveries.</p>

Sustainable Agriculture

Projects	CMA Strategy	External Strategy	Performance commentary
Regenerative Agriculture			
Increases the capacity of north central Victorian agricultural communities to adopt emerging practices to improve soil, biodiversity and vegetation.	North Central Regional Catchment Strategy 2021-27 Regional Sustainable Agriculture Strategy 2015	National Soil Strategy Victorian Soil Health Strategy Australia's Biodiversity Strategy	Three farmer groups supported the delivery of 10 events raising awareness of regenerative agriculture. 52 soil tests were conducted to provide farmers with a better understanding of their soil. Demonstration sites provides opportunities for farmers to trial practices to ensure approaches are suitable and profitable for their farming operation. The Sustainable Soils Forum was attended by more than 140 participants who heard from expert speakers about the latest research, local practices and federal policy and direction to protect soil health. The Soil Health Guide – Carbon edition launched in 2023. Digging deeper for soils podcast series are engaging local farmers talking about their soils and the importance of soil health.
Plan2Farm			
Promote and utilise the Irrigation Farm Business Plan – Plan2Farm workbook to assist farmers to plan for their future.	North Central Regional Catchment Strategy 2021-27 Loddon Campaspe Irrigation Region Land and Water Management Plan 2020-30 Regional Sustainable Agriculture Strategy 2015	Water for Victoria	Plan2Farm project funding in partnership with Irrigated Cropping Council ended 30 June 2022. The CMA continues to promote the Irrigation Farm Business Plan workbook with key industry and agency partners.
Regenerative Agriculture Landcare Facilitator			
Directly supports rural, regional and urban communities, including Indigenous Australians to improve ecological conditions, farm sustainability and build resilience around changing climate and market demands.	North Central Regional Catchment Strategy 2021-27 North Central CMA Landcare Support Plan 2018-23 Regional Sustainable Agriculture Strategy 2015	Australian Pest Animal Strategy Australian Weeds Strategy Australian Framework for Landcare Community Call for Action Australian Government Threatened Species Strategy	The Regional Agriculture Landcare Facilitator (RALF) supports the Regenerative Agriculture project and primarily up to six local farming groups and facilitators to increase their knowledge, skills, and confidence in sustainable farming practices. Recent group surveys results indicate ~80% of responders found the support valuable. RALF direct and indirect engagement activities include field day demonstrations and one-on one discussions with facilitators and group members regarding sustainable farming practices and soil health. A monthly newsletter is also produced and circulated to more than 350 people that include articles from the agricultural industry. The work of the RALF program is further supported by the CMA's Regional Sustainable Agriculture Steering committee who meet quarterly.

Table 8 North Central CMA's Delivery Program's key initiatives and performance commentary

Sustainable Agriculture

Projects	CMA Strategy	External Strategy	Performance commentary
Healthy Productive Irrigated Landscapes			
<p>Implement the Loddon Campaspe Irrigation Region Land and Water Management Plan.</p> <p>Complete the LMIR Surface Water Management Strategy (LMIR SWMS).</p> <p>Develop the LCIR Traditional Owner and Aboriginal Landholder Engagement Plan.</p> <p>Support the development and management of water-use licences and associated Ministerial determinations.</p> <p>Takes responsibility for changes to Water-Use Objectives and Standard Conditions (including section 51 licence amendments).</p> <p>Implement Irrigation Development Guidelines.</p> <p>Partner with key organisations to ensure the State Environment Protection Policy (Waters)/GED obligations are met.</p>	<p>North Central Regional Catchment Strategy 2021-27</p> <p>North Central CMA Landcare Support Plan 2018-23</p>	<p>Victorian Landcare Program Action Plan</p> <p>Australian Pest Animal Strategy</p> <p>Australian Weeds Strategy</p> <p>Australian Framework for Landcare</p> <p>Community Call for Action</p> <p>Threatened Species Strategy</p> <p><i>EPBC Act</i></p>	<p>Delivery of high-priority actions from the Loddon Campaspe Irrigation Land and Water Management Plan is ongoing.</p> <p>Collaboration on initiatives like the GMID Drainage Strategy, Northern Victoria Irrigation Development Guidelines, Agriculture Redevelopment Coordinator role, and supporting Goulburn Murray Water's Water Efficiency Project.</p> <p>Development of a draft First Nations Engagement Plan for the Loddon Campaspe Irrigation Region to empower Aboriginal communities in agriculture.</p> <p>A draft LMIR Surface Water Management Strategy is in progress, with community consultations planned for 2023-24.</p> <p>Developing a procedure for Whole Farm Plans Incentives following DEECA SIP guidelines.</p> <p>Actively managing twelve new Irrigation Development (NID) referrals for various enterprises, including wine grapes, cropping, beef, dairy, market gardening, and sheep/cropping.</p>

Projects	CMA Strategy	External Strategy	Performance commentary
Reporting and Accounting for Salinity			
<p>Contributes to the implementation of the Murray Darling Basin Salinity Management Strategy (BSM2030).</p> <p>Manages accountable actions for MD BSM2030 Salinity Register entries within the north central Victoria.</p> <p>Contributes to Victoria's Annual Murray Darling Basin Salinity Management Strategy Report.</p> <p>Assess the salinity impact of environmental watering within the River Murray floodplain.</p> <p>Development of an improved landscape salinity model incorporating the understanding of surface water and groundwater interactions active in the generation of salt exports from Barr Creek and Tragowel Plains in northern Victoria.</p>	<p>North Central Regional Catchment Strategy 2021-27</p> <p>Loddon Campaspe Irrigation Region Land and Water Management Plan 2020-30</p>	<p>Murray Darling Basin Salinity Management Strategy 2030</p> <p>Murray Darling Basin Plan</p> <p>Water for Victoria</p>	<p>Completion of the Integrated Accountable Action Model (IAAM). The model will be an improved landscape salinity model incorporating the understanding of surface water and groundwater interactions active in the generation of salt exports from the Barr Creek and the Tragowel Plains in northern Victoria.</p> <p>Provided input to the review of the Pyramid Creek Salt Interception Scheme and Church's Cut decommissioning. Support to the Goulburn Murray Water - Connections project steering committee.</p> <p>Monitor surface water flows and salinity to enable the calculation of the salt load exports from the outflows to rivers and streams.</p> <p>Monitor groundwater and water table behaviour in support of the completion of the five yearly assessment of the Barr Creek and Tragowel Plains.</p> <p>Progress towards assessing the current condition of 355 groundwater bores in northern Victoria and installing 20 digital loggers.</p> <p>Co-ordinate regional steering committee and technical working group for supporting CMA compliance in meeting obligations to BSM2030 (quarterly meetings).</p>

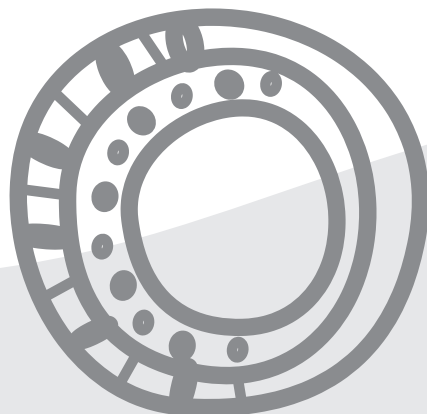


Table 8 North Central CMA's Delivery Program's key initiatives and performance commentary

Strategy and Partnerships

Projects	CMA Strategy	External Strategy	Performance commentary
Victorian Landcare Grants & Regional Landcare Coordinator			
<p>A rigorous process enables funding through the Victorian Landcare Grants program to local Landcare groups.</p> <p>Support local Landcare Networks and groups to undertake regional NRM activities.</p>	<p>North Central Regional Catchment Strategy 2021-27</p> <p>North Central CMA Landcare Support Plan 2018-23</p>	<p>Victorian Landcare Program Action Plan</p> <p>Australian Pest Animal Strategy</p> <p>Australian Weeds Strategy</p> <p>Australian Framework for Landcare</p> <p>Community Call for Action</p> <p>Threatened Species Strategy</p> <p>EPBC Act</p>	<p>The North Central CMA region has an active and resilient cohort of natural resource management volunteer groups with the CMA supporting more than 160 Landcare groups across the catchment.</p> <p>Core components of the Regional Landcare Coordinator role is providing support to and implementing the Landcare Support Plan and coordinating and devolving the Victorian Landcare Program to regional Landcare communities to undertake NRM activities and to build community knowledge and capabilities (Appendix 2).</p> <p>The RLC also continues to support the Landcare community through training and upskilling opportunities including field days to showcase effective Landcare group activities and a monthly newsletter with a readership of more than 1,700 people. The newsletter provides NRM extension advice, research findings, citizen science, upcoming events, grant opportunities and training opportunities.</p> <p>In addition, and led by the RLC, 2022 marked the 10th annual Chicks in the Sticks event with more than 90 women in attendance. The event celebrates the achievement of rural women in agriculture and the environment.</p>
Waterwatch and Citizen Science Programs			
<p>Supports people to actively care for their environment by participating in programs that monitor and report on the health of the region's land, water and biodiversity resources.</p> <p>Provides opportunities for people to participate in training programs that raise awareness and improve skills.</p> <p>Supports broader community to participate in activities that relate to the ecological health of the region.</p>	<p>North Central Regional Catchment Strategy 2021-27</p> <p>North Central Waterwatch and Citizen Science Action Plan 2020-2025</p> <p>North Central Regional Waterway Strategy 2014-22</p>	<p>Water for Victoria</p> <p>Victorian Waterway Management Strategy</p> <p>Protecting Victoria's Biodiversity 2037</p> <p>Dja Dja Wurrung Dhelkunya Dja Country Plan</p> <p>Taungurung buk dadbagi Taungurung Country Plan</p> <p>Yorta Yorta Whole-of-Country Plan 2021-2030</p>	<p>Citizen scientists are continuing to provide valuable information to our projects and programs including through Waterwatch with 72 volunteers monitoring 125 sites across the region. The results help inform project and program activities to improve river health.</p> <p>In 2022-23, Waterwatch recruited 10 new volunteers. A volunteer survey was also undertaken to identify areas of strengths and improvements for the program. Recommendations from the survey included greater opportunities for networking and socialising; greater reporting of trends in the Waterwatch data; and recruitment. These recommendations will help the 2023-24 program of works</p> <p>The River Detectives environmental educational program continues to grow with 31 schools and more than 1,500 students participating and engaged in the program.</p> <p>Citizen science data informed the development of seven River Health Reports that provides results from waterways across the region in terms of data from water quality, macroinvertebrate, Platypus eDNA sampling.</p>

Projects	CMA Strategy	External Strategy	Performance commentary
Statewide River Detective Program			
<p>Supports youth across the region to participate in educational programs.</p> <p>Raises awareness and improves our future leaders' skills and knowledge in natural resource management.</p>	<p>North Central Regional Catchment Strategy 2021-27</p> <p>North Central Regional Waterway Strategy 2014-22</p> <p>North Central Waterwatch and Citizen Science Action Plan 2020 -2025</p>	<p>Victorian Waterway Management Strategy</p>	<p>River Detectives is an engaging education initiative that connects young people to nature by caring for their local waterway. Students learn about the importance of healthy waterways through water quality testing and the benefits to land, plants, animals and people. Participating schools are provided with equipment, support, training and teaching resources.</p> <p>The program supports 95 schools who monitor 125 waterway sites. More than 3,674 students have been engaged in the program since its inception.</p>

Our Catchment, Our Communities

<p>Works with the community, government agencies and stakeholders to deliver integrated catchment management outcomes that align to the Regional Catchment Strategy.</p> <p>Working in partnership with Traditional Owners to deliver on mutual priorities with reference to Country Plans and Regional Catchment Strategy.</p>	<p>North Central Regional Catchment Strategy 2021-27</p>	<p>Our Catchments, Our Communities Integrated Catchment Management in Victoria 2016-19</p> <p>Dja Dja Wurrung Dhelkunya Dja Country Plan</p> <p>Taungurung buk dadbagi Taungurung Country Plan</p> <p>Yorta Yorta Whole-of-Country Plan 2021-2030</p>	<p>The North Central Our Catchments, Our Communities (OCOC) program supports improved regional NRM governance and partnerships, involving partners and communities in natural resource management planning through various activities. The Catchment Partners Forum and Regional Roundtables continue to be effective forums for engaging partners and community about NRM issues and collaborative opportunities across the region.</p> <p>The RCS MERI Plan is also complete and will provide the CMA with a framework to capture information on RCS implementation progress including with our partners.</p> <p>Traditional Owner Country Plans are considered in project planning and implementation to strengthen shared outcomes and relationships</p>
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Table 8 North Central CMA’s Delivery Program’s key initiatives and performance commentary

Strategy and Partnerships

Projects	CMA Strategy	External Strategy	Performance commentary
Aboriginal Partnerships and Projects Program			
<p>Works with Traditional Owners to improve participation in the Victorian water planning and management frameworks.</p> <p>Identifies and leverages opportunities for cultural heritage monitoring and mapping, through consultative structures that address the rights and interests of Victorian Traditional Owners.</p> <p>Supports self-determination of Aboriginal and Torres Strait Islander people within our region.</p>	<p>North Central Regional Catchment Strategy 2021-27</p> <p>North Central CMA Stretch RecAP 2022-2025, Galkangu</p> <p>North Central Regional Waterway Strategy 2014-22</p>	<p>Water for Victoria National Water Initiative</p> <p>The Living Murray Water is Life</p> <p>Dja Dja Wurrung Dhelkunya Dja Country Plan</p> <p>Taungurung buk dadbagi Taungurung Country Plan</p> <p>Yorta Yorta Whole-of-Country Plan 2021-2030</p>	<p>In March 2023, North Central CMA with Traditional Owner groups celebrated the launch of Galkangu (Dja Dja Wurrung language for ‘we build together, we make together, we are more connected to Country’) Stretch Reconciliation Action Plan (RAP) 2022-2025.</p> <p>RAP Working Group membership includes six First Nations representatives and CMA staff. This group track progress of actions outlined in the RAP and provide guidance and support to their implementation.</p> <p>We continue to support the School-based Aboriginal Trainee program by funding two positions. The program is aimed at providing pathways for students into natural resource management. Three students from previous programs have secured full time work.</p> <p>Barapa Barapa and Wamba Wemba Traditional Owners have come together to map cultural heritage at Lake Murphy, the report will capture tangible and intangible stories from our Elders.</p> <p>North CMA celebrated NAIDOC week including staff attendance at the Bendigo and District Aboriginal Cooperative (BDAC) flag raising ceremony and the City of Greater Bendigo flag raising ceremony. North Central CMA staff also attended the annual BDAC NAIDOC Ball and sponsored and attended the BDAC NAIDOC Children’s Day event.</p>



Major Projects

Projects	CMA Strategy	External Strategy	Performance commentary
Guttrum Benwell Forest Floodplain Restoration Project			
<p>Reinstates a more natural flooding regime for the forest, particularly to address the reduced frequency and duration of floods by delivering water for the environment to the forest and semi-permanent wetlands via pump stations and levees to contain water on the floodplain.</p>	<p>North Central Regional Waterway Strategy 2014-22</p>	<p>Water for Victoria Victorian Waterway Management Strategy Murray Darling Basin Plan</p>	<p>The Victorian Murray Floodplain Restoration Project (VMFRP) aims to enhance the highly valued floodplains and consists of nine distinct project sites on the Murray River in Victoria. Works will generally involve construction of weirs, regulators, pump stations, and improvements to existing and new flood levees and access tracks, so that a more natural environmental watering regime can be achieved.</p> <p>An Environment Report has been prepared by North Central CMA and is ready for public exhibition and assessment by the Victorian Minister for Planning. Further work on the VMFRP project was paused in April 2023 pending the confirmation of funding for final approvals steps and future construction works. North Central CMA remains committed to delivering the project for its environmental and community benefits and stands ready to recommence the project pending funding outcomes.</p>
Gunbower Forest Floodplain Restoration Project			
<p>Enables the delivery of environmental water to the wetlands and forest of the Gunbower National Park to mimic a natural flood event, including delivering water to almost half of the permanent and temporary wetlands and river red gums with flood dependent understorey.</p> <p>Provision of infrastructure to enable the deployment of water to land that can currently not be watered by any other infrastructure.</p>	<p>North Central Regional Waterway Strategy 2014-22</p>	<p>Water for Victoria Victorian Waterway Management Strategy Murray Darling Basin Plan</p>	<p>The Victorian Murray Floodplain Restoration Project (VMFRP) aims to enhance the highly valued floodplains and consists of nine distinct project sites on the Murray River in Victoria. Works will generally involve construction of weirs, regulators, pump stations, and improvements to existing and new flood levees and access tracks, so that a more natural environmental watering regime can be achieved.</p> <p>An Environment Report has been prepared by North Central CMA and is ready for public exhibition and assessment by the Victorian Minister for Planning. Further work on the VMFRP project was paused in April 2023 pending the confirmation of funding for final approvals steps and future construction works. North Central CMA remains committed to delivering the project for its environmental and community benefits and stands ready to recommence the project pending funding outcomes.</p>

Table 8 North Central CMA’s Delivery Program’s key initiatives and performance commentary

Major Projects

Projects	CMA Strategy	External Strategy	Performance commentary
Native Fish Stimulus Package of Works			
<p>Addressing the highest priority remaining barriers to fish passage in the organisation’s Native Fish Recovery Plan – Gunbower and lower Loddon.</p> <p>Undertake construction of or improvements to fishways within the Gunbower and lower Loddon Systems to improve fish passage. Works complement and contribute to the North Central CMA’s Native Fish Recovery Plan to increase native fish populations.</p>	<p>North Central Regional Catchment Strategy 2021-27</p> <p>North Central Regional Waterway Strategy 2014-22</p> <p>North Central CMA Native Fish Recovery Plan – Gunbower and lower Loddon</p>	<p>Water for Victoria</p> <p>Victorian Waterway Management Strategy</p>	<p>Ecological evaluation for the effectiveness of Koondrook Weir is complete with results showing threatened and endangered native fish species are moving through the infrastructure. The project received industry recognition at the Australian Water Association and River Basin Management Society Awards.</p> <p>Construction works commenced for Taylors Weir Fishway. This project will facilitate movement of threatened species such as silver perch and Murray cod and recruitment in the Gunbower and lower Loddon region.</p> <p>Phase 1 constructions works undertaken for the Gunbower Weir fishway upgrade. Funding applications have been submitted for completion of this construction project in 2024.</p>



Statutory Functions and Floodplain Management

Projects	CMA Strategy	External Strategy	Performance commentary
Administration of Statutory Functions			
<p>Provide advice to the community, development industry and local government about the potential impacts of flooding.</p> <p>Protect waterways from the impacts of third party works through the Works on Waterway Permit Scheme.</p>	<p>North Central Regional Catchment Strategy 2021-27</p> <p>North Central Regional Floodplain Management Strategy 2018-28</p>	<p>Victorian Floodplain Management Strategy 2016</p>	<p>Provided extensive expert advice to the community, emergency services, development industry and local government about the potential and real impacts of flooding including presence at the Incident Control Centre during the October 2022 flooding.</p> <p>Compliant with statutory obligations regarding approving works on waterways permits and floodplain referrals.</p>
Regional Floodplain Management Strategy Implementation			
<p>Support local government, DEECA (DELWP), VicSES and the community to implement the priorities of the Regional Floodplain Management Strategy (RFMS).</p> <p>Deliver projects that support the priorities of the RFMS.</p>	<p>North Central Regional Catchment Strategy 2021-27</p> <p>North Central Regional Floodplain Management Strategy 2018-28</p>	<p>Victorian Floodplain Management Strategy 2016</p>	<p>The Regional Floodplain Management Strategy is in its sixth year of implementation.</p> <p>The Regional Floodplain Management Strategy Mid-term Implementation Snapshot was completed that included engagement with lead agencies to review and update the Regional Work Plan to set the priorities for the next five years of the strategy delivery.</p> <p>More than 44% of the 194 actions identified in the RFMS Work Plan are underway or complete.</p>

1.11 Business Improvement Program

With a commitment to continual improvement and organisational development, the North Central CMA identifies and delivers a targeted suite of business improvement (Table 9) initiatives each year, some of which are the focus of effort over multiple years and some of which are shorter term. The implementation of the program ensures we continue to make significant progress against identified business improvement opportunities.

The initiatives below, as documented in our 2022-23 to 2026-27 Corporate Plan, focus on the people and culture, the processes and systems and the approaches and strategies that support our NRM activities and are informed by various sources including the Minister's Letter of Expectations and an external Organisational Performance Excellence review completed in 2017.

Our Corporate Plan now includes a section regarding foundational initiatives, some of which are identified below, that are an ongoing focus rather than a specific timeframe that support our strategic direction.

Table 9 Business Improvement program performance

Initiatives	Timeframe	Performance
People and culture		
<p>North Central CMA values equal representation, recognition, reward, opportunity, irrespective of gender. We have a continuing focus on diversity and inclusion through implementation of our Gender Equality Action Plan over the next four years.</p> <p>We have an ongoing emphasis on building capability through fostering talent and developing future leaders across all levels of our organisation. In addition to individual development, in 2022-23 we will have a renewed focus on our whole organisation approach to training and skills development in developing organisational competencies.</p> <p>Priority initiatives include:</p> <ul style="list-style-type: none"> • Review training program • Ensure implementation of Gender Equality Plan Actions 	<p>2022-23</p> <p>2021-25</p>	<p>Organisational learning and development program reviewed, and a three-year program is now underway to further build staff capabilities.</p> <p>Gender Equality Action Plan 2022-26 in progress of implementation, of 17 actions, four are complete and nine are in progress or ongoing. Implementation supported by a refresh of our diversity and inclusion intranet page and supporting tools.</p>

Initiatives	Timeframe	Performance
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Climate change adaptation and mitigation		
<p>The North Central Climate Change Adaptation and Mitigation Plan describes how the region’s natural resources are likely to respond to climate change and sets out adaptation and mitigation opportunities.</p> <p>More recently, the North Central CMA has created a Climate Change Commitment and Action Plan that embeds action into our work and climate change adaptation and mitigation is a key focus of the 2021-27 North Central RCS and will continue to shape regional NRM programs..</p> <p>Priority initiatives include:</p> <ul style="list-style-type: none"> • Support staff to champion climate change from across the CMA, to increase capacity, and support action. • Update and renew North Central Climate Change Adaptation and Mitigation Strategy. • Implementation of our CMA Climate Change Action Plan. 	<p>2022-23</p> <p>2023-24</p> <p>2022-28</p>	<p>The North Central Climate Change Adaptation and Mitigation Plan 2015 will be reviewed in 2023. The review will identify aspects of the plan that require updating due to new climate change knowledge to inform adaptation and mitigation pathways.</p> <p>The Climate Change Commitment Action Plan has identified 16 actions with 15 actions in progress. In addition, and in support of the CMA’s commitment to climate change action, the CMA has convened a CMA Climate Change and Sustainability Committee; undertaken a benchmark audit of CMA emissions and developed a Pathway to Net Zero Plan; partnership initiatives to maximise the benefits of carbon market investment; partner of the Greater Bendigo Climate Collaboration project.</p>

Supporting Traditional Owner and Aboriginal self-determination

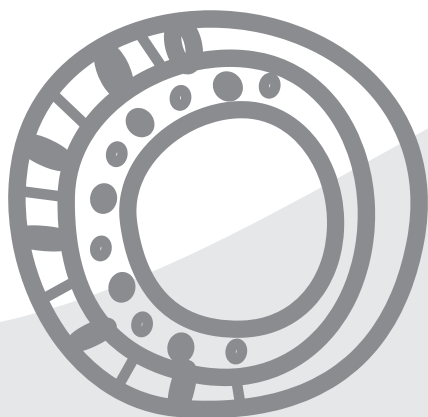
<p>We will continue to build relationships with the seven Traditional Owner groups in our region to achieve self-determined participation and leadership and natural resource management. Programs will be developed together guided by key drivers including Recognition and Settlement Agreements, Country Plans, and our Reconciliation Action Plan.</p> <p>Priority initiatives include:</p> <ul style="list-style-type: none"> • Renewal and implementation of our Reconciliation Action Plan. • Continue to build the cultural competency of the CMA to provide a culturally safe and inclusive workplace. • An increase of Traditional Owners and Aboriginal Victorians employed to actively care for Country, enabled through skill development and employment opportunities and engaging Aboriginal owned enterprises. 	<p>2022-23</p> <p>Ongoing</p> <p>Ongoing</p>	<p>Our second, Galkangu ‘build together’ Reconciliation Action Plan 2022 – 23 was endorsed by Reconciliation Australia in November 2022 and officially launched by the CMA Board in March 2023.</p> <p>Supporting Traditional Owner self-determination is key to the CMA’s Reconciliation Action Plan and day-to-day interactions. This is demonstrated through the engagement of Traditional Owners to co-deliver two CMA/DJAARA projects and associated works. In addition, staff are employed directly through the North Central CMA to deliver projects such as Aboriginal Water Officer, The Living Murray Indigenous Partnership project officer and the Aboriginal Programs and Partnerships manager.</p> <p>Building staff cultural competency continued during the reporting period including the delivery of three White Privilege training sessions and partnership with Dumawal (business arm of DJAARA) to develop and implement a Cultural Competency Framework.</p>
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Table 9 Business Improvement program performance

Initiatives	Timeframe	Performance
Community engagement model		
<p>The community is at the centre of all we do and our communities and their needs change over time. During 2022 and beyond we will ensure our engagement approaches, through a renewed Engagement Strategy, respond to our stakeholder needs and support the delivery of the North Central Regional Catchment Strategy 2021-27 vision and aspirations.</p> <p>We will work with the Community Leaders' Group to monitor the effectiveness of the Engagement Strategy and review our Community Engagement Governance Framework to ensure our stakeholders' expectations are met in a changing operating environment.</p> <p>Priority initiatives include:</p> <ul style="list-style-type: none"> • Implementation of a renewed Engagement Strategy. • Review community Engagement Governance Framework. • Implement future directions and challenges for engagement. 	<p>Ongoing</p> <p>2022-23</p> <p>2022-23</p>	<p>The Board-endorsed 2022-27 Engagement Strategy aligns closely with the Victorian government key policy area of 'Community Engagement and Partnerships'. The strategy provides engagement direction, includes focus areas and challenges for the next six years with clear and measurable objectives to deliver on policy outcomes and RCS aspirations.</p> <p>The Community Leaders' Group, a subcommittee of the Board, has oversight and provides direction regarding implementation that is informed by staff updates and through individual membership on project and program committees.</p> <p>The Community Engagement Governance Framework is currently under review and will be renewed in the 2023-24 financial year to support our commitment for two-way community engagement.</p>
New stewardship approaches		
<p>The North Central CMA is committed to creating lasting change. Our on-ground work is the first step in a trajectory of change and to continue on a positive trajectory it is essential that work-site progress is tracked over time and interventions made at key points.</p> <p>We share responsibility for work-site outcomes with the landholder with the CMA typically investing its effort up front and the landholder maintaining the site over time. We build on our NRM Audit and Protecting Investment, Increasing Capacity projects to develop new approaches to supporting landholder stewardship over the long term.</p> <p>Priority initiatives include:</p> <ul style="list-style-type: none"> • Implementation of a system to effectively manage stakeholder relationships post works. • Implement Post-works Site Stewardship Policy. 	<p>2022-23</p> <p>2022-23</p>	<p>Key contacts from multiple sources has been consolidated into a single system for managing stakeholder engagement with ability to categorise contacts for the purpose of maintaining relevant post works relationships and sharing of information.</p> <p>Development of a Post-works Site Stewardship Policy has been impacted by resourcing constraints, but will progress over the coming months, to enable embedding into MERI plans for new projects funded through NLP3 and EC6 funding.</p>

Initiatives	Timeframe	Performance
Project processes		
<p>The delivery of projects that support the sustainable management of the region’s natural resources is at the core of what we do for government and the community. We are always interested in ensuring that the way we manage our projects is effective and efficient and supports their delivery to time, cost and quality standards.</p> <p>Over recent years we have focused on the implementation of Project Lifecycle and budget management packs in our enterprise resource planning system and our focus this year builds on and creates further value from that work.</p> <p>Priority initiatives include:</p> <ul style="list-style-type: none"> • Improved document management framework to ensure project and corporate information is consolidated and structured for better business continuity and efficiency. • Continue to streamline day-to-day project management processes and provide enhanced tools for monthly project management. • Implementation of Business Efficiency review initiatives. 	<p>2022-23</p> <p>2022-24</p> <p>2022-25</p>	<p>During the year we continued to refine our document management practices which have been implemented for the 2023-24 year. The new approach will make identification of key project information easier to catalogue, find and ultimately archive at the completion of the project.</p> <p>Conversion of electronic paper forms into controlled workflows continues and systems for handling bulk survey information have been refined to ensure sustainability.</p> <p>Cost savings continue to be delivered to ensure ability to meet Business Efficiency Review commitments.</p>



1.12 Five Year Financial Review Performance

Table 10 provides a comparative summary of the CMA's financial results for the reporting year and the previous four years.

Table 10 **Five-year financial performance**

	2022-2023	2021-2022	2020-2021	2019-2020	2018-2019
	\$	\$	\$	\$	\$
Total revenue	23,802,254	20,050,816	21,801,717	15,086,885	13,514,080
Total expenditure	19,999,483	15,454,237	20,746,796	16,241,980	14,646,901
Total surplus/(deficit)	3,802,771	4,596,579	1,054,921	(1,155,095)	(1,132,821)
Current assets	17,927,641	14,071,708	9,578,771	7,737,932	7,851,134
Non-current assets	2,493,304	2,699,150	2,600,717	2,009,371	2,255,524
Total assets	20,420,945	16,770,858	12,179,488	9,746,763	10,106,658
Current liabilities	2,352,716	2,500,604	2,671,848	1,902,486	2,228,817
Non-current liabilities	127,218	132,014	125,979	137,054	106,737
Total liabilities	2,479,934	2,632,618	2,797,827	2,039,543	2,335,554



Current Year Financial Review

As of 30 June 2023, the North Central CMA recorded a \$3.8 million surplus from operating activities compared with a \$4.6 million surplus from operating activities in 2021–22.

In 2022–23, service delivery expenditure was \$20 million compared to \$15.4 million in 2021-22. The increase in expenses is attributed to the provision of

funding for the construction of fishways as part of the Native Fish Stimulus Package of Works project.

At 30 June 2023, the North Central CMA held \$12.7 million in contracts representing works yet to be completed under funding contracts. Corporate services and project support delivered in-line with budget expectations and cost recovery principles.

Significant Changes or Factors Affecting Performance

Widespread flooding occurred across the North Central CMA catchment during October 2022. As a result, there was an immediate and unplanned focus to respond. The North Central CMA supported communities and partner agencies, including a presence at the Incident Control Centre located in Bendigo to support VICSES. The shift in focus delayed delivery of the project program however the Authority has considered this and with the

assistance of funders, delivery of works impacted by flooding have been amended with mutual agreement. Our workforce adopted a safe working approach to ensure continuity of all essential services and obligations. There were no other significant changes or factors which affected the North Central CMA's performance during the reporting period.

Capital Projects

The North Central CMA does not manage any capital projects.

Subsequent Events

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

Disclosure of Grants and Transfer Payments

In the reporting period the North Central CMA provided grants to 68 community groups totalling \$317,999.60 through the Victorian Government's Victorian Landcare Grants Program (Appendix 2).



PART 2: GOVERNANCE AND ORGANISATIONAL STRUCTURE

2.1 Organisational Structure and Corporate Governance Arrangements

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

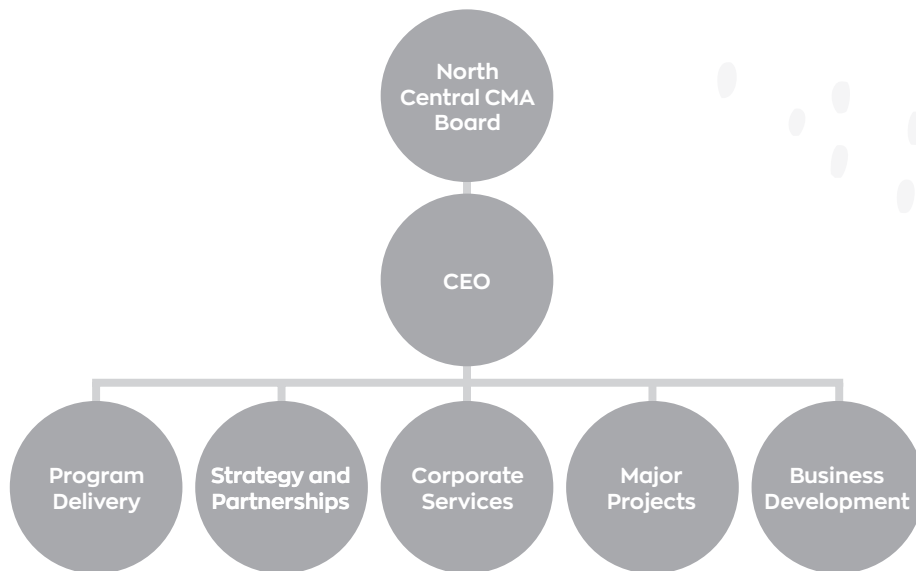


Figure 5 **Organisation structure**

Board and committees

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

As at 30 June 2023, the Board has four standing committees each chaired by a Board member. The committees support CMA strategies, initiatives and programs are complemented by a range of project specific committees.



Figure 6 **Board subcommittees**

2.2 Governing Board

Julie Miller Markoff (Chair) **CASTLEMAINE**

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

Julie came to central Victoria with extensive experience in leadership and facilitation of complex business transformation within service organisations and national consortia. Her expertise creates the buy in, commitment and pathways to implement strategic transitions. Her regional roles have all

involved catalyzing place-based innovation for better outcomes in environmental, social and economic development.

As a Director, she combines strong governance with progressive systems thinking and cultural leadership, inside and outside the Boardroom, to deliver social license and desired value.

Appointed Chairperson in October 2017, she has also chaired the Regional Catchment Strategy Steering Group, the Audit and Risk subcommittee and the advisory Community Consultative Committee.

Julie has a Master's Degree in Applied Science (Innovation), is an Advanced Analytic Network Leadership Coach, and is a member of the Australian Institute of Company Directors. She co-founded and chaired the bHive co-operative (Australia's first platform co-operative) and was previously Board Chair of Heathcote Health.

Julie is committed to exploring sustainable, climate responsive investments in natural resource management, creating shared benefits from water use, and forming diverse partnerships to increase stewardship and care of the catchment.

Charlie Gillingham **LAKE CHARM**

Charlie is an irrigation/dryland farmer from Lake Charm, the former Chair of the Natural Resource Management Committee and has been 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.

Charlie 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.

Charlie is Mayor of the Gannawarra Shire and is also involved in numerous local community groups.

Richard Carter **NEWLYN**

Richard operates a rural water consultancy and water brokering business, which he combines with a small berry farm from his property at Newlyn.

He is an active member of his local Landcare group, as well as various other community organisations.

Richard has also spent many years involved in natural resource management, predominantly in the water industry and has a keen 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.

Clinton Tilley **CARLSRUHE**

Clinton is a private consultant in the private family management, property and start up industries. Clinton has previously been a CEO and Senior Manager of a Private Family Group for 18 years spanning, corporate strategy, timber milling, innovation and wholesaling, marina operations, property development and investment, whisky investments and modular construction. Prior to that Clinton was a corporate banker for the commencement of his career.

Clinton has a passion for sustainability in life, construction and general use of carbon.

Graham Atkinson
DJA DJA WURRUNG

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

He is a graduate of the Australian Institute of Company Directors good governance program (2013) and is an accredited mediator under the National Mediation Association (2013). He is a former Principal Consultant of Atkinson Consulting Group but now in semi-retirement. In his previous role he spent 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 a former Director of Native Title Service Victoria and the Federation of Victorian Traditional Owners Corporation (FVTOC). He is currently Chair of Federation Enterprises Pty Ltd, the economic development arm of FVTOC, and Chairs its subsidiary, Barpa Constructions Pty Ltd, which is a joint venture with ICON Constructions. He is a founding member and Director of Dja Dja Wurrung Clans Aboriginal Corporation and Director of Dja Dja Wurrung 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.

In 2017, Graham was appointed to the newly established Board for the Judicial Commission of Victoria as a non-Judicial Community Member. He is also a Parks Victoria Board member. In 2021 he was appointed to the Victorian Aboriginal Employment and Economic Council and is a board member on the Melbourne Academic Centre for Health (MACH) and co-chair of its Aboriginal Leadership Group

Sally Mitchell
SAMARIA

Sally has lived and worked on her families' irrigated farms for most of her life located in the northern end of the catchment and is committed to the protection and enhancement of environmental assets that deliver environmental, economic and social benefits.

Sally has a strong interest in involving young people in community projects, so that the bank of knowledge built up over many years can be passed on and that new and innovative ways can be incorporated. She believes that communities need good leadership to thrive in times of change. A keystone in her beliefs is that good natural resource management goes hand in hand with sustainable farming practices.

Mary Bignell
TRENTHAM

Mary is a partner in a broadacre cropping and grazing enterprise, with properties in the Wimmera and Central Highlands of Victoria. She has been a Non-Executive Director of Grampians Wimmera Mallee Water from 2010 to 2019; and Barwon South West Waste Resource Recovery Group from 2018 to 2022.

With qualifications in agricultural science, Mary has experience working in governance, natural resource management, emergency management, agribusiness, community development and primary production.

Jan Boynton
WILSONS HILL

Jan has had more than 25 years in executive positions in state and local government, including as a director with both the Shire of Campaspe and the City of Greater Bendigo, inaugural CEO of the North Central CMA, Regional Director of the Department of Natural Resources and Environment, North West Region and Regional Director of Regional Development Victoria.

Jan also has an extensive background in Board governance and is a currently a Director of Haven: Home, Safe; CVGT Australia, Bendigo Jockey Club and is Chair of Lifeline Loddon Mallee and the Bendigo Art Gallery.

Jan and her partner run a cattle stud in the Loddon catchment.

The following table outlines Board member names/role, term and meeting attendance for the reporting period.

Table 11 **Board membership/term and meeting attendance**

Board Member	Term	Full Board meetings	Out-of-session
Julie Miller Markoff (Chairperson)	Oct 2021 – Sept 2025	10 of 10	2 of 2
Graham Atkinson	Oct 2019 – Sept 2023	8 of 10	1 of 2
Mary Bignell	Oct 2019 – Sept 2023	10 of 10	1 of 2
Jan Boynton	Oct 2021 – Sept 2025	10 of 10	1 of 2
Richard Carter	Oct 2019 – Sept 2023	9 of 10	1 of 2
Charlie Gillingham	Oct 2019 – Sept 2023	9 of 10	2 of 2
Sally Mitchell	Oct 2021 – Sept 2025	9 of 10	1 of 2
Clinton Tilley	Oct 2021 – Sept 2025	8 of 10	1 of 2

2.3 Audit and Risk Committee Membership and Roles

Members are appointed by the Board, usually for a three-year term, and are subject to the committee's Terms of Reference. An independent external member also sits on the Committee.

Meetings are generally held bi-monthly and at any other time on request of a committee member or the internal or external auditor. In 2022–23 the committee met five times.

The core responsibilities of the audit committee are to:

- ▶ Review and report independently to the Board on the Annual Report and all other financial information published by the North Central CMA.
- ▶ Assist the Board in reviewing the effectiveness of North Central CMA's internal control environment.
- ▶ Assist the Board in reviewing the effectiveness and efficiency of operations, reliability of financial reporting, and compliance with applicable laws and regulations.
- ▶ Determine the scope of the internal audit function and ensure its resources are adequate and used effectively, including coordination with the external auditors.
- ▶ Maintain effective communication with external auditors, consider recommendations made by internal and external auditors and review the implementation of actions to resolve issues raised.
- ▶ Oversee the effective operation of the organisation's risk management framework.

Table 12 **Audit and Risk Committee membership and meeting attendance**

Name		Term	Attended	Eligible to attend
Mary Bignell	Chair	1 July 2022 to 30 June 2023	5	5
Julie Miller Markoff		1 July 2022 to 30 June 2023	4	5
Graham Atkinson	Independent	1 July 2022 to 30 June 2023	5	5
Shamiso Mtenje	Independent External Member	1 July 2022 to 30 June 2023	5	5

Remuneration Committee

The purpose of the committee is to:

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

Table 13 **Remuneration Committee membership and meeting attendance**

Committee members	Attendance
Julie Miller Markoff	2 of 2
Charlie Gillingham (Chair)	2 of 2
Jan Boynton	2 of 2

Strategic Directions Committee

The purpose of the committee is to support the North Central CMA to deliver on the strategic direction of the North Central RCS and sub-strategies.

Table 14 **Strategic Directions Committee membership and meeting attendance**

Committee members	Total
Richard Carter	4 of 4
Charlie Gillingham	4 of 4
Clinton Tilley	2 of 4
Colin Smith	4 of 4

Community Leaders' Group (CLG)

The CLG is chaired by a North Central CMA Board member and overseen by an Executive Manager.

Community leaders have specific appointed roles as chair of project/program committees and/or participating in strategy initiatives e.g., membership on Board sub-committees. These projects and programs have a significant community interface with members bringing local knowledge and expertise to the committees.

CLG members share knowledge from their project and program committees' involvement and highlight community issues or concerns relevant to the work of the CMA. As a collective, the CLG has oversight of the North Central CMA's Engagement Strategy 2022-27 and reporting progress of its implementation to the Board.

The CLG met four times during the reporting period with membership and meeting attendance noted below.

Table 15 **CLG membership and meeting attendance**

Group members	Total
Sally Mitchell (Chair)	2 of 4
Faye Bail	3 of 4
Di Bowles	2 of 4
Adam Campbell	2 of 4
Ken Coates	4 of 4
Ron Cosgrave	4 of 4
Alan Denehey	4 of 4
Gabby Gamble	1 of 4
Ted Gretgrix	4 of 4
Rob Loats	4 of 4
Colin Smith (Deputy chair)	3 of 4

2.4 Occupational Health and Safety

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

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

Contractor worksites have pre-start assessment and interim inspections to ensure OH&S compliance, these Risk Management performance measures are reported monthly to the North Central CMA Board.

OH&S policies and procedures are in place and regularly reviewed. OH&S training is provided to all

employees with WorkSafe incidents reported under the *Accident Compensation Act 1985* and Part 5 of the *Occupational Health and Safety Act 2004 (VIC)*.

A number of initiatives were undertaken during the reporting period including a refresh of OHS Steering Committee health and safety representatives and the frequency of OHS. Frequency of OHS Committee meetings shifted to monthly to support timely responses to issues as they arise. The refresh of membership resulted in the need for training for new Health and Safety representatives (HSR) which has been booked, but yet to be completed.

The Staff Consultative Committee administers the North Central CMA's Wellbeing Program which includes a wide range of amenities, flu vaccinations, health checks, information sessions on mental health and wellbeing, and activities to support staff and workplace wellbeing and connectedness.

Table 15 is a summary of key OH&S data we monitor.



Table 15 **OH&S data**

Measure	Key performance indicator	2022-23 Target	2022-23	2021-22 Target	2021-22	2020-21 Target	2020-21
Hazards reported	No. of hazards	N/A	9	N/A	2	N/A	3
Incidents	No. of Incidents	N/A	17	N/A	23	N/A	24
	Rate per 100 FTE	N/A	24	N/A	33	N/A	32
	No. requiring first aid and or further treatment	0	6	0	2	0	11
Claims	No. of standard claims	0	NIL	0	NIL	0	1
	Rate per 100 FTE	N/A	(0)	N/A	(0)	N/A	0.6
	No. of lost time claims	N/A	NIL	N/A	NIL	N/A	1.3
	Rate per 100 FTE	N/A	(0)	N/A	(0)	N/A	0.6
	No. of claims exceeding 13 weeks	N/A	NIL	N/A	NIL	N/A	1
	Rate per 100 FTE	N/A	(0)	N/A	(0)	N/A	0.6
Fatalities	Fatality claims	N/A	NIL	N/A	NIL	N/A	NIL
Claim Costs	Average cost per standard claim	N/A	\$0	N/A	\$0	N/A	\$6,308
Return to work	Percentage of claims with RTW plan < 30 days	N/A	N/A	N/A	N/A	N/A	100%
Management commitment	Evidence of OH&S policy statement, objectives, and regular reporting to senior management; and OH&S plans (signed by CEO or equivalent)	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant
	Evidence of OH&S criteria(s) in purchasing guidelines (incl. goods, services & personnel)	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant
Consultation and participation	Evidence of agreed structure of designated work groups, health and safety	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant
	Compliance with agreed structure	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant
	No. of OHS Committee meetings	4	8	4	2	4	2

Measure	Key performance indicator	2022-23 Target	2022-23	2021-22 Target	2021-22	2020-21 Target	2020-21
Risk Management	Percentage of internal audits/ site safety plans, site inspections conducted as planned	100%	100%	100%	100%	100%	100%
	Percentage of reported incidents reviewed/ investigated	100%	100%	100%	100%	100%	100%
	No. of WorkSafe Improvement Notices	N/A	NIL	N/A	NIL	N/A	NIL
	Percentage of issues identified and actioned arising from: <ul style="list-style-type: none"> Internal audits; HSR improvement notices; and WorkSafe notices. 	100%	100%	100%	100%	100%	100%
Training	Percentage of managers and staff that have received OH&S training: <ul style="list-style-type: none"> induction; management training; and contractors and temps 	100%	100%	100%	100%	100%	100%
	Percentage of HSRs trained: <ul style="list-style-type: none"> upon acceptance of role (initial) retraining (annual refresher) 	100%	40%	100%	75%	100%	100%
Safety Investment as a % of payroll	PPE, equipment and other safety items	0.1%	0.2%	0.1%	0.1%	0.1%	0.3%
	Training	0.3%	0.5%	0.3%	1.3%	0.3%	0.2%
Wellbeing investment	Cost as a % of payroll	0.22%	0.20%	0.22%	0.31%	0.22%	0.64%
	Events, initiatives and ongoing programs	2	11	2	22	2	32
	Trained Mental Health First Aiders	2	16	2	18	2	26
	Employee Opportunity Officers/Peer Support	N/A	4	N/A	4	N/A	4

2.5 Employment and Conduct Principles

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

PART 3: WORKFORCE DATA

3.1 Public Sector Values and Employment Principles

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

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

Our people

Our people are our greatest asset, and we strive to provide a workplace that supports inclusion and participation for everyone. This is sustained by a workplace culture built on respect, and that is inclusive, adaptive, and agile. Our culture is underpinned by values of care, courage, and connection.

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

Learning and development

Through our Pursue your Potential Capability and Development Framework we continue to build organisational capability by fostering talent and developing leadership capabilities across all levels the organisation.

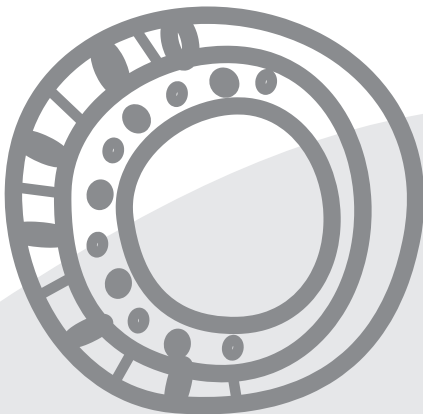
The framework describes leadership capabilities across all levels and roles and supports individuals in identifying their core capabilities, assessing their unique development needs, and supporting the formation of a customised development program to further develop staff capabilities.

We continue to promote the personal and professional development to achieve a flexible and agile public sector workforce responsive to our community while creating satisfying career paths for our people.

Professional development programs undertaken by employees during the reporting period included a range of leadership development programs such as Women in Water Leadership, White Privilege Workshops, The Performance Edge with LMA, Insight: Executive Leader for Women in Water.

Technical and safety- based programs including occupational violence training, Certificate IV in Government Investigations Floodplain Ecology, Wetland Plant Identification, Power BI Report Design Administering the *FOI Act*, First Aid, Mental Health First Aid, and HSR training.

Employees have also developed their skills and knowledge by attending training and educational seminars covering a range of topics including AFSS Annual Conference, Family Violence, Gender Equity, Cyber Crime, understanding burnout, mental health in the workplace, and understanding vicarious trauma.



3.2 Comparative Workforce Data

As of 30 June 2023, the North Central CMA employed the full-time equivalent of 60.60 people compared to the full-time equivalent of 59.36 people as at 30 June 2022. The breakdown of staff is as follows:

Table 16 **Comparative workforce data**

	June 2023						June 2022					
	Gender											
	All employees		Ongoing		Fixed term, Casual		All employees		Ongoing		Fixed term, Casual	
	Number (Head-count)	FTE	Number (Head-count)	FTE	Number (Head-count)	FTE	Number (Head-count)	FTE	Number (Head-count)	FTE	Number (Head-count)	FTE
Women	37	31.29	20	17.88	17	13.41	37	31.37	21	18.85	16	12.52
Men	30	28.51	15	14.70	15	13.81	28	27.19	16	15.90	12	11.29
Self-described	1	0.80	1	0.80	0	0.00	1	0.80	1	0.80	0	0.00
Age												
15-24	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
25-34	10	8.83	3	2.80	7	6.03	13	11.70	5	4.70	8	7.00
35-44	27	24.39	17	15.59	10	8.80	24	21.37	15	13.68	9	7.69
45-54	24	20.38	12	10.99	12	9.39	22	19.87	14	13.17	8	6.70
55-64	6	6.00	3	3.00	3	3.00	6	5.42	3	3.00	3	2.42
65+	1	1.00	1	1.00	0	0.00	1	1.00	1	1.00	0	0.00
Classification Data												
Band 4	2	1.63	0	0.00	2	1.63	2	1.26	1	0.84	1	0.42
Band 5	5	4.60	1	1.00	4	3.60	3	2.80	0	0.00	3	2.80
Band 6	23	19.48	10	8.79	13	10.69	22	19.28	10	9.49	12	9.79
Band 7	16	14.85	10	9.75	6	5.10	14	12.94	10	9.84	4	3.10
Band 8	10	8.36	8	7.16	2	1.20	14	12.40	10	8.70	4	3.70
Manager 1	7	6.68	4	3.68	3	3.00	6	5.68	4	3.68	2	2.00
Senior Manager 2 (PESES-2)	4	4.00	2	2.00	2	2.00	4	4.00	2	2.00	2	2.00
Chief Executive Officer	1	1.00	1	1.00	0	0.00	1	1.00	1	1.00	0	0.00
Total employees	68	60.60	36	33.38	32	27.22	66	59.36	38	35.55	28	23.81

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

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

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

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

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

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

3.3 Workforce Inclusion Policy

North Central CMA celebrates the differences between people and the contribution these differences make to our work and communities. We demonstrate care, courage, and connection through our work with communities, First Nations Peoples, our partners, and each other. We undertake natural resource management activities to achieve sustainably managed land, water and biodiversity resources that support productive and prosperous communities in a changing climate.

We believe in the inherent value of a diverse workforce reflective of the communities in which we operate. We will actively seek to accommodate the unique needs of many different employees, partners, and stakeholders. We value equal representation, recognition, reward, opportunity. Above all, we are committed to ensuring that all people are treated with respect and dignity.

We refreshed our Diversity and Inclusion Plan during 2023, over the next five years our objectives are to:

- ▶ Implement our Reconciliation Action Plan Galkangu ‘we build together’ 2022-2025.
- ▶ Implement our Gender Equality Action Plan 2022-2026, including annual gender equality audits.
- ▶ Improve accessibility in our workspaces and our events to prevent disability being a barrier to participation.
- ▶ Continue to visibly support transgender and gender diverse people within our organisation and our community.
- ▶ Through our renewed Engagement Strategy 2021-27 to improve our understanding of diversity in the communities with which we engage to ensure our engagement is more inclusive, with a particular focus on generational diversity and cultural and linguistically diverse communities

Table 17 **Progress of inclusion programs**

Progress of inclusion programs	Not started	In progress	Complete	Total actions
Gender Equality Action Plan 2022-2026	4	9	4	17
WaterAble day of Action initiatives 2022-23	1	0	2	3



Reconciliation Action Plan Galkangu 'we build together' 2022-2025

The North Central CMA's Galkangu (we walk together, we learn together, DJAARA language) Stretch Reconciliation Action Plan 2022 - 2025, guides the North Central CMA staff to walk and work together on Country with Aboriginal and Torres Strait Islander People and communities as equals to healing Country. Key objectives of the plan include:

- ▶ Increased employment of Aboriginal and Torres Strait Islander staff.
- ▶ Increased our support for Aboriginal and Torres Strait Islander businesses and suppliers through our procurement processes.
- ▶ Traineeship programs supporting development and career pathways for Aboriginal and Torres Strait Islander students into NRM and working on Country.
- ▶ Key partnership projects such as the River Tour with Dja Dja Wurrung, and Taungurung Traditional Owners, Wandering Together event in partnership with Barapa Barapa and Wamba Wemba Traditional Owners.
- ▶ Conversation Circles facilitated by Barapa Barapa Traditional Owners on Country.
- ▶ Days out on Country for North Central CMA staff to connect with Barapa Barapa and Wamba Wemba Traditional Owners.

Gender Equality Action Plan

North Central CMA has a long commitment to gender equity and championing gender representation.

- ▶ Inclusion of gender composition as a factor in formal succession planning tools and documents, including intersectionality.
- ▶ Mainstreaming flexible working arrangements, including part-time hours, flexible start and finish times, remote working, and other arrangements. 87% of our team have some form of flexibility arrangement.
- ▶ Continuing to narrow the gender pay gap by applying a gender lens to our recruitment, succession planning and executive remuneration policies; and providing secondment opportunities to step into leadership and senior leadership roles.
- ▶ Embedding a culture of commitment to the Gender Equality through ensuring all Executives include diversity and inclusion goals in their workplan, undertaking annual gender audit reporting, and implanting diversity and inclusion training across a range of dimensions (gender, culture, LGBTQI+, disability, age).
- ▶ Offering Family Violence training to all staff.
- ▶ Continued participation as a founding member of the City of Greater Bendigo's Coalition for Gender Equity and signatory to the gender equity strategy. The Coalition is a diverse collective of 32 organisations dedicated to advancing gender equity and preventing violence against women and children in Greater Bendigo.
- ▶ The CMA also encourages female participation in senior roles within the water sector by proactively providing leadership development opportunities that support and encourage women. These opportunities include programs such as the Insight Executive Leader for Women in Water program and Peter Cullen Trust Women in Water Leadership program

Wellbeing and inclusion

- ▶ The North Central CMA continues to offer the services of an Employee Assistance Program. The program provides employees and their immediate family members with access to professional and confidential counselling services for both work-related and non-work-related matters. In addition, 16 CMA staff are certified in Mental Health First Aid, with one undertaking a tailored program for Aboriginal and Torres Strait Islander mental health.
- ▶ Our flood response included providing our people with seminars on understanding burnout, mental health in the workplace, vicarious trauma, with an additional session on managing vicarious trauma for people managers, and targeted wellbeing checks for those directly supporting communities impacted by the floods.
- ▶ During 2022-23, we encouraged staff to participate in a wellbeing program, planned and managed by the Staff Consultative Committee. The program involves a range of work sponsored activities focusing on staff health and wellbeing. Activities included flu vaccinations, workplace resilience workshops, information sessions and support for mental wellbeing.
- ▶ Additionally, we have a Reward and Recognition program to enable employees across the organisation to directly acknowledge their colleagues. The program is designed to be inclusive and recognise individual preferences in how they are rewarded and acknowledged.

Table 18 **Workforce inclusion reporting**

Workforce inclusion policy initiative	2021-22	2022-23
Commit to women represented of at least 40% at Senior Manager levels	Executive Officer 17%M, 83%W Senior Executive Officer 75%M, 25%W All Executive (Incl CEO), 45%M 55%W	Executive Officer 29%M, 71%W Senior Executive Officer 75%M, 25%W All Executive (Incl CEO), 50%M 50%W
Accessibility to flexible working arrangements	84% of employees have some form of formal flexibility arrangement.	87% of employees have some form of formal flexibility arrangement.
Commit to improving the average gender pay gap ¹	Median pay gap 0.3% Mean pay gap -7.6%	Median pay gap 2.8% Mean pay gap -3.4%
Attract and retain First Nations employees	6% of our workforce identify as Aboriginal or Torres Strait Islander.	5% of our workforce identify as Aboriginal or Torres Strait Islander.

¹Measure includes whole of organisation excluding CEO.

3.4 Executive Officer Disclosure

An Executive Officer is defined as an executive under Part 3 of the PAA or a person to whom the Victorian Government's Public Entity Executive Remuneration Policy applies. All figures reflect employment levels at the last full pay period in June of the current and corresponding previous reporting year.

During the reporting period, the North Central CMA had one employee classified as an Executive Officer.

This was the Chief Executive Officer (CEO) who is male. There were no vacancies or special project executives employed during the reporting period.

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

PART 4: OTHER DISCLOSURES

4.1 Local Jobs First - Victorian Industry Participation Policy

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

During 2022-23 the North Central CMA had no procurement activities valued at \$1 million or more.

4.2 Social Procurement Framework

The North Central CMA is committed to supporting the Victorian government's directions under the Social Procurement Framework (SPF) and we recognise that we play a key role in advancing social and sustainable outcomes for Victorians.

Our Social and Sustainable Procurement Strategy enables a strategic and clear approach as to how we will deliver social and sustainable outcomes through our procurement in accordance with the SPF and beyond.

Furthermore, social procurement and sustainable procurement (also referred to as socially responsible procurement, social buying, or ethical purchasing) refers to procurements which:

- ▶ Result in progressive improvements in the lives of people who contribute to the CMA's supply chain and are impacted by supply chain decisions.
- ▶ Help achieve the CMA's organisational objectives towards delivering broader social benefits, through the procurement of goods or services that can provide superior social benefits.

The CMA is advancing social and sustainable objectives through procurement in accordance with the SPF and indeed, social procurement initiatives have been undertaken by the organisation prior to the introduction of the SPF e.g., developing opportunities for Victorian Aboriginal people through our Reconciliation Action Plan and project and program development and implementation including engaging local Indigenous entities as primary subcontractors to assist in delivering key activities.

The CMA's strategy prioritises SPF procurement objectives under social and sustainable headlines.

The objectives are detailed in Table 19 that includes type of procurement and focus areas. These SPF objectives were chosen based on their high degree of alignment with the CMA's strategic direction and values as well as being best positioned to advance our identified social procurement opportunities.

Table 19 **Social procurement reporting**

Metric Description	Unit of Measure	2022-23 (Actual)
Aggregate spend		
All suppliers		
Number of suppliers	Number	456
Total spent with suppliers	\$	11,563,120
Social benefit suppliers		
Number of social benefit suppliers	Number	15
Total spent with social benefit suppliers	\$	365,996
Objective: Opportunities for Victorian Aboriginal people		
Outcome: Purchasing from Victorian Aboriginal businesses		
Number of Victorian Aboriginal businesses engaged	Number	5
Total expenditure with Victorian Aboriginal businesses (excl. GST)	\$	298,256
Objective: Opportunities for Victorians with disability		
Outcome: Purchasing from Victorian social enterprises and Australian Disability Enterprises		
Number of Victorian social enterprises (led by a mission for people with disability) and Australian Disability Enterprises engaged (Group 1)	Number	2
Total expenditure with Victorian social enterprises (led by a mission for people with disability) and Australian Disability Enterprises (excl. GST) (Group 1)	\$	27,362
Number of Victorian social enterprises (led by a mission for people with disability) and Australian Disability Enterprises engaged (Group 2)	Number	1
Total expenditure with Victorian social enterprises (led by a mission for people with disability) and Australian Disability Enterprises (excl. GST) (Group 2)	\$	1,115
Objective: Opportunities for disadvantaged Victorians		
Outcome: Purchasing from Victorian social enterprises		
Number of Victorian social enterprises (led by a social mission for one of the five disadvantaged cohorts) engaged (Group 1)	Number	6
Total expenditure with Victorian social enterprises (led by a social mission for one of the five disadvantaged cohorts; excl GST) (Group 1)	\$	30,296
Number of Victorian social enterprises (led by a social mission for one of the five disadvantaged cohorts) engaged (Group 2)	Number	2
Total expenditure with Victorian social enterprises (led by a social mission for one of the five disadvantaged cohorts; excl GST) (Group 2)	\$	15,695
Objective: Sustainable Victorian social enterprises and Aboriginal business sectors		
Outcome: Purchasing from Victorian social enterprises and Aboriginal businesses		
Number of Victorian social enterprises engaged (Group 1)	Number	9
Total expenditure with Victorian social enterprises (excl. GST) (Group 1)	\$	66,624



4.3 Government Advertising Expenditure

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

4.4 Consultancy Expenditure

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

In 2022-23 there were three consultancies where the total fees payable was \$10,000 or greater. The total expenditure incurred in relation to these consultancies was \$46,891 (excl. GST).

Table 20 **Consultancy expenditure**

Consultant	Purpose of consultancy	Total approved project fee (excl. GST)	Expenditure 2022-23 (excl. GST)	Future expenditure (excl. GST)
RM Consulting Group	River Detectives strategic directions paper	19,091	19,091	-
Australian Workplace Strategies	Industrial Relations consultant (retainer)	16,800	16,800	-
Planology Pty Ltd	Legal Representation at VCAT	11,000	11,000	-

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

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

In 2022-23, there were three consultancies engaged during the year, where the total fees payable to the individual consultancies was less than \$10,000. The total expenditure incurred during 2022-23 in relation to these consultancies was \$17,474 (excl. GST).

4.5 Information and Communication Technology (ICT) Expenditure

In 2022-23, the North Central CMA had a total ICT expenditure of \$865,446 (Table 21).

Table 21 **Information and Communication Technology (ICT) Expenditure**

All operational ICT expenditure	ICT expenditure relating to projects to create or enhance ICT capabilities		
Business As Usual (BAU) ICT expenditure	Non-Business As Usual (non BAU) ICT expenditure	Operational expenditure (OPEX)	Capital expenditure (CAPEX)
(Total)	(Total = Operational expenditure and Capital Expenditure)		
865	-	830	35

Notes:

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

4.6 Emergency Procurement

During 2022- 23, the North Central CMA activated its Emergency Procurement on one occasion in accordance with the requirements of government policy and accompanying guidelines. No new contracts, valued at or more than \$100 000 (GST inclusive), were awarded in connection with the emergency, as described below.

Table 22 **Emergency Procurement Disclosure**

Nature of Emergency	Date of activation	Summary of goods and services procured under new contracts	Total spend on goods and services in response to the emergency	Number of new contracts awarded valued at \$100 000 (incl. GST) or more
Flooding	October 2022 to June 2023	Survey of flood levels following the spring 2022 natural flood events.	(a) \$87,914.75 (GST Inclusive)	0

(a) This is the total of all expenditure, including contracts under and over \$100 000.

4.8 Freedom of Information Act 1982

Application and operation of the Freedom of Information Act 1982

The purpose of the Act is to extend as far as possible the right of the community to access information held by government departments, local councils, Ministers and other bodies subject to the Act. As such an applicant has a right to apply for access to documents held by an Agency.

This comprises of documents created by or supplied to the Agency, and may also include maps, films, microfiche, photographs, computer printouts, computer discs, tape recordings, videotapes, emails, team chats and text messages. Information about the type of material produced by the North Central CMA is available on our website under its Part II Information Statement.

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

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

If an applicant is not satisfied by a decision made by the Department, under section 49A of the Act, they

4.7 Major Contracts

North Central Catchment management Authority did not enter into any major contracts during 2022-23. A 'major contract' is a contract entered into during the reporting period values at \$10 million or more.

have the right to seek a review by the Office of the Victorian Information Commissioner (OVIC) within 28 days of receiving a decision letter.

Making a request

Access to documents may be obtained through written request to the Authorised FOI Officer, and as detailed in Section 17 of the *Freedom of Information Act 1982*. An application fee of \$31.80 applies. Access charges may also be payable if the document pool is large, and the search for material, time consuming.

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

By mail:

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

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

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

FOI statistics/timeliness

During the reporting period the North Central CMA received five (5) FOI application requests under the *Freedom of Information Act 1982*.

Further information

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

4.9 Compliance with Building Act 1993

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

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

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

Table 23 **Building Act 1993** reporting

Number of major works projects undertaken (>\$50 000)	Nil
Number of building permits, occupancy permits, or certificate of final inspection issued in relation to buildings owned	Nil building permits Nil occupancy permits Nil certificates of occupancy
Number of emergency orders and building orders issued in relation to buildings	Nil emergency orders Nil building orders
Number of buildings that have been brought into conformity with building standards during the year	Nil buildings brought into conformity

4.10 Competitive Neutrality Policy

Competitive neutrality requires government businesses to ensure where services compete, or potentially compete with the private sector, any advantage arising solely from their government ownership be reviewed if it is not in the public interest. Government businesses are required to cost and price these services as if they were privately owned.

Competitive neutrality policy supports fair competition between public and private businesses and provided government businesses with a tool to enhance decisions on resource allocation. This policy does not override other policy objectives of government and focuses on efficiency in the provisions of service.

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



4.11 **Public Interest Disclosures Act 2012**

The North Central CMA is a public body subject to the *Public Interest Disclosures Act 2012*.

The purpose of the *Act* is to enable and facilitate the making of disclosures of improper conduct or corruption by public officers and public bodies, including the North Central CMA, its staff, members, and employees.

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

How to make a disclosure

Public interest complaints of improper conduct or detrimental action by the North Central CMA or any of its employees may be made to the Independent Broad-based Anti-Corruption Commission (IBAC).

Public interest complaints may be made anonymously, in writing, or orally, by contacting IBAC by phone or via their secure website:

Phone: 1300 735 135

Website: www.ibac.vic.gov.au

The North Central CMA is not permitted to receive public interest complaints made under the *Public Interest Disclosures Act*. If the North Central CMA believes a complaint may be a public interest complaint, it will ask that it be made directly to IBAC.

More information and contact details

As required under the *Act*, the North Central CMA has established procedures to facilitate and encourage the making of public interest complaints, and how the North Central CMA will manage the welfare of employees connected with public interest disclosures.

The North Central CMA's Public Interest Disclosure Procedures are available on our website.

For more information about public interest disclosures or the Victorian integrity system visit www.ibac.vic.gov.au/reporting-corruption



4.12 Compliance with Establishing Act

Catchment and Land Protection (CaLP) Act 1994

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

- ▶ Prepare, coordinate, monitor and review the Regional Catchment Strategy.
 - ▶ Prepare and submit an Annual Report on the condition and management of land and water resources in the region.
 - ▶ Annually, prepare and submit a Corporate Plan to the responsible Minister(s).
 - ▶ Comply with the Statement of Obligations.
 - ▶ In performing its functions and providing its services an Authority shall, in a manner consistent with relevant government policies, frameworks, strategies, plans and guidelines:
 - a) Facilitate and coordinate the management of catchments in an integrated and sustainable manner, including as it relates to land, biodiversity and water resources.
 - b) Take a sustainable approach by balancing social, economic and environmental outcomes.
 - c) Plan and make decisions within an integrated catchment management context.
 - d) Recognising the integral relationship between rivers, their catchments, coastal systems, and estuary and marine environments.
- e) Recognising the integral relationship between the land – its soil, water, vegetation and fauna – and associated natural ecosystems.
 - f) 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.
 - g) Provide opportunities for community engagement in the integrated management of catchments and natural assets, including land, biodiversity and water resources.
 - h) Promote and apply a risk management approach that seeks to protect, enhance and restore natural assets and reduce the impact of climate change.
 - i) Promote and adopt an adaptive approach to integrated catchment management, including continuous review, innovation and improvement.
 - j) Manage business operations in a prudent, efficient and responsible manner.



Water Act 1989

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

- ▶ Permits to construct and operate works on a waterway, compliance and community education.
- ▶ Resources to planning permit referrals for developments within a flood prone area.
- ▶ Responding to applications for flood levels, flood risk reports and flood information before development.
- ▶ Flood planning information and advice to councils, state emergency services, developers and others.
- ▶ Flood response action plans, including collection of flood information during and after a flood, and assistance with emergency planning and flood warning.
- ▶ Flood data management compliance with the Statement of Obligations. The North Central CMA is compliant with its statutory obligations under the *Water Act 1989*.
- ▶ Develop strategic partnerships with relevant stakeholders including public authorities and government agencies.

The North Central CMA is compliant with its statutory obligations under the *Water Act 1989* and Table 24 provides data relating to the work of the Statutory Floodplain Management Unit.

Table 24 **Statutory Floodplain data**

Unit	Target	Actual
No. of permits exempted	25	34
No. of permits issued	75	57
No. of permits rejected	-	1
No. of complaints investigated for unauthorised works	5	12
No. of formal planning referrals	500	862



4.13 Environmental Reporting

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

Objectives:

- ▶ Reducing the amount of waste by maximizing materials for reuse and recycling.
- ▶ Purchasing only green electricity.
- ▶ 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.
- ▶ Advocating for a reduction in emissions with our suppliers, partners and other stakeholders in the region.
- ▶ Achieving zero net emissions for the North Central CMA by 2030.

Energy

North Central CMA consumes energy primarily for office facilities. The data represented below was collected through Powercor.



Our target

- ▶ Reduction in energy consumption (kWh per FTE) from previous year.

Explanatory notes

- ▶ The power we do use is purchased through a 100% green power supply agreement.
- ▶ The main usage of electricity relates to air-conditioning and heating. The system in place is near end of life and is subject to replacement with a more energy efficient system in the next two years. Increased use is attributable to higher office attendance and ageing infrastructure.

Indicator	2022-23 electricity	2021-22 electricity	2020-21 electricity
Total energy usage segmented by primary source (mWh)	62.9	56.5	56.9
Purchased Electricity - Huntly Office	62.9	56.5	56.9
On-site electricity generated (mWh)	15.6	20.0	21.9
Exports	15.6	20.0	21.9
Units of energy used per FTE (mWh/FTE)	1.03	0.97	1.09
Units of energy used per unit of office area (kWh/m ²)	74	67	67

Waste

Staff at North Central CMA take care to divide waste into four general classes: landfill, recycling, organics and e-waste.



Staff are dedicated to minimising waste throughout the CMA by promoting the following initiatives:

- ▶ Avoiding single use food and drink containers.
- ▶ Reducing food waste as much as possible.
- ▶ Engage with environmentally friendly suppliers.
- ▶ Supporting buying of recycled content.

Our targets

- ▶ Reduce rubbish that is cleared by landfill.
- ▶ Increase the amount of waste cleared to compost.

Explanatory notes

- ▶ There is no reliable measure for kilograms of waste disposed and this category of waste is not material to our operations.

Paper

North Central CMA is becoming more efficient in relation to paper use by promoting a paper-light culture in the office. Software is installed on all printers to reduce the number of abandoned print jobs.



Our targets

- ▶ Reduction in total units of A4 equivalent copy paper used from previous year.
- ▶ Reduction in units of A4 equivalent copy paper used per user from previous year.

Explanatory notes

- ▶ All paper purchased from our supplier is certified.
- ▶ Where possible documents are viewed on screen and newsletters and publications are electronically distributed.
- ▶ Higher face to face engagement activity post Covid lifting overall print usage.

Indicator	2022-23	2021-22	2020-21
Total sheets of paper used	62,023	48,749	47,532
Units of copy paper used per user (sheets/active users)	785	633	699
Percentage of 75-100% recycled content copy paper purchased	-	-	-
Percentage of 50-74% recycled content copy paper purchased	-	-	-
Percentage of 0-49% recycled content copy paper purchased	100	100	100

Water

The data in the table below is based on water meter readings at the Huntly office. Roof water is harvested to supplement water used for toilet flushing.



Our target

- ▶ Reduction in water consumption (litres per FTE).

Explanatory notes

- ▶ Water consumption has increased due to staff returning to the office after working remotely during the COVID-19 pandemic but remains less than pre-pandemic levels.

Indicator	2022-23	2021-22	2020-21
Total units of metered water consumed by usage types (kilolitres)	74.2	46.5	31.0
Units of metered water consumed in offices per FTE (kilolitres/FTE)	1.22	0.79	0.56
Units of metered water consumed in offices per unit of office area (kilolitres/m2)	0.09	0.06	0.04

Transport

There are 17 vehicles in the North Central CMA's fleet of which 1 is electric and 1 is hybrid. The majority of the fleet are 4x4 utility vehicles required for working on unsealed roads.



Our target

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

Explanatory notes

- ▶ Until plug-in options become available in 4x4 utility vehicle configuration, fleet emissions will reflect usage, which in 2022-23 returned to higher rates of use reflecting post COVID-19 pandemic restrictions.
- ▶ The fleet will be progressively transfer to electric vehicles and fueled with renewable energy in place.

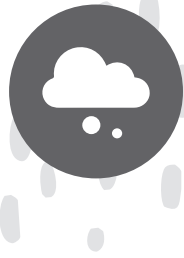
Operational vehicles	2022-23				2021-22				2020-21			
	Unleaded	Diesel	Electric	Total	Unleaded	Diesel	Electric	Total	Unleaded	Diesel	Electric	Total
Total energy consumption by vehicles (MJ)	190,399	989,594		1,179,993	166,461	845,528		1,011,989	181,057	1,313,452		1,494,509
Total vehicle travel associated with entity operations (km)	81,906	254,152	6,499	342,557	77,585	249,751	9,561	336,897	73,287	327,650	5,568	406,505
Total greenhouse gas emissions from vehicle fleet (t CO2-e)	11	60		71	12	93		105	27	72		99
Greenhouse gas emissions from vehicle fleet per 1000km travelled. (t CO2-e)	0.16	0.28		0.43	0.15	0.24		0.39	0.17	0.28		0.45

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.

Our target

- ▶ North Central CMA’s carbon footprint goal is to be at net zero by 2030.



Explanatory notes

With all electricity consumption being sourced from green power, remaining carbon emissions reflect travel related consumption. Changing the fleet over to EV is the priority action once these vehicles become available.

In addition, we are investing in a Community Carbon pilot project with four local councils to pair our carbon neutrality aspirations, and funding biodiversity / revegetation projects with the aim to achieve surplus carbon credits to offset any residual carbon footprint after achieving full electric conversion of our fleet.

Indicator	2022-23	2021-22	2020-21
Total greenhouse gas emissions associated with energy use (t CO2-e)	83	71	105
Total greenhouse gas emissions associated with air travel (t CO2-e)	5	1	-

Other information

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

4.14 Statement of Availability of Other Information

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

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

The information is available on request from: Freedom of Information Officer foi@nccma.vic.gov.au

4.15 Compliance with DataVic Access Policy

The information used to generate the catchment condition report in the North Central CMA's 2022-23 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.

4.16 Financial Management Compliance Attestation

I, Julie Miller Markoff on behalf of the Responsible Body, certify that the North Central Catchment Management Authority has no Material Compliance Deficiency with respect to the applicable Standing Directions under the *Financial Management Act 1994* and Instructions.



Julie Miller Markoff Chair
North Central CMA
26 September 2023

PART 5: 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 2023 in the following structure to provide users with the information about the Authority's stewardship of resource entrusted to it.

Financial statements

Comprehensive Operating Statement

Balance Sheet

Statement of Changes in Equity

Cash Flow Statement

Notes to the financial statements

1. About this report

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

2. Funding delivery of our services

Revenue recognised in respect of Government contributions and other income sources

2.1 Summary of revenue and income that funds the delivery of our services

2.2 Revenue and Income from transactions

3. The cost of delivering services

Operating expenses of the Authority

3.1 Summary of expenses incurred in delivery of services

3.2 Employee benefits in the comprehensive operating statement

3.3 Materials, maintenance, grants, contracts and consultancies

3.4 Other operating expenses

4. Key assets available to support output delivery

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

4.1 Total property, plant and equipment

5. Other assets and liabilities

Other key assets and liabilities

5.1 Receivables

5.2 Payables

5.3 Other non-financial assets

6. Financing our operations

Cash flow information, commitments for expenditure

6.1 Borrowings

6.2 Cash flow information and balances

6.3 Commitments for expenditure

6.4 Carry forward project funding

7. Risks, contingencies and valuation judgements

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

7.1 Financial instruments specific disclosures

7.2 Contingent assets and contingent liabilities

7.3 Fair value determination

8. Other disclosures

8.1 Ex-gratia expenses

8.2 Other economic flows included in net result

8.3 Responsible persons

8.4 Remuneration of executive officers

8.5 Related parties

8.6 Remuneration of auditors

8.7 Subsequent events

8.8 Australian Accounting Standards issued that are not yet effective

8.9 Economic Dependency

5.1 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 Assistant Treasurer 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 2023 and financial position of the Authority at 30 June 2023.

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

We authorise the attached financial statements for issue on 26 September 2023.



Julie Miller Markoff
Chairperson
26 September 2023



Brad Drust
CEO and Accountable Officer
26 September 2023



Adam Woods
Chief Finance Officer
26 September 2023



Victorian Auditor-General's Office

Independent Auditor's Report

To the Board of the North Central Catchment Management Authority

Opinion I have audited the financial report of the North Central Catchment Management Authority (the authority) which comprises the:

- balance sheet as at 30 June 2023
- comprehensive operating statement for the year then ended
- statement of changes in equity for the year then ended
- cash flow statement for the year then ended
- notes to the financial statements, including significant accounting policies
- declaration in the financial statements.

In my opinion, the financial report presents fairly, in all material respects, the financial position of the authority as at 30 June 2023 and its financial performance and cash flows for the year then ended in accordance with the financial reporting requirements of Part 7 of the *Financial Management Act 1994* and applicable Australian Accounting Standards.

Basis for Opinion I have conducted my audit in accordance with the *Audit Act 1994* which incorporates the Australian Auditing Standards. I further describe my responsibilities under that Act and those standards in the *Auditor's Responsibilities for the Audit of the Financial Report* section of my report.

My independence is established by the *Constitution Act 1975*. 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 Code of Ethics for Professional Accountants* (the Code) that are relevant to my audit of the financial report in Victoria. My staff and I have also fulfilled our other ethical responsibilities in accordance with the Code.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Board's responsibilities for the financial report 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 *Financial Management Act 1994*, 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.

In preparing the financial report, the Board is responsible for assessing the authority's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless it is inappropriate to do so.

Auditor's responsibilities for the audit of the financial report

As required by the *Audit Act 1994*, my responsibility is to express an opinion on the financial report based on the audit. My objectives for the audit are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

As part of an audit in accordance with the Australian Auditing Standards, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

- identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the authority's internal control
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board
- conclude on the appropriateness of the Board's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the authority's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the authority to cease to continue as a going concern.
- evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

I communicate with the Board regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

MELBOURNE
28 September 2023



Paul Martin
as delegate for the Auditor-General of Victoria

North Central Catchment Management Authority
Comprehensive Operating Statement
For the financial year ended 30 June 2023

	Notes	2023 \$	2022 \$
Revenue and income from transactions			
Government governance contribution	2.2.1	1,016,866	853,200
Government investor contributions	2.2.1	20,299,703	16,746,639
Revenue from other investors	2.2.3	1,991,603	2,295,679
Interest	2.2.2	477,880	37,512
Other income	2.2.4	16,202	15,497
Net gain on non-financial assets	8.2	-	102,289
Total revenue and income from transactions		23,802,254	20,050,816
Expenses from transactions			
Employee expenses	3.2.1	7,538,131	7,080,019
Depreciation	4.1.1	212,083	75,831
Materials, maintenance, grants, and consultancies	3.3	1,259,963	1,308,800
Contractors	3.3	9,227,054	5,282,258
Other operating expenses	3.4	1,762,252	1,707,329
Total expenses from transactions		19,999,483	15,454,237
Net result from transactions (net operating balance)		3,802,771	4,596,579
Other comprehensive income - Items that will not be reclassified to net result			
Changes in physical asset revaluation surplus		-	160,000
Comprehensive Result		3,802,771	4,756,579

The accompanying notes form part of these financial statements.

North Central Catchment Management Authority
Balance Sheet
as at 30 June 2023

ASSETS	<i>Notes</i>	2023	2022
		\$	\$
Financial assets			
Cash and deposits	6.2	16,523,797	12,867,762
Prepayments	5.3	264,615	219,353
Receivables	5.1	259,480	323,760
Contract Assets	5.1.2	879,749	660,833
Total financial assets		17,927,641	14,071,708
Non-financial assets			
Property, plant and equipment	4.1	2,493,304	2,699,150
Total non-financial assets		2,493,304	2,699,150
TOTAL ASSETS		20,420,945	16,770,858
LIABILITIES			
Liabilities			
Payables	5.2	669,256	825,080
Lease Liabilities	6.1	3,979	13,178
Employee related provisions	3.2.2	1,806,699	1,794,360
Total liabilities		2,479,934	2,632,618
NET ASSETS		17,941,011	14,138,240
EQUITY			
Contributed capital		8,755,693	8,755,693
Physical asset revaluation surplus		1,627,519	1,627,519
Accumulated surplus/(deficit)		7,557,799	3,755,028
TOTAL EQUITY		17,941,011	14,138,240

The accompanying notes form part of these financial statements.

North Central Catchment Management Authority
Statement of Changes in Equity
For the financial year ended 30 June 2023

<i>Notes</i>	Accumulated Surplus/(Deficit)	Contributed Capital	Reserves	Total
	\$	\$	\$	\$
Balance at 30 June 2021	(841,551)	8,755,693	1,467,519	9,381,661
Net result for the year	4,596,579	-	160,000	4,756,579
Balance at 30 June 2022	3,755,028	8,755,693	1,627,519	14,138,240
Net result for the year	3,802,771	-	-	3,802,771
Balance at 30 June 2023	7,557,799	8,755,693	1,627,519	17,941,011

The accompanying notes form part of these financial statements.

North Central Catchment Management Authority
Cash Flow Statement
For the financial year ended 30 June 2023

	<i>Notes</i>	2023	2022
Cash Flows from Operating Activities		\$	\$
Receipts			
Receipts from Government and other investors		23,664,927	21,209,438
Interest received		477,880	37,512
Net Goods and services tax received from the ATO		495,391	483,768
Other receipts		16,202	15,497
Total receipts		<u>24,654,400</u>	<u>21,746,215</u>
Payments			
Payments to suppliers		(13,275,177)	(9,531,158)
Payments to employees		(7,707,751)	(7,211,022)
Total payments		<u>(20,982,928)</u>	<u>(16,742,180)</u>
Net cash flows from operating activities	6.2.1	<u>3,671,472</u>	<u>5,004,035</u>
Cash flows from financing activities			
Repayment of principal portion of lease liabilities		(9,199)	(9,199)
Net cash used in financing activities		<u>(9,199)</u>	<u>(9,199)</u>
Cash flows from investing activities			
Purchase of non-financial assets		(6,238)	(35,630)
Proceeds from sale of non-financial assets		-	123,655
Net cash inflow / (outflow) from investing activities		<u>(6,238)</u>	<u>88,025</u>
Net increase in cash and cash equivalents		<u>3,656,035</u>	<u>5,082,861</u>
Cash and cash equivalents at beginning of financial year		12,867,762	7,784,901
Cash and cash equivalents at end of financial year	6.2	<u>16,523,797</u>	<u>12,867,762</u>

The accompanying notes form part of these financial statements.

North Central Catchment Management Authority
Notes to the Financial Statements
For the year ended 30 June 2023

NOTE 1. ABOUT THIS REPORT

The North Central Catchment Management Authority (The 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.

Accounting policies are selected and applied in a manner which ensures that the resulting financial information satisfies the concepts of relevance and reliability, thereby ensuring that the substance of the underlying transactions or other events is reported.

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

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 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 AAS 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:

- employee benefit provisions (Note 3.2.2);
- estimating discount rate when not implicit in the lease (Note 6.1);
- lease terms (Note 6.1);
- determining whether the lease arrangement is in substance short-term arrangement (Note 6.1);
- determining whether the performance obligations are sufficiently specific so as to determine whether the arrangement is within the scope of AASB 15 or AASB 1058 (Note 2.2);
- the timing of satisfaction of performance obligations (Note 2.2);
- determining transaction price and amounts allocated to performance obligations (Note 2.2); and
- fair value measurements of assets and liabilities (Note 7.3).

Rounding

Amounts in the financial statements have been rounded to the nearest \$1, unless otherwise stated. Figures in the financial statements may not equate due to rounding.

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 1049 *Whole of Government and General Government Sector Financial Reporting*.

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.

North Central Catchment Management Authority
Notes to the Financial Statements
For the year ended 30 June 2023

NOTE 2. FUNDING DELIVERY OF OUR SERVICES

INTRODUCTION

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 revenue and income predominately through State and Commonwealth Government Contributions.

2.1 Summary of revenue and income that funds the delivery of our services

Significant judgement: Grants contributions

The Authority has made judgements that the amounts received in government contributions should be recognised either under AASB 15 *Revenue from Contracts with Customers* if they contain sufficiently specific performance obligations or under AASB 1058 *Income of Not-for-Profit Entities* if they do not contain sufficiently specific performance obligations. Income from grants that are enforceable and with sufficiently specific performance obligations are accounted for as revenue from contracts with customers under AASB 15 and is recognised when the Authority satisfies the performance obligation by providing the relevant goods and services. Revenue is recognised over time/point in time (as applicable) using the input method.

	Note	2023	2022
		\$	\$
Government governance contribution	2.2.1	1,016,866	853,200
Government investor contributions	2.2.1	20,299,703	16,746,639
		<hr/>	<hr/>
		21,316,569	17,599,839
Interest	2.2.2	477,880	37,512
Income from other investors	2.2.3	1,991,603	2,295,679
Other Income	2.2.4	16,202	15,497
Net gain on non financial assets	8.2	-	102,289
		<hr/>	<hr/>
		2,485,685	2,450,977
Total revenue and income from transactions		<hr/> 23,802,254 <hr/>	<hr/> 20,050,816 <hr/>

Revenue and income that funds delivery of the Authority's services are accounted for consistently with the requirements of the relevant accounting standards disclosed in the following notes.

North Central Catchment Management Authority
Notes to the Financial Statements
For the year ended 30 June 2023

NOTE 2. FUNDING DELIVERY OF OUR SERVICES (CONTINUED)

2.2 Revenue and income from transactions

	2023	2022
	\$	\$
2.2.1 Government contributions		
Income recognised as income of a not- for-profit entity - AASB 1058		
State Government		
Government governance contribution	1,016,866	853,200
Investor Contributions		
Victorian River and Wetland Management	6,064,310	7,424,587
Victorian Landcare Program	444,416	983,732
Our Catchments, Our Communities	562,000	549,000
Emergency Services / Dept of Transport	146,940	155,836
Dryland Salinity Monitoring Program	50,000	50,000
Victorian Sustainable Irrigation Program	2,172,000	1,314,000
Victorian Environmental Water Holder	21,692	901,470
Floodplain Management	1,176,000	1,063,000
Flood Recovery	2,247,923	-
Victorian State Common Funding	2,226,750	-
Total State Government Contributions	15,112,031	12,441,625
Commonwealth Government		
The Living Murray	1,194,790	1,354,401
Other Commonwealth Funding	1,468,000	1,429,975
Total Commonwealth Government Contributions	2,662,790	2,784,376
Revenue recognised as revenue from contracts with customers - AASB 15		
Commonwealth Government		
National Landcare Programme - Sustainable Agriculture	1,099,270	331,063
National Landcare Programme - Sustainable Environment	1,425,612	1,189,575
Total Commonwealth Government Contributions	2,524,882	1,520,638
Total Investor contributions	20,299,703	16,746,639
Total Government contributions	21,316,569	17,599,839

Grants recognised under AASB 1058

The Authority has determined that the grant income included in the table above under AASB 1058 has been earned under arrangements that are either not enforceable and/or linked to sufficiently specific performance obligations.

Income from grants without any sufficiently specific performance obligations, or that are not enforceable, is recognised when the Authority has unconditional right to receive cash which usually coincides with receipt of cash. On initial recognition of the assets, the Authority recognises any increase in liabilities, decrease in assets, and revenue ('related amount') in accordance with other Australian Accounting Standards. Related amounts may take the form of:

- contributions by owners, in accordance with AASB 1004 *Contributions* ;
- revenue or a contract liability arising from a contract with a customer, in accordance with AASB 15;
- a lease liability in accordance with AASB 16 *Leases*;
- a financial instrument, in accordance with AASB 9 *Financial Instruments*; or
- a provision, in accordance with AASB 137 *Provisions, Contingent Liabilities and Contingent Assets*.

North Central Catchment Management Authority
Notes to the Financial Statements
For the year ended 30 June 2023

NOTE 2. FUNDING DELIVERY OF OUR SERVICES (CONTINUED)

2.2 Revenue and income from transactions (continued)

Grants recognised under AASB 15

Income from grants that are enforceable and with sufficiently specific performance obligations are accounted for as revenue from contracts with customers under AASB 15. These grants relate to the National Landcare Program. Revenue is recognised when the Authority satisfies the performance obligation by providing the relevant services to the relevant stakeholders (e.g., kms of fencing, hectares revegetated, hectares of pest control, service hours to deliver project). This is recognised based on the consideration specified in the funding agreement and to the extent that it is highly probable a significant reversal of the revenue will not occur. The funding payments are normally received shortly after the relevant obligation is satisfied. The value of services provided but not invoiced as at 30 June 2023 is included as a contract asset as disclosed at Note 5.1.2.

2.2.2 Interest	2023 \$	2022 \$
Interest on bank deposits	477,880	37,512

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

2.2.3 Income from Other Investors	2023 \$	2022 \$
Other investors	1,991,603	2,295,679

Other investors consist of funds received from organisations as partners in funding of not-for-profit major projects. The Authority has determined that these contributions are recognised as income of not-for-profit entities in accordance with AASB 1058 as contracts are not enforceable or do not have sufficiently specific performance obligations.

2.2.4 Other Income	2023 \$	2022 \$
Other Income	16,202	15,497

Other Income includes Freedom of Information fees, staff contributions towards the private use of motor vehicles and small adhoc payments from non-investment entities. This is recognised when the right to receive payment is established.

North Central Catchment Management Authority
Notes to the Financial Statements
For the year ended 30 June 2023

NOTE 3. THE COST OF DELIVERING SERVICES

INTRODUCTION

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.

3.1 Expenses incurred in delivery of services

	<i>Notes</i>	2023	2022
		\$	\$
Employee expenses	3.2	7,538,131	7,080,019
Materials, maintenance, grants, contracts and consultancies	3.3	10,487,017	6,591,058
Other operating expenses	3.4	1,762,252	1,707,329
Total expenses incurred in the delivery of service		<u>19,787,400</u>	<u>15,378,406</u>

3.2 Employee benefits

3.2.1 Employee benefits in the Comprehensive Operating Statement

	2023	2022
	\$	\$
Salaries and wages	5,460,639	5,334,866
Annual leave	467,043	457,082
Long service leave	64,429	37,061
Other leave	555,823	504,391
Superannuation	667,112	620,825
Other employee expenses	323,085	125,794
Total employee benefit expenses	<u>7,538,131</u>	<u>7,080,019</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 defined contribution superannuation plans that are paid or payable during the reporting period.

North Central Catchment Management Authority
Notes to the Financial Statements
For the year ended 30 June 2023

NOTE 3. THE COST OF DELIVERING SERVICES (CONTINUED)

3.2.2 Employee benefits in the balance sheet

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.

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.

	2023	2022
	\$	\$
Current provisions		
Annual leave		
Unconditional and expected to settle within 12 months	292,482	333,152
Unconditional and expected to settle after 12 months	97,494	111,051
Purchased Leave		
Unconditional and expected to settle within 12 months	34,061	33,432
Time in Lieu and rostered days off		
Unconditional and expected to settle within 12 months	49,783	61,902
Long service leave		
Unconditional and expected to settle within 12 months	169,782	215,799
Unconditional and expected to settle after 12 months	851,064	731,445
Provision for on-costs		
Unconditional and expected to settle within 12 months	67,157	99,816
Unconditional and expected to settle after 12 months	117,658	75,749
Total current provisions for employee benefits	<u>1,679,481</u>	<u>1,662,346</u>
Non-current provisions		
Long service leave		
Conditional and expected to be settled after 12 months	113,160	118,007
Provision for on-costs		
Conditional and expected to be settled after 12 months	14,058	14,007
Total non-current provisions for employee benefits	<u>127,218</u>	<u>132,014</u>
Total provisions for employee benefits	<u>1,806,699</u>	<u>1,794,360</u>

Reconciliation of movement in on-cost provision

	2023
	\$
Opening balance	189,572
Additional provisions recognised	165,120
Additions due to transfer in	18,758
Reductions arising from payments	(154,164)
Reductions resulting from settlement without cost	(21,171)
Unwind of discount and effect of changes in the discount rate	758
Closing balance	198,873
Current	184,815
Non-current	14,058

North Central Catchment Management Authority
Notes to the Financial Statements
For the year ended 30 June 2023

NOTE 3. THE COST OF DELIVERING SERVICES (CONTINUED)

3.2.2 Employee benefits in the balance sheet (continued)

Annual leave: Liabilities for annual leave and on-costs are recognised as part of the employee benefit provision as current liabilities, because the Authority does not have an unconditional right to defer settlements of these liabilities.

The annual leave liability is classified as a current liability, as the Authority does not have an unconditional right to defer settlement of the liability for at least 12 months after the end of the reporting period. Annual leave balances of less than 6 weeks are measured at the undiscounted amount expected to be paid, whilst balances above 6 weeks are measured as the present value of the estimated future cash outflows to be made by the entity.

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

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

Long service leave (LSL):

Unconditional LSL regardless of the expected timing of settlement, 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.

Any gain or loss following revaluation of the present value of non-current LSL liability is recognised as a transaction, except to the extent that a gain or loss arises due to changes in bond interest rates for which it is then recognised as an 'other economic flow' in the net result.

North Central Catchment Management Authority
Notes to the Financial Statements
For the year ended 30 June 2023

NOTE 3. THE COST OF DELIVERING SERVICES (CONTINUED)

3.2.3 Superannuation contributions

Employees of the Authority are entitled to receive superannuation benefits and the Authority contributes to defined contribution plans. The Authority has no employees that are members of a defined benefit plan.

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

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

	2023	2022
	\$	\$
Defined contribution plans		
Vision super	251,170	225,225
Aware Super	87,757	79,128
Australian Super Pty Ltd	89,614	94,678
Other schemes	248,112	221,795
Total	676,653	620,826

3.3 Materials, maintenance, grants, contracts and consultancies

	2023	2022
	\$	\$
Materials	282,708	360,159
Repairs and maintenance	66,934	40,888
Grants paid	845,956	845,293
Contractors	9,227,054	5,282,258
Consultants	64,365	62,460
Total materials, maintenance, grants, contracts and consultancies (i)	10,487,017	6,591,058

(i) The increase in total expenditure on maintenance, contractors and consultancies in 2023 is attributable to a number of factors:

- as staff return to office following COVID-19, repairs and maintenance return to normal levels
- volatility in cost of materials and equipment
- completion of fishway contract in 22/23 totalling \$4 million

Materials, maintenance, grants, contractors and consultancies are recognised as an expense in the reporting period in which they are incurred.

North Central Catchment Management Authority
Notes to the Financial Statements
For the year ended 30 June 2023

NOTE 3. THE COST OF DELIVERING SERVICES (CONTINUED)

3.4 Operating expenses

	2023	2022
	\$	\$
Information and communications technology	730,300	772,780
Fares and Accommodation	136,036	105,711
Advertising	55,282	33,692
Audits costs - internal and external	60,760	64,976
Motor vehicle costs	89,954	74,009
Insurance (general)	78,188	75,861
Meeting expenses	167,719	102,934
Minor Capital Purchases	62,554	75,478
Promotions and public relations	120,071	116,850
Training and education	87,547	150,572
Utilities	17,243	12,127
Uniforms and staff facilities	43,828	38,390
Leases - Low Value items*	-	14,177
Other operating expenses	112,770	69,772
Total other operating expenses	<u>1,762,252</u>	<u>1,707,329</u>

* Leases of IT equipment are leases of low-value items.

North Central Catchment Management Authority
Notes to the Financial Statements
For the year ended 30 June 2023

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.

4.1 Property, plant and equipment	Notes	2023	2022
		\$	\$
Land			
At fair value		960,000	960,000
	4.1.2	<u>960,000</u>	<u>960,000</u>
Buildings			
At fair value		1,325,000	1,325,000
Accumulated depreciation		(200,023)	(166,898)
	4.1.2	<u>1,124,977</u>	<u>1,158,102</u>
Plant and equipment			
At fair value		570,039	570,039
Accumulated depreciation		(525,658)	(516,807)
	4.1.2	<u>44,381</u>	<u>53,232</u>
Furniture and office equipment			
At fair value		371,318	365,079
Accumulated depreciation		(330,929)	(316,202)
	4.1.2	<u>40,389</u>	<u>48,877</u>
Right-of-use office equipment			
At fair value		42,893	42,893
Accumulated depreciation		(37,893)	(29,313)
	4.1(a)	<u>5,000</u>	<u>13,580</u>
Motor vehicles			
At fair value		724,163	724,163
Accumulated depreciation		(405,606)	(258,803)
	4.1.2	<u>318,557</u>	<u>465,360</u>
Net carrying amount		<u>2,493,304</u>	<u>2,699,150</u>

4.1(a) Total right-of-use assets: office equipment

This note explores right-of-use assets, a subset of the Authority's total assets, where right-of-use assets represent the Authority's right to use an underlying asset for the lease term.

	2023	2023	2023	2022	2022	2022
	\$	\$	\$	\$	\$	\$
	Gross carrying amount	Accumulated depreciation	Net carrying amount	Gross carrying amount	Accumulated depreciation	Net carrying amount
Office Equipment	42,893	(37,893)	5,000	42,893	(29,313)	22,160
Net carrying amount	<u>42,893</u>	<u>(37,893)</u>	<u>5,000</u>	<u>42,893</u>	<u>(29,313)</u>	<u>22,160</u>

	Office Equipment
	\$
Opening balance - July 2021	22,160
Depreciation	(8,580)
Closing balance – 30 June 2022	<u>13,580</u>
Opening balance - July 2022	13,580
Depreciation	(8,580)
Closing balance – 30 June 2023	<u>5,000</u>

North Central Catchment Management Authority
Notes to the Financial Statements
For the year ended 30 June 2023

4. KEY ASSETS AVAILABLE TO SUPPORT OUTPUT DELIVERY (CONTINUED)

4.1 Property, plant and equipment (continued)

Right-of-use asset acquired by lessees – Initial measurement

The Authority recognises a right-of-use asset and a lease liability at the lease commencement date. The right-of-use asset is initially measured at cost which comprises the initial amount of the lease liability adjusted for:

- any lease payments made at or before the commencement date less any lease incentive received; plus
- any initial direct costs incurred; and
- an estimate of costs to dismantle and remove the underlying asset or to restore the underlying asset or the site on which it is located.

Right-of-use asset – Subsequent measurement

The Authority depreciates the right-of-use assets on a straight-line basis from the lease commencement date to the earlier of the end of the useful life of the right-of-use asset or the end of the lease term.

In addition, the right-of-use asset is periodically reduced by impairment losses, if any, and adjusted for certain remeasurements of the lease liability.

Revaluation of property

Non-financial physical assets are revalued at fair value every five years in accordance with the Government purpose classifications defined in Financial Reporting Direction 103 Non-Financial Physical Assets (FRD 103). The Valuer-General Victoria (VGV) is the Government's independent valuation agency and is used by the Authority to conduct these scheduled revaluations.

Revaluations may occur more frequently if fair value assessments indicate material changes in values. In such instances, interim managerial revaluations are undertaken in accordance with the requirements of FRD 103. The Authority in conjunction with VGV, monitors changes in the fair value of each asset class through relevant data sources, in order to determine whether a revaluation is required.

The Authority's land and buildings were independently valued by the VGV as at 30 June 2021. At the time of valuation, asset valuations were being impacted by the uncertainty caused by the coronavirus (COVID-19) outbreak. The value assessed at the valuation date may therefore change over a relatively short time period. The Authorities assessment of current valuation reflects a reasonable estimate based on the most recent available information.

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

Accounting for revaluation of movements - land and buildings

Fair value is determined with regard to the asset's highest and best use (considering legal or physical restrictions imposed on the asset, public announcements or commitments made in relation to the intended use of the asset).

Revaluation increases or decreases arise from differences between an asset's carrying value and its fair value.

Revaluation increases and decreases relating to individual assets in a class of PPE, are offset against other assets in that class but are not offset against assets in different classes. An asset revaluation surplus is not transferred to accumulated funds on the de-recognition of the related asset.

Revaluation increments are credited directly to equity in the asset revaluation reserve surplus, except that, to the extent that an increment reverses a revaluation decrement in respect of that class of asset previously recognised as an expense, in which case the increment is recognised immediately as revenue.

Revaluation decrements are recognised immediately as an expense, except to the extent that a credit balance exists in the asset revaluation reserve applicable to the same class of assets, in which case the decrement is debited directly to the asset revaluation reserve.

North Central Catchment Management Authority
Notes to the Financial Statements
For the year ended 30 June 2023

4. KEY ASSETS AVAILABLE TO SUPPORT OUTPUT DELIVERY (CONTINUED)

4.1 Property, plant and equipment (continued)

4.1.1 Depreciation and impairment

	2023	2022
	\$	\$
Charge for the period		
Buildings	33,125	33,125
Plant and equipment	8,850	8,940
Right-of-Use of Assets Office Equipment	8,580	8,580
Furniture and office equipment	14,727	11,447
Motor vehicles (i)	146,801	13,739
Total depreciation	212,083	75,831

(i) As at 30 June 2022, it was determined that the fair value of used cars had increased significantly and no depreciation was required for the financial year ended 30 June 2022. No motor vehicles were sold during 2022/23, subsequently a benchmark for value of used cars was unavailable and depreciation charged in line with useful life assessments.

All buildings, plant and equipment and other non-financial physical assets that have finite useful lives, are depreciated.

Land which is considered to have an indefinite life and is not depreciated. Depreciation is not recognised in respect of these assets because their service potential has not, in any material sense, been consumed during the reporting period.

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 below table.

Asset	Useful Life	Recognition Threshold \$
Buildings	40 years	-
Works assets	20 years	-
Plant and equipment	3 - 15 years	5,000
Furniture & office equipment (including right-of-use assets)	2 - 10 years	5,000
Motor vehicles	5 years	-

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

Impairment

The recoverable amount of primarily non-cash-generating assets of not-for-profit entities, which are typically specialised in nature and held for continuing use of their service capacity, is expected to be materially the same as fair value determined under AASB 13 *Fair Value Measurement*, with the consequence that AASB 136 *Impairment of Assets* does not apply to such assets that are regularly revalued.

North Central Catchment Management Authority
Notes to the Financial Statements
For the year ended 30 June 2023

4. KEY ASSETS AVAILABLE TO SUPPORT OUTPUT DELIVERY (CONTINUED)

4.1 Property, plant and equipment (continued)

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	Right-of-Use of Assets Office Equipment	Total
	\$	\$	\$	\$	\$	\$	\$
Carrying Amount							
Balance at 1 July 2021	800,000	1,191,227	62,172	24,694	500,464	22,160	2,600,717
Additions	-	-	-	35,630	-	-	35,630
Revaluation (i)	160,000	-	-	-	-	-	160,000
Disposals	-	-	-	-	(21,366)	-	(21,366)
Depreciation	-	(33,125)	(8,940)	(11,447)	(13,739)	(8,580)	(75,831)
Balance as at 1 July 2022	960,000	1,158,102	53,232	48,877	465,359	13,580	2,699,150
Additions	-	-	-	6,238	-	-	6,238
Revaluation (ii)	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	-
Depreciation	-	(33,125)	(8,850)	(14,727)	(146,802)	(8,580)	(212,084)
Balance as at 30 June 2023	960,000	1,124,977	44,382	40,388	318,557	5,000	2,493,304

Note:

(i) In compliance with FRD 103, the Authority's land and buildings were independently assessed at fair value as at 18 May 2021 for the financial year ending 30 June 2021 by the Valuer-General Victoria.

(ii) Following release of the Valuer Generals 2022/23 Indexation, indices have been applied to North Central CMA land and buildings. Land was assessed at fair value in line with these indices and it was determined that there would be no movement in fair value for the financial year ending 30 June 2023.

Initial recognition

Items of property, plant and equipment, are measured initially at cost and subsequently revalued at fair value less accumulated depreciation and impairment. Where an asset is acquired for no or nominal cost, the cost is its fair value at the date of acquisition. Assets transferred as part of a machinery of government change are transferred at their carrying amount.

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 (PPE) are subsequently measured at fair value less accumulated depreciation and impairment. Fair value is determined with regard to the asset's highest and best use (considering legal or physical restrictions imposed on the asset, public announcements or commitments made in relation to the intended use of the asset) and is summarised above by asset category.

North Central Catchment Management Authority
Notes to the Financial Statements
For the year ended 30 June 2023

5. OTHER ASSETS AND LIABILITIES

Introduction

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

5.1 Receivables

	2023	2022
	\$	\$
Current receivables		
Contractual		
Receivables	125,047	323,760
	125,047	323,760
Statutory		
GST input tax credits recoverable	134,433	-
	134,433	-
Total current receivables	259,480	323,760

Receivables consist of:

Contractual receivables, which are categorised as 'financial assets at amortised cost'. Subsequent to initial measurement they are measured at amortised cost less any impairment; and

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 for disclosure purposes. The Authority applies AASB 9 for initial measurement of the statutory receivables and, as a result, statutory receivables are initially recognised at fair value plus any directly attributable transaction cost.

Details about the Authority's impairment policies, the Authority's exposure to credit risk, and the calculation of the loss allowance are set out in Note 7.1.

North Central Catchment Management Authority
Notes to the Financial Statements
For the year ended 30 June 2023

5. OTHER ASSETS AND LIABILITIES (CONTINUED)

5.1 Receivables (continued)

5.1.1 Ageing analysis of receivables

	Carrying amount	Not past due and not impaired	Past due but not impaired - less than 1 month
	\$	\$	\$
2023			
Receivables:			
Contractual receivables	125,047	125,047	-
Statutory			
GST receivable	134,433	134,433	-
Total Receivables	259,480	259,480	-
2022			
Receivables:			
Contractual receivables	323,760	323,760	-
Total Receivables	323,760	323,760	-

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

5.1.2 Contract assets

	2023	2022
	\$	\$
Contract assets		
Opening balance brought forward	660,833	588,888
Less Transfer to revenue recognition	(660,833)	(588,888)
Plus: Revenue recognised based on the measure of progress during the year	879,749	660,833
Total Contract assets	879,749	660,833
<i>represented by</i>		
Current contract assets	879,749	660,833
Non-current contract assets	-	-

Contract assets relate to the Authority's right to consideration in exchange for goods transferred to customers for works completed, but not yet billed at the reporting date. The contract assets are transferred to receivables when the rights become unconditional, at this time an invoice is issued. This usually occurs when the Authority issues an invoice to the customer.

5.2 Payables

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 expense, consideration is given to the stage of completion of the services being performed.

	2023	2022
	\$	\$
Current payables		
Contractual		
Trade payables	184,132	115,735
Accrued expenses	485,124	674,744
Statutory		
GST payable	-	34,601
Total current payables	669,256	825,080

Contractual payables are classified as financial instruments and categorised as 'financial liabilities at amortised cost'. Subsequent to initial measurement, that are measured at amortised cost.

Statutory payables are recognised and measured similarly to contractual payables, but not classified as financial instruments and not included in the category of financial liabilities at amortised cost, because they do not arise from contracts.

North Central Catchment Management Authority
Notes to the Financial Statements
For the year ended 30 June 2023

5. OTHER ASSETS AND LIABILITIES (CONTINUED)

5.2 Payables (continued)

5.2.1 Maturity analysis of contractual payables

	Maturity dates			
	Carrying amount \$	Less than 1 month \$	1-3 months \$	3-6 months \$
2023				
Payables: Contractual				
Supplies and services	184,132	180,178	3,954	-
Accrued expenses	485,124	485,124	-	-
Payables: Statutory				
GST payable	-	-	-	-
Total	669,256	665,302	3,954	-

	Maturity dates			
	Carrying amount \$	Less than 1 month \$	1-3 months \$	3-6 months \$
2022				
Payables: Contractual				
Supplies and services	115,735	99,559	573	-
Accrued expenses	674,744	674,744	-	-
Payables: Statutory				
GST payable	34,601	34,601	-	-
Total	825,080	808,904	573	-

Payables for supplies and services terms for payables average 30 days.

5.3 Other non-financial assets

	2023 \$	2022 \$
Prepayments	<u>264,615</u>	<u>219,353</u>

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.

North Central Catchment Management Authority
Notes to the Financial Statements
For the year ended 30 June 2023

6. HOW WE FINANCED OUR OPERATIONS

INTRODUCTION

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. Note 7.1 provides additional, specific financial instrument disclosures.

6.1 Borrowings

Lease liabilities included in the Balance Sheet at 30 June:

	Notes	2023 \$	2022 \$
Current borrowings			
Lease Liabilities	6.1(d)	3,979	8,522
Total current borrowings		3,979	8,522
Non-current borrowings			
Lease Liabilities	6.1(d)	-	4,656
Total non-current borrowings		-	4,656

Maturity analysis of Leases under AASB16

	Carrying amount \$	Nominal amount \$	less than 1 month \$	1-3 months \$	3 months - 1 year \$	1-5 years \$
2023						
Lease Liability	3,979	3,979	710	3,269	-	-
TOTAL	3,979	3,979	710	3,269	-	-
2022						
Lease Liability	13,178	13,178	710	2,131	5,898	4,439
TOTAL	13,178	13,178	710	2,131	5,898	4,439

The Authority's leasing activities

The Authority leases photocopiers and the lease contracts are typically made for fixed periods of 5 years with no option to renew the lease after that date.

6.1 (a) Right-of-use assets

Right-of-use assets are presented in note 4.1(a).

6.1 (b) Amounts recognised in the Comprehensive Operating Statement

The following amounts are recognised in the Comprehensive Operating Statement relating to leases:

	2023 \$	2022 \$
Interest expense on lease liabilities	116	116
Expenses relating to leases of low-value assets	-	14,177
Total amount recognised in the Comprehensive Operating Statement	116	14,293

Interest expense includes the interest component of the lease repayments, and is recognised in the period in which it was incurred through lease expenses in the comprehensive operating statement.

6.1 (c) Amounts recognised in the Statement of Cashflows

The following amounts is recognised in the Statement of Cashflows for the year ending 30 June 2023 relating to leases.

	2023 \$	2022 \$
Total cash outflow for leases	9,199	9,199

North Central Catchment Management Authority
Notes to the Financial Statements
For the year ended 30 June 2023

6. HOW WE FINANCE OUR OPERATIONS (CONTINUED)

6.1 Borrowings (continued)

6.1 (d) Lease liabilities included in the Balance Sheet:

Recognition and measurement of leases as a lessee

For any new contracts entered into, the Authority considers whether a contract is, or contains a lease. A lease is defined as 'a contract, or part of a contract, that conveys the right to use an asset (the underlying asset) for a period of time in exchange for consideration'.

To apply this definition the Authority assesses whether the contract meets three key evaluations:

- Whether the contract contains an identified asset, which is either explicitly identified in the contract or implicitly specified by being identified at the time the asset is made available to the Authority and for which the supplier does not have substantive substitution rights;
- Whether the Authority has the right to obtain substantially all of the economic benefits from use of the identified asset throughout the period of use, considering its rights within the defined scope of the contract and the Authority has the right to direct the use of the identified asset throughout the period of use; and
- Whether the Authority has the right to take decisions in respect of 'how and for what purpose' the asset is used throughout the period of use.

This policy is applied to contracts entered into, or changed, on or after 1 July 2019.

Separation of lease and non-lease components

At inception or on reassessment of a contract that contains a lease component, the lessee is required to separate out and account separately for non-lease components within a lease contract and exclude these amounts when determining the lease liability and right-of-use asset amount.

Lease Liability – initial measurement

The lease liability is initially measured at the present value of the lease payments unpaid at the commencement date, discounted using the interest rate implicit in the lease if that rate is readily determinable or the Authority's incremental borrowing rate.

Lease payments included in the measurement of the lease liability comprise the following:

- fixed payments (including in-substance fixed payments) less any lease incentive receivable;
- variable payments based on an index or rate, initially measured using the index or rate as at the commencement date;
- amounts expected to be payable under a residual value guarantee; and
- payments arising from purchase and termination options reasonably certain to be exercised.

Lease Liability – subsequent measurement

Subsequent to initial measurement, the liability will be reduced for payments made and increased for interest. It is remeasured to reflect any reassessment or modification, or if there are changes in-substance fixed payments.

When the lease liability is remeasured, the corresponding adjustment is reflected in the right-of-use asset, or profit and loss if the right-of-use asset is already reduced to zero.

Leases of low-value assets

The Authority does not lease any low-value assets.

The Authority has no "Peppercorn" leases.

North Central Catchment Management Authority
Notes to the Financial Statements
For the year ended 30 June 2023

6. HOW WE FINANCE OUR OPERATIONS (CONTINUED)

6.1 Borrowings (continued)

Recognition and measurement of leases as a lessee

Presentation of right-of-use assets and lease liabilities

The Authority presents right-of-use assets as 'furniture and office equipment'. Lease liabilities are represented in the balance sheet.

6.2 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.

	2023	2022
	\$	\$
Cash disclosed in the balance sheet		
Cash at bank	16,523,797	12,867,762
Balance as per cash flow statement	<u>16,523,797</u>	<u>12,867,762</u>

Of the total cash balance, \$12.79M represents grant funds received for specific future program expenditure commitments (note 6.4) and is not otherwise available for working capital purposes.

6.2.1 Reconciliation of net result to cash flow from operating activities

	2023	2022
	\$	\$
Net result for the period	3,802,771	4,596,579
Non-cash movements		
(Gain)/loss on disposal of non-financial assets	-	(102,289)
Depreciation of non-financial assets	212,083	75,831
	212,083	(26,458)
Movements in assets and liabilities		
Decrease/(increase) in receivables	64,280	689,276
Decrease/(increase) in prepayments	(45,262)	(27,407)
Decrease/(increase) in contract asset	(218,916)	(71,945)
(Decrease)/Increase in payables	33,796	116,070
(Decrease)/Increase in accrued expenses	(189,619)	(347,093)
(Decrease)/increase in employee benefits	12,339	75,013
Net Cash flows from/(used in) operating activities	<u>3,671,472</u>	<u>5,004,035</u>

North Central Catchment Management Authority
Notes to the Financial Statements
For the year ended 30 June 2023

6. HOW WE FINANCE OUR OPERATIONS (CONTINUED)

6.3 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.

6.3.1 Total commitments payable

The Authority has no low value/short-term leases, and no other contracted commitments as at 30 June 2023 (2022: \$NIL).

6.4 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 Commonwealth Governments can be undertaken over multiple financial years and is received at various stages of the project life based on contractual agreements. At the end of the financial year there are some projects that have not reached completion but will be completed within the contractual terms in future financial periods. At balance date the Authority has cash and cash equivalents of \$12.79M that will be utilised to complete these projects in future financial years. The value of commitment for future program expenditure under contracts that do not meet the specific performance obligation requirements of AASB15, as such funds received are recorded through AASB1058 through the comprehensive operating statement and the balance of funds is retained in equity.

The effects of significant rainfall and subsequent flooding across the North Central Catchment in October 2022 impacted on the delivery of contracts; agreement has been made with funders to amend contract terms to ensure business continuity and service delivery.

North Central Catchment Management Authority
Notes to the Financial Statements
For the year ended 30 June 2023

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. The Authority's judgement with respect to Fair Value of its assets are disclosed at Note 7.3.

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.

Categories of financial assets

Financial assets at amortised cost

Financial assets are measured at amortised costs if both of the following criteria are met and the assets are not designated as fair value through net result:

- the assets are held by the Authority to collect the contractual cash flows, and
- the assets' contractual terms give rise to cash flows that are solely payments of principal and interests.

These assets are initially recognised at fair value plus any directly attributable transaction costs and subsequently measured at amortised cost using the effective interest method less any impairment.

The Authority applies AASB 9 simplified approach for all contractual receivables to measure the expected credit losses using a lifetime expected loss allowance based on the assumptions about the risk of default and the expected loss rates. The Authority has grouped contractual receivables on shared credit risk characteristics and days past due, and select the credit loss rate based on the Authority's past history, existing market conditions, as well as forward-looking estimates at the end of the financial year.

The Authority recognises the following assets in this category:

- cash and deposits; and
- receivables (excluding statutory receivables).

The expected loss rate for the year ending 30 June 2023 has been calculated at 0%, and as such no loss allowance has been recognised. The Authority has a low expected loss rate due to the majority of funding sourced from State and Federal government. On this basis, the Authority determines the opening loss allowance on initial application date of AASB 9 and the closing loss allowance at the end of the financial year as follows:

	Current	Less than 1 month	1-3 months	3 months - 1 year	1-5 years	Total
	\$	\$	\$	\$	\$	\$
2023						
Expected Loss rate (%)	0%	0%	0%	0%	0%	0%
Gross carrying amount of contractual receivables	259,480	-	-	-	-	259,480
Loss allowance	-	-	-	-	-	-
2022						
Expected Loss rate (%)	0%	0%	0%	0%	0%	0%
Gross carrying amount of contractual receivables	323,760	-	-	-	-	323,760
Loss allowance	-	-	-	-	-	-

North Central Catchment Management Authority
Notes to the Financial Statements
For the year ended 30 June 2023

7. RISKS, CONTINGENCIES AND VALUATION JUDGEMENTS (continued)

7.1 Financial instruments specific disclosures (continued)

Statutory receivables at amortised cost

The Authority's non-contractual receivables arising from statutory requirements are not financial instruments. However, they are nevertheless recognised and measured in accordance with AASB 9 requirements as if those receivables are financial instruments.

Statutory receivables are considered to have low credit risk, taking into account the counterparty's credit rating, risk of default and capacity to meet contractual cash flow obligations in the near term. As the result, the loss allowance recognised for these financial assets during the period was limited to 12 months of expected losses. No loss allowance has been recognised.

Categories of financial liabilities

Financial liabilities at amortised cost

Financial liabilities at amortised cost are initially recognised on the date they are originated. They are initially measured at fair value plus any directly attributable transaction costs. Subsequent to initial recognition, these financial instruments are measured at amortised cost with any difference between the initial recognised amount and the redemption value being recognised in profit and loss over the period of the interest-bearing liability, using the effective interest rate method. The Authority recognises the following liabilities in this category:

- payables (excluding statutory payables)
- borrowings (including lease liabilities)

Derecognition of financial assets

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

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

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

Derecognition of financial liabilities

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

North Central Catchment Management Authority
Notes to the Financial Statements
For the year ended 30 June 2023

7. RISKS, CONTINGENCIES AND VALUATION JUDGEMENTS (continued)

7.1 Financial instruments specific disclosures (continued)

7.1.1 Financial Instruments: Categorisation

	Contractual financial assets at amortised cost \$	Contractual financial liabilities at amortised cost \$	Total \$
2023			
Contractual financial assets			
Cash and deposits equivalents	16,523,797	-	16,523,797
Contractual receivables (i)	125,047	-	125,047
Total contractual financial assets	16,648,844	-	16,648,844
Contractual financial liabilities			
Contractual payables (i)	-	669,256	669,256
Lease Liabilities	-	3,979	3,979
Total contractual financial liabilities	-	673,235	673,235
	Contractual financial assets at amortised \$	Contractual financial liabilities at amortised \$	Total \$
2022			
Contractual financial assets			
Cash and deposits equivalents	12,867,762	-	12,867,762
Contractual receivables (i)	323,760	-	323,760
Total contractual financial assets	13,191,522	-	13,191,522
Contractual financial liabilities			
Contractual payables (i)	-	825,080	825,080
Lease Liabilities	-	13,178	13,178
Total contractual financial liabilities	-	838,258	838,258

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

North Central Catchment Management Authority
Notes to the Financial Statements
For the year ended 30 June 2023

7. RISKS, CONTINGENCIES AND VALUATION JUDGEMENTS (CONTINUED)

7.1.2 Financial risk management objectives and policies

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

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

Financial instruments: Credit risk

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

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

Credit 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 National Australia Bank.

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 is exposed to liquidity risk mainly through the financial liabilities as disclosed in the face of the balance sheet. The Authority manages its liquidity risk by:

- close monitoring of its payables and receivables by senior management, including monthly reviews on current levels and requirements;
- maintaining an adequate level of uncommitted funds that can be drawn at short notice to meet its short-term obligations; and
- ensuring all cash funds are held at financial institutions that have a State of Victoria banking contract.

The Authority's exposure to liquidity risk is deemed insignificant based on prior periods' data and current assessment of risk. The Authority has one lease for photocopiers 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 surplus funds held in accounts with 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 the State of Victoria Cash and Banking Services 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.

North Central Catchment Management Authority
Notes to the Financial Statements
For the year ended 30 June 2023

7. RISKS, CONTINGENCIES AND VALUATION JUDGEMENTS (CONTINUED)

7.1.2 Financial risk management objectives and policies (continued)

Interest rate exposure of financial instruments

	Weighted average interest rate %	Interest rate exposure			
		Carrying amount	Fixed interest rate	Variable interest rate	Non-interest bearing
		\$	\$	\$	\$
2023					
Financial assets					
Cash and cash equivalents	3.13	16,523,797	-	16,523,797	-
Contractual receivables		125,047	-	-	125,047
Total financial assets		16,648,844	-	16,523,797	125,047
Financial liabilities					
Contractual payables		669,256	-	-	669,256
Lease Liabilities	0.65	(564)	(564)	-	-
Total financial liabilities		668,692	(564)	-	669,256
2022					
Financial assets					
Cash and cash equivalents	0.33	12,867,762	-	12,867,762	-
Contractual receivables		323,760	-	-	323,760
Total financial assets		13,191,522	-	12,867,762	323,760
Financial liabilities					
Contractual payables		825,080	-	-	825,080
Lease Liabilities	0.65	13,178	13,178	-	-
Total financial liabilities		838,258	13,178	-	825,080

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
	\$	\$	\$	\$	\$
2023					
Cash and cash equivalents	16,523,797	(82,619)	(82,619)	82,619	82,619
2022					
Cash and cash equivalents	12,867,762	(64,339)	(64,339)	64,339	64,339

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 2023, the Authority has no known contingent assets or liabilities.

North Central Catchment Management Authority
Notes to the Financial Statements
For the year ended 30 June 2023

7. RISKS, CONTINGENCIES AND VALUATION JUDGEMENTS (CONTINUED)

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.

Fair value hierarchy

In determining fair values a number of inputs are used. To increase consistency and comparability in the financial statements, these inputs are categorised into three levels, also known as the fair value hierarchy. The levels are as follows:

- Level 1 – Quoted (unadjusted) market prices in active markets for identical assets or liabilities
- Level 2 – Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable; and
- Level 3 – Valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable

The Authority determines whether transfers have occurred between levels in the hierarchy by reassessing categorisation (based on the lowest level input that is significant to the fair value measurement as a whole) at the end of each reporting period.

North Central Catchment Management Authority
Notes to the Financial Statements
For the year ended 30 June 2023

7. RISKS, CONTINGENCIES AND VALUATION JUDGEMENTS (CONTINUED)

7.3 Fair value determination (continued)

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 2022-23 reporting period.

These financial instruments include:

<i>Financial assets</i>	<i>Financial liabilities</i>
Cash and deposits	Payables:
Receivables:	· Contractual payables
· Contractual receivables	· Accrued expenses

7.3.2 Fair value determination: Non-financial physical assets

Fair value measurement hierarchy as at 30 June 2023

	Carrying Amount as at 30 June 2023	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	960,000	-	960,000	-
Total of land at fair value	960,000	-	960,000	-
Buildings at fair value				
Specialised buildings	1,124,977	-	-	1,124,977
Total of buildings at fair value	1,124,977	-	-	1,124,977
Vehicles	318,557	-	-	318,557
Plant and equipment	44,382	-	-	44,382
Office furniture and equipment	40,388	-	-	40,388
Right-of-Use Assets	5,000	-	-	5,000
Total of plant, equipment and vehicles at fair value	408,327	-	-	408,327

Fair value measurement hierarchy as at 30 June 2022

	Carrying Amount as at 30 June 2022	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	960,000	-	960,000	-
Total of land at fair value	960,000	-	960,000	-
Buildings at fair value				
Specialised buildings	1,158,102	-	-	1,158,102
Total of buildings at fair value	1,158,102	-	-	1,158,102
Vehicles	465,359	-	-	465,359
Plant and equipment	53,232	-	-	53,232
Office furniture and equipment	48,877	-	-	48,877
Right-of-Use Assets	13,580	-	-	13,580
Total of plant, equipment and vehicles at fair value	581,048	-	-	581,048

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.

(ii) The above tables are inclusive of Right-of-Use of Assets.

(iii) There has been no transfers between levels during the 2022 or 2023 period.

North Central Catchment Management Authority
Notes to the Financial Statements
For the year ended 30 June 2023

7. RISKS, CONTINGENCIES AND VALUATION JUDGEMENTS (CONTINUED)

7.3 Fair value determination (continued)

7.3.3 Reconciliation of Level 3 fair value

	Specialised buildings	Vehicles	Plant and equipment	Right-of-use assets - Office furniture and equipment	Office furniture and equipment
2023	\$	\$	\$	\$	\$
Opening Balance	1,158,102	465,359	53,232	13,580	48,877
Net Purchases (Sales)	-	-	-	-	6,238
Gains or (Losses) recognised in net result	-	-	-	-	-
Depreciation	(33,125)	(146,802)	(8,850)	(8,580)	(14,727)
Subtotal	(33,125)	(146,802)	(8,850)	(8,580)	(8,489)
Revaluation	-	-	-	-	-
Subtotal	(33,125)	(146,802)	(8,850)	(8,580)	(8,489)
Closing Balance	1,124,977	318,557	44,382	5,000	40,388
Unrealised gains (losses) on non-financial assets	-	-	-	-	-

Reconciliation of Level 3 fair value

	Specialised buildings	Vehicles	Plant and equipment	Right-of-use assets - Office furniture and equipment	Office furniture and equipment
2022	\$	\$	\$	\$	\$
Opening Balance	1,191,227	500,464	62,172	22,160	24,694
Purchases (Sales)	-	-	-	-	35,630
Gains or Losses recognised in net result	-	(21,366)	-	-	-
Depreciation	(33,125)	(13,739)	(8,940)	(8,580)	(11,447)
Subtotal	(33,125)	(35,105)	(8,940)	(8,580)	24,183
Revaluation	-	-	-	-	-
Subtotal	(33,125)	(35,105)	(8,940)	(8,580)	24,183
Closing Balance	1,158,102	465,359	53,232	13,580	48,877
Unrealised gains (losses) on non-financial assets	-	-	-	-	-

Note: The above tables are inclusive of Right-of-Use of Assets.

Description of significant unobservable inputs to Level 3 valuation at 30 June 2023 and 30 June 2022.

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

The fair value of the financial assets and liabilities is included at the amount at which the instrument could be exchanged in a current transaction between willing parties, other than in a forced or liquidation sale.

Non-specialised land

Non-specialised land are 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 added improvement value, and are classified as Level 2 fair value measurements.

In compliance with FRD 103, the Authority's land were independently assessed at fair value as at 18 May 2021 for the financial year ending 30 June 2021 by the Valuer-General Victoria. Land was reassessed at 30 June 2023 in line with the Valuer General's land indexation and it was determined no change in fair value is required.

North Central Catchment Management Authority
Notes to the Financial Statements
For the year ended 30 June 2023

7. RISKS, CONTINGENCIES AND VALUATION JUDGEMENTS (CONTINUED)

7.3 Fair value determination (continued)

7.3.3 Reconciliation of Level 3 fair value (continued)

Specialised buildings

For the Catchment Management Authority's specialised buildings, the current 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.

In compliance with FRD 103, the Authority's buildings were independently assessed at fair value as at 18 May 2021 for the financial year ending 30 June 2021 by the Valuer-General Victoria.

Significant valuation uncertainty

The market that the assets are valued in is being impacted by the uncertainty that the coronavirus (COVID-19) outbreak has caused. The valuer at that time advised that the market environment, impacted by coronavirus (COVID-19), created significant valuation uncertainty. The value assessed at the valuation date may therefore change over a relatively short time period.

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 current 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 current replacement cost will be materially different from the existing carrying value.

Office furniture and equipment

Office furniture and equipment is held at fair value. When office furniture 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 existing carrying value. The North Central CMA leases two photocopiers which have been recognised under AASB16 *Leases*.

Vehicles

Vehicles are held at fair value. When vehicles are 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 existing carrying value. Market value and remaining in-use life of vehicles is assessed to determine rate of depreciation to apply such that the carrying value reflects fair value.

There were no changes in valuation techniques throughout the period to 30 June 2023.

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

North Central Catchment Management Authority
Notes to the Financial Statements
For the year ended 30 June 2023

8. OTHER DISCLOSURES

INTRODUCTION

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

8.1 Ex gratia expenses

Ex gratia expenses are the voluntary payments of money or other non-monetary benefit (e.g. a write-off) that is not made either to acquire goods, services or other benefits for the entity to meet a legal liability, or to settle or resolve a possible legal liability of or claim against the entity.

The Authority had no ex gratia expenses for the year ending 30 June 2023 (2022: \$NIL).

8.2 Other economic flows included in net result

Reflects changes in value of assets/liabilities resulting from transactions where carrying value differed from realised value.

	2023	2022
	\$	\$
Net gain/(loss) on disposal of non-financial assets		
Proceeds from sale of non-financial assets	-	123,655
Less written down value	-	(21,366)
Total net gain/(loss) on disposal of non-financial assets	-	102,289

8.3 Responsible persons

In accordance with the Ministerial Directions issued by the Assistant Treasurer under the *Financial Management Act 1994*, the following disclosures are made regarding responsible persons for the reporting period, as required by AASB 124 *Related Party Disclosures*.

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

		From	To
The Hon. Harriet Shing, MP	Minister for Water	1-Jul-22	30-Jun-23
The Hon. Liliana D'Ambrosio, MP	Minister for Environment & Climate Change	1-Jul-22	4-Dec-22
The Hon. Ingrid Stitt, MP	Minister for Environment	5-Dec-22	30-Jun-23
Julie Miller Markoff	Board Chair	1-Jul-22	30-Jun-23
Richard John Carter	Board Member	1-Jul-22	30-Jun-23
Richard John Carter	Deputy Chair	1-Jul-22	6-Dec-22
Sally Dene Mitchell	Board Member	1-Jul-22	30-Jun-23
Sally Dene Mitchell	Deputy Chair	6-Dec-22	30-Jun-23
Brad Drust	Chief Executive Officer	1-Jul-22	30-Jun-23
Charles Andrew Gillingham	Board Member	1-Jul-22	30-Jun-23
Graham John Atkinson	Board Member	1-Jul-22	30-Jun-23
Mary Bignell	Board Member	1-Jul-22	30-Jun-23
Janet Boynton	Board Member	1-Jul-22	30-Jun-23
Clinton Tilley	Board Member	1-Jul-22	30-Jun-23

North Central Catchment Management Authority
Notes to the Financial Statements
For the year ended 30 June 2023

8. OTHER DISCLOSURES (CONTINUED)

8.3 Responsible persons (continued)

Remuneration of responsible persons

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

Income Band	2023	2022
0 - 9,999	-	3
10,000 - 19,999	4	5
20,000 - 29,999	3	2
30,000 - 39,999	1	1
220,000 - 229,999	-	1
270,000 - 280,000	1	-
Total number of responsible persons	9	12
Total Remuneration	\$ 518,622	\$ 423,029

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 State's Annual Financial Report.

8.4 Remuneration of executive officers

Other than the CEO, to whom the Victorian Government's Public entity Executive Remuneration (PEER) Policy applies, North Central CMA did not have any other executive officers. The CEO is an accountable officer and therefore remuneration is disclosed under Note 8.3 Responsible persons.

8.5 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 and personal business interests (controlled entities, joint ventures and entities they have significant influence over);
- all cabinet ministers and their close family members; and
- all departments and public sector entities that are controlled are consolidated into the whole of state consolidated financial statements.

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

Key management personnel

Key management personnel are those persons having authority and responsibility for planning, directing and controlling the activities of the Authority, directly or indirectly. Key management personnel (as defined in AASB 124 *Related Party Disclosures*) includes the Portfolio Minister, all Board Members and Chief Executive Officer listed under responsible persons in Note 8.3 who have the authority and responsibility for planning, directing and controlling the activities of the Authority directly or indirectly, during the financial year.

Remuneration of key management personnel

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 State's Annual Financial Report.

Compensation of KMPs	2023	2022
	\$	\$
Short-term employee benefits	1,027,665	921,559
Post-employment benefits	101,431	86,100
Other long-term benefits	23,500	21,205
Total	1,152,596	1,028,864

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.

North Central Catchment Management Authority
Notes to the Financial Statements
For the year ended 30 June 2023

8. OTHER DISCLOSURES (CONTINUED)

8.5 Related parties (continued)

Significant transactions with government-related entities

North Central CMA is a wholly owned and controlled entity of the state of Victoria.

During the year, the Authority received significant funding from the following government-related entities for natural resource and environmental works in the form of grants and contracts for delivered services.

Entity	Nature of Transactions	2023	2022
		\$ Funding received	\$ Funding received
Department of Energy, Environment and Climate Action	Service Level Agreements	15,882,095	12,125,734
Victorian Environmental Water Holder	Service Level Agreements	21,692	901,470
Lower Murray Water	Service Level Agreements	1,184,166	1,169,923
Coliban Water	Service Level Agreements	354,823	497,004
Goulburn Broken Catchment Management Authority	Service Level Agreements	159,824	66,911

During the year, the Authority made significant payments to the following government-related entity for specialist information and advice services.

Entity	Nature of Transactions	2023	2022
		\$ Payments made	\$ Payments made
Department of Energy, Environment and Climate Action	Service Level Agreements	399,617	424,371
Victorian Environmental Water Holder	Service Level Agreements	128,679	99,456
Parks Victoria	Service Level Agreements	212,498	-
Goulburn Murray Water	Service Level Agreements	4,024,923	1,062,277

Transactions with key management personnel and other related parties

Given the breadth and depth of Authority's activities, related parties transact with the Victorian public sector in a manner consistent with other members of the public e.g. stamp duty and other government fees and charges. Further employment of processes within the Victorian public sector occur on terms and conditions consistent with the *Public Administration Act 2004* and Codes of Conduct and Standards issued by the Victorian Public Sector Commission. Procurement processes occur on terms and conditions consistent with the Victorian Government Procurement Board requirements.

During the year, Dja Dja Wurrung Enterprises Pty Ltd (Djandak) the commercial arm of The Dja Dja Wurrung Aboriginal Clans Corporation, of which Board Member Graham Atkinson is a Director, was awarded various contracts totalling \$258,484 under the Authority's procurement process. Transactions involved included NRM works on various properties. Mr Atkinson is also on the board of Parks Victoria, a Victorian State Government Statutory Authority, which was awarded a contract totalling \$212,498 under the Authorities procurement process for NRM works on Ramsar Wetlands. A private company of which the brother of Timothy Shanahan (Executive Manger of North Central CMA), is a principal (RM Consulting Group) was awarded various contracts totalling \$111,114 under the Authorities procurement process. Transactions involved included facilitation of workshops, development of RCS MERI Plan, Koorangie Marshes Cultural Heritage Management Plan and Regenerative Agriculture Program.

All of these transactions were entered into on commercial terms, at 'arm's length', following a standard procurement process in which the related parties did not participate.

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

No provision has been required, nor any expense recognised, for impairment of receivables from related parties.

8.6 Remuneration of auditors

	2023	2022
	\$	\$
Victorian Auditor-General Office (VAGO) for audit of financial statements	23,500	15,000
Internal audit costs	35,460	49,976
Total remuneration of auditors	58,960	64,976

North Central Catchment Management Authority
Notes to the Financial Statements
For the year ended 30 June 2023

8. OTHER DISCLOSURES (CONTINUED)

8.7 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.

8.8 Australian Accounting Standards issued that are not yet effective

Certain new and revised accounting standards have been issued but are not effective for the 2022-23 reporting period. These accounting standards have not been applied to the Financial Statements.

AASB 2022-10 Amendments to Australian Accounting Standards - Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities.

AASB 2022-10 amends AASB 13 *Fair Value Measurement* by adding authoritative implementation guidance and illustrative examples for fair value measurements of non-financial assets of not-for-profit public sector entities not held primarily for their ability to generate net cash inflows.

This Standard applies prospectively to annual periods beginning on or after 1 January 2024, with earlier application permitted.

The Authority is in the process of analysing the impacts of these Standard. However, it is not anticipated to have a material impact. The Authority will not early adopt the Standard.

AASB 17 Insurance Contracts

AASB 17 replaces AASB 4 *Insurance Contracts*, AASB 1023 *General Insurance Contracts* and AASB 1038 *Life Insurance Contracts* for not-for-profit public sector entities for annual reporting periods beginning on or after 1 July 2026.

The Authority is in the process of analysing the impacts of these Standard. However, it is not anticipated to have a material impact. The Authority will not early adopt the Standard.

AASB 2020-1 Amendments to Australian Accounting Standards – Classification of Liabilities as Current or Non-Current and AASB 2022-6 Amendments to Australian Accounting Standards – Non-current Liabilities with Covenants

AASB 2020-1 amended AASB 101 *Presentation of Financial Statements* to clarify requirements for the presentation of liabilities in the statement of financial position as current or non-current and was applicable to annual reporting periods beginning on or after 1 January 2022.

AASB 2020-6 subsequently amended AASB 2020-1, deferring the mandatory effective date of AASB 2020-1 from 1 January 2022 to 1 January 2023. AASB 2022-6 was applicable for annual reporting periods beginning on or after 1 January 2022.

AASB 2022-6 amends and clarifies the requirements contained in AASB 2020-1.

AASB 2022-6 applies to annual reporting periods beginning on or after 1 January 2023.

The Authority is in the process of analysing the impacts of these Standard. However, it is not anticipated to have a material impact. The Authority will not early adopt the Standard.

Other Amending Standards

A number of other standards and amendments have also been issued that apply to future reporting periods, however they are not expected to have any significant impact on the financial statements in the period of initial application.

8.10 Economic Dependency

North Central CMA is dependent on the Department of Energy, Environment and Climate Action for the majority of its revenue used to operate the entity. At the date of this report, the Board of Directors has no reason to believe the Department of Energy, Environment and Climate Action will not continue to support the North Central CMA.

APPENDICES

Appendix 1: Disclosure Index

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

Legislation	Requirement	Page No.
Standing Directions and Financial Reporting Directions		
Report of operations		
Charter and purpose		
FRD 22	Manner of establishment and the relevant Ministers	5
FRD 22	Purpose, functions, powers and duties	7
FRD 22	Key initiatives and projects	21
FRD 22	Nature and range of services provided	5
Management and structure		
CALP 19B	Annual Catchment Condition and Management Report	18
FRD 22	Organisational structure	40
Financial and other information		
FRD 10	Disclosure index	107
FRD 12	Disclosure of major contracts	56
FRD 22	Employment and conduct principles	48
FRD 22, 29	Workforce data	49
FRD 22	Workforce inclusion policy	50
FRD 22	Occupational health and safety policy	45
FRD 22	Summary of the financial results for the year	38
FRD 22	5-year financial summary	38
FRD 22	Summary operational and budgetary objectives including performance	22
FRD 22	Significant changes in financial position during the year	38
FRD 22	Major changes or factors affecting performance	38
FRD 22	Subsequent events	38
FRD 22	Application and operation of <i>Freedom of Information Act 1982</i>	56
FRD 22	Compliance with building and maintenance provisions of <i>Building Act 1993</i>	57
FRD 22	Statement on National Competition Policy (Competitive Neutrality Policy)	57
FRD 22	Application and operation of the <i>Public Interest Disclosures Act 2012</i>	58
FRD 22	Details of consultancies over \$10 000 (consultancy expenditure)	55
FRD 22	Details of consultancies under \$10 000 (consultancy expenditure)	55
FRD 22	Disclosure of government advertising expenditure	55
FRD 22	Disclosure of ICT expenditure	55
FRD 22	Disclosure of Emergency Procurement	56
FRD 22	Statement of availability of other information	65

	Requirement	Page No.
Standing Directions and Financial Reporting Directions (continued)		
Financial and other information		
FRD 24	Reporting of office based environmental impacts	61
FRD 25	Local Jobs First	53
SPF	Social Procurement Framework	53
Compliance attestation and declaration		
SD 5.1.4	Attestation for Financial Management Compliance	65
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Legislation		
	<i>Building Act 1993</i>	57
	<i>CALP Act 1989</i>	59
	<i>DataVic Access Policy 2012</i>	65
	<i>Financial Management Act 1994</i>	67
	<i>Freedom of Information Act 1982</i>	56
	<i>Local Jobs First Act 2003</i>	53
	<i>Public Interest Disclosures Act 2012</i>	58

Appendix 2: 2022-23 Grants and Transfer Payments

Organisation name	Project Title	Project Summary	Total Allocated
Carapooee Landcare Group	Bush for Blocks at Carapooee	This project will procure seedlings and guards (to the local EVCs) for distribution to small block owners across the district. With each allocation of seedlings, the landholders will receive information on planting, maintenance and the environmental assets of the area including Landcare activities.	\$2,500
Golden Point Landcare Inc.	New life from the gullies to Forest Creek	Supporting recent works by landholders to clear gorse from properties that contain or are adjacent waterflows lines, this project will continue and support past weed eradication on public land in gullies that feed into the western side of Forest Creek.	\$9,007
Nuggetty Land Protection Group	Nuggetty Group working together to enhance their local environment and their knowledge	Project will involve members working together to protect and enhance a private land degraded 4.17ha site that includes old growth and regenerating eucalypts.	\$2,700
Central Victorian Biolinks Alliance	Building community led landscape restoration in Heathcote	Establish a Landcare group encompassing the Heathcote region, that will work across six properties to address some of the primary issues facing the ecological function of the area.	\$19,550
Friends of Blue Gum Rise	Project Glidepath - Rewilding the Squirrel Glider	This project seeks to reintroduce the squirrel glider to its former habitat in the Kara Kara Range, with the assistance of the Dja Dja Wurrung. A long-term project with several stages including community education, the establishment of a captive breeding program in the region and investigation of 'soft release' sites at identified locations.	\$4,500
Wycheproof and District Landcare Group	Wycheproof and District Landcare Group indigenous food garden and revegetation project	The project seeks to foster community engagement and improve the biodiversity of private and government land by revegetating with endemic plant species.	\$5,860
Upper Spring Creek Landcare Group	Wetland protection and enhancement partnership project	A community volunteer project that contributes to the protection and environmental restoration of dams on public and private land to assist in improving the biodiversity of both properties by providing quality habitat in the form of clean water, trees, vegetated riparian areas and native grasses.	\$1,730
Connecting Country	The Buzz project: promoting the pollinators of central Victoria	Research demonstrates a serious global decline in pollinators due to habitat loss and climate change. The Buzz Project aims to bring undervalued species to the forefront of habitat restoration and biodiversity conservation efforts in the Mount Alexander region, providing a focus for diverse community groups and individuals to work together with a common goal.	\$18,600
Donald and District Landcare Group	Connecting and Extending the Litchfield Bio-links	This project aims to connect existing plantations to form better bio-linkages throughout the area, and to build understorey where these plant-outs have only included trees previously.	\$19,400
Kara Kara Regenerative Agriculture Group	Connecting the Remnants	Working with farmers, the primary aim of this project is to plant trees in the ground and investigate alternate methods of weed management at identified sites. Project works will also include community education activities and investigate possible treatment options for non-woody weed species to improve biologicals.	\$16,900

Organisation name	Project Title	Project Summary	Total Allocated
Upper Campaspe Landcare Network Inc.	Pollinator Patches, Using Seed Balls to Create Pollinator Habitat	The aims to provide Landcare members from our affiliated Member Groups with an opportunity to continue their pollinator journey, providing educational activities aimed at increasing each participants' knowledge about soil and water health, reducing weed species and onsite chemical reduction, protecting indigenous pollinators from introduced predators, and indigenous plant species and their unique relationships with indigenous pollinators.	\$19,550
Friends of the Whipstick	Establishment of a Friends of the Whipstick Landcare Group	Aligning with Landcare Victoria to join the newly formed Bendigo Eastern Landcare Network and seek funding support to establish the group and promote its activities.	\$1,075
Buloke and Northern Grampians Landcare Network	Recognising our Past, Preparing for the Future	This project seeks to interview and record the recollections and thoughts of Landcare volunteers in the Network Area to capture their stories of achievements and to celebrate and reward the work of volunteers over 35+ years with the intent to reinvigorate Landcare and prepare for future projects with a new core of passionate volunteers.	\$20,000
Lalbert Landcare Group	Protecting Buloke Woodlands in the Lalbert Landcare Area 2022-23	Project aims to protect nationally significant buloke woodlands, natural grasslands and other indigenous remnants by reducing populations of rabbits within the Lalbert Landcare group area.	\$20,000
Junortoun Community Action Group Inc. (JCAG)	Splitters Creek - Using an Ecological Assessment to develop a community engagement model	This project aims to educate and engage with landholders about the ecological values of the creek by providing ecological information, species lists for revegetation and a species requirement such as nest boxes.	\$8,682
Lexton Landcare Group	From Ash Rises New Life On The Hills Of Lexton	Landholder, Landcare and North Central CMA working together with a focus on mending severe gully erosion and establishing vegetation on bushfire affected land near Lexton to provide new life and greater biodiversity to the area which was decimated in 2020 after a bushfire.	\$10,000
Upper Loddon and Avoca Landcare Network	Maryborough outskirts, regenerate, regrow, renew - healthy corridors	Project will support landholders to further enhance and increase the amount of natural habitat on their properties. Two of the properties have already been fenced and only require plants, the other two have partially fenced areas and require minimal fencing and plants.	\$19,950
Quambatook Landcare Group	Quambatook Wildflower Reserve survey	The project centres around a Quambatook Native Wildflower Reserve flora survey undertaken by botanical specialists with the assistance of Landcare members, local field naturalists and other interested parties.	\$5,360
Axe Creek Landcare Group	Landscape linkages for biodiversity restoration	Supporting landholders who have been voluntarily undertaking biodiversity restoration on their 15-ha property for the past 10 years to implement revegetation works that complement previous works and consider future work on nearby public land to control weeds. The landholders are working towards covenanting the property with Trust for Nature. The second component involves performing maintenance of previous on ground works on several properties where revegetation and weed control have been undertaken.	\$17,000

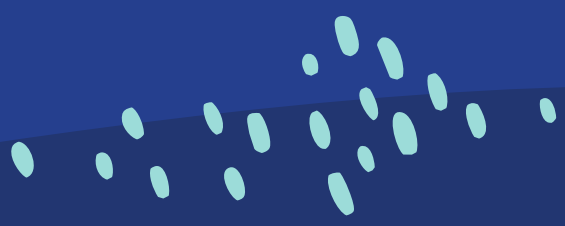
Organisation name	Project Title	Project Summary	Total Allocated
McKenzies Hill Action and Landcare Group	Interpretative Signage at Winters Flat Old School Reserve Castlemaine	Community education project regarding the current state and history of the Old School Reserve in Castlemaine including works to design and erect a sign at the reserve with information about the reserve.	\$1,700
Callawadda Landcare Group	Developing biodiversity linkages in the Callawadda region	This project will enhance and restore corridors for movement of biodiversity throughout the landscape while creating benefit for farmers from regeneration activities conducted in previous years in the Callawadda area.	\$19,000
Northern Plains Conservation Management Network	Reestablishing a Woodland Understorey for wildlife	This project will re-establish an understorey and a soil seed store, in three Northern Plains private land, old growth, remnant woodlands. Works will build on previous activities in other remnant woodlands on Trust for Nature covenanted properties.	\$12,547
Natte Yallock Landcare Group	Natte Yallock Landcare Group Re-vegetation Project 2022-23	The project will continue to revegetate and enhance a site along an erosion scour with indigenous native vegetation. This project extends an existing project site (carried out by Natte Yallock Landcare in 2019-20) and will seek to increase the biolink which radiates away from a wetland.	\$5,800
Fairley Bael Bael Sandhill Lake Landcare Group	Fairley up and moving	Project works aimed at continuing to control large scale rabbit population numbers over the groups 40,00 ha area to protect and enhance the restoration of the ecosystem.	\$15,039
Muckleford Catchment Landcare Group Inc.	Creating Connectivity in Muckleford and Walmer	Supporting landholders to revegetate their properties and who are seeking support through site visits and guidance about habitat for native species (often ex-farming land), ready for rehabilitation.	\$4,000
Amphitheatre Landcare Group	Amphitheatre - Corridors, Linkages and Remnant Protection	Fencing out a waterway on three properties at the headwaters to the Avoca River and along Mountain Hut Creek.	\$16,050



Organisation Name	Project Summary	Total Allocated
Australian Plants Society Bendigo	Support grant	\$500.00
Avon Plains Banyena Landcare Group	Support grant	\$500.00
Box Ironbark Farm Forestry Network	Support grant	\$500.00
Campaspe River and Land Management Group	Support grant	\$500.00
Castlemaine Landcare Group Inc.	Support grant	\$500.00
Clunes Landcare and Waterways Group	Support grant	\$500.00
Eddington Landcare Group	Support grant	\$500.00
Elphinstone Land Management Association	Support grant	\$500.00
Friends of Riley Street Natural Reserve Landcare Group	Support grant	\$500.00
Friends of Black Hill Inc.	Support grant	\$500.00
Friends of Campbells Creek	Support grant	\$500.00
Friends of Kooyoora Inc	Support grant	\$500.00
Friends of Mt Wycheproof auspiced under WycheAlive	Support grant	\$500.00
Friends of the Terrick Terrick National Park	Support grant	\$500.00
Glenlyon Upper Loddon Landcare Group Inc	Support grant	\$500.00
Gunbower Landcare Incorporated	Support grant	\$500.00
Ironbark Gully Friends Landcare Group	Support grant	\$500.00
Kara Kara Conservation Management Network Inc.	Support grant	\$500.00
Kerang Landcare Group	Support grant	\$500.00
Lake Boga and district Landcare Group	Support grant	\$500.00
Macorna Landcare Group	Support grant	\$500.00



Organisation Name	Project Summary	Total Allocated
Maldon Urban Landcare Inc.	Support grant	\$500.00
Mandurang Strathfieldsaye Landcare Network	Support grant	\$500.00
Moolort Landcare Group	Support grant	\$500.00
Mt Korong Ecowatch	Support grant	\$500.00
Myall Land Management Group	Support grant	\$500.00
Newham and District Landcare Group	Support grant	\$500.00
Normanville Farm Advancement Group	Support grant	\$500.00
Northern Bendigo Landcare Group	Support grant	\$500.00
Northern United Forestry Group	Support grant	\$500.00
St Arnaud Field Naturalist Club Inc.	Support grant	\$500.00
Sustainable Living in the Mallee (SLIM)	Support grant	\$500.00
Tarrangower Cactus Control Group	Support grant	\$500.00
Trentham and District Landcare Group	Support grant	\$500.00
Ullina Landcare Group	Support grant	\$500.00
Victoria Gully Group	Support grant	\$500.00
Wattle Flat Pootilla Landcare Group	Support grant	\$500.00
Wedderburn Conservation Management Network	Support grant	\$500.00
Wellsford Forest Friends and Landcare Group	Support grant	\$500.00
West Marong Landcare Group	Support grant	\$500.00
Winjallok Landcare Group	Support grant	\$500.00
Woosang Landcare Group	Support grant	\$500.00



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