

Annual Report

2021-22





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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Front cover: 'Going with the Flow' - North Central CMA River Detectives program event at Koondrook.



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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 2022.



Julie Miller Markoff
Chair, North Central CMA



PART 1: YEAR IN REVIEW

Foreword from the Chair

We continue to be energised and dedicated to achieving our vision of sustainably managed land, water and biodiversity resources that support productive and prosperous communities in a changing climate.

This reporting year was one of 'getting on with the job' as a leader in natural resource management.

We have remained flexible and responsive to the ongoing but easing disruption of the coronavirus (COVID-19) pandemic. This flexibility enabled us to deliver wanted outcomes that align to the Minister's Letter of Expectations and the nine key state government policy priorities.

The flagship North Central Regional Catchment Strategy 2021-27 (RCS) was launched in June 2022 after extensive input and discussion with people having a stake in the region's catchments. Its vision, 'working in partnership for a healthy catchment' sharpens our focus and creates collective efforts to care for our catchments through regionally owned programs of work, commitment and investment with Traditional Owners, our partners and the community to deliver them.

We have delivered programs and projects that contribute to the health of our communities, land, water and biodiversity resources, including:

- ▶ Implementing our Climate Change Commitment and Action Plan to drive our changed thinking as to how to be successful in a changing climate. Climate change adaptation and mitigation is also embedded into the North Central RCS and builds upon the knowledge outlined in the North Central Climate Change Adaptation and Mitigation Plan as to how the region's natural resources and communities are likely to respond and adapt to climate change.
- ▶ Strengthening our relationships with the seven Traditional Owner groups in our region is the foundation of our 'Stretch' Reconciliation Action Plan 2022-2025, Galkangu. This plan (our second RAP) steps up our actions to support the organisation's progress of Reconciliation. Measurable actions include providing meaningful opportunities for Traditional Owners to speak with investors on Country.
- ▶ New fishways at weirs in Koondrook and Cohuna have connected 140 km of prime fish habitat in Gunbower Creek to 530 kilometres of open Murray River, in a boost for native fish populations and local tourism. Officially opened in December 2021 by the now Minister for Water, The Hon. Harriet Shing, \$1.5 million was committed from the State Government's

Building Works Capital Stimulus Package, and \$4.6 million via the Victorian Environmental Water Holder's sale of an environmental water allocation to construct the fishways that build on the achievements and persistence of our entrepreneurial Native Fish Recovery Plan.

Integrated catchment management recognises that sustainable agriculture contributes to the wealth of the region. The renewed Loddon Campaspe Irrigation Region Land and Water management Plan 2020-30 provides a roadmap to support sustainable, profitable, and adaptive farming practices, Traditional Owner and Aboriginal landholder involvement while protecting and improving environmental assets.

We've continued to be innovative in bringing new investment and public and private partners to the table who share our values and aims. Our Business Development Program secured more than \$700K from the Agnico Eagle Group to continue our statewide school-based River Detectives Program for the next three years, linking children to practical nature and water science.

We've also developed a proposal for a Regional Carbon Exchange pilot project with the aim to improve carbon and biodiversity outcomes for the region. We will work with regional catchment partners and alongside our Traditional Owners to explore opportunities in support of the pilot and also the statewide Carbon Abatement Partnership Opportunities initiative. As an organisation, committing to net zero carbon emissions by 2030, is supported by our 'Pathway to Net Zero Plan' that outlines a pathway and specific actions to achieve this target such as converting to 100% carbon natural electricity (green power) during the next two years.

The many achievements outlined in the report demonstrate our commitment to delivering for the Victorian and Australian governments through initiatives such as Victoria's Water for Victoria; Protecting Victoria's Environment - Biodiversity 2037; and the Australian Government's National Landcare Program.

In accordance with the Financial Management Act 1994, and on behalf of the team, I am pleased to present the North Central Catchment Management Authority's Annual Report for the year ending 30 June 2022.



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 resources that support productive and prosperous communities in a changing climate.

Our Purpose

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

Our Approach

Connecting natural resource management activities

- ▶ Delivering water for the environment and improving waterway habitats.
- ▶ 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.
- ▶ Partnering with government, industry, 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 information to prepare and protect the community from flooding.

Our Culture

As a public-sector entity we behave in-line with the seven core values of the Victorian Public Sector: Responsiveness; Integrity; Impartiality; Accountability; Respect; Leadership and Human Rights.

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 also guide our internal interactions.

Care

- ▶ Respecting the values and differences of others.
- ▶ Supporting each other to achieve our best.
- ▶ Providing an inclusive and safe space for everyone.
- ▶ Making a positive difference for the region’s communities and natural resources.

Courage

- ▶ Backing ourselves to make bold decisions.
- ▶ Showing up and being present even when it’s hard to do.
- ▶ Adapting, seeking innovative solutions, and taking considered risks.
- ▶ Remaining true to our vision, values, and knowledge.

Connection

- ▶ Creating and maintaining lasting partnerships.
- ▶ Working across the organisation to utilise our collective knowledge.
- ▶ Bringing together and sharing local, scientific and Traditional Owner knowledge.
- ▶ Taking an integrated approach to care for the catchment.

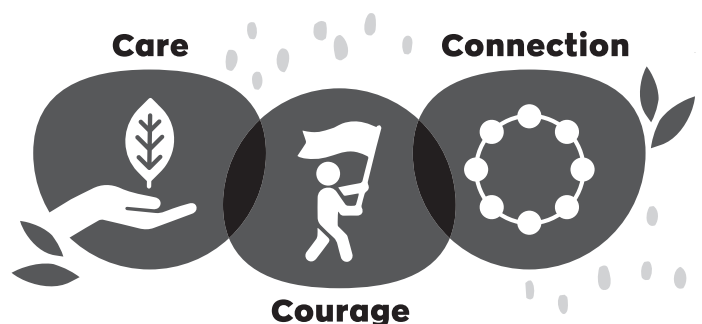


Figure 1 North Central CMA values

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:

- ▶ Minister for Water
The Hon. Lisa Neville MP
1 July 2021 to 26 June 2022
- ▶ Acting Minister for Water
The Hon. Richard Wynne MP
1 July 2021 to 22 August 2021
- ▶ Minister for Energy, Environment and Climate Change
The Hon. Lily D'Ambrosio MP
1 July 2021 to 26 June 2022
- ▶ Minister for Water
The Hon. Harriet Shing MP
27 June 2022 to 30 June 2022
- ▶ Minister for Environment and Climate Action
The Hon. Lily D'Ambrosio MP
27 June 2022 to 30 June 2022

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 (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 on 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 key Traditional Owner groups to help build capacity for delivering shared benefits across the region.

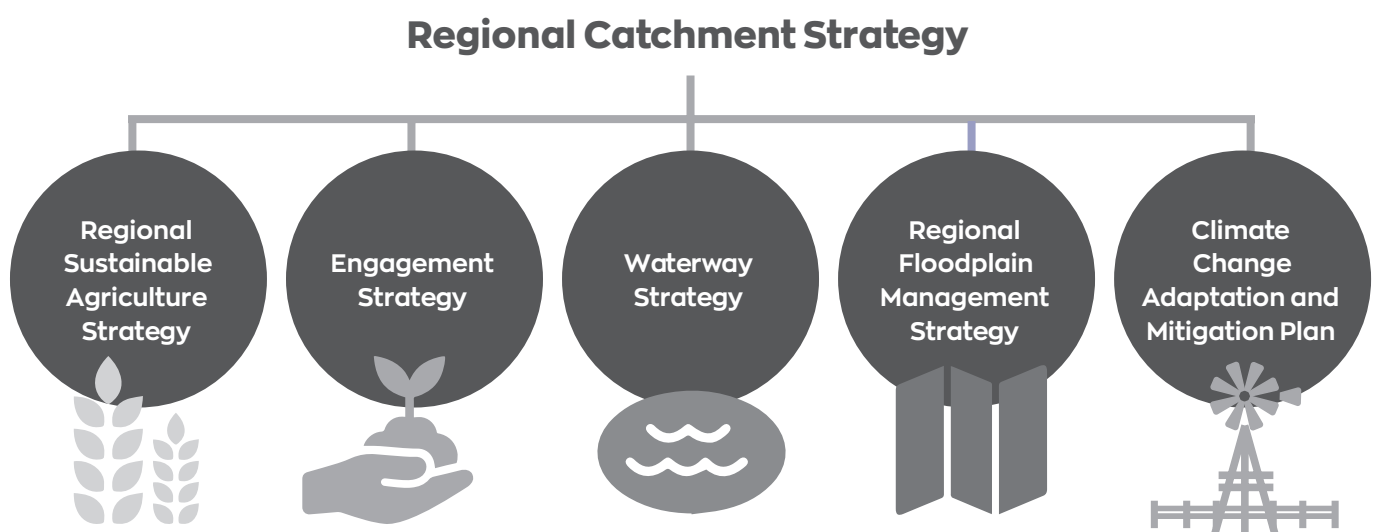


Figure 2 **Sub-strategies of the North Central Regional Catchment Strategy**

Water for the Environment:

The core business of the Environmental Water 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 supporting Landcare Networks and Groups, administration of the Victorian Government's Landcare grants, delivering the citizen science Waterwatch program, coordinating the North Central CMA's Aboriginal Partnerships and Projects 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 prioritises actions across the region to manage the risk of flooding and improve flood resilience of our communities into the future.

North Central CMA delivers on actions in the work plan while also supporting partner agencies with technical assistance to deliver actions. North Central CMA will continue to support the delivery of priority 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 the 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 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.

Two project sites are within the North Central CMA region, Gunbower National Park and Guttrum and Benwell Forests.

Native Fish Stimulus Package of Works

Funded by the Victorian Government to address the key threats to native fish populations in northern Victoria by enabling fish movement throughout the Gunbower and lower Loddon system. The stimulus package funding addresses the highest priority remaining barriers to fish passage in the organisation's *Native Fish Recovery Plan - Gunbower and lower Loddon*.

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*.

The Victorian Government's Outcomes Framework (Figure 3) focuses on actual results achieved, rather than inputs and 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 (Table 2) 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, mission, 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).

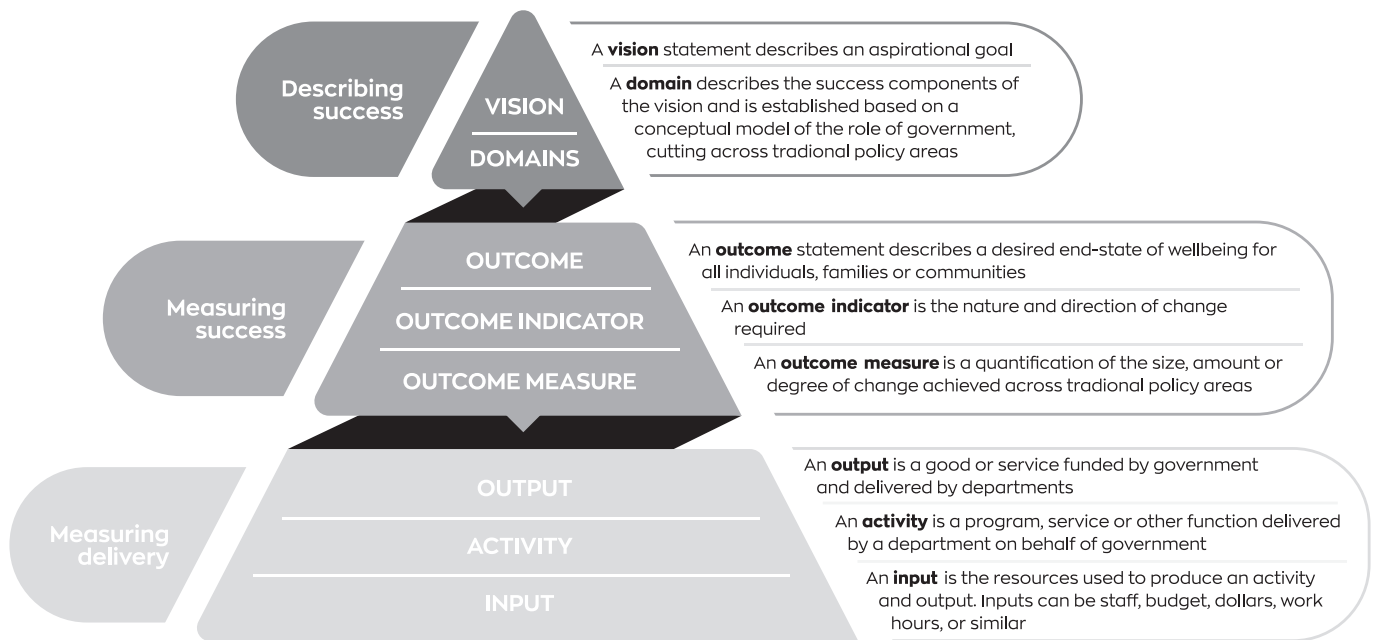


Figure 3 Victorian Government Outcomes Framework Diagram

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 2021-22 Corporate Plan and legislative reporting requirements, including:

- ▶ Minister's Letter of Expectations Priority Areas
- ▶ North Central CMA Business Outcomes Framework
- ▶ Organisational Performance Framework
- ▶ Catchment Condition Statement
- ▶ DELWP 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

The following table provides a high-level performance statement against each Victorian government priority policy area and outcome indicators outlined in the North Central CMA's 2021-22 to 2025-26 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 Ministerial priority areas**

Priority Area	Outcome Indicator(s)	Performance statement
<p>1. Climate Change</p>	<p>E1 Active investigation into new opportunities that sequester carbon</p>	<p>The North Central CMA Board endorsed Climate Change Commitment and Action Plan underpin 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) has a focus on climate change and recognises the ongoing challenges and opportunities to our natural assets and for our communities.</p> <p>The North Central Climate Change Adaptation and Mitigation Plan 2015 remains a relevant guide for climate action with regards to natural resource management in our region. The Plan describes the implications of climate change for our region's land, water and biodiversity resources and maps the relative vulnerability of waterways and remnant native vegetation across the region and carbon potential. An RCS priority direction has been developed to renew this plan by 2023.</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>The North Central CMA has recently developed a proposal for a Regional Carbon Exchange (RCX) pilot project which aims to achieve carbon and biodiversity outcomes for the region. The CMA will continue to work with regional catchment partners and Traditional Owners to explore opportunities for local carbon and biodiversity outcomes such as the Carbon + Biodiversity Pilot project.</p>
<p>2. Waterway and Catchment Health</p>	<p>CH2 Improved catchment health and resilience</p>	<p>A final review of North Central Waterway Strategy 2014-2022 was undertaken to understand its progress, implementation, success, and lessons over the past eight years. The review was guided by a Steering Committee convened for this purpose, including Traditional Owners and representation from key partner organisations. Review outcomes will inform renewal of the strategy which is expected to commence in 2024. In the meantime, the strategy and 'Water' theme in the North Central Regional Catchment Strategy 2021-27 (RCS) will continue to direct investment in waterway management across the region.</p> <p>The North Central CMA's Waterway Health programs delivered more than 1,689 ha of vegetation works improving the health and resilience of 25 river reaches and wetlands.</p> <p>In addition to this, the Our Catchments Our Communities initiatives contributed to 68 ha of active environmental stewardship for catchment health and resilience.</p> <p>These activities were delivered through Victorian Governments EC4 (residual) and EC5 (Supply Bill) funding.</p>
<p>3. Water for Agriculture</p>	<p>WA1 A productive and profitable irrigation sector and vibrant and resilient regional communities</p>	<p>The 2020-30 Loddon Campaspe Irrigation Region Land and Water Management Plan was Board endorsed in 2021. The Plan's vision, 'Using water for healthy, productive, sustainable, irrigated food and fibre', guides action over the next ten years 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.</p> <p>The program works with six community groups and during the reporting period 24 activities were delivered to 150 landholders, managing approximately 26,826ha. A key component of the program is partnering with industry leaders and sharing industry specific information, funding and event opportunities via social media, email, and CMA generated newsletters to participating groups. As an example, there were at least 40 North Central CMA social media posts promoting these opportunities with reach of more than 50,000 people.</p>

Table 1 **Performance against Ministerial 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 community is at the centre of all we do.</p> <p>The disruption of COVID-19 has changed the way our staff engage with community and Traditional Owners. We have adapted to new engagement approaches. In response, our renewed Engagement Strategy will focus on this adaptation encouraging staff, and providing the tools, to support innovative engagement approaches.</p> <p>During the reporting period, the North Central CMA held more than 273 engagement events by adopting traditional and online methods and connected with more than 4,878 participants.</p> <p>The North Central CMA Communication and Engagement team supported the development and delivery of project and program Communication and Engagement Plans to ensure project outcomes and shared benefits were communicated to various stakeholders through social media, radio, print media and up-to-date information available on our website.</p> <p>Traditional Owner engagement remains a focus through our Reconciliation Action Plan. We engaged all seven Traditional Owner groups to renew the North Central Regional Catchment Strategy 2021-27 with each providing their aspirations for healthy Country and how we can work together to care for it.</p> <p>Supporting volunteers to care for our catchment is important to our work. Our Regional Landcare Coordinator supports 160 Landcare groups and/or networks across the region. There are also 63 community volunteers monitoring the health of 96 sites on waterways across our region through our Citizen Science program.</p> <p>The North Central CMA's renewed Engagement Strategy is close to final and will provide the engagement direction to support the delivery of the North Central CMA Regional Catchment Strategy 2021-27. Engagement with our stakeholders and communities will be planned, relevant and evaluated with a focus on Traditional Owner self-determination, innovation, diversity and inclusion.</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>Traditional Owner engagement and self-determination is at the heart of our work.</p> <p>The North Central CMA's renewed Stretch RecAP 2022-2025, <i>Galkangu (Dja Dja Wurrung language for 'we build together, we make together, we are more connected to Country')</i> includes actions that define specific targets to support the organisation's progress of Reconciliation from 'Innovate RAP' to 'Stretch RAP':</p> <p>Our Reconciliation Action Plan working group includes six Aboriginal people and this year we have increased the number of Aboriginal employees.</p> <p>We employ one young Aboriginal trainee, through a School-based Aboriginal Trainee program aimed at providing pathways for students into natural resource management. The success of the program has seen a past student of the program gain employment with the City of Greater Bendigo.</p> <p>We employ Traditional Owners to deliver project works including rabbit and pest management, revegetation and weed control works, attend project committee meetings, provide cultural services e.g. Welcome to Country etc. An example is staff from Djandak (business arm of DJAARA) contributing to the delivery of the Upper Avoca Reconnection project and Healthy Coliban Catchment project works.</p> <p>Partnerships with Aboriginal people and communities help us facilitate knowledge exchange that's important for program and project design and delivery. Barapa Wamba Water for Country; Our Catchments, Our Communities Upper Avoca Reconnections Project in partnership with Dja Dja Wurrung; Environmental Water Program and Caring for the Campaspe are examples of projects where Aboriginal partnerships are a key component of their success.</p> <p>A Conversation Circle, facilitated with five Barapa Barapa Aboriginal Elders was part of the CMA's Catchment Partners Forum during the reporting period to promote cultural awareness of Traditional Owner self-determination.</p> <p>NAIDOC and Reconciliation Week are also recognised and celebrated within and outside the organisation.</p>

Priority Area	Outcome Indicator(s)	Performance statement
6. Recognise Recreational Values	RV1 Water services that explicitly consider recreational values, within existing frameworks RV2 Engagement with the community to identify and prioritise opportunities to deliver recreational objectives relating to the management of water and waterways RV3 Accessible and user-friendly information for recreational users about waterway conditions to help community members plan their recreational activities RV4 Collaboration with other organisations and government agencies to explore and progress opportunities to support recreational values	<p>The CMA is part of a vibrant community who values recreational activities aligned to healthy waterways. Shared benefits from our work including recreational benefits are 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>In December 2021, newly constructed fishways at Cohuna and Koondrook Weirs were officially launched by the then Parliamentary Secretary for Water, The Hon. Harriet Shing. The fishways will enable the movement of native fish up and down Gunbower Creek and to the open water of the Murray River. The fishways are part of the CMA's Native Fish Recovery Plan which aims to recover native fish populations with the help of water for the environment and other works, such as the establishment of habitat, in the lower Loddon area. The recovery of native fish populations to the area will create recreational activities that will support regional economies and communities.</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. 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>
7. Resilient and Liveable Cities and Towns	LC1 Healthy communities and supporting resilient environments	<p>An integrated catchment management approach through A Healthy Coliban Catchment and Kyneton Offsets projects, in partnership with Coliban Water, Landcare, communities, and Dja Dja Wurrung are examples of prioritising works and measures to ensure the long-term water supply for urban residents while also providing environmental benefits.</p> <p>The North Central CMA, Central Highlands Water, Dja Dja Wurrung, local government, and Goulburn Murray Water have recently developed an Integrated Catchment Plan for the Tullaroop catchment. The 30-year plan incorporates the most cost effective components of improving river health, improved water supply management practices (stock exclusion from the reservoir, septic audit and compliance measures) and includes priority activities informed by an Aboriginal Water Assessment. Activities include Wartaka - cultural management and empowerment of landscape, revegetation and weed control at Long, Merin Merin and Middle swamps, Djandak Wi cultural burning and cultural heritage audits.</p> <p>Partnership with City of Greater Bendigo to implement the Reimagining Bendigo Creek project with a focus on citizen science continues. Djandak and Waterwatch are co-designing a cultural values waterway monitoring methodology which will be implemented in 2022-23. We are also a key partner in the City's Water Sensitive Bendigo initiative to ensure the health of our water resources is linked to the future social, cultural, and economic wellbeing of our communities.</p>

Table 1 **Performance against Ministerial priority areas**

Priority Area	Outcome Indicator(s)	Performance statement
<p>8. Leadership, Diversity and Culture</p>	<p>G1 Diversity and inclusion</p>	<p>North Central CMA values the differences between people and the contribution these differences make in the workplace.</p> <p>Our Leadership team is gender balanced with 45% male and 55% female membership.</p> <p>The continued implementation of our Diversity and Inclusion Plan 2017–2022 includes four key objectives to cultivate a diverse and inclusive culture within the CMA.</p> <p>In addition, the North Central CMA has engaged Dumawal, business arm of Djaara to renew our Cultural Awareness Framework.</p>
<p>9. Improved Performance and Demonstrating Outcomes</p>	<p>PE1 Improved performance and demonstrated results against outcomes</p>	<p>DELWP's Standard Output V3 are now incorporated in EC5 projects deliverables and are being 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 DELWP using the Riparian Works Review Standard.</p> <p>Riparian outcomes demonstrating investment in waterway and catchment health submitted to DELWP via the Budget Paper 3 reporting.</p> <p>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 Partnership Agreement 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 draft 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 (1.11) 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**

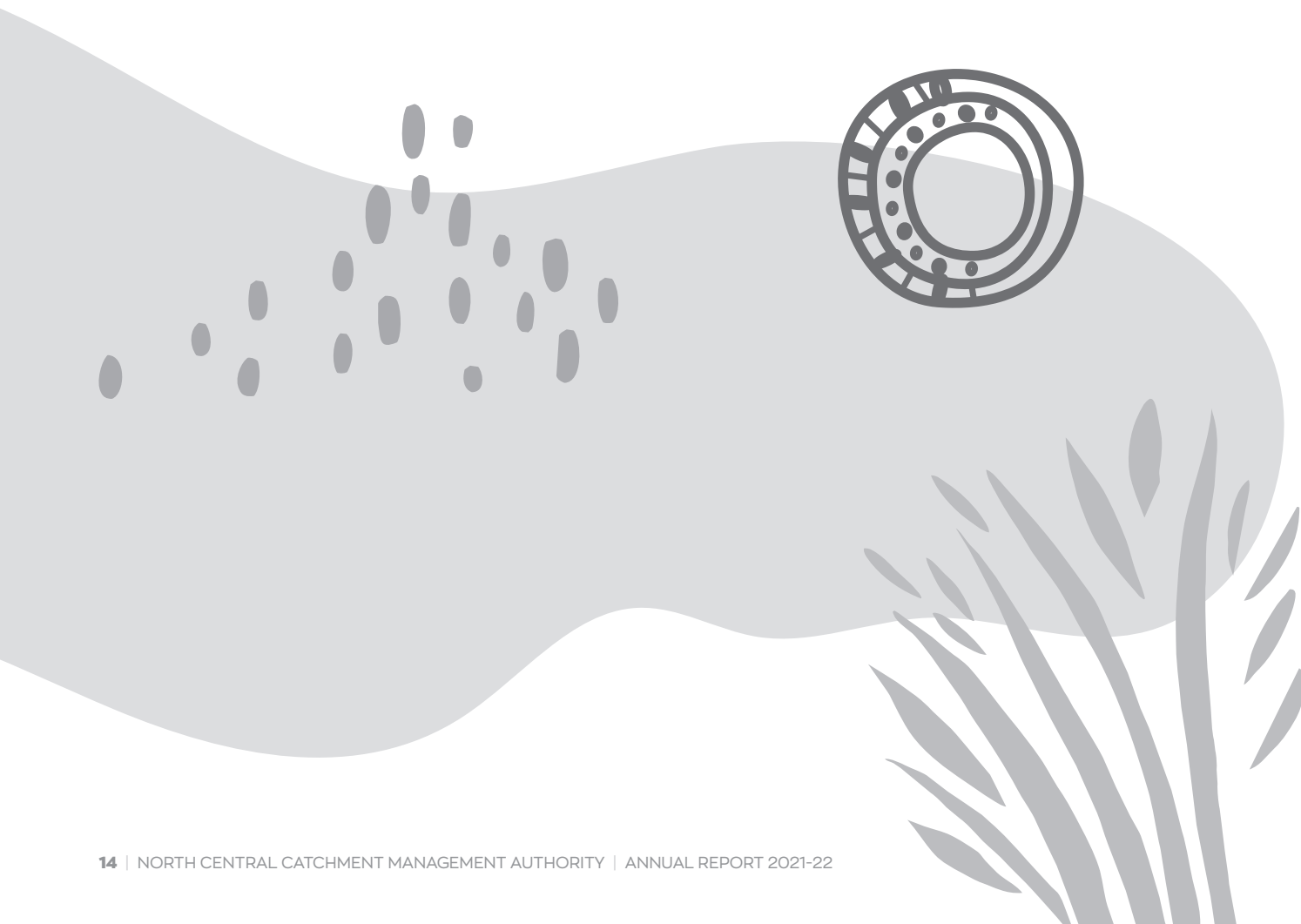
Framework

Domain	Outcomes	Outcome indicators	Measure	Target	Actual	Result
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 Number of systems with seasonally correct environmental flows.	1,371 8	2,279 8	✓ ✓
	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	3,505	4,183	✓
	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	Number of properties	500	868	✓
			Hectares	24,081	31,877	✓
	Priority ecosystems are providing enhanced social, economic and environmental services to the community and protecting threatened species for future generations	Increased biodiversity protection and/or improved management	Hectares	2,852	3,560	✓
	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	18,400	*N/A	*N/A

Table 2 **Business Outcomes Framework**

Framework				Performance		
Domain	Outcomes	Outcome indicators	Measure	Target	Actual	Result
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 (KASA)	Group Health Score; percentage of respondents with increase in KASA	70	76	✓
	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	8	8	✓

*Data not available. The measure, target and actual is being updated to align with spatially available data to improve accuracy of reporting.



1.7 Organisational Performance Framework

The North Central CMAs 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 track 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.

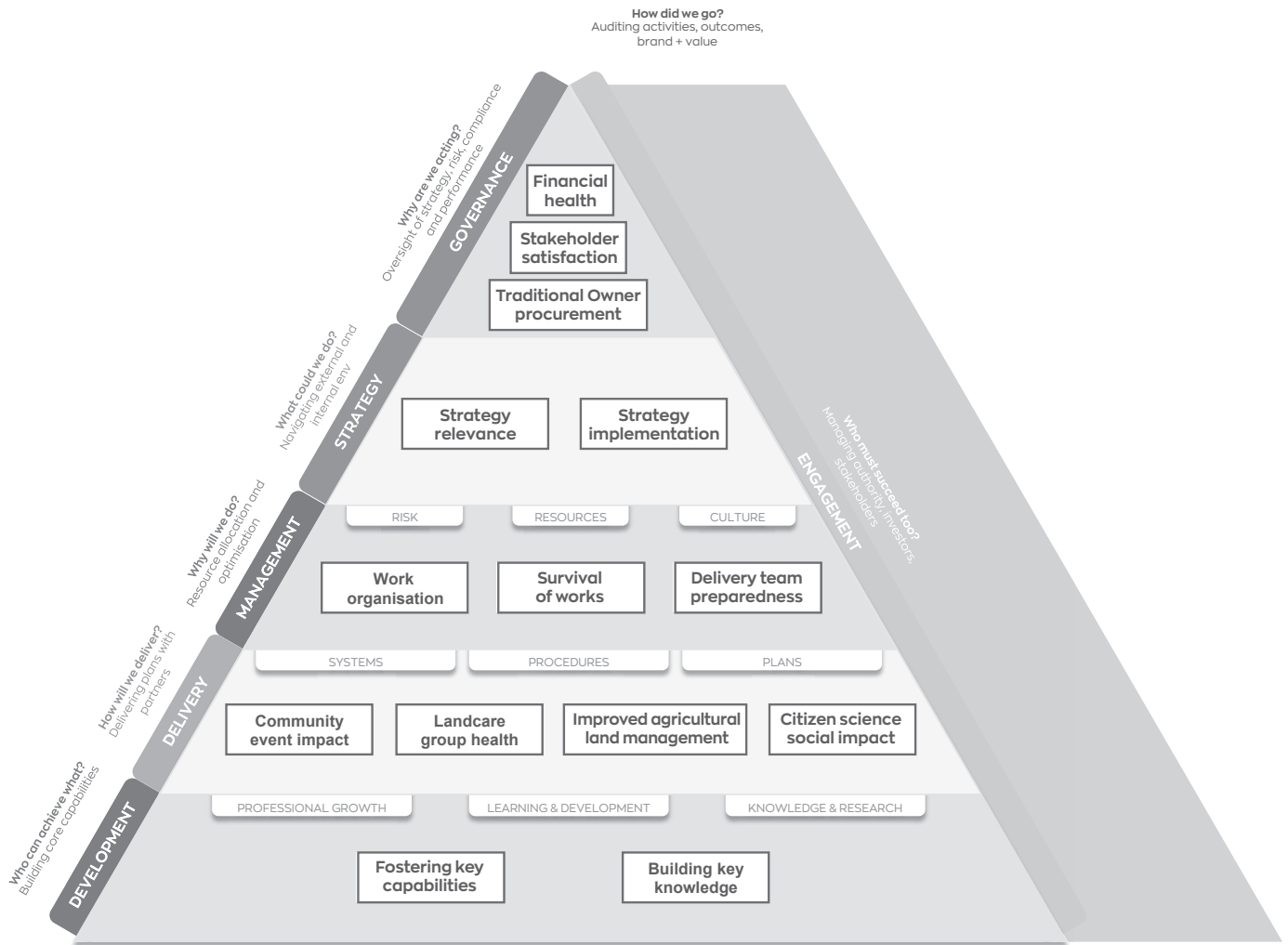


Figure 4 **Organisational Performance Framework**

Table 3 **Organisational Performance Framework commentary**

	Measure	Trend	Comment
Governance	Stakeholder satisfaction	⬆️	Stakeholder satisfaction relating to the work of the CMA is high with the CMA collaboratively delivering projects to enhance and protect the environment while increasing community capacity.
	Financial health	⬆️	Revenue for 2021-22 financial year is secured with NLP2 projects being in delivery year 4 (of 4). DELWP projects funded through Waterway Health Program's EC5 are secured with funding agreements in place and will continue through to 30 June 2024. In addition to this, the Victorian Landcare program and Aboriginal Water units have secured funding agreements for the next three years (moving from an annual funding agreement cycle). Cash increased predominantly due to delayed transfer of funding for Fishway Construction in 2021-22.
	Traditional Owner procurement	⬆️	11% of the of annual Natural Resource Management (NRM) spend has been procured through Traditional Owner and/or Aboriginal Torres Strait Islander (TO/ATSI) business or employment, exceeding the North Central CMA's Reconciliation Action Plan target of 4%.
Strategy	Strategy relevance	⬆️	The Ministerially and Board endorsed North Central Regional Catchment Strategy 2021-27 was developed in partnership and provides clear guidance for the region's collective efforts and investment to protect the region's natural resources over the next six years. The draft North Central CMA Engagement Strategy 2022-2027 is close to final. The strategy, a sub-strategy of the North Central CMA Regional Catchment Strategy 2021-27, will provide direction for our engagement, with a focus on Traditional Owner self-determination, innovation, diversity and inclusion over the next six years to deliver the RCS.
	Strategy implementation	⬆️	Other strategies contributing to RCS implementation include the Land and Water Management Plan; Stretch Reconciliation Action Plan; Regional Waterway Strategy; Climate Change Adaptation and Mitigation Strategy; Landcare Support Plan and Waterwatch and Citizen Science Plan.
Management	Work organisation	⬆️	Staff continue to maintain a good understanding of the organisation's direction and how their work contributes to the CMA's Statement of Strategic intent. Staff contributed significantly to the development of a new set of values: Care, Courage and Connection (part of the Statement of Strategic intent) that will guide their work and external and internal interactions.
	Survival of works	⬆️	NRM Audit assessments were completed in 2021-22, 85% of sites assessed are trending towards intended NRM improved outcomes. Engagement, negotiation, and delivery of our projects is well established and valued by landholders resulting in community ownership of our environmental works.



	Measure	Trend	Comment
Delivery	Delivery Team Preparedness	➔	Although staff are now working within the new project lifecycle process there are opportunities to further integrate processes to better support the delivery of projects.
	Community event impact	⬆️	Community participation at events has increased, and staff are finding new and adaptive ways of engaging with community. The North Central CMA has adapted to online engagement approaches to successfully engage with communities, partners, and stakeholders. The renewed North Central CMA Engagement Strategy will provide further direction, tools and processes to support staff to be more innovative and inclusive.
	Improved agricultural land management	⬆️	Participation in our Regenerative Agriculture Program through an annual survey indicates 88% of participants are trialling new practices.
	Landcare group health	➔	Landcare Group health is stable although reduced numbers of Landcare groups completing the survey compared to previous years may have skewed results. The low participation rate could be a legacy of the COVID-19 disruption.
	Citizen science social impact	⬆️	Community volunteers enjoy being part of Waterwatch with satisfaction across the various aspects of the program rating very high. It's exciting to see that over 60% of volunteers felt they were more connected to their local community and that even more felt their well-being had improved.
Development	Fostering key capabilities	⬆️	Results from a recent staff capability survey, part of the CMA's Pursue your Potential initiative, indicate staff feel their capabilities meet, or are above, what is required to perform their role. It has been identified that staff would benefit from training in engagement approaches which is a key recommendation from the recent Engagement Strategy review.



1.8 2021 Standard Outputs

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

Table 4 **DELWP standard outputs**

Category	Output	Actual 2021-22	Actual 2020-21	Measure
Structural works	Channel	0	1,47	kilometres
	Water storage	21	13	number
	Pump	2	6	number
	Waterway structure	1	15	number
	Terrestrial structure	0	0	number
	Terrestrial feature	6	0	number
	Monitoring structure	0	0	number
	Fence	30	57	kilometres
	Visitor facility	0	72	number
Environmental works	Vegetation	550	1,464	hectares
	Weed control	3,040	4,046	hectares
	Pest animal control	10,713	8,228	hectares
	Threatened species response	6	7	number
	Soil treatment	0	0	hectares
	Earth works	0	0	number
	Rubbish removal	0	2,518	hectares
Management services	Grazing regime	261	75	hectares
	Agricultural practices	0	8,503	hectares
	Water regime	70	47	number
	Fire	*N/A	0	number
Planning and regulation	Approval and advice	3,727	3,903	number
	Management agreement	35	22	number
	Assessment	1,181	840	number
	Engagement events	4,878	4,503	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 Annual Catchment Condition Report

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 three 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 report is structured in line with the state-wide outcomes framework that links the regional outcomes sought by catchment communities, to the high-level policy outcomes of the Victorian and Australian Government. These are outlined in each Regional Catchment Strategy (rcs.vic.gov.au).





How to interpret this report

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 state-wide indicators outlined in 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.

As much as possible the reporting format attempts to provide a transparent path between the evidence and the assessment. It is not a definitive assessment but an assessment at a point in time based on the best available evidence.

Table 5 **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.

*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 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

***Condition** - where appropriate, a condition rating is provided that is based on the is the current state of the theme. A condition rating is based on assessments of the assets, pressures and management activities represented by the theme. The assessment is based on available science and expert advice as well as evidence gained during the preceding year.

1.10 Regional catchment condition summary

The table below provides a summary of the region's Water, Land, Biodiversity, Community and Integrated Catchment Management condition. A positive assessment indicates a level of optimism about future direction, while a concerned assessment indicates a more pessimistic view of the direction of environmental change.

The overall summary for each theme is informed by:

- ▶ Regional context - a description of key regional environmental context.
- ▶ Statewide indicators –adopted from the RCS outcomes framework.
- ▶ Other indicators – relevant to support assessment.
- ▶ Assessment explained - reasons in support of the summary assessment.
- ▶ Hyperlink to RCS webpage – a supporting case study for each theme.

Table 7 **Regional catchment condition summary**

Theme	Trend#			Summary Comment
	2021	Over last 5 years	Condition*	
Water	▲	▲	Moderate	Water for the environment deliveries to rivers and wetlands, a trend of increasing natural inflows over the past four years and additional protection and restoration works build on more than 20 years of activity that is addressing historical degradation.
Land	▲	▲	Moderate	Additional protection and restoration work is building momentum of good management and sustainable agriculture practices. In response to back-to-back La Nina weather events and above average rainfall, the data shows reasonable soil moisture and coverage, with some dryland cropping farmers in the region reporting they had the best year in decades.
Biodiversity	➤	▼	Poor - Moderate	Small-medium scale protection and restoration works continue to incrementally address a long history of degradation, however above average rainfall over the past year will support successful revegetation and natural regeneration of native vegetation.
Community	➤	➤	Moderate - Good	The community continues to participate in natural resource management activities, building its capacity, resilience, and support of the region's assets. Since late March 2020, the CMA's ability to deliver face-to-face activities has been disrupted by the COVID-19 pandemic though this has lessened over the past year and we are starting to re-engage community using both face-to-face and online approaches. The engagement of community in NRM varies considerably across the region, depending on local drivers and demographics.
Integrated Catchment Management	▲	▲	Moderate-Good	Through the OCOC partnership programs, the CMA is leading 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 and by establishing and maintaining formal partnerships. Examples of projects being delivered include the Healthy Coliban Catchment project and Tullaroop Catchment Restoration project which are both guided by long-term ICM Plans delivered in partnership.

Water

Regional context:

The North Central CMA region includes four inland river catchments, the Campaspe, Loddon, Avoca and Avon-Richardson, that rise on the northern slopes of the Great Dividing Range and flow northward emerging onto the wide, flat riverine plains of northern Victoria.

The catchments all form part of the Murray-Darling Basin, however average rainfall and streamflow is greater in the east of the region and declines across the basins moving from east to west. This influences the shape of the rivers and their floodplains, and the degree to which each river interacts with the mid-Murray River and its floodplain.

The region's waterways, which include more than 100,000 km of streams and 1,600 wetlands, have economic, environmental, cultural and social importance to Traditional Owners and regional communities. Waterways and the plants and animals they support provide benefits to communities such as water for drinking, irrigation and industry, as well as being a focal point for many recreation activities which in turn support tourism.

Victoria's Water Plan, Water for Victoria, provides a framework to manage water for shared benefits - recognising social (including recreational), cultural, economic and environmental values. The North Central Regional Catchment Strategy 2021-27 builds on these frameworks and further reflects an integrated approach to manage shared benefits.

Statewide indicators

Extent of protected or improved riparian land

The indicator reflects efforts to protect or improve the condition of riparian lands, including fencing, weed control, and revegetation and pest control (e.g. rabbits).

The North Central CMA continue to deliver best practice riparian interventions to protect and enhance our regions waterways. These include fencing and off-stream watering to exclude livestock, pest plant and animal control and revegetation. The works delivered this past year (Table 5) build upon previous investment in regional waterways, and lead to improvements in riparian and aquatic habitat, and water quality and in the longer term an overall improvement in waterway condition.

Table 8 **CMA outputs delivered on waterways 2021-22**

Output	Unit
Fencing	29 km
Water storage	13
Grazing	230 ha
Management Agreement	35
Pest animal control	6,714 ha
Weed Control	2,241 ha
Revegetation	144 ha
2021-22 assessment - TREND Positive	
Rolling five year assessment - TREND Positive	



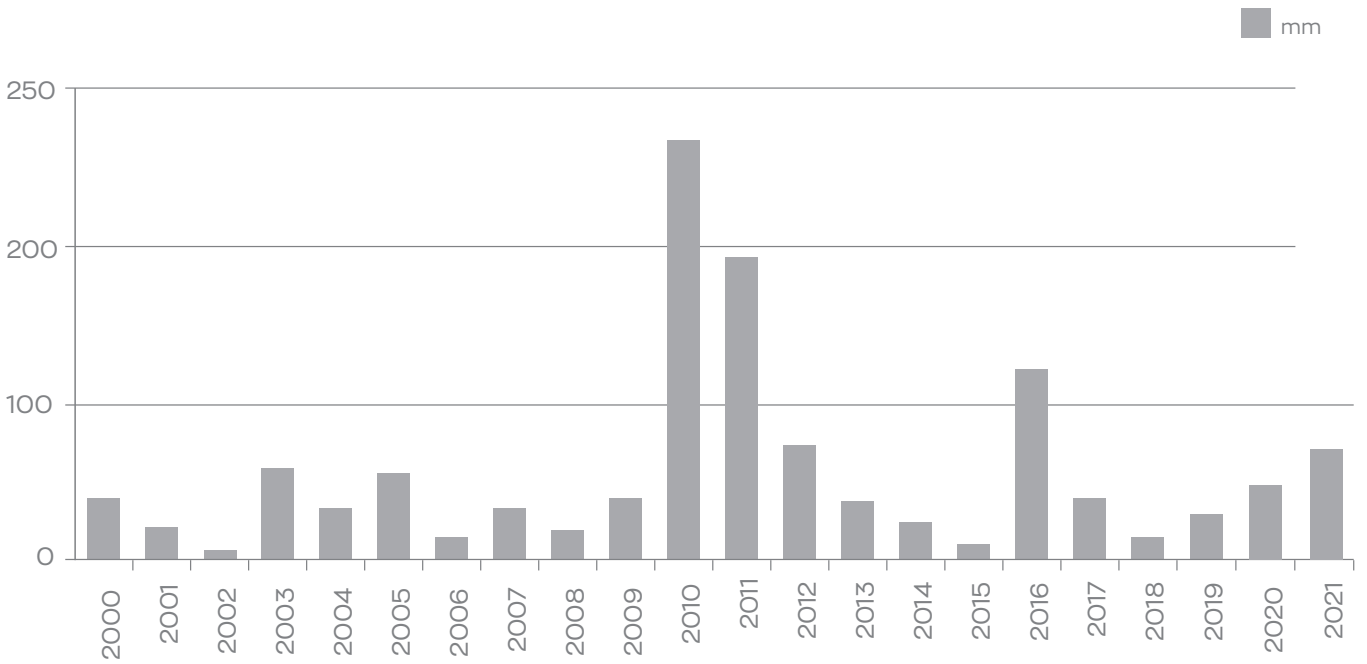
River Inflows

This indicator provides estimates of river inflows in Victoria

Annual river inflows (Figure 5) for the past 22 years show two wet periods 2010-11 and 2016 coinciding with flooding in the region, and inflows steadily increasing each year from 2018-2021. The total rainfall for the 2021-22 financial year recorded at Bendigo Airport was 621 mm which is above average (bom.vic.gov.au). Over the longer term however, average rainfall has been decreasing, with all river basins experiencing a significant decrease in average annual streamflow since the 1980s and 90s. A recent study found that the rainfall run-off

relationship shifted significantly for many catchments in Victoria during the Millennium Drought and eight years later, more than one-third of the catchments studied, including those in the north central region, show little sign of recovery. This clearly demonstrates the vulnerability of regional waterways to the drier and hotter conditions predicted with climate change.

2021-22 assessment - TREND Positive
Rolling five year assessment - TREND Neutral



Source: Australia's Environment in 2020: National- scale, comprehensive information on the condition and trajectory of our environment. Developed by Australian National University - Fenner School of the Environment and Society.

Figure 5 **Annual River inflow**

Extent of wetlands

This indicator provides estimates of the overall rate of change in the extent and spatial distribution of wetlands and associated vegetation on public and private land in Victoria.

The Victorian Land Cover Time Series 1985-2019 (Figure 6) shows the total extent of wetlands in the region varies from year to year, with an overall decrease between the first (1985-90) and last epoch (2015-19) – seasonal wetlands decreasing by 14,820 ha and perennial wetlands decreasing by 875 ha. While improved protection and management of wetlands, including the delivery of environmental water, can influence the extent of wetlands, rainfall also has a significant influence.

Over the longer term the data indicates a decline in the extent of regional wetlands and the hotter and drier conditions expected with climate change are likely to exacerbate this. However, over the past year there has been above average rainfall, no new threatening processes identified and continued investment in wetland protection and enhancement.

2021-22 assessment - TREND Unknown
Rolling five year assessment - TREND Concerned

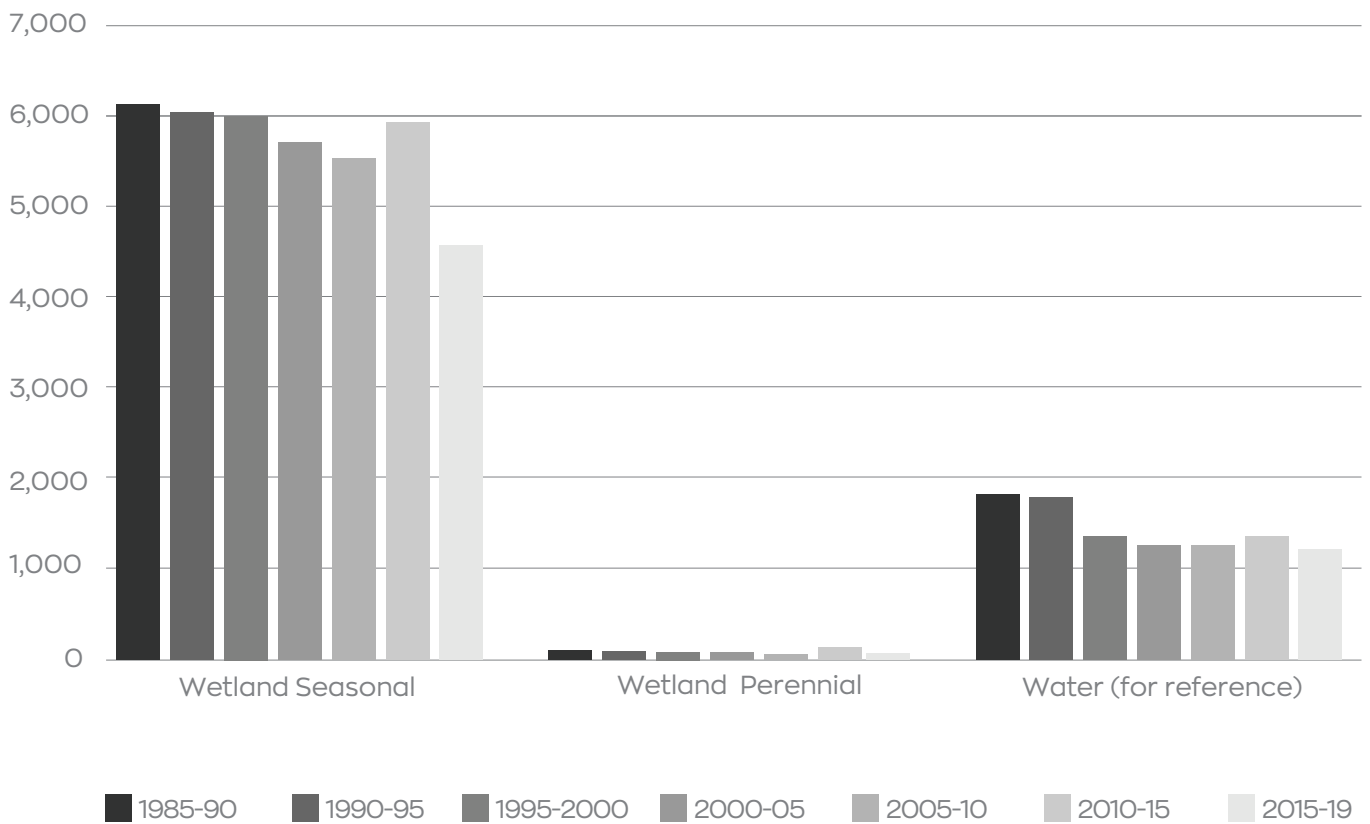


Figure 6 **North central region wetland cover**

Source: Victorian Land Cover Time Series 1985-2019

Groundwater resources

This indicator provides information on groundwater resources in Victoria.

Groundwater in the larger freshwater aquifers of the region is extensively used for irrigation. A drying climate means less groundwater recharge (replenishment) and recession of groundwater levels has been observed.

While this recession is not yet severely impacting availability for all irrigators, it is nevertheless a longer-term concern, and coupled with a trend of increasing groundwater use across the region, will need to be

closely monitored. Several of the more extensively used systems, such as the Lower Campaspe Valley Water Supply Protection Area (WSPA), the Loddon Highlands WSPA and the Mid- Loddon Groundwater Management Area (GMA) are showing trends of decreasing recovery over time. Between 2016-2020 the trend has been reported as 'declining' for these systems whilst the Central Victorian Mineral Springs GMA is reported to be 'stable'.

2021-22 assessment - TREND Concerned

Rolling five year assessment - TREND Concerned

Table 9 **Groundwater level trends**

Ground-water level trends (June)	Lower Campaspe Valley WSPA	Loddon Highlands WSPA	Central Victorian Mineral Springs GMA	Mid Loddon GMA
2014	Rising	Rising	(no data)	Rising
2015	Stable	Rising	(no data)	Rising
2016	Declining	Declining	(no data)	Declining
2017	Declining	Declining	Stable	Declining
2018	Declining	Declining	Stable	Declining
2019	Declining	Declining	Stable	Declining
2020	Declining	Declining	Stable	Declining

Source: Victorian Water Accounts



Waterwatch data

Twenty years of Waterwatch data indicates water quality across the region is in moderate condition. The upper catchments, (southern end of the region) tend to be in better condition compared to the lower (northern) or western parts, with the Campaspe, Upper and Lower Loddon, Loddon Western tributaries and Upper Avoca faring better than Gunbower, Loddon Eastern tributaries and Avon- Richardson. Annual snapshot reports that analyze and summarise Waterwatch monitoring data provide an insight into the condition of waterways and impact of interventions. For example, this year, the Tullaroop catchment waterbug monitoring results reflect an ecosystem still in a recovering phase following several years of disturbance from on-ground works. Though eDNA monitoring, indicates relatively healthy platypus and river blackfish populations, and an increase in numbers from 2015 to 2021 which is a good indication the catchment is in a recovery phase. Ongoing and increased monitoring will help to demonstrate this.

Monitoring of environmental flows

The North Central CMA manages an extensive environmental water program and supports various programs to monitor outcomes and demonstrate benefits. For example, the Victorian Environmental Water Monitoring and Assessment Program (VEFMAP) has reported the following results for the Campaspe River:

- ▶ In the absence of grazing, regular inundation of the bank has resulted in an increase in inundation tolerant native species and a decrease of terrestrial exotic species.
- ▶ In the Lower Campaspe River, an increasing abundance of Golden perch and Murray cod has been observed since 2014. Key fish flow components for native fish movement, breeding and migration such as winter/spring high flows, maintaining summer low flows and freshes, that were missing before 2010/11 have been provided in recent years which coincides with the improvement in the river's fish population.
- ▶ The exclusion of stock in the waterway has resulted in improvements to riparian/aquatic vegetation.

Assessment explained

Investment in riparian, wetland and riverine protection in the North Central CMA region continues through delivery of the following projects: A Healthy Coliban Catchment; Kyneton Offsets; Tullaroop Catchment Restoration, Caring for the Campaspe (a Victorian government Flagship Waterway project); the Environmental Water program; The Living Murray Program and Kerang Ramsar Management and Monitoring; Victorian Murray Floodplain Restoration project planning for Gunbower and Guttrum-Benwell; and the Murray and Loddon Floodplain Fish Recovery.

The North Central CMA managed the delivery of 68 GL of water for the environment to numerous sites across the region including the major systems of the Campaspe and Loddon rivers and their tributaries, the Boort and Loddon Murray district wetlands.

Through the Living Murray project, 10,265 ML to Gunbower Creek and 20,562 ML to the lower Gunbower Forest floodplain.

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

Due to above average rainfall across the catchment compared to 2020-21, annual river inflows have increased (Figure 4) which also contributes to waterway health and supports our managed water for the environment deliveries.

Supporting Case Study

A Healthy Coliban Catchment

<https://northcentral.rcs.vic.gov.au/tracking-progress/>



Land

Regional context:

The North Central CMA region has been extensively cleared for agriculture, particularly on the flatter more fertile plains, where less than 30% native vegetation remains.

Eighty-seven per cent of land in the region is privately owned and much of it used for agriculture. The region comprises a variety of land and soil types that sustain a diverse range of agricultural enterprises. In the steeper terrain of the uplands, land is mostly used for livestock grazing, however further north in the gentler more undulating foothills of the Campaspe, Loddon, Avoca and Avon-Richardson River basins, cropping is common, alongside mixed farming enterprises. Irrigated agriculture is concentrated within the Goulburn Murray Irrigation District (GMID), in the north of the region on the Riverine Plains.

With Victorian and Australian government support, private landholders, conservation and community groups in north central Victoria are working together to protect the region’s significant natural capital while also maintaining long term agricultural productivity. Managing and improving soil health on private land is a key focus for sustainable agriculture programs in the region.

Statewide indicators

Percentage of exposed soils

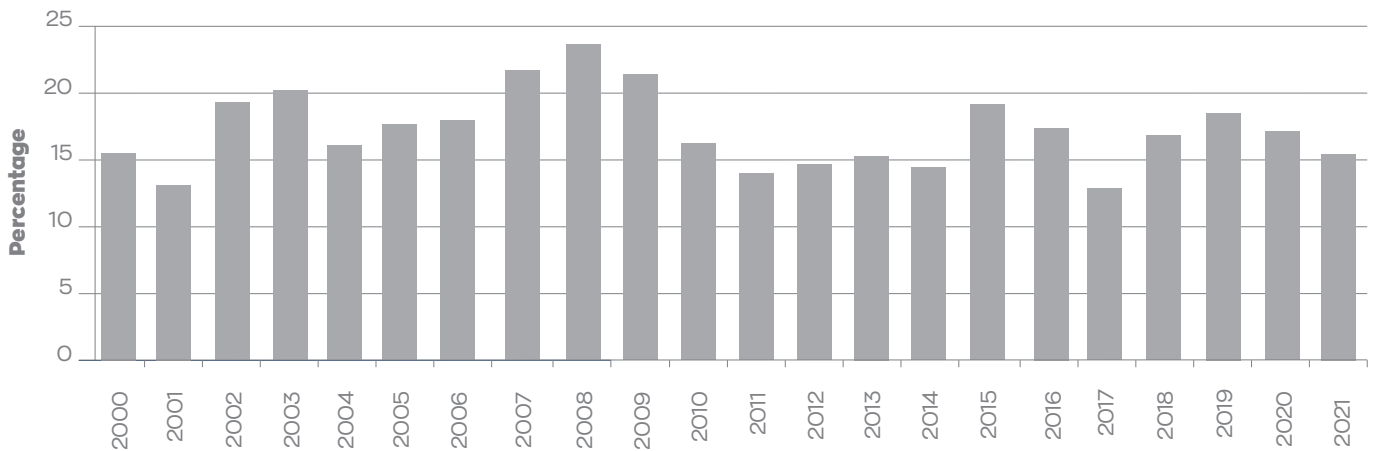
This indicator enables the reporting of percentages of exposed soil in public and private land.

It is generally accepted that >50% vegetation protects soil from wind erosion, and >70% vegetation cover protects soil from water erosion. Although with high rainfall, steep slopes or erodible soils greater than 70% cover is required.

Land management practices like cover cropping and conservation tillage increase cover, and these practices are increasingly common. However dry conditions reduce cover. For the north central region, the annual average percentage of exposed soil has fluctuated between 13 and 23 per cent since 2001 (Figure 7), the most recent result for 2021 being 15.6%.

2021-22 assessment - TREND Positive

Rolling five year assessment - TREND Positive



Source: Australia’s Environment Explorer, wenfo.org/ausenv

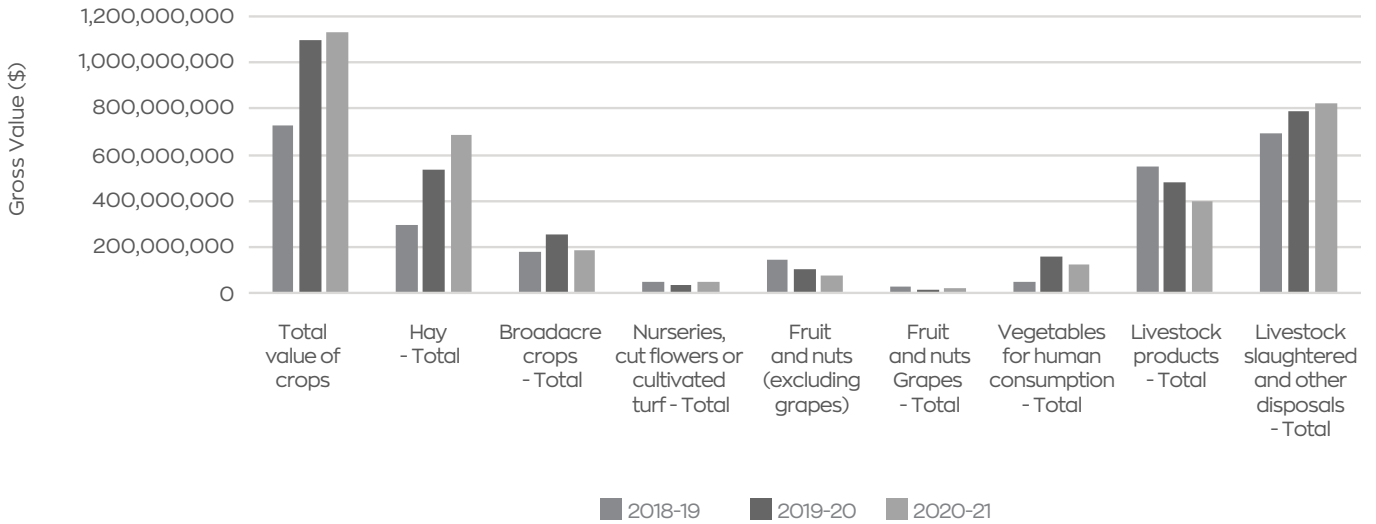
Figure 7 North central regional percentage exposed soils

Agricultural commodities

2021-22 assessment - TREND Positive
Rolling five year assessment - TREND Positive

This indicator aims to provide estimates of the type and gross value of agriculture commodities in Victoria.

Australian Bureau of Statistics data on agricultural commodities from the region shows crops, livestock and livestock products contribute the most to overall



Source: Australian Bureau of Statistics

Figure 8 **Agricultural commodities Gross value north central region**

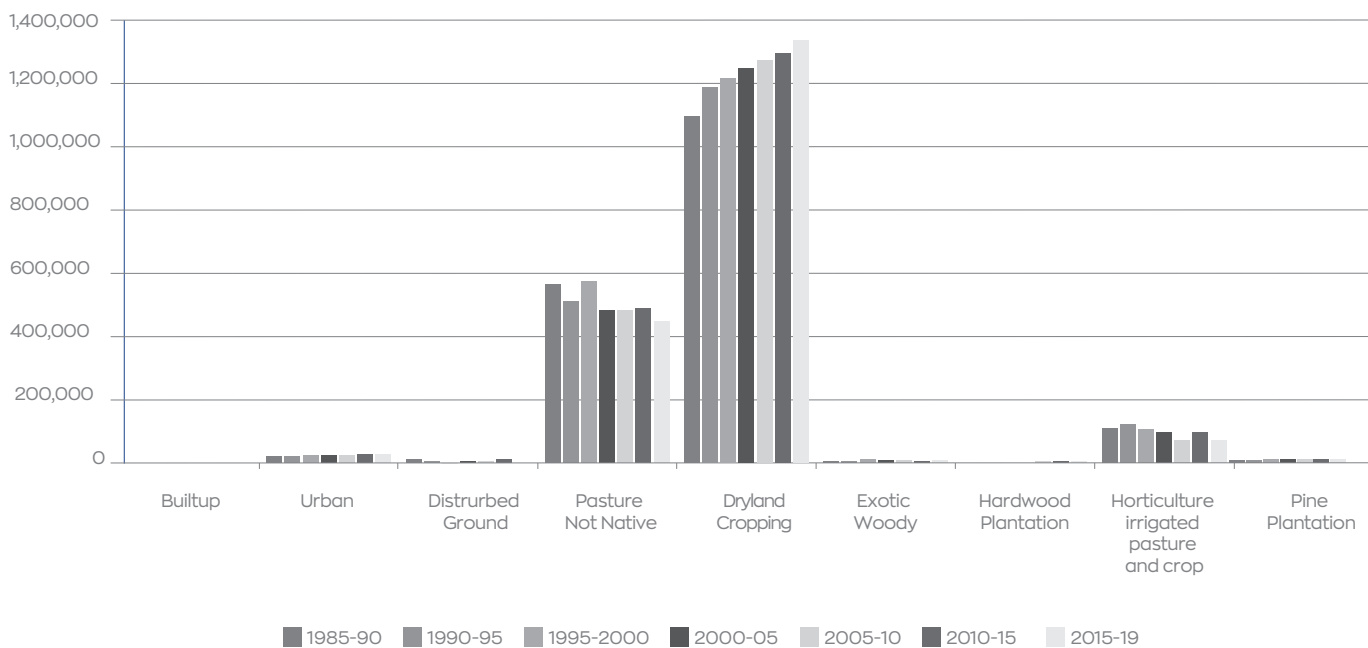


Amount and change over time of land use

This indicator provides estimates of the current and overall rate of change in the extent and spatial distribution of land use classes on public and private land in Victoria..

The recently released Victorian Land Cover Time Series 1985-2019 (Figure 9) show land use across the region, for broad classes and trends over time. This data shows an increase in 'dryland cropping' and a decline in 'pasture (not native)' over the 34 years between the first (1985-90) and last (2015-19) epochs.

2021-22 assessment - TREND Unknown
Rolling five year assessment - TREND Neutral



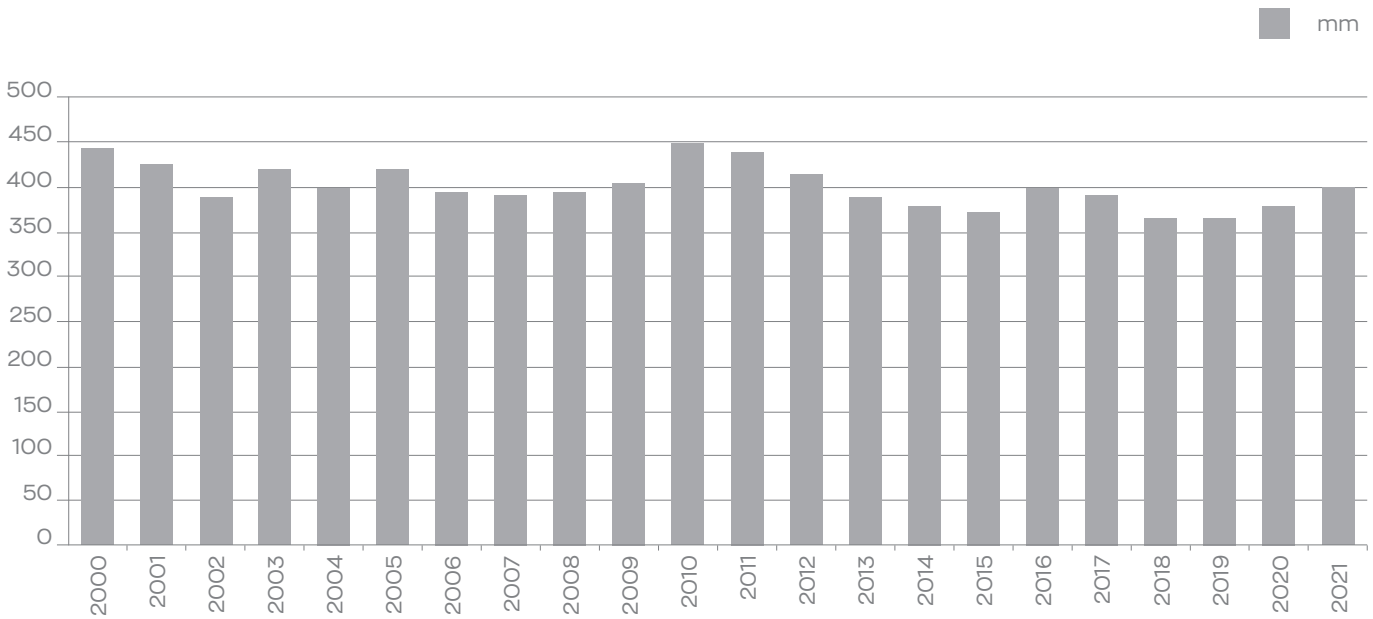
Source: Victorian Land Cover Time Series 1985-2019

Figure 9 **Extent of land uses**

Other indicators

► Soil water availability

Average soil water availability (Figure 10) is relatively stable.



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

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

Figure 10 **Average soil water availability**

Assessment explained

Much has been achieved over the past decade, to slow the rate of soil loss and enhance the productive value of farmlands, through initiatives including conservation tillage, multi-species cover cropping and regenerative agriculture. Considerable challenges remain, however with topsoil still being depleted at an alarming rate.

Seventy-five per cent of the region has sodic subsoils which are sensitive to soil structure decline resulting from low levels of soil organic carbon. Declining soil structure impacts on soil quality and health leading to poor water-plant-soil relationships that retard root penetration and limit plant available water within subsoils.

Investment in land and soil protection through project activities in the North Central CMA region include the Loddon Campaspe Irrigation Region Land and Water Management Plan implementation through the Healthy

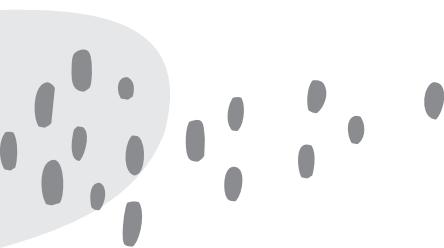
Productive Irrigated Landscapes project; Reporting and Accounting for Salinity; Regenerative Agriculture in north central Victoria; Plan2Farm; and the Regional Landcare Facilitator.

Exposed soil cover (Figure 7) remains highly variable due to a combination of climatic conditions though the 2021-22 average is within the RCS outcome of no more than 20%. Average soil water availability (Figure 9) is relatively stable, indicating a recovery from loss of carbon matter content during the Millennium Drought.

Supporting Case Study

Increasing Irrigation Efficiency

<https://northcentral.rcs.vic.gov.au/tracking-progress/>



Biodiversity

Regional context

Biodiversity underpins a healthy natural environment. It is fundamental to our economy, our physical and mental wellbeing. For the region’s Traditional Owners certain species have cultural or spiritual value, and biodiversity is important for Country to be healthy.

The region includes forests of the Great Dividing Range in the south, through the Box- Ironbark Forests and Woodlands, the Riverine Grasslands, to the river red gum forests along the Murray River corridor in the north.

However, the region has been extensively cleared for agriculture, particularly on the flatter more fertile plains, where there is less than 30 per cent native vegetation cover. Remnant native vegetation is subject to ongoing loss and degradation, particularly where it is already fragmented. Our changing climate is putting increased pressure on the region’s natural environment, significant changes in species distribution are predicted with local extinctions likely.

Protecting what we have, building ecosystem resilience and connectivity, will be priorities for the next six years through the renewed North Central Regional Catchment Strategy 2021-26 and beyond.

Statewide indicators

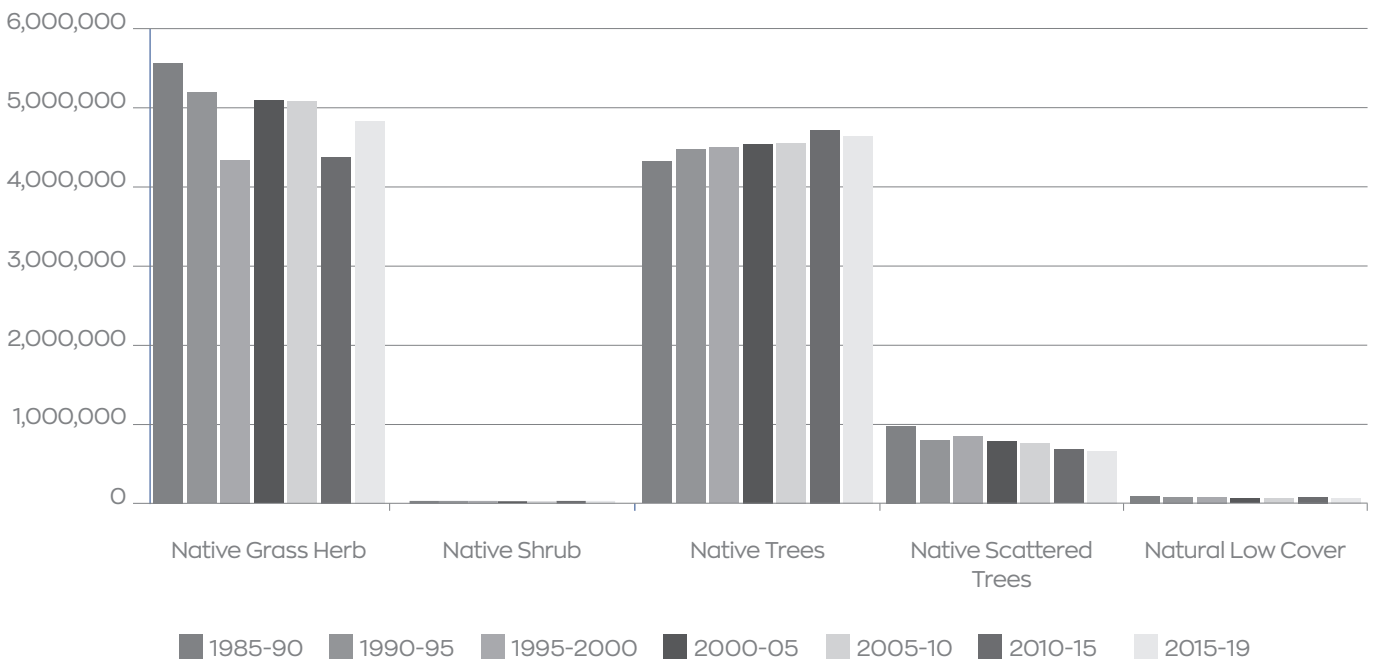
Extent of native vegetation

This indicator aims to provide estimates of the current and previous extent and spatial distribution of native vegetation on public and private land in Victoria.

The Victorian Land Cover Time Series 1985-2019 shows trends over time for different land cover classes, including five classes of native vegetation. This data shows a net loss of native vegetation over the 34 years between 1985-2019 (Figure 11). The ‘Native grass herb’ and ‘Native scattered trees’ classes account for most of the losses. These native vegetation classes account for extent, not quality. It is noted that the relatively large area of ‘Native Grass Herb’ includes grasslands that have been derived through the clearing of trees and/or shrub cover and likely includes large areas of degraded native pasture.

The ongoing incremental loss of native vegetation and habitat continues to be of concern. At the same time private landholders and community based NRM groups are working hard to revegetate. Over the past year there is no information available to suggest any significant change to native vegetation extent.

2021-22 assessment - TREND Unknown
Rolling five year assessment - TREND Concerned



Source: Victorian Land Cover Time Series 1985-2019

Figure 11 **Native vegetation cover North Central Region (Victorian Land Cover Time Series)**

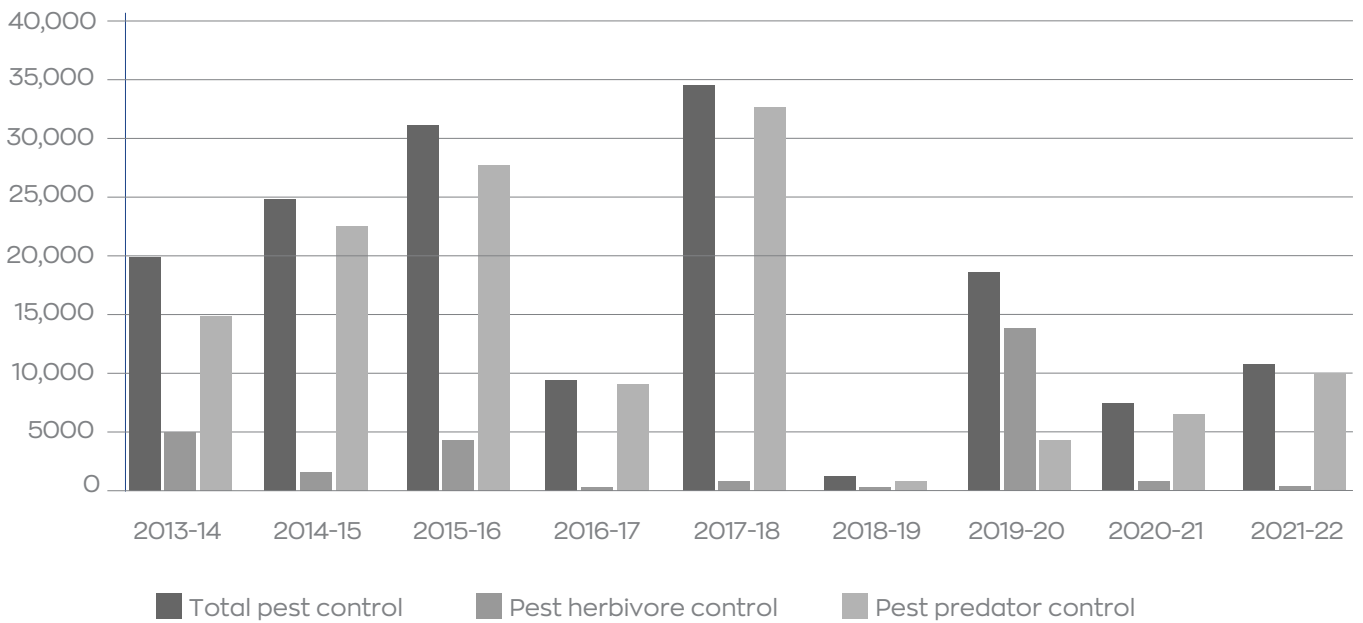
Area (ha) of pest animal control

This indicator provides information on the area treated for pest control, including herbivore and predator control, under CMAs initiatives.

Pest animals, including predators and herbivores, are major threats to our region’s biodiversity and are the focus of significant effort by public land managers, private landholders and community-based natural resource management groups like Landcare. Predators including cats and foxes, are the number one cause of native animal extinctions. Herbivores, like rabbits, deer

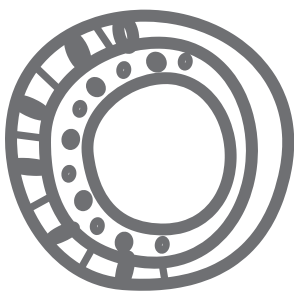
and goats, also contribute to loss of native vegetation and habitat and soil degradation. Pest plant and animals also impact agricultural productivity. North Central CMA projects have collectively undertaken 10,713 ha pest animal control over this past year to manage this ongoing threat. Over the past nine years the amount of pest animal control work has varied depending on investment (Figure 12).

2021-22 assessment - TREND Concerned
Rolling five year assessment - TREND Concerned



Source: North Central CMA

Figure 12 **Area of pest control**



Area (ha) of weed control

This indicator provides information on the area treated for weeds under CMAs initiatives.

Weeds are a major threat to our region’s biodiversity and are the focus of significant effort by public land managers, private landholders and community-based natural resource management groups like Landcare. Weeds outcompete native species, changing and destroying habitat and in some cases increasing wildfire risk (e.g. gorse in southern areas of the region). Weeds also impact agricultural productivity.

In 2020-21 North Central CMA projects have undertaken 3,040 ha weed control to manage this ongoing threat. Over the past seven years the amount of weed control work has varied depending on investment as shown in graph below.

2021-22 assessment - TREND Concerned
Rolling five year assessment - TREND Concerned

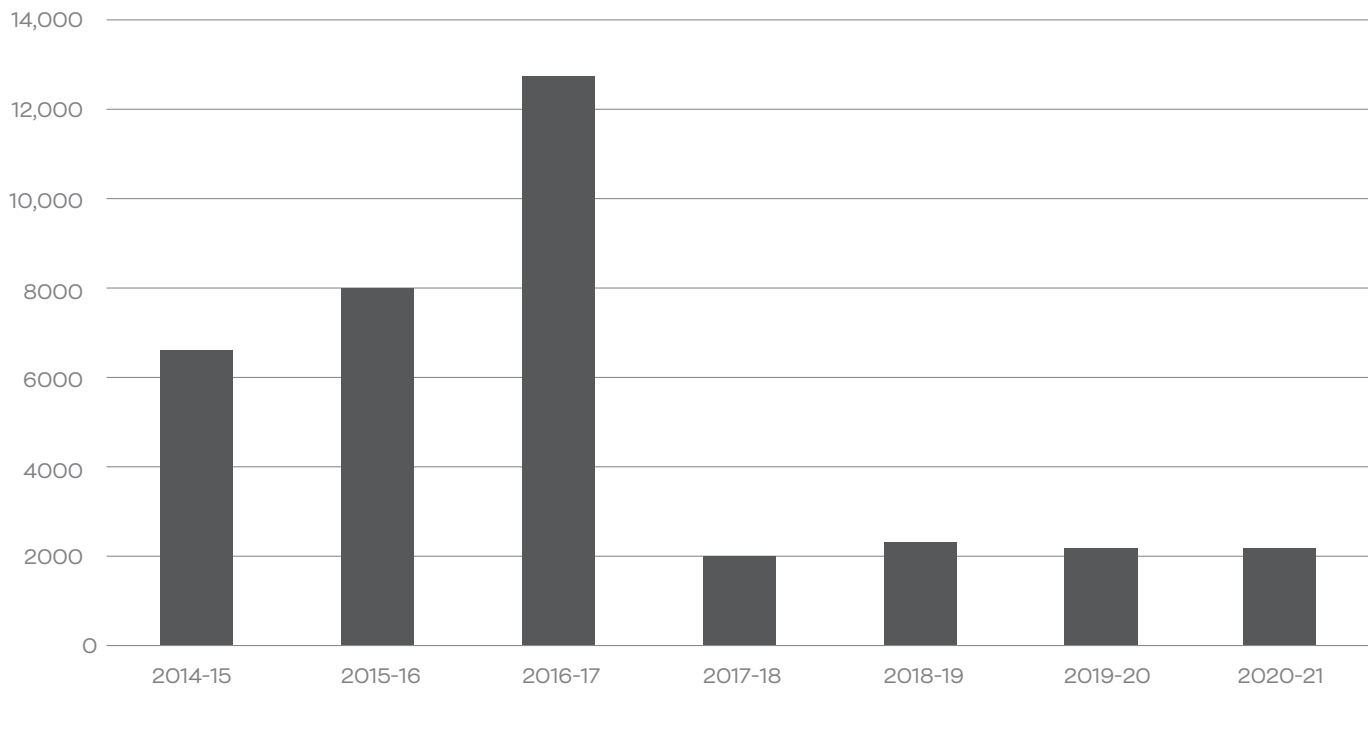


Figure 13 **Area of weed control**



Area (ha) of permanent protection

This indicator provides information on the number, extent and distribution of government, Indigenous and privately protected areas in Victoria.

Public land comprises 13% of the North Central CMA region Victoria, which includes over 140,000 ha. protected and managed for conservation in National Parks, State Parks and other reserves. Additionally, more than 13,000 ha of private land is protected by conservation covenants and private reserves (Table 7), with 213 ha added over the past year. Whilst the additional area protected through covenants varies from year to year the overall trend is positive.

Assessment explained

Despite efforts to revegetate and restore, we also continue to lose native vegetation and habitat through legal and illegal activities associated with:

- ▶ Development (residential, industrial, infrastructure).
- ▶ Land use changes (e.g., converting pastures including native grass to cropping) and increased mechanisation (bigger machines require removal of paddock trees).
- ▶ Timber and firewood harvesting.
- ▶ Wildfire and burns/clearing to reduce wildfire risk in increasingly populated areas.

For fragmented remnants, except where specific interventions are delivered, there is assumed to be a relatively steady long-term incremental decline in condition. Furthermore, our changing climate is putting increased pressure on the region's biodiversity, exacerbating existing vulnerabilities and threats.

Table 10 **Land managed for conservation***

Protection type	Area covered (ha)	Additional area this year (ha)
National parks	47,052 Hectares	12 Hectares
State parks	15,519 Hectares	3 Hectares
Other**	79,958 Hectares	787 Hectares
Conservation covenant and other private lands	13,696 Hectares	213 Hectares
2021-22 assessment - TREND Positive		
Rolling five year assessment - TREND Positive		

*Source: Collaborative Australian Protected Areas Database Terrestrial (CAPAD) and Trust for Nature for covenants

**Other* includes any other protected area types listed in the region, e.g. Natural Features Reserve

Riparian areas which are the focus of much of the CMA's projects provide drought refuges and function as movement corridors between fragmented remnants in the region, which will be increasingly important in our changing climate. Protecting and enhancing remnant native vegetation and habitat is a priority to build resilience to climate change, including to protect areas of private land through covenants.

Land under permanent protection (Table 7), continues to increase over time with additional covenants placed on title through Trust for Nature. This past year new covenants on private land in the region, included areas of native grassland habitat through the Plains for Wanderers project (refer case study). Outcomes from this project continue to build on a small, but steady program of CMA and partner-led biodiversity focused projects across the region.

Supporting Case Study

Plains for Wanderer

<https://northcentral.rcs.vic.gov.au/tracking-progress/>

Communities

Regional context

An estimated 250,000 people call the north central region home with almost half the population located in the City of Greater Bendigo, which is among the fastest growing regional local government areas in Victoria.

A large survey of rural landholders (with properties >10 ha) was conducted in 2014 and repeated in 2019, to better understand the demographics, values and beliefs of the regional community. Whilst agriculture remains the dominant land use, primary production is not the focus for many rural landowners, with 51% considering themselves part-time, hobby or non-farmers. That said, full-time farmers remain the largest farmer identity group (49%) of those surveyed and manage around 80% of the land.

Generally, the ageing population and trend toward larger/corporate farms in the north and west is leading to population decline and associated socio-economic impacts, including a reduced volunteer base. While in the southeast of the region there is strong growth, including in rural residential development which is increasing pressure on natural resources and introducing new landholders.

Statewide indicators

Community volunteering (Landcare / community NRM Groups – Group Health Score)

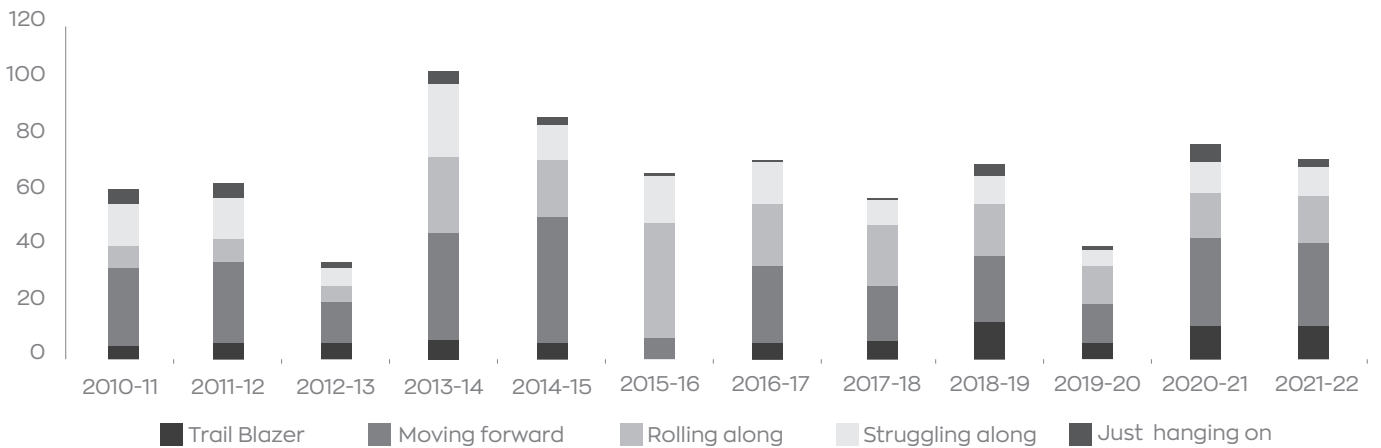
This indicator provides estimates of Landcare volunteering contributions and commitment to environmental conservation and sustainable development in Victoria.

Our region has more than 200 active community based NRM groups including Landcare, sustainable agriculture and other environmental volunteer groups and networks actively working across the region, generating significant social, environmental, and economic benefits. The CMA supports more than 160 Landcare Groups and 63 Waterwatch volunteers each year.

Landcare groups are invited to complete a Landcare Group Health Survey which captures groups perceptions of their current health and activity levels. The most recent survey results (Figure 14) completed by 69 groups, indicate no real change in self-assessed health, which is encouraging given the disruption of COVID-19 to group activities during the reporting period.

Of the total number of Landcare members reported through the survey, 43% were reported to be active, and collectively they undertook over 40,000 volunteer hours, valued at \$1.6M.

2021-22 assessment - TREND Neutral
Rolling five year assessment - TREND Neutral



Source: Landcare Groups Health Survey 2021-22 of North Central CMA region groups

Figure 14 Landcare group health survey results

Number of formal partnership agreements for planning and management between Traditional Owners and key NRM agencies

This indicator provides information on the number of formal partnerships established, modified, or maintained between organisations and individuals, under CMAs initiatives.

There is a growing recognition of Traditional Owners'/ First Nations Peoples' self-determination, their rights and their role in NRM. There is also a growing commitment among Governments to elevate Traditional Owners/First Nations Peoples' role in the policy, planning and management of Country.

Traditional Owners/First Nations Peoples take a holistic approach to management of Country. Government, as a natural resource manager, has taken steps to bridge different planning, governance and management arrangements through joint and co-management of some areas of public land, developing partnerships with Traditional Owners/First Nations Peoples and integrating Traditional Owners/First Nations Peoples, cultural values, practices, objectives and knowledge (where permission has been granted) into NRM.

Through implementation of the renewed RCS, the North Central CMA are committed to continuing to work in partnership with Traditional Owners/First Nations Peoples to enable their self-determined participation and leadership to care for Country. A key outcome of the RCS is to increase and maintain the number of formal partnerships between RCS partner organisations and Traditional Owners of the region.

The North Central CMA has a formal ongoing Partnership Statement between with DJAARA and also the six parks which are jointly managed between Parks Victoria and DJAARA via the Dhelkunya Dja Land Management Board and associated plans.

2021-22 assessment - TREND Neutral

Rolling five year assessment - TREND Neutral

Other indicator

- ▶ Annual year and previous year community participation

To track the number of people involved in NRM events and activities through CMA projects and programs.

Table 11 **Annual and previous year community participation***

Activity	Participation in 2021-22	Participation in 2020-21
Attending skills and training events	342	487
Taking part in awareness raising activities	2,005	1,467
Working as collaborators in planning in decision making	1,087	1,114
Being consulted to help determine appropriate action	1,444	1,435

Assessment explained

North Central CMA projects contributing to the assessment under the community theme include Victorian Landcare Grants; Regional Landcare Coordinator; Protecting Investment, Increasing Capacity; Regional Agricultural Landcare Facilitator; North Central Waterwatch and Citizen Science Program; River Detectives Program; Our Catchment, Our Communities and various Aboriginal Programs that include supporting the Living Murray Program and Seasonal Watering Proposals, Barapa Barapa Wamba Wemba Water for Country and Environmental Water Shared Benefits.

Overall participation rates in North Central CMA engagement events (Table 14) were slightly up from last year, with 4,873 participants compared with 4,503 in 2020-21. This is likely due to easing of COVID-19 restrictions towards the end of 2021.

In 2021-22, North Central CMA is renewing its Engagement Strategy 2022 to 2027, that will align with the North Central CMA Regional Catchment Strategy to ensure our engagement approaches are planned, relevant and evaluated to deliver key actions of the RCS.

Supporting Case Study

River Detectives

<https://northcentral.rcs.vic.gov.au/tracking-progress/>



Integrated Catchment Management

Statewide indicator

Number of partnerships

This indicator provides information on the number of formal partnerships established, modified, or maintained between organisations and individuals, under CMAs initiatives.

(This indicator also contributes to understanding how CMAs are working collaboratively towards achieving regional outcomes by formally engaging in partnerships with people and organisations, to leverage networks and resources and to enable a fully integrated approach to catchment management).

2021-22 assessment - TREND Positive

Rolling five year assessment - TREND Positive

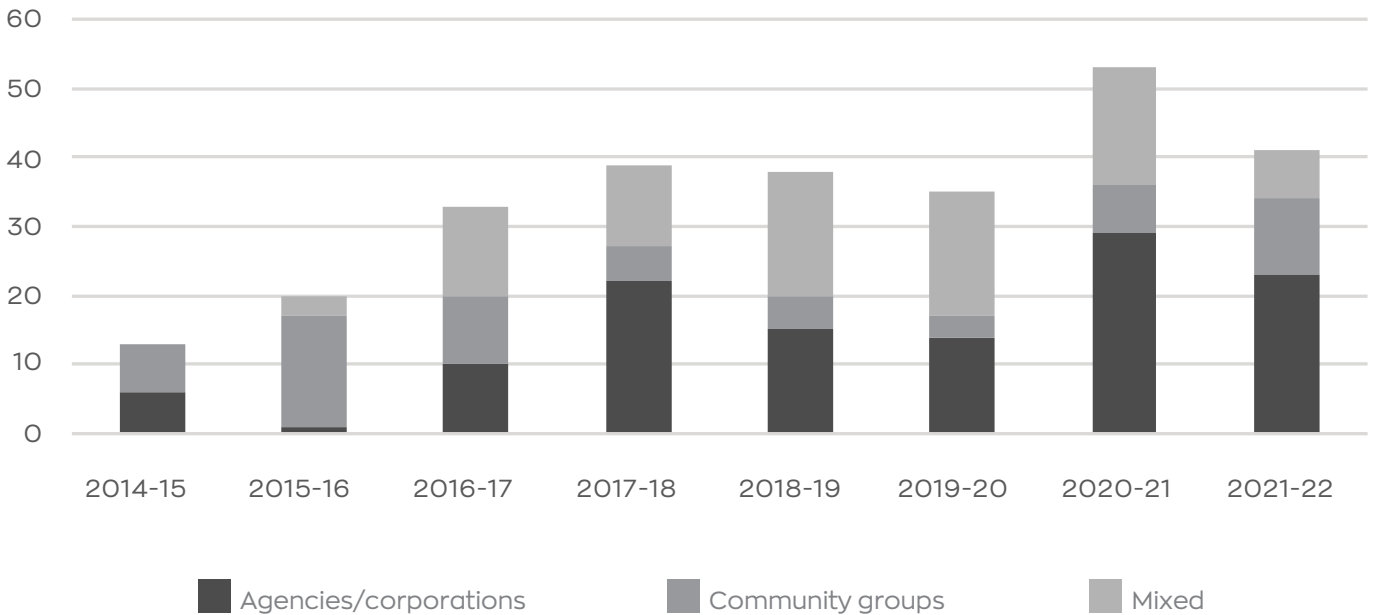


Figure 15 Landcare group health survey results

Assessment explained

Integrated Catchment Management (ICM) is place-based, collaborative, addressing multiple themes and the interactions between them. Strong partnerships and contributions from government and non-government partners, Traditional Owners, community-based groups and the broader community are needed to achieve the vision of the North Central RCS - 'Working in partnership for a healthy catchment'. Formal partnerships provide the governance required to effectively deliver ICM projects together and are thus a good indicator of progress.

The number of formal partnerships established, modified, or maintained between organisations and individuals, under CMAs initiatives has been steadily increasing over the past eight years.

Supporting Case Study

A Healthy Coliban Catchment

<https://northcentral.rcs.vic.gov.au/tracking-progress/>



1.11 Key Initiatives and Project Performance

Delivery Program key initiatives in the North Central CMA's 2020-21 Corporate Plan provide the direction, focus and activities for the reporting period to deliver on state, federal, regional and local priorities.

The following tables provide an overview of North Central CMA's Delivery Program's key initiatives and performance and any significant deviations for the reporting period.

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

Environmental Assets

Projects	CMA Strategy	External Strategy	Performance commentary
Waterway Health On-ground Works and Community Engagement			
<ul style="list-style-type: none"> Delivers a range of activities to improve waterway health, build capacity and support our regional communities. Delivers large-scale river restoration through the Caring for the Campaspe and Kyneton Offsets projects. Restores native fish populations through the Murray and Loddon Floodplain Native Fish Recovery project and the Mid-Murray Recovery Reach project. Continues sharing of ideas, transferring knowledge, and collaborating on initiatives with Traditional Owners. 	<ul style="list-style-type: none"> North Central Regional Catchment Strategy 2021-27 North Central Regional Waterway Strategy 2014-22 	<ul style="list-style-type: none"> Water for Victoria Regional Riparian Action Plan Victorian Waterway Management Strategy 	<p>The Caring for the Campaspe, Murray and Loddon Floodplain Native Fish Recovery, Healthy Coliban Catchment and Tullaroop Catchment restoration projects engaged 1,050 community members in field days and events to increase skills and knowledge about our unique north central landscapes.</p> <p>Project works installed 29 km of fencing and 17 off-stream watering points to protect riparian vegetation, controlled highly invasive weeds such as willow, blackberry and boxthorn across more than 191 ha. Works also increased the extent of native vegetation by revegetating 65 ha with indigenous plant species.</p> <p>Traditional Owners have been engaged in the planning and delivery of project works to increase two-way capacity and knowledge.</p>
Protecting Investment and Building Capacity			
<ul style="list-style-type: none"> Enhance river health outcomes achieved throughout the catchment by ensuring previous works are being maintained and where possible improved by landholders. 	<ul style="list-style-type: none"> North Central Regional Catchment Strategy 2021-27 North Central Regional Waterway Strategy 2014-22 	<ul style="list-style-type: none"> Victorian Waterway Management Strategy 	<p>Re-engaged 38 landholders to assess the condition of previously funded works to ensure environmental outcomes endure.</p>
Threatened Species			
<ul style="list-style-type: none"> Increases the extent and quality of wetland habitats to contribute to the recovery of the Australasian bittern and growling grass frog. 	<ul style="list-style-type: none"> North Central Regional Catchment Strategy 2021-27 	<ul style="list-style-type: none"> Victorian Waterway Management Strategy Australian Government Threatened Species Strategy Australia's Biodiversity Strategy 	<p>The Bringing Back the Bittern project worked to increase the extent of habitat for the Threatened Australasian bittern and growling grass frog through revegetating 150 ha of tall marsh habitat favored by the species.</p> <p>Fox and rabbit control was undertaken across 1060 ha to reduce predation on the species at critical breeding times and reduce impacts to vegetation.</p> <p>The project worked to raise awareness of the species through events which engaged 71 community members and partners.</p>

Projects	CMA Strategy	External Strategy	Performance commentary
Ramsar Site Management			
<ul style="list-style-type: none"> Improves the ecological character of the Kerang Wetlands and the Gunbower Forest Ramsar sites through traditional on-ground works such as revegetation and pest control. Strengthens regional partnerships to support the monitoring and management of the Ramsar sites. 	<ul style="list-style-type: none"> North Central Regional Catchment Strategy 2021-27 	<ul style="list-style-type: none"> Victorian Waterway Management Strategy Australia's Biodiversity Strategy Australian Pest Animal Strategy 	<p>Weed control was undertaken across 2,614 ha to protect the Gunbower Forest and Kerang Wetlands Ramsar sites, including 564 ha of Gunbower Creek treated to control the highly invasive pale yellow water lily. Fox control was undertaken across 8,368 ha to reduce predation on wetland birds and other biota, and nearly 300 ha was targeted for rabbit control to reduce impacts on native vegetation.</p>
Northern Plains Grasslands			
<ul style="list-style-type: none"> Protects and enhances high quality plains wanderer grassland habitat on private land and in partnership with public land managers. 	<ul style="list-style-type: none"> North Central Regional Catchment Strategy 2021-27 North Central Regional Waterway Strategy 2014-22 	<ul style="list-style-type: none"> Australian Government Threatened Species Strategy Australia's Biodiversity Strategy 	<p>The Plains for Wanderer project has partnered with agencies and private landholders to permanently protect more than 139 ha of Northern Plains Grassland, one of the last few strongholds for the evolutionary unique and nationally Threatened plains wanderer. Other actions include nearly 6 km fencing to protect native vegetation, 100 ha weed control, 34 ha rabbit control and 86 ha of grassland revegetation. Events to improve the awareness and knowledge about this important species engaged 136 people.</p>



Water for the Environment

Projects	CMA Strategy	External Strategy	Performance commentary
The Living Murray 'Flooding for Life'			
<ul style="list-style-type: none"> Provides water for the environment to Gunbower Creek and restores regular flooding to Gunbower Forest through a combination of environmental watering, engineering works, monitoring, Indigenous partnership programs and community engagement. 	<ul style="list-style-type: none"> North Central Regional Waterway Strategy 2014-22 	<ul style="list-style-type: none"> Water for Victoria Victorian Waterway Management Strategy Murray Darling Basin Plan Gunbower Forest EWMP (MDBA produced) 	<p>Through the Living Murray project, we delivered 10,265 ML to Gunbower Creek and 20,562 ML to the lower Gunbower Forest floodplain to provide habitat for waterbirds, fish turtles and frogs and to support growth of wetland vegetation and 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			
<ul style="list-style-type: none"> Manages specific Victorian Environmental Water Holder entitlements for the Campaspe River (including the Coliban River), Loddon River System (including Tullaroop, Serpentine and Pyramid creeks) and 16 Central Murray and Mid Loddon wetlands, and seven Wimmera Mallee Pipeline wetlands. Collaborates with key partners, provide input to water policy, deliver technical investigations. Ensures shared benefits for Traditional Owner Groups cultural values, key recreational users and the regional economy. Manage flow related issues in unregulated catchments as required. 	<ul style="list-style-type: none"> North Central Regional Waterway Strategy 2014-22 	<ul style="list-style-type: none"> Water for Victoria Victorian Waterway Management Strategy Murray Darling Basin Plan 	<p>Worked closely with key stakeholders and community in the development of the Seasonal Watering Proposals.</p> <p>The project delivered 46,000 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.</p>

Sustainable Agriculture

Projects	CMA Strategy	External Strategy	Performance commentary
Regenerative Agriculture			
<ul style="list-style-type: none"> Increases the capacity of north central Victorian agricultural communities to adopt emerging practices to improve soil, biodiversity and vegetation, 	<ul style="list-style-type: none"> North Central Victoria Regional Sustainable Agriculture Strategy 	<ul style="list-style-type: none"> National Soil R, D & E Strategy Victorian Soil Health Strategy Australia's Biodiversity Strategy 	<p>Six community groups hosted 25 events, predominantly conducted online. Engaged and cooperated with 25 industry leaders and generated 13 supporting communication materials. Project progress was shared with at least eight industry/community organisations in an effort to promote lessons.</p> <p>87% of participants have trialled new practices. An impressive 53% of people engaged have increased their knowledge/awareness in building and maintaining soil carbon on farm. 55.10% of participants increased confidence in building soil carbon. Participants will continue to trial or adopt practices to support NRM outcomes.</p>
Plan2Farm			
<ul style="list-style-type: none"> Promote and utilise the irrigation Farm Business Plan – Plan2Farm workbook to further enable farmers to make informed decisions regarding the efficiency of their on-farm irrigation system and the amount of water they have available to their business. 	<ul style="list-style-type: none"> Loddon Campaspe Irrigation Region Land and Water Management Plan 2020-30 North Central Victoria Regional Sustainable Agriculture Strategy 	<ul style="list-style-type: none"> Water for Victoria 	<p>Successful in receiving funds for Plan2Farm project 3 through NRM Resilience Fund. Delivered in collaboration with Murray Dairy and Irrigated Cropping Council. Twenty-two farmers created a plan for their business to build drought resilience across the LCIR and help make water-wise decisions in response to drought and climate change scenarios.</p> <p>The project supported the Irrigated Agriculture Conference and provided training to service providers regarding the use of the renewed Plan2Farm tool and workbook.</p>
Regional Agricultural Landcare Facilitator			
<ul style="list-style-type: none"> Directly supports rural, regional and urban communities, including Indigenous Australians to improve ecological conditions, farm sustainability and build resilience around changing climate and market demands. 	<ul style="list-style-type: none"> North Central Regional Catchment Strategy 2021-27 North Central Victoria Regional Sustainable Agriculture Strategy 	<ul style="list-style-type: none"> Australian Pest Animal Strategy Australian Weeds Strategy Australian Framework for Landcare Community Call for Action Threatened Species Strategy 	<p>The Regional Agriculture Landcare Facilitator (RALF) has facilitated four meetings with the Regional Sustainable Agriculture Steering committee, participated in three meetings with the City of Greater Bendigo, Farming and Agribusiness Advisory Committee.</p> <p>The RALF provides a monthly email update to farmers, industry, and government, which is received by more than 350 recipients and is the conduit between industry and farmers to increase and build capacity.</p>

Sustainable Agriculture

Projects	CMA Strategy	External Strategy	Performance commentary
Healthy Productive Irrigated Landscapes			
<ul style="list-style-type: none"> Implement the Loddon Campaspe Irrigation Region Land and Water Management Plan. Complete the Surface Water Engagement Plan for the North Central CMA drains and private drains. Develop the LCIR Traditional Owner and Aboriginal Landholder Engagement Plan. Support the development and management of water-use licences and associated Ministerial determinations. Takes responsibility for changes to Water-Use Objectives and Standard Conditions (including section 51 licence amendments). Implement Irrigation Development Guidelines. Partner with key organisations to ensure the State Environment Protection Policy (Waters)/GED obligations are adhered to e.g. no impact on the beneficial users of groundwater. 	<ul style="list-style-type: none"> Loddon Campaspe Irrigation Region Land and Water Management Plan 2020-30 	<ul style="list-style-type: none"> Murray Darling Basin Salinity Management Strategy 2030 Murray Darling Basin Plan Water for Victoria 	<p>Loddon Campaspe Irrigation Land and Water Management Plan endorsed by DELWP.</p> <p>North Central CMA continues to foster a strong relationship with Goulburn Broken CMA and Goulburn Murray Water through the collaboration and development of the GMID Drainage Strategy, the Northern Victoria Irrigation Development Guidelines, the Agriculture Redevelopment Coordinator role and supports the Goulburn Murray Water's Water Efficiency Project.</p> <p>North Central CMA continues to participate in co-operative working relationships with special interest groups such as the Goulburn Murray Irrigation District (GMID) Leadership Advisory Working Group (GMRAWG) to facilitate and raise awareness of the sustainable irrigation program.</p> <p>Development of a draft Traditional Owner and Aboriginal Landholder Engagement Plan for the Loddon Campaspe Irrigation Region to build capacity for Aboriginal people to set self-determination in Agriculture is well underway.</p>

Healthy Productive Irrigated Landscapes			
<ul style="list-style-type: none"> Takes responsibility for changes to Water-Use Objectives and Standard Conditions (including section 51 licence amendments). Develops and implement Irrigation Development Guidelines. Convenes and coordinate State Environment Protection Policy obligations for surface drainage to reduce river impacts. 	<ul style="list-style-type: none"> Loddon Campaspe Irrigation Region Land and Water Management Plan Draft 2020-30 	<ul style="list-style-type: none"> Murray Darling Basin Salinity Management Strategy 2030 Murray Darling Basin Plan Water for Victoria 	<p>Strengthening inter-agency partnerships with local government and industry partners; preparing and adapting to climate change by planning for future water market scenarios and working with local farmers to build rough resilience into their farming businesses are focus areas for the project.</p> <p>Participate and contribute to the Northern Victoria New Irrigation Development Working Group.</p> <p>Monitor water table elevation and groundwater conditions in response to environmental watering of the Murray River floodplain within the Gunbower and Guttrum Benwell forests through digital groundwater loggers and field-based measurements.</p> <p>Significant contribution to the development of the Goulburn Murray Irrigation District Drainage Management Strategy through a coordination group. Project Steering Committee established to review and finalise the draft Loddon Murray Irrigation Region Surface Water Management Strategy.</p>

Sustainable Agriculture

Projects	CMA Strategy	External Strategy	Performance commentary
Reporting and Accounting for Salinity			
<ul style="list-style-type: none"> Contributes to the implementation of the Murray Darling Basin Salinity Management Strategy (BSM2030). Manages accountable actions for MD BSM2030 Salinity Register entries within the north central Victoria. Contributes to Victoria's Annual Murray Darling Basin Salinity Management Strategy Report. 	<ul style="list-style-type: none"> Loddon Campaspe Irrigation Region Land and Water Management Plan 2020-30 	<ul style="list-style-type: none"> Murray Darling Basin Salinity Management Strategy 2030 Murray Darling Basin Plan Water for Victoria 	<p>Progress towards the development of 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. And 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>Co-ordinate regional steering committee and technical working group for supporting CMA compliance in meeting obligations to BSM2030 (quarterly meetings).</p>



Strategy and Partnerships

Projects	CMA Strategy	External Strategy	Performance commentary
Victorian Landcare Grants & Regional Landcare Coordinator			
<ul style="list-style-type: none"> A rigorous process enables funding through the Victorian Landcare Grants program to local Landcare groups. Support local Landcare Networks and groups to undertake regional NRM activities. 	<ul style="list-style-type: none"> North Central Regional Catchment Strategy 2021-27 North Central CMA Landcare Support Plan 2018-23 	<ul style="list-style-type: none"> Victorian Landcare Program Review Action Plan Australian Pest Animal Strategy Australian Weeds Strategy Australian Framework for Landcare Community Call for Action Threatened Species Strategy EPBC Act 	<p>The North Central CMA region has an active and resilient cohort of natural resource management volunteer groups and more than 160 Landcare groups across the catchment.</p> <p>The Regional Landcare Coordinator program supports the implementation of the Landcare Support Plan and distributed more than \$504K from the Victorian Landcare Program to regional Landcare communities via 39 Support Grants and 28 Project Grants.</p> <p>The North Central CMA's RLC also received the 2021 Victorian Landcare Award Steadfast Young Landcare Leadership Award on November 26 which is testament to the commitment of local Landcare support for our region.</p>

Waterwatch and Citizen Science Programs			
<ul style="list-style-type: none"> Works with community and Traditional Owners to monitor waterways across the region. 	<ul style="list-style-type: none"> North Central Regional Catchment Strategy 2021-27 North Central Waterwatch and Citizen Science Action Plan 2020 - 2025 	<ul style="list-style-type: none"> Water for Victoria Victorian Waterway Management Strategy 	<p>Citizen scientists and Traditional Owners are playing an important role in helping natural resource managers make more informed decisions about the management of waterways. The local community are spread far and wide. Being dedicated to monitoring a particular site, they become more connected to and tuned in to potential changes in sensitive aquatic environments.</p> <p>More than 60 community volunteers monitor water quality across the catchment. The program has been adapted with a focus on planning for improved future engagement and program effectiveness over the coming year including the development of a Volunteer Group Health survey.</p> <p>The program has produced a number of reports including the North Central Waterwatch River Health Snapshot Report and water quality assessment reports for a number of waterways across the catchment.</p>

Strategy and Partnerships

Projects	CMA Strategy	External Strategy	Performance commentary
Our Catchment, Our Communities			
<ul style="list-style-type: none"> Works with the community, government agencies and stakeholders to deliver integrated catchment management outcomes that align to the Regional Catchment Strategy. 	<ul style="list-style-type: none"> North Central Regional Catchment Strategy 2021-27 	<ul style="list-style-type: none"> Our Catchments, Our Communities Integrated Catchment Management in Victoria 2016-19 	<p>The North Central Our Catchments, Our Communities (OCOC) program supports improved regional NRM governance and partnerships, involving more partners and communities in natural resource management planning through various activities.</p> <p>Cultural Awareness training and conversation circles have been held to improve cultural competency of Catchment Partners.</p> <p>The Catchment Partners Forum and Regional Roundtables continue to be effective forums for engaging to improve collaboration with partners and community.</p> <p>The North Central Regional Catchment Strategy 2021-27 was approved by the Minister in December 2021, gazetted in January 2022 and launched in June 2022. The renewed strategy provides an integrated planning framework for the management of land, water and biodiversity in Victoria over the next six years with a focus on climate change and Traditional Owner involvement in its delivery.</p>
Water for Country			
<ul style="list-style-type: none"> Works with Traditional Owners to improve participation in the Victorian water planning and management frameworks, plus leverage opportunities for economic development from water, through consultative structures that address the rights and interests of Victorian Traditional Owners. 	<ul style="list-style-type: none"> North Central Regional Waterway Strategy 2014-22 	<ul style="list-style-type: none"> Water for Victoria National Water Initiative The Living Murray 	<p>Our North Central CMA Stretch RecAP 2022-2025, Galkangu (Dja Dja Wurrung language for ‘we build together, we make together, we are more connected to Country’) has been renewed with several new actions that define specific targets incorporated in the RAP to support the progress of Reconciliation from ‘Innovate RAP’ to ‘Stretch RAP’.</p> <p>We employed one young Aboriginal trainee, through a School-based Aboriginal Trainee program aimed at providing pathways for students into natural resource management. We have supported an ex-SBAT student into future employment opportunities with the City of Greater Bendigo, an excellent example of what the program is all about. We have staff from Djandak (business arm of DJAARA) working jointly to deliver our Upper Avoca Reconnection project and our Healthy Coliban Catchment.</p> <p>In addition to this, we employ Traditional Owners to deliver works including rabbit and pest management, revegetation and weed control works, attend project committee meetings, provide cultural services e.g., Welcome to Country etc. and we have improved our procurement if engaging with Traditional Owner and Aboriginal and Torres Strait Islander business, Partnership with Aboriginal People and Communities helps us to facilitate knowledge exchange, monitoring of Cultural places and reporting through a number of our projects including Barapa Wamba Water for Country; Our Catchments, Our Communities Upper Avoca Reconnections Project in partnership with Dja Dja Wurrung; Environmental Water Program through Seasonal Watering Proposals; Caring for the Campaspe project Steering committee membership.</p> <p>A Conversation Circle, facilitated with five Barapa Barapa Aboriginal Elders, was part of the CMA’s Catchment Partners Forum to promote cultural awareness and self-determination.</p> <p>NAIDOC and Reconciliation Week are recognised by the CMA and celebrated each year with events promoted on our social media platforms and support provided to other organisations to host events.</p>

Major Projects

Projects	CMA Strategy	External Strategy	Performance commentary
Guttrum Benwell Forest Floodplain Restoration Project			
<ul style="list-style-type: none"> Reinstates a more natural flooding regime for the forest, particularly to address the reduced frequency and duration of floods by delivering water for the environment to the forest and semi-permanent wetlands via pump stations and levees to contain water on the floodplain. 	<ul style="list-style-type: none"> North Central Regional Waterway Strategy 2014-22 	<ul style="list-style-type: none"> Water for Victoria Victorian Waterway Management Strategy Murray Darling Basin Plan 	<p>On 6 December 2020, the Minister for Planning decided that an environment report is required to be prepared (in lieu of an EES) under the <i>Environment Effects Act 1978</i> to assess and manage specific potentially significant environmental effects of the project.</p> <p>The project is currently developing infrastructure designs to enable the effective and efficient delivery of water for the environment to the project area; undertaking specialist investigations into potential environmental effects; working with Barapa-Wamba First Nations People to develop a cultural heritage management plan; and preparing an environment report. Traditional Owner engagement will also explore a broader range of opportunities for them to be directly involved in caring for their Country. Community engagement is continuing to be undertaken with the local community and partner agencies.</p>
Gunbower Forest Floodplain Restoration Project			
<ul style="list-style-type: none"> Enables the delivery of environmental water to the wetlands and forest of the Gunbower National Park to mimic a natural flood event, including delivering water to almost half of the permanent and temporary wetlands and river red gums with flood dependent understorey. Provision of infrastructure to enable the deployment of water to land that can currently not be watered by any other infrastructure. 	<ul style="list-style-type: none"> North Central Regional Waterway Strategy 2014-22 	<ul style="list-style-type: none"> Water for Victoria Victorian Waterway Management Strategy Murray Darling Basin Plan 	<p>On 6 December 2020, the Minister for Planning decided that an environment report is required to be prepared (in lieu of an EES) under the <i>Environment Effects Act 1978</i> to assess and manage specific potentially significant environmental effects of the project.</p> <p>The project is currently developing infrastructure designs to enable the effective and efficient delivery of water for the environment to the project area; undertaking specialist investigations into potential environmental effects; working with Yorta Yorta First Nations People to develop a cultural heritage management plan; and preparing an environment report. Traditional Owner engagement will also explore a broader range of opportunities for them to be directly involved in caring for their Country. Community engagement is continuing to be undertaken with the local community and partner agencies.</p>

Major Projects

Projects	CMA Strategy	External Strategy	Performance commentary
Native Fish Stimulus Package of Works			
<ul style="list-style-type: none"> Part of the North Central CMA's Native Fish Recovery Plan to recover native fish populations and establish a world-class fishery in northern Victoria. Works in the Gunbower and lower Loddon systems will largely see the upgrade or construction of fishways and fish screens allowing the movement and protection of native fish within the systems. 	<ul style="list-style-type: none"> North Central Regional Catchment Strategy 2021-27 North Central Regional Waterway Strategy 2014-22 	<ul style="list-style-type: none"> Water for Victoria Victorian Waterway Management Strategy 	<p>Construction of a new fishway at Koondrook Weir connecting Gunbower Creek to the Murray River for the first time in over a century.</p> <p>Detailed design for Dehnes Weir fishway complete.</p> <p>Design and phase 1 constructions works undertaken for the Gunbower Weir fishway upgrade.</p> <p>Detailed design, approval and planning permit for Taylors Weir Fishway complete.</p>



Statutory Functions and Floodplain Management

Projects	CMA Strategy	External Strategy	Performance commentary
Administration of Statutory Functions			
<ul style="list-style-type: none"> Provide advice to the community, development industry and local government about the potential impacts of flooding. Protect waterways from the impacts of third party works through the Works on Waterway Permit Scheme. 	<ul style="list-style-type: none"> North Central Regional Floodplain Management Strategy 	<ul style="list-style-type: none"> Victorian Floodplain Management Strategy 	<p>Compliant with statutory obligations regarding approving works on waterways permits and floodplain referrals.</p> <p>The team responded to:</p> <ul style="list-style-type: none"> 868 formal planning referrals 696 direct flood advice requests and 158 works on waterways applications.
Regional Floodplain Management Strategy Implementation			
<ul style="list-style-type: none"> Support local government, DELWP, VicSES and the community to implement the priorities of the Regional Floodplain Management Strategy (RFMS). Deliver priority actions of the RFMS. 	<ul style="list-style-type: none"> North Central Regional Floodplain Management Strategy 	<ul style="list-style-type: none"> Victorian Floodplain Management Strategy 	<p>The Regional Floodplain Management Strategy is in its fifth year of implementation.</p> <p>Over 50% of the 194 actions identified in the RFMS Work Plan are now either underway or complete.</p>
Natural Disaster Resilience Grants Scheme Project Delivery			
<ul style="list-style-type: none"> Support lead agencies to secure funding to deliver priority actions of the Regional Floodplain Management Strategy (RFMS). 	<ul style="list-style-type: none"> North Central Regional Floodplain Management Strategy 	<ul style="list-style-type: none"> Victorian Floodplain Management Strategy 	<p>Nine projects have secured funding through successful grant applications in the region, each of which are linked to high priority actions that contribute to meeting objectives of the RFMS.</p>



1.12 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 12) 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.

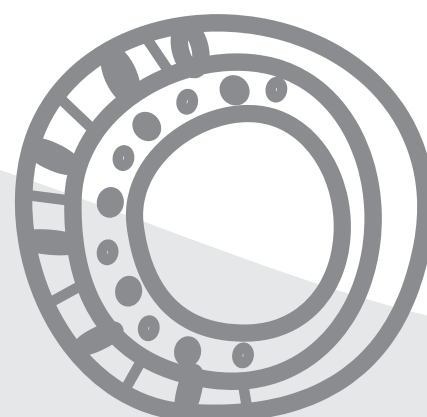
The initiatives below, as documented in our 2021-22 Corporate Plan, focus on the people and culture, the processes and systems and the approaches and strategies that support our NRM activities. The initiatives are informed by various sources including the Minister's Letter of Expectations and an external Organisational Performance Excellence review completed in 2017.

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 12 Land managed for conservation*

Initiatives	Timeframe	Performance
People and culture		
<p>The 'Our Culture' component of the North Central CMA's strategic direction has been refined in consultation with staff to position us for the future and better reflect the organisation's appetite towards new challenges, innovation and collaboration. Over the next year we will work across the organisation to bring these new values to life in a way that shapes our culture and supports our strategy.</p> <p>The North Central CMA values the difference between people and the contribution these differences make to our work and our communities. We will continue to implement our Diversity and Inclusion Strategy 2017-2022 and incorporate additional activities that support gender equity and cultural diversity in our workplace.</p> <p>Priority initiatives include:</p> <ul style="list-style-type: none"> • A program to embed our new values and behaviours into the organisation. • Development of a Gender Equity Plan and delivery of priority actions. 	<p>2021-22</p> <p>2021-25</p>	<p>Throughout 2021-22 North Central CMA staff participated in workshops and values assessments to ensure the new articulation of our values of "Care, Courage and Connection" were embedded in our thinking and way we work. The ease with which staff have adopted these values into our language and their work is testament to the collective way we arrived at these values, with staff readily using them to continue to improve our performance. On 16 June 2022 the North Central CMA's Gender Equity Action Plan was approved by the Commission for Gender Equality in the Public Sector. The Action plan is an important step in continuing the organisations commitment to Gender Equity and providing a preferred workplace for all staff.</p>

Initiatives	Timeframe	Performance
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 draft 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"> • Allocating dedicated resources to coordinate our climate change efforts and priority actions arising from the RCS and our Climate Change Action Plan. • Undertaking a Carbon Footprint benchmark for the CMA and determine action to become a carbon neutral. • Establish a group of staff to champion climate change from across the CMA, to increase capacity and support action. 	<p>2021-22</p> <p>2021-22</p> <p>2021-22</p>	<p>Throughout 2021-22 we allocated resources and took specific actions to progress against our stated objective to achieve Carbon Zero by 2030.</p> <p>During the year we engaged Carbonetix Pty Ltd to establish new benchmark and analysis reporting for ongoing monitoring and evaluation of our progress to Net Zero and assess remaining options for achieving this goal.</p> <p>On the 29th November 2021 we held our first Staff Climate Change and Sustainability Committee meeting with a broad group of staff keen to ensure we achieve our goals.</p> <p>On the 5th July 2022, our Board formally adopted our pathway to Net Zero plan, outlining the key actions and investments required between now and 2030.</p>
Supporting Traditional Owner and Aboriginal self-determination		
<p>The CMA 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 cultural safe and inclusive workplace. • More Traditional Owners and Aboriginal Victorians employed to actively care for Country, enabled through; skill development and employment opportunities and engaging Aboriginal owned enterprises. 	<p>2021-22</p> <p>Ongoing</p> <p>Ongoing</p>	<p>Our draft Stretch Reconciliation Action Plan has been completed and approval is being sought through Reconciliation Australia and the North Central CMA Board. Cultural competency programs continue to be implemented with training including conversation circles, white privilege sessions and online training. The North Central CMA is supporting one Aboriginal student undertaking the SBAT program and has a target to improve Aboriginal employment across the organisation.</p>



Initiatives	Timeframe	Performance
Shared benefits		
<p>In creating positive change for the region's natural resources, the North Central CMA also creates a range of social and economic outcomes. Recognising this linkage, we have specific obligations relating to the consideration of recreational and cultural values in water management. This theme has strong links to the Supporting Traditional Owner and Aboriginal self-determination theme.</p> <p>To ensure that we meet these obligations we must ensure that we are actively working with our partners and communities to identify shared benefit opportunities and looking for ways to realise them, without compromising the environmental outcome being sought.</p> <p>Priority initiatives include:</p> <ul style="list-style-type: none"> • Review our approaches to identifying and assessing opportunities to create shared value. • Review community representation/ membership on CMA community groups to ensure there is an opportunity for community and partners to guide the inclusion of shared benefits when delivering natural resource management programs. • Seek membership on forums not traditionally focused on natural resource management to build a greater appreciation of opportunities within other disciplines e.g. Economic Development, Health, Social inclusion. 	<p>Ongoing</p> <p>2021-22</p> <p>Ongoing</p>	<p>We continue to consider and embed shared benefits into the planning and delivery of our programs and projects. This includes partnering with Traditional Owner Groups to develop monitoring programs and to deliver project works. These works also contribute to shared recreational, economic and social benefits.</p> <p>Formal consultation events have also occurred to build in shared benefits into our strategy development.</p>
Community engagement model		
<p>The community is at the centre of all we do and those communities and their needs change over time. During 2021-22 we will review and renew our engagement approach with staff and key partners to understand the achievements of our current approach and opportunities, including innovation, to improve and better meet the needs of the communities we work with.</p> <p>We will work with the Regional Engagement Committee to implement our renewed Engagement Strategy and 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"> • Review and renewal of our Engagement Strategy. • Update of our Community Engagement Governance Framework. 	<p>2021-22</p> <p>2021-22</p>	<p>We worked extensively with staff, and the Community Leaders' Group during the reporting period to renew the Engagement Strategy that sets the direction for engagement. This work has been informed by the Board's appetite to further increase Traditional Owner self-determination, inclusion and innovation in our engagement approaches and is driven to deliver RCS priorities in partnership. The Board is expected to endorse the renewed Strategy in the first half of the 2022-23 financial year. The Community Engagement Governance Framework will be renewed in early January 2023.</p>

New stewardship approaches

At the North Central CMA we are committed to creating lasting change. Our onground work is the first step in a trajectory of change and to continue on a positive trajectory it is essential that work sites progress is tracked over time and interventions made at key points.

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.

Priority initiatives include:

- Investigation into Customer Relationship Management System options.
- Development of a Post-works Site Stewardship Policy.

2021-22

2021-22

During the year we considered a range of options for improving our ability to communicate with stakeholders and ensure ease of future communications based on specific interests/topics.

We have consolidated our core contact lists into our works management system, Technology One and configured the ability to add multiple categories of interest against each contact for future communication.

The Protecting Investment Improving Capacity project has been building connections between landholders previously working with the CMA and their local Landcare network. This approach alongside improvements to targeted, action-based communication, and the CMA facilitating a more landholder-based, hands-on approach to monitoring outcomes, will underpin our approach to the post works site stewardship.

Project processes

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.

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.

Priority initiatives include:

- Improved reporting to support project management and output tracking.
- Streamlining day-to-day project management processes.

2021-22

2021-22

Throughout 2021-22 we continued to improve internal reporting for project management, including project risk and issues and improved budget accountabilities.

Output and outcome tracking and dashboards for assessing output delivery performance throughout the year were improved and deliver real-time access to outputs against budget.

We continued to embed the new project management practices, with especially beneficial results in terms of smoothness and accuracy of the annual budget cycle for 2022-23.

1.13 Five Year Financial Review Performance

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

Table 13 **Business improvement initiatives performance**

	2021-22	2020-2021	2019-2020	2018-2019	2017-2018
	\$	\$	\$	\$	\$
Total revenue	20,050,816	21,801,717	15,086,885	13,514,080	15,738,716
Total expenditure	15,454,237	20,746,796	16,241,980	14,646,901	15,856,021
Total surplus/(deficit)	4,596,579	1,054,921	(1,155,095)	(1,132,821)	(117,305)
Current assets	14,071,708	9,578,771	7,737,932	7,851,134	8,912,328
Non-current assets	2,699,150	2,600,717	2,009,371	2,255,524	2,198,738
Total assets	16,770,858	12,179,488	9,746,763	10,106,658	11,111,066
Current liabilities	2,500,604	2,671,848	1,902,486	2,228,817	2,126,870
Non-current liabilities	132,014	125,979	137,054	106,737	98,751
Total liabilities	2,632,618	2,797,827	2,039,543	2,335,554	2,225,621

Current Year Financial Review

As of 30 June 2022, the North Central CMA recorded a \$4.6 million surplus from operating activities compared with a \$1.05 million surplus from operating activities in 2020–21.

In 2021–22, service delivery expenditure was \$15.4 million compared to \$20.7 million in 2020-21. The decrease in expenses is attributed to delays in the construction of fishways as part of the Native Fish Stimulus Package of Works project.

At 30 June 2022, the North Central CMA held \$9.76 million in contracts representing works yet to be completed under funding contracts and has \$0.66 million of contract assets, representing works completed for which funding is to be received from investors.

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

Significant Changes or Factors Affecting Performance

The COVID-19 global health pandemic has resulted in a number of directions from government; the Authority has considered this and with the assistance of funders, delivery of works impacted by restrictions has been amended with mutual agreement. Our workforce has 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.

Disclosure of Grants and Transfer Payments

In the reporting period the North Central CMA provided grants to 67 community groups totalling \$500,760.57 through the Victorian Government's Victorian Landcare Grants Program, Regional Riparian Action Plan and the Australian Government's National Landcare Program (Appendix 2).

Subsequent Events

As at this date, there are no subsequent events to report.

PART 2: GOVERNANCE AND ORGANISATIONAL STRUCTURE

2.1 Organisational Structure and Corporate Governance Arrangements

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

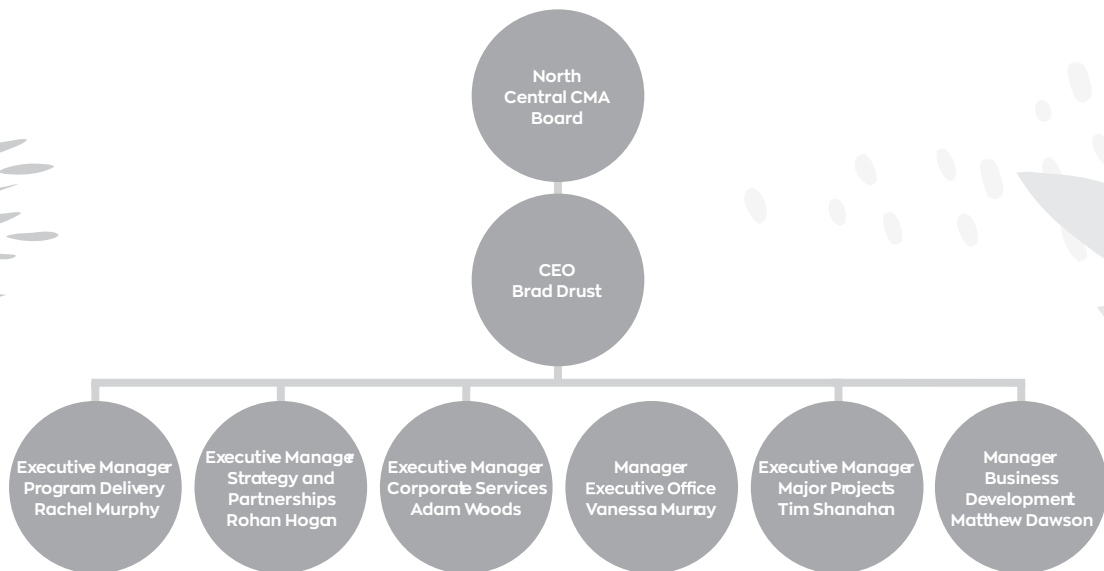


Figure 12 Organisation structure

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 2022, the Board has five standing committees (Figure 13) (the *Regional Engagement Committee was disbanded in January 2022 due to the overlap of roles and responsibilities with the Community Leaders' Group), each chaired by a Board member, complemented by a range of project specific committees.

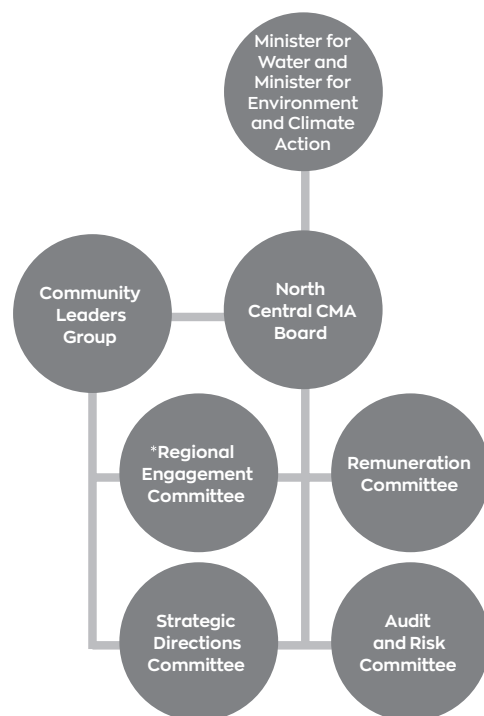


Figure 13 Board subcommittees

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 catalysing 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 licence 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.

He has spent many years involved in natural resource management, predominantly in the water industry and therefore 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 Tilley has been with The Hermal Group for over 17 years, the last 11 as Chief Executive Officer. Prior to that Clinton was a Corporate Banker.

Hermal is a private family-owned company with diverse business holdings including Quipsmart Modular Build, Sullivans Cove Distillery, Western Port Marina, Mortim Timber wholesalers, CLTP Panel Products (plantation-based hardwood timber products), Bio-Energy International, to name a few.

Hermal has a significant and growing property development and holding arm.

Clinton has led Hermal Group's development of zero emission architecturally designed buildings which are set to define new pathways in modern housing and utility building designs and construction.

Clinton has a strong background in finance and banking and is a keen enthusiast of all things metal and wood. He enjoys the finer development of worked metal and timber products.

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

Sally has lived and worked on her families' irrigated farms for most of her life located in the northern end of the catchment. Recent changes in direction have seen her family undergo a "hill" change and they have relocated to Samaria in Victoria's North East. Sally remains committed to the protection and enhancement of the North Central CMA and its communities.

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

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.

Mary was appointed to the Board in September 2019.

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 Central Victoria & Mallee and the Bendigo Art Gallery.

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

Board membership and meeting attendance

Board Member	Full Board meetings	Out-of-session
Julie Miller Markoff	9 of 9	3 of 3
Graham Atkinson	9 of 9	3 of 3
Mary Bignell	9 of 9	2 of 3
**Jan Boynton	6 of 6	2 of 2
Richard Carter	9 of 9	2 of 3
Charlie Gillingham	8 of 9	2 of 3
Sally Mitchell	7 of 9	2 of 3
**Clinton Tilley	5 of 6	2 of 2
*Susan Jackson	3 of 3	1 of 1
*Patricia Kevin	3 of 3	0 of 1
*Efim Tkatchew	2 of 3	1 of 1

Notes: * Susan Jackson, Patricia Kevin and Efim Tkatchew terms ended 30 September 2021

**Jan Boynton and Clinton Tilley terms commenced 1 October 2021

2.3 Board Committees

As at 30 June 2022, the Board has five standing committees (Figure 13). The Regional Engagement Committee was disbanded in January 2022 due to the overlap of roles and responsibilities with the Community Leaders' Group. Each sub-committee is chaired by a Board member.

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 2021–22 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.

Audit and Risk Committee membership and meeting attendance

Name		Term	Attended	Eligible to attend
Mary Bignell	Independent	1 July 2021 to 31 December 2021	5	5
	Chair	1 January 2022 to 30 June 2022		
Julie Miller Markoff		1 July 2021 to 30 June 2022	5	5
Graham Atkinson	Independent	1 January 2022 to 30 June 2022	3	3
Shamiso Mtenje	Independent External Member	20 August 2021 to 30 June 2022	5	5
Richard Carter	Chair	1 July 2021 to 30 December 2021	2	2

Remuneration Committee

The purpose of the committee is to:

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

Remuneration Committee membership and meeting attendance

Name	Attendance
Julie Miller Markoff	2 of 2
Charlie Gillingham (Chair)	2 of 2
*Efim Tkatchew	2 of 2
**Jan Boynton	1 of 1

Notes: * Board term ended 30 September 2022
**Appointed in December 2021

Regional Engagement Committee

The Regional Engagement Committee was disbanded in January 2022 due to the overlap of roles and responsibilities with the Community Leaders' Group.

The purpose of the committee is to:

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

Regional Engagement Committee membership and meeting attendance

Board members	Total
Sally Mitchell (Chair)	1 of 1
*Susan Jackson	0 of 1
Graham Atkinson	1 of 1
CLG members	Total
Ted Gretgrix	1 of 1
Adam Campbell	1 of 1
Gabby Gamble	1 of 1

Notes: *Board term ended 30 September 2021

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.

Strategic Directions Committee membership and meeting attendance

Board members	Total
Richard Carter	2 of 2
Charlie Gillingham	1 of 2
Clinton Tilley	2 of 2
CLG members	Total
Colin Smith	2 of 2
Ellen White	1 of 1

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 a key focus on providing input to the review and renewal of the Engagement Strategy and its implementation.

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

CLG membership and meeting attendance

Board members	Total
*Patricia Kevin (Board member)	0 of 1
**Sally Mitchell (Board member)	4 of 4
Faye Bail	4 of 4
Di Bowles	2 of 4
Adam Campbell	2 of 4
Ken Coates	4 of 4
Ron Cosgrave	3 of 4
Alan Denehey	4 of 4
Aunty Gabby Gamble	4 of 4
Ted Gretgrix	3 of 4
Rob Loats	4 of 4
Colin Smith (Deputy chair)	4 of 4
***Ellen White	4 of 4

Notes: * Board term ended 30 September 2021

** Appointed to chair the CLG in December 2021

***Member resigned in May 2022

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 and monitored to ensure they are familiar with the health and safety policies and emergency procedures.

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

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 updated. 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)*.

North Central CMA employees are resuming face-to-face training courses post COVID-19 restrictions and have undertaken hazard identification, driver and four-wheel driver training and Manual Handling training during the reporting year. Internal and external online training remains a focus.

The Staff Consultative Committee administers the Wellbeing program which includes a wide range of amenities, flu vaccinations, health checks, information sessions on mental health and wellbeing, and activities to support workplace wellbeing and connectedness.

Results from the 2021 People Matter Survey include: My organisation provides a physically safe work environment, 84% agree/strongly agree; In my workplace, there is good communication about psychological safety issues that affect me, 84% agree/strongly agree.



Table 14 **OH&S data**

Measure	Key performance indicator	2021-22 Target ¹	2021-22	2020-21 Target ¹	2020-21	2019-20 Target ¹	2019-20
Hazards reported	No. of hazards	N/A	2	N/A	3	N/A	3
Incidents	No. of Incidents	N/A	23	N/A	24	N/A	11
	Rate per 100 FTE	N/A	33	N/A	32	N/A	24
	No. requiring first aid and or further treatment	0	2	0	11	0	0
Claims	No. of standard claims	0	NIL	0	1	0	NIL
	Rate per 100 FTE	N/A	(0)	N/A	0.6	N/A	(0)
	No. of lost time claims	N/A	NIL	N/A	1.3	N/A	NIL
	Rate per 100 FTE	N/A	(0)	N/A	0.6	N/A	(0)
	No. of claims exceeding 13 weeks	N/A	NIL	N/A	1	N/A	NIL
	Rate per 100 FTE	N/A	(0)	N/A	0.6	N/A	(0)
Fatalities	Fatality claims	N/A	NIL	N/A	NIL	N/A	NIL
Claim Costs	Average cost per standard claim	N/A	\$0	N/A	\$6,308	N/A	\$0
Return to work	Percentage of claims with RTW plan < 30 days	N/A	N/A	N/A	100%	N/A	N/A
Management commitment	Evidence of OH&S policy statement, objectives, and regular reporting to senior management; and OH&S plans (signed by CEO or equivalent)	Compliant	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 representation, and issue resolution procedures	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant
	Compliance with agreed structure	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant
	No. of quarterly OHS Committee meetings	4	2	4	2	4	3

Measure	Key performance indicator	2021-22 Target ¹	2021-22	2020-21 Target ¹	2020-21	2019-20 Target ¹	2019-20
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%	75%	100%	100%	100%	100%
Safety Investment as a % of payroll	PPE, equipment and other safety items	0.1%	0.1%	0.1%	0.3%	0.1%	0.2%
	Training	0.3%	1.3%	0.3%	0.2%	0.3%	0.23%
Wellbeing investment	Cost as a % of payroll	0.22%	0.31%	0.22%	0.64%	0.80%	0.68%
	Events, initiatives and ongoing programs	2	15	2	32	2	4
	Trained Mental Health First Aiders	N/A	29	N/A	26	N/A	7
	Employee Opportunity Officers/Peer Support	N/A	4	N/A	4	N/A	4

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

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 the 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 an inclusive workplace that embraces diversity, is built on respect and is 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

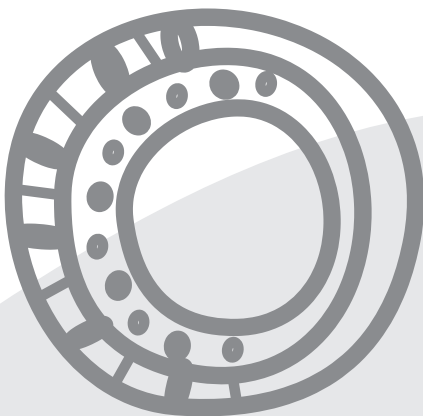
Through our Pursue your Potential Capability and Development Framework we continue to build organisational capability by fostering talent and developing leadership capabilities across all levels the organisation.

The framework describes leadership capabilities across all levels and roles and supports individuals in identifying their core capabilities, assessing their 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, Dattner Group Leadership Coaching, Being Board Savvy MBA Masterclass, WELA Leadership Development Program, ExtensionChat (APEN Online 2021) Technical and safety- based programs included: Implementing Digital Marketing Campaigns, 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 2021 Science Forum - Managing Wetlands in times of uncertainty, CitSciOz21 (The 4th conference of the Australian Citizen Science Association), Carbon Offsets, Developing ELearning, and Cultivating Healthy Workplaces.



3.2 Comparative Workforce Data

As of 30 June 2022, the North Central CMA employed the full-time equivalent of 59.36 people compared to the full-time equivalent of 55.2 people in 2020-21. The breakdown of staff is as follows:

Table 15 **Comparative workforce data**

	June 2022						June 2021					
	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	31.37	21	18.85	16	12.52	34	28.42	20	17.92	14	10.5
Men	28	27.19	16	15.90	12	11.29	28	25.78	18	17.42	10	8.36
Self-described	1	0.80	1	0.80	0	0.00	1	1.00	0	0.00	1	1.00
Age												
15-24	0	0.00	0	0.00	0	0.00	0	0	0	0	0	0
25-34	13	11.70	5	4.7	8	7.00	10	9.24	5	4.9	5	4.34
35-44	24	21.37	15	13.68	9	7.69	25	22.29	16	14.65	9	7.64
45-54	22	19.87	14	13.17	8	6.7	20	16.73	11	10.27	9	6.46
55-64	6	5.42	3	3.00	3	2.42	6	5.05	4	3.63	2	1.42
65+	1	1.00	1	1.00	0	0.00	2	1.89	2	1.89	0	0
Classification Data												
Band 4	2	1.26	1	0.84	1	0.42	3	2.26	2	1.84	1	0.42
Band 5	3	2.80	0	0	3	2.80	4	2.6	1	1	3	1.6
Band 6	22	19.28	10	9.49	12	9.79	16	14.34	8	8.26	8	6.08
Band 7	14	12.94	10	9.84	4	3.10	16	14.23	10	9.63	6	4.6
Band 8	14	12.40	10	8.70	4	3.70	13	11.09	10	8.67	3	2.42
Manager 1	6	5.68	4	3.68	2	2.00	6	5.68	4	3.68	2	2
Senior Manager 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

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

The North Central CMA celebrates the differences between people and the contribution these differences make to our work and communities. We demonstrate courage, care and connection through our work with communities, Traditional Owners and partners. 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 value equal representation, recognition, reward, opportunity, and dignity.

The North Central CMA continued to implement our Diversity and Inclusion Plan 2017–2022, are renewing our Reconciliation Action Plan, and developed a Gender Equality Plan consistent with the principles of the *Gender Equality Act 2020*.

Our Diversity and Inclusion plan encapsulated four key objectives to focus activities that will continue to cultivate a diverse and inclusive culture within the CMA.

Diversity and Inclusion Plan 2017–2022 Progress	Actions completed	Actions in progress
Embed diversity and inclusion in the way we work	100% (12)	0%
Foster Indigenous partnerships	100% (5)	0%
Champion gender representation	100% (9)	0%
Cultivate wellbeing and resilience	100% (4)	0%
Total	100% (27)	0%

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.

- ▶ A renewed Reconciliation Action plan.
- ▶ 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.
- ▶ North Central CMA has a long commitment to gender equity and championing gender representation formed a key pillar of our Diversity and Inclusion Plan over the past five years. Structuring our workplace to enable access flexible

working arrangements, including part-time hours, flexible start and finish times, remote working and other arrangements.

- ▶ 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.
- ▶ Continuing to embed our peer support network for women within the organisation to coach and support each other, and to share experiences in the achievement of their career and leadership goals.

The CMA also encourages female participation in senior roles within the water sector by proactively providing leadership development opportunities that support and encourage women. These opportunities include programs such as the Insight Executive Leader for Women in Water program, Peter Cullen Trust Women in Water Leadership program and the WELA Leadership Development Program, as well as secondment roles within the CMA.

The North Central CMA continues to offer the services of an Employee Assistance Program. The program provides employees and their immediate family members with access to professional and confidential counselling services for both work-related and non-work-related matters. In addition, 28 CMA staff are certified in Mental Health First Aid, with two undertaking a tailored program for Aboriginal and Torres Strait Islander mental health.

During 2021-22, the organisation encouraged staff to participate in a wellbeing program, planned and managed by the Staff Consultative Committee. The program involves a range of work sponsored activities focusing on staff health and wellbeing. Activities included flu vaccinations, 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.

	Jun-22	Jun-21	Jun-20	Jun-19
	Gender (M/W/O)	Gender (M/W/O)	(M/W)	(M/W)
Board	44/56/0%	44/56/0%	44/56%	44/56%
Executive 1	45/55/0%	45/55/0%	45/55%	70/30%
People managers 2	36/64/0%	36/64/0%	32/68%	47/53%
All staff	42/56/2%	44/53/3%	45/55%	47/53%
Age				
Youth cohort 3	20%	15%	17%	20%
Mature cohort 4	11%	9%	12%	8%
Cultural				
Aboriginal or Torres Strait Islander 5	6%	5%	3%	3%
Staff born overseas	2%	2%	*	2%
LOTE at home 6	2%	2%	*	4%
Staff with a disability				
	12%	7%	2%	4%
Staff with a modified work arrangement				
	84%	85%	83%	44%
Staff with Tertiary Qualifications				
	*	75%	*	70%

Notes to Diversity Profile:

* In 2020 and 2022 a shorter People Matter wellbeing check was conducted therefore some data is not available.

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

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

3 Aged 35 years and under

4 Aged 55 years and over

5 Staff who have identified as Aboriginal or Torres Strait Islander

6 Language other than English

7 Bachelor level and above

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 2021-22 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 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 the table below and 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.

SPF Objective	Type of procurement	Focus areas
Social Procurement Objectives		
1. Opportunities for Victorian Aboriginal people	Contractors Consultants Service providers	<ul style="list-style-type: none"> To achieve the outcome of buying from Aboriginal businesses, North Central CMA will continue to foster relationships with our partners. The CMA engages local Indigenous entities as key subcontractors to assist in delivering key activities. Identify and explore opportunities with other Victorian Aboriginal businesses as part of procurement planning.
2. Women's equality and safety	Contractors Consultants Service providers	<ul style="list-style-type: none"> Adoption of family violence leave by Victorian Government suppliers. Gender equality within Victorian Government suppliers.
3. Sustainable Victorian regions	Contractors Service providers	<ul style="list-style-type: none"> To achieve the outcome of reducing the entrenched disadvantage associated with youth unemployment in rural regions the CMA will focus on employment throughout the region and identify and explore opportunities as part of category procurement and individual procurement activity planning e.g., use of regional based contractors used for community consultation activities in relation to weed control and feral animal control.
4. Sustainable Victorian social enterprise and Aboriginal business sectors	Contractors Service providers	<ul style="list-style-type: none"> The CMA will also focus on opportunities for Victorian Aboriginal people and opportunities for Victorians with disabilities.
5. Opportunities for Victorians with disability	Various	<ul style="list-style-type: none"> The CMA will identify and incorporate opportunities into meeting the sustainable Victorian region's objective.
6. Opportunities for disadvantaged Victorians	Various	<ul style="list-style-type: none"> The CMA will identify and incorporate opportunities for meeting the sustainable Victorian region's objective.
7. Supporting safe and fair workplaces	Various	<ul style="list-style-type: none"> Included as an Appendix within the SPF Guide to individual procurement activity.
Sustainable Procurement Objectives		
8. Opportunities for disadvantaged Victorians	Public Construction	<ul style="list-style-type: none"> Will incorporate into construction work tender requirements.
9. Opportunities for disadvantaged Victorians	Public Construction	<ul style="list-style-type: none"> Will incorporate into construction work tender requirements as a request to demonstrate the use of waste reduction protocols. It is noteworthy that the CMA's core day-to-day business operations already support the achievement of this objective e.g. pursuit of better on-farm sustainable practices.
10. Implementation of the Climate Change Policy objectives	Grants and Incentives	<ul style="list-style-type: none"> Ensure project planning and application requirements address Climate Change Policy objectives as guided by our Climate Change Action Plan and focus of the North Central Regional Catchment Strategy 2021-27.



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 2021-22 there were two consultancies where the total fees payable was \$10,000 or greater. The total expenditure incurred during 2021-22 in relation to these consultancies was \$49,363 (excl. GST).

Consultant	Purpose of consultancy	Total approved project fee (excl. GST)	Expenditure 2021-22 (excl. GST)	Future expenditure (excl. GST)
Niltech Consulting Pty Ltd	Technology One consulting	32,563	32,653	-
Australian Workplace Strategies	Industrial Relations consultant (retainer)	16,800	16,800	-

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 2021-22, 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 2021-22 in relation to these consultancies was \$13,096 (excl. GST).



4.5 Information and Communication Technology (ICT) Expenditure

For the 2021–22 reporting period, the North Central CMA had a total ICT expenditure of \$842,236 shown below:

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)		
842	-	806	36

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 Major Contracts

The North Central CMA did not award any major contracts (valued at \$10 million or more) during 2021-22.

4.7 Freedom of Information Act 1982

Application and operation of the Freedom of Information Act 1982

The North Central CMA is considered a Government Agency under the *Freedom of Information Act 1982*. The purpose of the *Act* is to extend as far as possible the right of the community to access information held by government departments, local councils,

Ministers and other bodies subject to the *Act*. As such an applicant has a right to apply for access to documents held by an Agency. This comprises documents created by or supplied to the Agency, and may also include maps, films, microfiche, photographs, computer printouts, computer discs, tape recordings and videotapes. Information about the type of material produced by the North Central CMA is available on our website under its Part II Information Statement.

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

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

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

Making a request

Access to documents may be obtained through written request to the Authorised Officer, and as detailed in s17 of the *Freedom of Information Act 1982*. An application fee of \$30.60 applies. Access charges may also be payable if the document pool is large, and the search for material, time consuming.

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

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

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

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

FOI statistics/timeliness

During the reporting period the North Central CMA received no 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



4.8 Compliance with Building Act 1993

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

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

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

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

4.9 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.

4.10 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

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

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

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.

2021-22 actual results

Unit	Target	Actual
No. of permits exempted	25	41
No. of permits issued	75	58
No. of permits rejected	-	-
No. of complaints investigated for unauthorised works	5	13
No. of formal planning referrals	500	868

4.13 Office-based Environmental Impacts

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

Objectives:

- ▶ reducing the amount of waste and maximizing amount of materials reused and recycled
- ▶ purchasing green power
- ▶ separating office waste into reusable, recyclable, compost and true waste parts
- ▶ reducing passenger vehicle fleet emissions

- ▶ ensuring new capital works incorporate environmental sustainability principles
- ▶ making environmentally sound purchasing decisions for capital items and consumables
- ▶ communicating environmental performance through regular reporting
- ▶ encouraging staff to reduce environmental impacts.
- ▶ 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.



Targets

The following target was set for 2021-22

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

Explanatory notes

We continued in our reduction efforts in 2021-22 through the following initiatives:

- ▶ continued sourcing of low energy and more efficient computing and lighting solutions; and
- ▶ promoting a paper-light office which requires less energy usage on printing and scanning
- ▶ purchasing 100% green power

Indicator	2021-22 electricity	2020-21 electricity	2019-20 electricity
Total energy usage segmented by primary source (kWh)	56,478	56,924	65,703
Units of energy used per FTE (kWh/FTE)	965	1,086	1,254
Units of energy used per unit of office area (kWh/m ²)	67	67	78



Waste

The employees 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
- ▶ Reducing printing/paper usage throughout the office
- ▶ Supporting buying of recycled content

Targets

The following targets were set for 2021-22:

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

Explanatory notes

As there is no reliable measure for kilograms of waste disposed, North Central CMA has opted to exclude estimates in this section.

Paper

North Central CMA is becoming more efficient in relation to paper use by promoting a paper-light culture in the office.



Targets

The following targets were set for 2021-22:

- ▶ reduction in total units of A4 equivalent copy paper used (reams) from previous year
- ▶ reduction in units of A4 equivalent copy paper used per FTE (reams per FTE) from previous year, and is significantly less than pre-pandemic levels

Explanatory notes

All paper purchased from our supplier is certified. Where possible documents are viewed on screen and newsletters and publications are electronically distributed. Software is installed on all printers to reduce the number of abandoned print jobs.

Indicator	2021-22	2020-21	2019-20
Total units of copy paper used (reams)	75	117	157
Units of copy paper used per FTE (reams/FTE)	1.28	2.12	3
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

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

Water

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



Targets

The following targets were set for 2021-22:

- ▶ reduction in water consumption (litres per FTE) by 30 June 2022

Explanatory notes

Water consumption has increased in 2021-22 due to staff returning to the office after working remotely during the COVID-19 pandemic, but remains less than pre-pandemic levels.

Indicator	2021-22	2020-21	2019-20
Total units of metered water consumed by usage types (kilolitres)	46.5	31	137
Units of metered water consumed in offices per FTE (kilolitres/FTE)	0.79	0.56	2.61
Units of metered water consumed in offices per unit of office area (kilolitres/m ²)	0.06	0.04	0.16

Transport

North Central CMA's fleet comprises 17 vehicles.



Explanatory notes

As more plug-in vehicle options become available, the fleet will be progressively transfer to electric vehicles and fueled with renewable energy in place of fossil fuels.

Targets

The following targets were set for 2021-22:

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

Operational vehicles	2021-22				2020-21				2019-20			
	Unleaded	Diesel	Electric	Total	Unleaded	Diesel	Electric	Total	Unleaded	Diesel	Electric	Total
Total energy consumption by vehicles (MJ)	166,461	845,528		1,011,989	181,057	1,313,452		1,494,509	397,601	1,016,840		1,414,441
Total vehicle travel associated with entity operations (km)	77,585	249,751	9,561	336,897	73,287	327,650	5,568	406,505	153,247	281,139		434,386
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)	0.15	0.24		0.39	0.17	0.28		0.45	0.18	0.26		0.44

Greenhouse gas emissions

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



Targets

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

Indicator	2021-22	2020-21	2019-20
Total greenhouse gas emissions associated with energy use (t CO2-e)	46	47	54
Total greenhouse gas emissions associated with air travel (t CO2-e)	1	-	8

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*.

A statement that declarations of pecuniary interests have been duly completed by relevant officers of the North Central CMA.

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

A list of the agency's major committees; the purposes of each committee; and the extent to which the purposes have been achieved.

The information is available on request from:
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 2021-22 Annual Report has come from DataVic. In the reporting period the North Central CMA's has not supplied any data directly to DataVic.

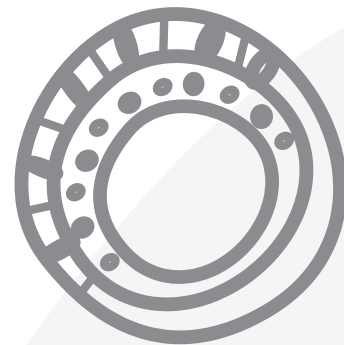
The North Central CMA has been consistent with the DataVic Access Policy by accessing the data, using it for day-to-day operations, and giving appropriate recognition to DataVic on all published maps.

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
5 October 2022.



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 2022 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 Reserves

8.4 Responsible persons

8.5 Remuneration of executive officers

8.6 Related parties

8.7 Remuneration of auditors

8.8 Subsequent events

8.9 Australian Accounting Standards issued that are not yet effective

8.10 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 2022 and financial position of the Authority at 30 June 2022.

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 5 October 2022.



Julie Miller Markoff
Chairperson
5 October 2022.



Brad Drust
CEO and Accountable Officer
5 October 2022.



Adam Woods
Chief Finance Officer
5 October 2022.



Victorian Auditor-General's Office

Independent Auditor's Report

To the Board of the North Central Catchment Management Authority

Opinion	<p>I have audited the financial report of the North Central Catchment Management Authority (the authority) which comprises the:</p> <ul style="list-style-type: none">• balance sheet as at 30 June 2022• comprehensive operating statement for the year then ended• statement of changes in equity for the year then ended• cash flow statement for the year then ended• notes to the financial statements, including significant accounting policies• declaration in the financial statements. <p>In my opinion, the financial report presents fairly, in all material respects, the financial position of the authority as at 30 June 2022 and its financial performance and cash flows for the year then ended in accordance with the financial reporting requirements of Part 7 of the <i>Financial Management Act 1994</i> and applicable Australian Accounting Standards.</p>
Basis for Opinion	<p>I have conducted my audit in accordance with the <i>Audit Act 1994</i> which incorporates the Australian Auditing Standards. I further describe my responsibilities under that Act and those standards in the <i>Auditor's Responsibilities for the Audit of the Financial Report</i> section of my report.</p> <p>My independence is established by the <i>Constitution Act 1975</i>. My staff and I are independent of the authority in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 <i>Code of Ethics for Professional Accountants</i> (the Code) that are relevant to my audit of the financial report in Victoria. My staff and I have also fulfilled our other ethical responsibilities in accordance with the Code.</p> <p>I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.</p>
Board's responsibilities for the financial report	<p>The Board of the authority is responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards and the <i>Financial Management Act 1994</i>, and for such internal control as the Board determines is necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error.</p> <p>In preparing the financial report, the Board is responsible for assessing the authority's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless it is inappropriate to do so.</p>

Auditor'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
7 October 2022



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 2022

	Notes	2022 \$	2021 \$
Revenue and income from transactions			
Government governance contribution	2.2.1	853,200	843,200
Government investor contributions	2.2.1	16,746,639	19,005,625
Revenue from other investors	2.2.3	2,295,679	1,916,436
Interest	2.2.2	37,512	26,325
Other income	2.2.4	15,497	9,931
Net gain on non financial assets	8.2	102,289	200
Total revenue and income from transactions		20,050,816	21,801,717
Expenses from transactions			
Employee expenses	3.2.1	7,080,019	7,373,004
Depreciation	4.1.1	75,831	216,801
Materials, maintenance, grants, contracts and consultancies	3.3	6,591,058	11,522,685
Other operating expenses	3.4	1,707,329	1,634,306
Total expenses from transactions		15,454,237	20,746,796
Net result from transactions (net operating balance)		4,596,579	1,054,921
Other comprehensive income - Items that will not be reclassified to net result			
Changes in physical asset revaluation surplus	8.3	160,000	619,520
Comprehensive Result		4,756,579	1,674,441

The accompanying notes form part of these financial statements.

North Central Catchment Management Authority
Balance Sheet
as at 30 June 2022

ASSETS	<i>Notes</i>	2022	2021
		\$	\$
Financial assets			
Cash and deposits	6.2	12,867,762	7,784,901
Prepayments	5.3	219,353	191,946
Receivables	5.1	323,760	1,013,036
Contract Assets	5.1.2	660,833	588,888
Total financial assets		14,071,708	9,578,771
Non-financial assets			
Property, plant and equipment	4.1	2,699,150	2,600,717
Total non-financial assets		2,699,150	2,600,717
TOTAL ASSETS		16,770,858	12,179,488
LIABILITIES			
Liabilities			
Payables	5.2	825,080	1,056,103
Lease Liabilities	6.1	13,178	22,377
Employee related provisions	3.2.2	1,794,360	1,719,347
Total liabilities		2,632,618	2,797,827
NET ASSETS		14,138,240	9,381,661
EQUITY			
Contributed capital		8,755,693	8,755,693
Physical asset revaluation surplus	8.3	1,627,519	1,467,519
Accumulated surplus/(deficit)		3,755,028	(841,551)
TOTAL EQUITY		14,138,240	9,381,661

The accompanying notes form part of these financial statements.

North Central Catchment Management Authority
Cash Flow Statement
For the financial year ended 30 June 2022

	<i>Notes</i>	2022	2021
Cash Flows from Operating Activities		\$	\$
Receipts			
Receipts from Government and other investors		21,209,438	22,190,725
Interest received		37,512	26,325
Net Goods and services tax received from the ATO		483,768	40,877
Other receipts		15,497	9,931
Total receipts		<u>21,746,215</u>	<u>22,267,858</u>
Payments			
Payments to suppliers		(9,531,158)	(13,166,315)
Payments to employees		<u>(7,211,022)</u>	<u>(7,373,004)</u>
Total payments		<u>(16,742,180)</u>	<u>(20,539,319)</u>
Net cash flows from operating activities	6.2.1	<u>5,004,035</u>	<u>1,728,539</u>
Cash flows from financing activities			
Repayment of principal portion of lease liabilities		<u>(9,199)</u>	<u>(8,363)</u>
Net cash used in financing activities		<u>(9,199)</u>	<u>(8,363)</u>
Cash flows from investing activities			
Purchase of non-financial assets		(35,630)	(203,882)
Proceeds from sale of non-financial assets		<u>123,655</u>	<u>15,455</u>
Net cash inflow / (outflow) from investing activities		<u>88,025</u>	<u>(188,427)</u>
Net increase in cash and cash equivalents		<u>5,082,861</u>	<u>1,531,749</u>
Cash and cash equivalents at beginning of financial year		<u>7,784,901</u>	<u>6,253,152</u>
Cash and cash equivalents at end of financial year	6.2	<u>12,867,762</u>	<u>7,784,901</u>

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 2022

<i>Notes</i>	Accumulated Surplus/(Deficit)	Contributed Capital	Reserves	Total
	\$	\$	\$	\$
Balance at 30 June 2020	(1,896,472)	8,755,693	847,999	7,707,220
Net result for the year	<u>1,054,921</u>	<u>-</u>	<u>619,520</u>	<u>1,674,441</u>
Balance at 30 June 2021	<u>(841,551)</u>	<u>8,755,693</u>	<u>1,467,519</u>	<u>9,381,661</u>
Net result for the year	4,596,579	-	160,000	4,756,579
Balance at 30 June 2022	<u>3,755,028</u>	<u>8,755,693</u>	<u>1,627,519</u>	<u>14,138,240</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 2022

NOTE 1. ABOUT THIS REPORT

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

Its principal address is: North Central Catchment Management Authority
628-634 Midland Highway
Huntly Vic 3551

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

Basis of preparation

These financial statements are in Australian dollars and the historical cost convention is used unless a different measurement basis is specifically disclosed in the note associated with the item measured on a different basis.

The accrual basis of accounting has been applied in preparing these financial statements, whereby assets, liabilities, equity, income and expenses are recognised in the reporting period to which they relate, regardless of when cash is received or paid.

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);
- accrued expenses (Note 5.2);
- 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 2022**

NOTE 1. ABOUT THIS REPORT (continued)

COVID-19 Health Pandemic

During the 2022 reporting period, the impact of the Coronavirus (COVID-19) continued to be pervasive, impacting across industries, both domestically and internationally.

While the Authority has been affected by COVID-19, the effects continue to be limited. The Authority continues to be well placed to work remotely when required, and as such the closure of our offices had minimal affect on our activities. The Authority has utilised a several initiatives to attempt to combat the effects on our staff and the community by COVID- 19 and its accompanying restrictions, which to date have showed some success. The Authority has also been able to maintain its existing staffing levels throughout the crisis.

From a financial perspective, as the Authority's funding is predominantly through State and Commonwealth Government Contributions, and the majority of the Authority's dealings are with other Government Departments and Agencies, management does not currently consider COVID-19 to have a material affect on any judgements or assumptions applied in the preparation of these financial statements. COVID-19 restrictions have caused some minor delays in onground works, which has resulted in less expenditure than otherwise expected (Note 3.3).

North Central Catchment Management Authority
Notes to the Financial Statements
For the year ended 30 June 2022

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.

Structure

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

2.2 Income from transactions

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. The progressive percentage costs incurred is used to recognise income because this most closely reflects the progress to completion as costs are incurred as the works are done.

	Note	2022 \$	2021 \$
Government governance contribution	2.2.1	853,200	843,200
Government investor contributions	2.2.1	16,746,639	19,005,625
		17,599,839	19,848,825
Interest	2.2.2	37,512	26,325
Revenue from other investors	2.2.3	2,295,679	1,916,436
Other Income	2.2.4	15,497	9,931
Net gain on non financial assets	8.2	102,289	200
		2,450,977	1,952,892
Total revenue and income from transactions		20,050,816	21,801,717

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 2022

NOTE 2. FUNDING DELIVERY OF OUR SERVICES (CONTINUED)

2.2 Revenue and income from transactions

	2022	2021
	\$	\$
2.2.1 Government contributions		
Income recognised as income of a not- for-profit entity - AASB 1058		
State Government		
Government governance contribution	853,200	843,200
Investor Contributions		
Victorian River and Wetland Management	7,424,587	8,444,494
Victorian Landcare Program	983,732	419,365
Our Catchments, Our Communities	549,000	253,000
Emergency Services	155,836	1,129,365
Dryland Salinity Monitoring Program	50,000	50,000
Victorian Sustainable Irrigation Program	1,314,000	854,500
Victorian Environmental Water Holder	901,470	3,530,128
Floodplain Management	1,063,000	368,628
Victorian State Common Funding	-	440,474
Total State Government Contributions	12,441,625	15,489,954
Commonwealth Government		
The Living Murray	1,354,401	1,381,384
Murray Darling Basin Plan	-	355,000
NRM Drought Resilience Program	-	29,775
Other Commonwealth Funding	1,429,975	-
Total Commonwealth Government Contributions	2,784,376	1,766,159
Revenue recognised as revenue from contracts with customers - AASB 15		
Commonwealth Government		
National Landcare Programme - Sustainable Agriculture	331,063	259,090
National Landcare Programme - Sustainable Environment	1,189,575	1,490,422
Total Commonwealth Government Contributions	1,520,638	1,749,512
Total Investor contributions	16,746,639	19,005,625
Total Government contributions	17,599,839	19,848,825

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 2022

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 2022 is included as a contract asset as disclosed at Note 5.1.2.

2.2.2 Interest	2022 \$	2021 \$
Interest on bank deposits	37,512	26,325

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 Revenue from Other Investors	2022 \$	2021 \$
Other investors	2,295,679	1,916,436

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	2022 \$	2021 \$
Other Income	15,497	9,931

Other Income includes Freedom of Information fees, staff contributions towards the private use of motor vehicles and small adhoc payments from non-investment entities.

North Central Catchment Management Authority
Notes to the Financial Statements
For the year ended 30 June 2022

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.

Structure

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

3.1 Expenses incurred in delivery of services

	<i>Notes</i>	2022	2021
		\$	\$
Employee expenses	3.2	7,080,019	7,373,004
Materials, maintenance, grants, contracts and consultancies	3.3	6,591,058	11,522,685
Other operating expenses	3.4	1,707,329	1,634,306
Total expenses incurred in the delivery of service		<u>15,378,406</u>	<u>20,529,995</u>

3.2 Employee benefits

3.2.1 Employee benefits in the Comprehensive Operating Statement

	2022	2021
	\$	\$
Salaries and wages	5,334,866	5,695,117
Annual leave	457,082	509,905
Long service leave	37,061	24,922
Other leave	504,391	435,117
Superannuation	620,825	635,070
Other employee expenses	125,794	72,873
Total employee benefit expenses	<u>7,080,019</u>	<u>7,373,004</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 2022

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.

	2022	2021
	\$	\$
Current provisions		
Annual leave		
Unconditional and expected to settle within 12 months	333,152	296,574
Unconditional and expected to settle after 12 months	111,051	98,858
Purchased Leave		
Unconditional and expected to settle within 12 months	33,432	33,596
Time in Lieu and rostered days off		
Unconditional and expected to settle within 12 months	61,902	84,268
Long service leave		
Unconditional and expected to settle within 12 months	215,799	217,202
Unconditional and expected to settle after 12 months	731,445	657,205
Provision for on-costs		
Unconditional and expected to settle within 12 months	99,816	92,751
Unconditional and expected to settle after 12 months	75,749	112,914
Total current provisions for employee benefits	<u>1,662,346</u>	<u>1,593,368</u>
Non-current provisions		
Long service leave		
Conditional and expected to be settled after 12 months	118,007	109,550
Provision for on-costs		
Conditional and expected to be settled after 12 months	14,007	16,429
Total non-current provisions for employee benefits	<u>132,014</u>	<u>125,979</u>
Total provisions for employee benefits	<u>1,794,360</u>	<u>1,719,347</u>

Reconciliation of movement in on-cost provision

	2022
	\$
Opening balance	222,094
Additional provisions recognised	41,819
Additions due to transfer in	23,112
Reductions arising from payments	(53,062)
Reductions resulting from settlement without cost	(48,843)
Unwind of discount and effect of changes in the discount rate	4,452
Closing balance	189,572
Current	175,565
Non-current	14,007

North Central Catchment Management Authority
Notes to the Financial Statements
For the year ended 30 June 2022

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 2022

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:

	2022	2021
	\$	\$
Defined contribution plans		
Vision super	225,225	215,940
Vic super	79,128	76,871
Australian Super Pty Ltd	94,678	92,423
Other private schemes	221,795	231,100
Total	620,826	616,334

3.3 Materials, maintenance, grants, contracts and consultancies

	2022	2021
	\$	\$
Materials	360,159	375,310
Repairs and maintenance	40,888	63,495
Grants paid	845,293	724,417
Contractors	5,282,258	10,208,648
Consultants	62,460	150,815
Total materials, maintenance, grants, contracts and consultancies (i)	6,591,058	11,522,685

(i) The reduction in total expenditure on materials, maintenance, grants and consultancies in 2022 is attributable to a number of factors:

- pandemic-related global supply chain issues
- volatility in cost of materials and equipment
- COVID-19 restrictions

Materials, maintenance, grants, contracts 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 2022

NOTE 3. THE COST OF DELIVERING SERVICES (CONTINUED)

3.4 Other operating expenses

	2022	2021
	\$	\$
Information and communications technology	772,780	826,810
Fares and Accommodation	105,711	88,074
Advertising	33,692	22,387
Audits costs - internal and external	64,976	30,938
Motor vehicle costs	74,009	73,443
Insurance (general)	75,861	55,081
Meeting expenses	102,934	99,665
Minor Capital Purchases	75,478	85,309
Promotions and public relations	116,850	93,640
Training and education	150,572	81,085
Utilities	12,127	16,243
Uniforms and staff facilities	38,390	43,932
Leases - Low Value items*	14,177	36,520
Other operating expenses	69,772	81,179
Total other operating expenses	<u>1,707,329</u>	<u>1,634,306</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 2022

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.

Structure

4.1 Property, plant and equipment

4.1 Property, plant and equipment

	<i>Notes</i>	2022	2021
		\$	\$
Land			
At fair value		960,000	800,000
	4.1.2	<u>960,000</u>	<u>800,000</u>
Buildings			
At fair value		1,325,000	1,325,000
Accumulated depreciation		(166,898)	(133,773)
	4.1.2	<u>1,158,102</u>	<u>1,191,227</u>
Plant and equipment			
At fair value		570,039	570,039
Accumulated depreciation		(516,807)	(507,867)
	4.1.2	<u>53,232</u>	<u>62,172</u>
Furniture and office equipment			
At fair value		365,079	849,368
Accumulated depreciation		(316,202)	(824,674)
	4.1.2	<u>48,877</u>	<u>24,694</u>
Right-of-use office equipment			
At fair value		42,893	42,893
Accumulated depreciation		(29,313)	(20,733)
	4.1(a)	<u>13,580</u>	<u>22,160</u>
Motor vehicles			
At fair value		724,163	885,687
Accumulated depreciation		(258,803)	(385,223)
	4.1.2	<u>465,360</u>	<u>500,464</u>
Net carrying amount		<u>2,699,150</u>	<u>2,600,717</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.

	2022	2022	2022	2021	2021	2021
	\$	\$	\$	\$	\$	\$
	Gross carrying amount	Accumulated depreciation	Net carrying amount	Gross carrying amount	Accumulated depreciation	Net carrying amount
Office Equipment	42,893	(29,313)	13,580	42,893	(20,733)	22,160
Net carrying amount	<u>42,893</u>	<u>(29,313)</u>	<u>13,580</u>	<u>42,893</u>	<u>(20,733)</u>	<u>22,160</u>

	Office Equipment
	\$
Opening balance - July 2020	30,740
Depreciation	(8,580)
Closing balance – 30 June 2021	<u>22,160</u>
Opening balance - July 2021	22,160
Depreciation	(8,580)
Closing balance – 30 June 2022	<u>13,580</u>

North Central Catchment Management Authority
Notes to the Financial Statements
For the year ended 30 June 2022

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

4.1 Property, plant and equipment (continued)

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 on the following page by asset category.

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 assets relating to land and buildings were independently valued by the VGV as at 30 June 2021. The market that the assets are valued in is being impacted by the uncertainty that the coronavirus (COVID-19) outbreak has caused. The valuer has advised that the current market environment, impacted by coronavirus (COVID-19), creates significant valuation uncertainty. The value assessed at the valuation date may therefore change over a relatively short time period.

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 2022

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

4.1 Property, plant and equipment (continued)

4.1.1 Depreciation and impairment

	2022	2021
	\$	\$
Charge for the period		
Buildings	33,125	29,522
Plant and equipment	8,940	8,590
Right-of-Use of Assets Office Equipment	8,580	8,580
Furniture and office equipment	11,447	7,298
Motor vehicles (i)	13,739	162,811
Total depreciation	75,831	216,801

(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.

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 - 20 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 2022

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 2020	480,480	920,749	54,489	26,886	496,027	30,740	2,009,371
Additions	-	-	16,273	5,106	182,503	-	203,882
Revaluation (i)	319,520	300,000	-	-	-	-	619,520
Disposals	-	-	-	-	(15,255)	-	(15,255)
Depreciation	-	(29,522)	(8,590)	(7,298)	(162,811)	(8,580)	(216,801)
Balance as 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 (ii)	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 30 June 2022	960,000	1,158,102	53,232	48,877	465,359	13,580	2,699,150

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 2021/22 Indexation, indices have been applied to North Central CMA land and buildings. Land was assessed at fair value in line with these indices and increased by 20% for the financial year ending 30 June 2022.

North Central Catchment Management Authority
Notes to the Financial Statements
For the year ended 30 June 2022

5. OTHER ASSETS AND LIABILITIES

Introduction

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

Structure

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

5.1 Receivables

	2022	2021
	\$	\$
Current receivables		
Contractual		
Receivables	323,760	690,572
	323,760	690,572
Statutory		
GST input tax credits recoverable	-	322,464
	-	322,464
Total current receivables	323,760	1,013,036

Receivables consist of:

Contractual receivables, which are classified as financial instruments and categorised as 'financial assets at amortised cost'. They are initially recognised at fair value plus any directly attributable transaction costs. Subsequent to initial measurement they are measured at amortised cost 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 2022

5. OTHER ASSETS AND LIABILITIES (CONTINUED)

5.1 Receivables (continued)

5.1.1 Ageing analysis of contractual receivables

	Carrying amount	Not past due and not impaired	Past due but not impaired - less than 1 month
2022			
Receivables:	\$	\$	\$
Contractual receivables	323,760	323,760	-
Total	323,760	323,760	-
2021			
Receivables:			
Contractual receivables	690,572	480,773	209,799
Total	690,572	480,773	209,799

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

	2022	2021
	\$	\$
Contract assets		
Opening balance brought forward	588,888	1,153,118
Less Transfer to revenue recognition	(588,888)	(1,153,118)
Plus: Revenue recognised based on the measure of progress during the year	660,833	588,888
Total Contract assets	660,833	588,888
<i>represented by</i>		
Current contract assets	660,833	588,888
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. The balance of the contract assets at 30 June 2022 was impacted by timing of the works completed by contractors and is not billable at this stage. The works are expected to be completed and recovered early next year.

5.2 Payables

Significant judgement: Accrued expenses

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.

	2022	2021
	\$	\$
Current payables		
Contractual		
Trade payables	115,735	34,266
Accrued expenses	674,744	1,021,837
Statutory		
GST payable	34,601	-
Total current payables	825,080	1,056,103

Contractual payables are classified as financial instruments and categorised as 'financial liabilities at amortised cost'. They are initially recognised at fair value plus any directly attributable transaction costs. Subsequent to initial measurement, 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 2022

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 \$
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	-

	Maturity dates			
	Carrying amount \$	Less than 1 month \$	1-3 months \$	3-6 months \$
2021				
Payables:				
Supplies and services	34,266	27,757	1,225	5,284
Accrued expenses	1,021,837	1,021,837	-	-
Total	1,056,103	1,049,594	1,225	5,284

Payables for supplies and services between March 2020 to March 2021, due to COVID-19, payables for supplies and services were reduced to an average credit period of 7 days. From March 2021 terms for payables increased to an average of 30 days.

5.3 Other non-financial assets

	2022 \$	2021 \$
Prepayments	219,353	191,946

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 2022

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.

Structure

- 6.1 Borrowings
- 6.2 Cash flow information and balances
- 6.3 Commitments for expenditure
- 6.4 Carry forward project funding

6.1 Borrowings

Lease liabilities included in the Balance Sheet at 30 June:

	Notes	2022	2021
		\$	\$
Current borrowings			
Lease Liabilities	6.1(d)	8,522	8,522
Total current borrowings		8,522	8,522
Non-current borrowings			
Lease Liabilities	6.1(d)	4,656	13,855
Total non-current borrowings		4,656	13,855

Maturity analysis of Leases under AASB16

	Carrying amount	Nominal amount	less than 1 month	1-3 months	3 months - 1 year	1-5 years
	\$	\$	\$	\$	\$	\$
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
2021						
Lease Liability	22,377	22,377	710	2,131	5,898	13,638
TOTAL	22,377	22,377	710	2,131	5,898	13,638

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:

	2022	2021
	\$	\$
Interest expense on lease liabilities	116	105
Expenses relating to leases of low-value assets	14,177	36,520
Total amount recognised in the Comprehensive Operating Statement	14,293	36,625

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 2022 relating to leases.

	2022	2021
	\$	\$
Total cash outflow for leases	9,199	8,363

North Central Catchment Management Authority
Notes to the Financial Statements
For the year ended 30 June 2022

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 2022

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.

	2022	2021
	\$	\$
Cash disclosed in the balance sheet		
Cash at bank	12,867,762	7,784,901
Balance as per cash flow statement	<u>12,867,762</u>	<u>7,784,901</u>

Of the total cash balance, \$9.76M 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

	2022	2021
	\$	\$
Net result for the period	4,596,579	1,054,921
Non-cash movements		
(Gain)/loss on disposal of non-financial assets	(102,289)	(200)
Depreciation of non-financial assets	75,831	216,801
	<u>(26,458)</u>	<u>216,601</u>
Movements in assets and liabilities		
Decrease/(increase) in receivables	689,276	(895,783)
Decrease/(increase) in prepayments	(27,407)	21,923
Decrease/(increase) in contract asset	(71,945)	564,230
(Decrease)/Increase in payables	116,070	27,075
(Decrease)/Increase in accrued expenses	(347,093)	621,639
(Decrease)/increase in employee benefits	75,013	117,933
	<u>75,013</u>	<u>117,933</u>
Net Cash flows from/(used in) operating activities	<u>5,004,035</u>	<u>1,728,539</u>

North Central Catchment Management Authority
Notes to the Financial Statements
For the year ended 30 June 2022

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 2022 (2021: \$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 \$9.76M 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.

Where COVID-19 restrictions have impacted delivery of contracts, agreement has been made with funders to amend contract terms to ensure business continuity and service delivery as restrictions ease.

North Central Catchment Management Authority
Notes to the Financial Statements
For the year ended 30 June 2022

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.

Structure

- 7.1 Financial instruments specific disclosures
- 7.2 Contingent assets and contingent liabilities
- 7.3 Fair Value Determination

7.1 Financial instruments specific disclosures

Introduction

Financial instruments arise out of contractual agreements that give rise to a financial asset of one entity and a financial liability or equity instrument of another entity.

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 2022 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
	\$	\$	\$	\$	\$	\$
2022						
Expected Loss rate (%)	0%	0%	0%	0%	0%	0%
Gross carrying amount of contractual receivables	323,760	-	-	-	-	323,760
Loss allowance	-	-	-	-	-	-
2021						
Expected Loss rate (%)	0%	0%	0%	0%	0%	0%
Gross carrying amount of contractual receivables	480,773	-	209,799	-	-	690,572
Loss allowance	-	-	-	-	-	-

North Central Catchment Management Authority
Notes to the Financial Statements
For the year ended 30 June 2022

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.

As at 30 June 2022, the Authority had no Statutory Receivables.

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 payables and lease liabilities (excluding statutory payables) in this category.

Derecognition of financial assets

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

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

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

Derecognition of financial liabilities

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

7.1.1 Financial Instruments: Categorisation

	Contractual financial assets at amortised cost \$	Contractual financial liabilities at amortised cost \$	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
2021			
Contractual financial assets			
Cash and deposits equivalents	7,784,901	-	7,784,901
Contractual receivables (i)	690,572	-	690,572
Total contractual financial assets	8,475,473	-	8,475,473
Contractual financial liabilities			
Contractual payables (i)	-	1,056,103	1,056,103
Lease Liabilities	-	22,377	22,377
Total contractual financial liabilities	-	1,078,480	1,078,480

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

7.1.2 Financial risk management objectives and policies

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

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

North Central Catchment Management Authority
Notes to the Financial Statements
For the year ended 30 June 2022

7. RISKS, CONTINGENCIES AND VALUATION JUDGEMENTS (CONTINUED)

7.1.2 Financial risk management objectives and policies (continued)

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.

Under direction of Government, financial obligations have been requested to be paid within 5 business days wherever possible to support businesses during COVID-19 restrictions, which is within the 30 day obligation.

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 2022

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
		\$	\$	\$	\$
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
2021					
Financial assets					
Cash and cash equivalents	0.47	7,784,901	-	7,784,901	-
Contractual receivables		690,572	-	-	690,572
Total financial assets		8,475,473	-	7,784,901	690,572
Financial liabilities					
Contractual payables		1,056,103	-	-	1,056,103
Lease Liabilities	0.65	22,377	22,377	-	-
Total financial liabilities		1,078,480	22,377	-	1,056,103

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 \$
2022					
Cash and cash equivalents	12,867,762	(64,339)	(64,339)	64,339	64,339
2021					
Cash and cash equivalents	7,784,901	(38,925)	(38,925)	38,925	38,925

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 2022, 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 2022

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.

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

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

Fair value hierarchy

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

- Level 1 – Quoted (unadjusted) market prices in active markets for identical assets or liabilities
- Level 2 – Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable; 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 2022

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 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

Fair value measurement hierarchy as at 30 June 2021

	Carrying Amount as at 30 June 2021	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	800,000	-	800,000	-
Total of land at fair value	800,000	-	800,000	-
Buildings at fair value				
Specialised buildings	1,191,227	-	-	1,191,227
Total of buildings at fair value	1,191,227	-	-	1,191,227
Vehicles	500,464	-	-	500,464
Plant and equipment	62,172	-	-	62,172
Office furniture and equipment	24,694	-	-	24,694
Right-of-Use Assets	22,160	-	-	22,160
Total of plant, equipment and vehicles at fair value	609,490	-	-	609,490

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 2021 or 2022 period.

North Central Catchment Management Authority
Notes to the Financial Statements
For the year ended 30 June 2022

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
2022	\$	\$	\$	\$	\$
Opening Balance	1,191,227	500,464	62,172	22,160	24,694
Net 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	-	-	-	-	-

Reconciliation of Level 3 fair value

	Specialised buildings	Vehicles	Plant and equipment	Right-of-use assets - Office furniture and equipment	Office furniture and equipment
2021	\$	\$	\$	\$	\$
Opening Balance	920,749	496,027	54,489	30,740	26,886
Purchases (Sales)	-	182,503	16,273	-	5,106
Gains or Losses recognised in net result	-	(15,255)	-	-	-
Depreciation	(29,522)	(162,811)	(8,590)	(8,580)	(7,298)
Subtotal	(29,522)	4,437	62,172	22,160	24,694
Revaluation	300,000	-	-	-	-
Subtotal	300,000	-	-	-	-
Closing Balance	1,191,227	500,464	62,172	22,160	24,694
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 2022 and 30 June 2021.

	Valuation technique	Significant unobservable
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 and indexed at 30 June 2022 in line with the Valuer General's land indexation.

North Central Catchment Management Authority
Notes to the Financial Statements
For the year ended 30 June 2022

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 has advised that the current market environment, impacted by coronavirus (COVID-19), creates 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 2022.

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 2022

8. OTHER DISCLOSURES
INTRODUCTION

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

Structure

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

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 2022 (2021: \$NIL).

8.2 Other economic flows included in net result

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

	2022	2021
	\$	\$
Net gain/(loss) on disposal of non-financial assets		
Proceeds from sale of non-financial assets	123,655	15,455
Less written down value	(21,366)	(15,255)
Total net gain/(loss) on disposal of non-financial assets	102,289	200

8.3 Reserves

Physical asset revaluation surplus:(i)

	2022	2021
	\$	\$
Balance at beginning of year	1,467,519	847,999
Revaluation during the year	160,000	619,520
Balance at end of financial year	1,627,519	1,467,519

Notes:

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

8.4 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. Lisa Neville, MP	Minister for Water	1-Jul-21	26-Jun-22
The Hon. Harriet Shing, MP	Minister for Water	27-Jun-22	30-Jun-22
The Hon. Richard Wynne, MP	Acting Minister for Water	1-Jul-21	22-Aug-21
The Hon. Liliana D'Ambrosio, MP	Minister for Energy, Environment and Climate Change	1-Jul-21	30-Jun-22
Julie Miller Markoff	Board Chair	1-Jul-21	30-Jun-22
Richard John Carter	Board Member and Deputy Chair	1-Jul-21	30-Jun-22
Brad Drust	Chief Executive Officer	1-Jul-21	30-Jun-22
Charles Andrew Gillingham	Board Member	1-Jul-21	30-Jun-22
Graham John Atkinson	Board Member	1-Jul-21	30-Jun-22
Sally Dene Mitchell	Board Member	1-Jul-21	30-Jun-22
Mary Bignell	Board Member	1-Jul-21	30-Jun-22
Janet Boynton	Board Member	1-Oct-21	30-Jun-22
Clinton Tilly	Board Member	1-Oct-21	30-Jun-22
Efim James Tkatchew	Board Member	1-Jul-21	30-Sep-21
Susan Margaret Jackson	Board Member	1-Jul-21	30-Sep-21
Patricia Mary Kevin	Board Member	1-Jul-21	30-Sep-21

North Central Catchment Management Authority
Notes to the Financial Statements
For the year ended 30 June 2022

8. OTHER DISCLOSURES (CONTINUED)

8.4 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	2022	2021
0 - 9,999	3	-
10,000 - 19,999	5	8
20,000 - 29,999	2	-
30,000 - 39,999	1	1
210,000 - 219,999	-	1
220,000 - 229,999	1	-
Total number of responsible persons	12	10
Total Remuneration	\$ 423,029	\$ 442,232

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.

8.5 Remuneration of executive officers

North Central CMA did not have any executive officers, other than the CEO, to whom the Victorian Government's Public entity Executive Remuneration (PEER) Policy applies. The CEO is an accountable officer and therefore disclosed under Note 8.4 and Note 8.6.

8.6 Related parties

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

- all key management personnel and their close family members 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 8.4 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	2022	2021
	\$	\$
Short-term employee benefits	921,559	1,006,609
Post-employment benefits	86,100	87,868
Other long-term benefits	21,205	21,205
Total	1,028,864	1,115,682

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 2022

8. OTHER DISCLOSURES (CONTINUED)

8.6 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	2022 \$ Funding received	2021 \$ Funding received
Department of Environment, Land, Water and Planning	Service Level Agreements	12,125,734	11,600,858
Victorian Environmental Water Holder	Service Level Agreements	901,470	3,530,128

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

Entity	Nature of Transactions	2022 \$ Payments made	2021 \$ Payments made
Department of Environment, Land, Water and Planning	Service Level Agreements	424,371	490,345

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, a company of which Board Member Graham Atkinson is a Director (Dja Dja Wurrung) was awarded various contracts totalling \$177,723 under the Authority's procurement process. Transactions involved included NRM works on various properties.

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.

8.7 Remuneration of auditors

	2022 \$	2021 \$
Victorian Auditor General Office (VAGO) for audit of financial statements	15,000	15,000
Internal audit costs	49,976	15,938
<i>Total remuneration of auditors</i>	64,976	30,938

North Central Catchment Management Authority
Notes to the Financial Statements
For the year ended 30 June 2022

8. OTHER DISCLOSURES (CONTINUED)

8.8 Subsequent events

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

The continuing COVID-19 Health Pandemic is not expected to significantly affect the operations, the results of those operations, or the state of affairs of the Authority in future financial years.

8.9 Australian Accounting Standards issued that are not yet effective

Certain new and revised accounting standards have been issued but are not effective for the 2022 Financial Year. These accounting standards have not been applied to the Financial Statements. The Authority is reviewing its existing policies and assessing the potential implications of these accounting standards which includes:

AASB 17 Insurance Contracts

The operative date of this standard has been deferred by AASB 2020-5 *Amendments to Australian Accounting Standards – Insurance Contracts* to reporting periods beginning on or after 1 January 2023 and will supersede AASB 4 *Insurance Contracts*. AASB 17 seeks to eliminate inconsistencies and weakness in existing practices by providing a single principle-based framework to account for all types of insurance contracts, including reinsurance contracts that an insurer holds. The standard also provides requirements for presentation and disclosure to enhance comparability.

The Australian Accounting Standards Board has currently issued an Exposure Draft (ED) 319 – *Insurance Contracts in the Public Sector*, proposing public-sector modifications to AASB 17 to facilitate the application by public sector entities. It is proposed that public sector entities would apply AASB 17 to annual periods beginning or after 1 July 2025, 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 2020-1 Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-Current

This Standard amends AASB 101 to clarify requirements for the presentation of liabilities in the statement of financial position as current or non-current. A liability is classified as non-current if an entity has the right at the end of the reporting period to defer settlement of the liability for at least 12 months after the reporting period. The meaning of settlement of a liability is also clarified.

AASB 2020-6 *Amendments to Australian Accounting Standards – Classification of Liabilities as Current or Non-current – Deferral of Effective Date* was issued in August 2020 and defers the effective date to annual reporting periods beginning on or after 1 January 2023 instead of 1 January 2022, 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.

Other Amending Standards

Several other amending standards and AASB interpretations have been issued that apply to future reporting periods, but are considered to have limited impact on the Authority's reporting.

- AASB 2020-3 Amendments to Australian Accounting Standards - Annual Improvements 2018-2020 and Other Amendments.
- AASB 2021-2 Amendments to Australian Accounting Standards – Disclosure of Accounting Policies and Definitions of Accounting Estimates.
- AASB 2021-5 Amendments to Australian Accounting Standards – Deferred Tax related to Assets and Liabilities arising from a Single Transaction.
- AASB 2021-6 Amendments to Australian Accounting Standards – Disclosure of Accounting Policies: Tier 2 and Other Australian Accounting Standards.
- AASB 2021-7 Amendments to Australian Accounting Standards – Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections.

8.10 Economic Dependency

North Central CMA is dependent on the Department of Environment, Land, Water and Planning 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 Environment, Land, Water and Planning 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 reference
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 8	Operational objectives and performance	8
FRD 22	Key initiatives and projects	37
FRD 22	Nature and range of services provided	5
Management and structure		
FRD 22	Organisational structure	54
Financial and other information		
FRD 10	Disclosure index	118
FRD 12	Disclosure of major contracts	69
FRD 15	Executive disclosures	65
FRD 22	Employment and conduct principles	61
FRD 22	Occupational health and safety policy	59
FRD 22	Summary of the financial results for the year	53
FRD 22	Significant changes in financial position during the year	53
FRD 22	Major changes or factors affecting performance	53
FRD 22	Subsequent events	53
FRD 22	Application and operation of <i>Freedom of Information Act 1982</i>	69
FRD 22	Compliance with building and maintenance provisions of <i>Building Act 1993</i>	70
FRD 22	Statement on National Competition Policy	70
FRD 22	Application and operation of the <i>Public Interest Disclosures Act 2012</i>	70
FRD 22	Details of consultancies over \$10,000	68
FRD 22	Details of consultancies under \$10,000	68
FRD 22	Disclosure of government advertising expenditure	68
FRD 22	Disclosure of ICT expenditure	68
FRD 22	Statement of availability of other information	75
FRD 24	Reporting of office based environmental impacts	72
FRD 22 and FRD 29	Workforce Data disclosures	62
SD 5.2	Specific requirements under Standing Direction 5.2	80

Legislation	Requirement	Page reference
Standing Directions and Financial Reporting Directions (continued)		
Compliance attestation and declaration		
SD 5.1.4	Attestation for compliance with Ministerial Standing Direction	75
SD 5.2.3	Declaration in report of operations	2
Financial statements		
Declaration		
SD 5.2.2	Declaration in financial statements	77
Other disclosures as required by FRDs in notes to the financial statements^(a)		
FRD 9	Departmental Disclosure of Administered Assets and Liabilities by Activity	87
FRD 11	Disclosure of Ex gratia Expenses	113
FRD 21	Disclosures of Responsible Persons, Executive Officers and other Personnel (Contractors with Significant Management Responsibilities) in the Financial Report	114
FRD 103	Non Financial Physical Assets	94
FRD 110	Cash Flow Statements	82
FRD 114	Financial Instruments – general government entities and public non-financial corporations	105
Legislation		
	<i>Freedom of Information Act 1982</i>	69
	<i>Building Act 1993</i>	70
	<i>Public Interest Disclosures Act 2012</i>	70
	<i>Local Jobs Act 2003</i>	66
	<i>Financial Management Act 1994</i>	77

Note: (a) References to FRDs have been removed from the Disclosure Index if the specific FRDs do not contain requirements that are in the nature of disclosure.

Appendix 2: 2021-22 Grants and Transfer Payments

Organisation name	Project Title	Project Summary	Total Allocated
Ashbourne Landcare Group Inc.	Ashbourne Natural Connections - Biolink vision across Ashbourne district	Ashbourne Landcare Group is currently working on developing a Biolinks Vision/ Masterplan for our landcare district. This project application seeks to inform, involve, and educate the Ashbourne community.	\$13,173.20
Axe Creek Landcare Group	Restoring biodiversity in Axe Creek Catchment	This project will extend on works from previous years through supplementary revegetation and weed management at various sites but include the commencement of restoring a degraded creek line tributary of Axe Creek that links to previously revegetated corridors.	\$11,000.00
Blampied Kooroocheang Landcare Group	Ken Mahood Landcare Project	The Ken Mahood Landcare Project is aimed at providing members of the Blampied-Kooroocheang Landcare Group to plan and carry out natural resource management projects on private property.	\$30,000.00
Buloke and Northern Grampians Landcare Network	Project Windharp - Protection of the Buloke Landscape within the BGNLN area.	The Buloke is an important species in our regional landscape. Colloquially, it is known as the 'Wimmera Windharp', because of the sound made when a breeze passes through the tree's light foliage	\$26,160.00
Castlemaine Landcare Group Inc.	Linked by Moonlight - Rehabilitation of a biolink 2022	Castlemaine Landcare Group aims to achieve a healthy and self-sustaining biolink along Moonlight Creek between the Castlemaine Diggings National Heritage Park and Forest Creek, both being sites of extensive gold mining and more recent farming. Our primary aim is to enhance ecosystems for species' survival (including phascogales) in a changing climate. This would also support a World Heritage listing for the park.	\$17,009.40
Connecting Country (Mount Alexander Region) Inc.	Landcare Stickybeak Tour - Mount Alexander Region	Several sites showcasing current local Landcare projects across the Mount Alexander region in central Victoria.	\$ 4,280.00
Friends of Campbells Creek Landcare Group	Friends of Campbells Creek Tabilk Mooroopook Upper Loddon Landcare collaboration to restore indigenous riparian values	Our threatened riparian ecosystems, degraded since the 1850s, suffer weed invasions, preventing recolonization by indigenous species. Indigenous youth need a place in which to be strengthened in culture and connect to Country through acquiring practical ecosystem management skills.	\$25,121.40
Loddon Plains Landcare Network	Salisbury West Landcare Corridor Connections	Salisbury West Landcare Corridor Connections will build on the development of corridor connections delivered by the group over the past 20 years.	\$29,819.00
Mandurang Strathfieldsaye Landcare Network	Empowering young people to lead Landcare	This project aims to empower young people by having adults support them, rather than direct them.	\$ 9,084.00
Moolort Landcare Groups	Retention, Revegetation, Protection and Renewal of threatened environmental areas	The project involves 5 sites. 3 within the Moolort Wetlands Bioregion Victorian Volcanic Plains complex and 2 in Box/Gum region of the Bioregion Goldfields.	\$19,533.50
Newham & District Landcare Group	Enhancing the Cobaw Biolink: Langethy Creek rehabilitation project	This project will protect and rehabilitate 1.35 km of a tributary to Smokers Creek, in the Upper Campaspe Catchment and provide a vegetation link between the 2,427-hectare Mount Macedon Regional Park and significant remnant in and around Hanging Rock Reserve,	\$17,580.00
Northern Bendigo Landcare Group	Bendigo Creek, Huntly Streamside Reserve; maintaining and mobilising momentum	Revegetate the fire-affected zone upstream of Millwood Rd Huntly, offer a variety of creative community engagement activities, build our group's knowledge of Bendigo Creek history, boost our cultural competency, foster awareness of the HSSR threats and values through signage and promotional material, and encourage future guardians of Bendigo Creek through innovative events and a drain stenciling program with local River Detective schools.	\$20,279.50

Organisation name	Project Title	Project Summary	Total Allocated
Sustainable Living in the Mallee	Planting the seed for a sustainable future for the Murray Mallee.	The project will aim to train participants in the sourcing, locating, collecting, cleaning, storing and propagating of native plant seed endemic to the region in which the Murray Mallee Landcare Network operates	\$2,160.00
Tylden Landcare Group Inc	Connecting the Coliban to the Wombat	Camera surveys and night walks have demonstrated fauna using the Wombat above Springhill where the Coliban River emerges from the forest and on to private land. Large old trees and remnant private bushland areas are being impacted by Gorse and Blackberry invasion, native seedlings cannot recruit naturally because of this weed competition, ecological function is diminished.	\$21,000.00
Carapooee Landcare group	Carapooee Biodiversity Project 2021-22	Our environment is degrading as a result of land clearance and climate change. We wish to provide positive benefits for the biodiversity that is suffering as a result.	\$5,120.00
Castlemaine Landcare Group Inc.	Forest Creek Revitalisation Project, Castlemaine	Forest Creek Revitalisation Project: Community consultations, concept design and project costings.	\$30,000.00
Central Victorian Regenerative Farmers	Central Victorian Regenerative Farmers - Extension project	The group actively supports its members to trial different farming practices and is delivering formal and informal trials in collaboration with industry and tertiary training institutions.	\$29,250.00
Echuca Moama Landcare	Saving the Torrumbarry Population of an Endangered Sandalwood.	The primary goal of this project is to improve the protection and prospects for this and other Victorian populations of this species by increasing the size, genetic diversity, and health of remaining populations	\$23,184.40
Kara Kara Regenerative Agriculture Group (auspiced by BNG)	Understanding Erosion - Land Improvement in agricultural landscapes.	As a new group of regenerative agriculture farmers (Kara Kara Regenerative Agriculture Group), a focus will be understanding erosion.	\$21,100.00
Loddon Plains Landcare Network	Supporting Wheel Cactus Control across the Loddon Plains	The project will fund chemical, equipment and maintenance costs for volunteer Wheel Cactus Control across the Loddon Plains.	\$7,280.00
Perennial Pasture Systems Inc.	PPS/Paradise Soil Health Network upgrade to soil moisture probes.	Installation of solar charging panel systems for three soil moisture probes in the Avon River catchment.	\$2,437.65
Post Office Hill Action Group	Gorse Begone!	The project is the removal of gorse on Post Office Hill Reserve.	\$6,000.00
Sutton Grange Landcare Group	Habitat Restoration on Myrtle Creek - Phase 2 Gorse Control Project	This project will build on work already undertaken to control gorse along Myrtle Creek.	\$10,230.00
Taradale Landcare Group	Rediscovering Barkly Park: investigation and restoration with the Taradale community.	This grant will be conducting habitat assessments that incorporate community participation and education. It would include an on-ground restoration component to complete woody weed control and commence grassy understorey restoration	\$23,276.82
Upper Campaspe Landcare Network Incorporated	Pollinator Patches - creating habitat for the pollinators that enhance and sustain our Catchment's ecosystems.	To combat pollinator habitat loss, The Upper Campaspe Landcare Network has created this Project - POLLINATOR PATCHES, CREATING HABITAT FOR POLLINATORS	\$30,000.00
Winjallock Landcare Group	Rehabilitation of degraded landscapes in the Winjallock area.	Our project is to take degraded/eroded areas and to rehabilitate them into areas suitable for the wide range of birds and animals that inhabit our region. This will assist with the reversal of erosion while providing habitat for these animals and provide a landscape that can be appreciated by the surrounding communities.	\$26,930.00

Organisation name	Project Title	Project Summary	Total Allocated
Mid-Loddon Sub-Catchment Management Group	Extending, enhancing and strengthening landscape corridors and remnant vegetation connections	The aim of this project is to continue the Network members goals of protecting and enhancing remnant woodlands and isolated old growth trees whilst improving landscape vegetation, waterways and corridor connectivity with multiple habitat benefits for wildlife.	\$14,812.20
Wycheproof and District Landcare Group	The Wycheproof and District Landcare Engagement and Reinvigoration project	Some new, younger members are keen to participate in Landcare activities but there is a need to re-invigorate the group and engage with potential new members. By reviewing the EVC and touring the district, we hope to engage with old and new members, and to encourage them to contribute to the action plan and build on previous work.	\$5,439.50
Australian Plants Society Bendigo (APS Bendigo)	Support Grant		\$500
Avon Plains Banyena Landcare Group	Support Grant		\$500
Box Ironbark Farm Forestry Network	Support Grant		\$500
Callawadda Landcare Group	Support Grant		\$500
Charlton Landcare Group	Support Grant		\$500
Clunes Landcare and Waterways Group	Support Grant		\$500
Donald and District Landcare Group	Support Grant		\$500
Eddington Landcare Group (Auspiced by Mid Loddon)	Support Grant		\$500
Elphinstone Land Management Association	Support Grant		\$500
Fairley Bael Bael Sandhill Lake Landcare Group	Support Grant		\$500
Friends of Blue Gum Rise (auspiced by BNG)	Support Grant		\$500
Friends of Kooyoora	Support Grant		\$500
Friends of Mount Wycheproof	Support Grant		\$500
Friends of Riley Street Natural Reserve (Auspiced by Mid Loddon)	Support Grant		\$500
Friends of the Terrick Terrick National Park Incorporated	Support Grant		\$500
Golden Point Landcare Inc.	Support Grant		\$500
Gunbower Landcare	Support Grant		\$500
Harcourt Valley Landcare	Support Grant		\$500

Organisation name	Project Title	Project Summary	Total Allocated
Junortoun Community Action Group Inc. (JCAG)	Support Grant		\$500
Kara Kara Conservation Management Network Inc	Support Grant		\$500
Kerang Landcare Group	Support Grant		\$500
Lake Boga & District Landcare Group	Support Grant		\$500
Lexton Landcare Group INC	Support Grant		\$500
Longlea and District Landcare Group	Support Grant		\$500
Macorna Landcare Group	Support Grant		\$500
Maldon Urban Landcare Inc.	Support Grant		\$500
McCallums Creek Landcare Group	Support Grant		\$500
McKenzie Hill Action and Landcare Group	Support Grant		\$500
Mt Korong Eco-watch Association Incorporated	Support Grant		\$500
Muckleford Catchment Landcare Group	Support Grant		\$500
Myall Land Management Group	Support Grant		\$500
Natte Yallock Landcare Group	Support Grant		\$500
Quambatook Landcare Group (Auspiced by SLIM)	Support Grant		\$500
St Arnaud Field Naturalist Club Inc.	Support Grant		\$500
Strathallan Family Landcare	Support Grant		\$500
Tarrangower Cactus Control Group Inc	Support Grant		\$500
Ullina Landcare Group Inc	Support Grant		\$500
Upper Loddon & Avoca Landcare Network	Support Grant		\$500
Woosang Landcare Group	Support Grant		\$500





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