



**GOULBURN
BROKEN**
CATCHMENT
MANAGEMENT
AUTHORITY

GOULBURN BROKEN
CATCHMENT MANAGEMENT AUTHORITY

Annual Report

2023-24



Acknowledgement

The Goulburn Broken CMA acknowledges and respects Traditional Owners and Aboriginal communities and organisations. We recognise the diversity of their cultures and the deep connections they have with Victoria's lands and waters. We value partnerships with them for the health of people and country.

The Goulburn Broken CMA pays our respects to Elders past and present, and acknowledges and recognises the primacy of Traditional Owners' obligations, rights and responsibilities to use and care for their traditional lands and waters.

About this report

This report provides information on the Goulburn Broken Catchment Management Authority's (CMA) governance, performance and finances, which can be assessed against its 2023-24 Corporate Plan targets. The report further provides an assessment of Catchment Condition and progress in programs and projects.

The Goulburn Broken Catchment's resilience is explicitly assessed to inform an adaptive approach, consistent with the Goulburn Broken Regional Catchment Strategy 2021-2027.

The Goulburn Broken CMA aims to provide information which is relevant, easily accessed and understood. More detailed and scientific data can be accessed via the website www.gbcma.vic.gov.au.

This report is prepared in accordance with all relevant Victorian legislation. This includes the requirement under the Catchment and Land Protection Act 1994 for the Goulburn Broken CMA to submit '...a report on the condition and management of land and water resources in this region and the carrying out of its functions'.

Design and print complies with Department of Treasury and Finance Reporting Direction 30, which aims to achieve consistency and minimise costs and environmental impact across government agencies.

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Front cover

Main photo:

The new Kynmer Creek regulator in Barmah Forest will restore a more natural hydrological regime to the waterway.

Inset photos (left to right):

1. After a wet season, waterbird numbers have increased across the catchment, including the Eastern Great Egret at Moodie Swamp.
2. Volunteers improve conditions for endangered native Macquarie perch in Hughes Creek, near Avenel.
3. Partnering with landholders to plant native vegetation creates wildlife and primary production benefits on agricultural land (Cameron Creek).

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Chair and CEO Report



We are pleased to present the Goulburn Broken Catchment Management Authority's 2023-24 Annual Report.

While still recovering from the major floods of October 2022, the catchment was again impacted in October 2023 and January 2024, with Seymour and Yea the most severely affected. Our floodplain staff were deployed to the Incident Control Centre to provide their expertise, while we coordinated fresh water into the Goulburn River and Broken Creek via channel outfalls to provide vital refuge for native fish and crayfish impacted by blackwater. Our community flood portal was again a fantastic source of information for the community.

Flood recovery efforts this year included instream debris removal at several previously inaccessible sites and critical bank stabilisation works completed on the Goulburn River in Shepparton and Hughes Creek in Avenel. Some 5.3km of riparian fencing was replaced or repaired, 2.5ha of native vegetation was re-established on stream frontages and more than 28ha of post-flood weed control was done. Repairs to a fish barrier on Still Creek (Upper Goulburn) protected a threatened Spotted Tree Frog population from trout. The flood recovery efforts in the irrigated landscape were also completed in partnership with Goulburn Murray Water with investigations into issues raised by community and the repair and upgrade of many structures that failed or created problems during the October and January flood events. Riverbank repair and rehabilitation works are continuing.

We delivered many initiatives with partners, an example being our four-year Taking Care of Country project, funded by the Victorian Government's Our Catchments, Our Communities program. The Goulburn Broken CMA worked with Traditional Owners, government and non-government organisations, community groups and landholders to deliver integrated catchment management on public and private land. The project concluded this year having increased native vegetation extent, quality and connectivity. A critical part of the success of the project was working alongside the region's two Registered Aboriginal Parties, Taungurung Land and Waters Council and Yorta Yorta Nation Aboriginal Corporation, to deliver key aspirations and objectives for healing Country.

The Victorian Government's Goulburn to Murray Trade rule guides the delivery of traded water down the Goulburn River to the Murray River, to better protect the Goulburn River's ecological, social and cultural values. Despite wet conditions limiting the opportunity to assess the effectiveness of the rules, monitoring over the past 12 months has shown environmental watering actions are having a positive impact on the Goulburn River's bank vegetation, bank condition and native fish.

Our role in managing water for the environment resulted in the commissioning of a pipeline to Kinnairds Wetland at Numurkah. The underground pipeline allows water for the environment to be directly delivered to the wetland from a nearby irrigation channel. It was constructed by Goulburn-Murray Water and jointly funded by DEECA and DCCEEW. The pipeline will significantly improve environmental water delivery efficiency by reducing delivery losses and water delivery travel time. It will allow environmental water deliveries to be adaptively managed to meet the needs of wetland plants, frogs and waterbirds.

Partnerships are critical to the success of environmental health and have been the base of natural resource management in the Goulburn Broken catchment for more than 25 years. The Goulburn Broken Catchment Partnership Agreement 2023-27, signed by 38 organisations, supports the Goulburn Broken Regional Catchment Strategy and we work together to achieve more resilient landscapes and successful communities. These partnerships also enabled the land and water use mapping of the regulated river systems of northern Victoria.

As we continued to build on our cultural understanding, all staff and Board members participated in Aboriginal cultural awareness training. We also raised issues and were a voice for a range of matters important to our catchment's health and community prosperity. This has included matters relating to Victorian and Australian Government initiatives and policy. The Basin Plan implementation, water returns, and a myriad of flood reviews and enquiries required considerable input and focus to make sure we raised matters of importance for our environment and community.

We farewellled Board members Helen Reynolds (chair) and Ron Harris. Both Helen and Ron have made enormous contributions to the Goulburn Broken CMA as well as natural resource management and we thank them for their contributions. This year we welcomed new Board members John Merritt and Damien Gerrans who have already, through their extensive experience, made a significant contribution to the Board. We also farewellled our CEO, Chris Cumming this year. Chris worked tirelessly over four years as CEO. We thank her for her significant contribution and wish her well in her new endeavours.

Thank you to all those who worked alongside us, including Traditional Owners, community individuals and groups, partner organisations, staff and Board. A collective dedication has resulted in many positive outcomes and achievements over the past 12 months. We look forward to working with you all in the year ahead.

Sarah Parker
Chair

Carl Walters
Interim CEO

RESPONSIBLE BODY DECLARATION

In accordance with the *Financial Management Act 1994*, I am pleased to present the Goulburn Broken Catchment Management Authority Annual Report for the year ending 30 June 2024.

Sarah Parker

Sarah Parker
Chair, Goulburn Broken Catchment Management Authority
 19 September 2024

CMA Roles and Responsibilities

Formation and Duties

The Goulburn Broken Catchment Management Authority (CMA) is a Statutory Authority established by the Victorian Parliament in 1997 under the *Catchment and Land Protection Act 1994*.

The responsible Ministers:

- for the period from 1 July 2023 to 1 October 2023 were the Hon Harriet Shing, Minister for Water and the Hon. Ingrid Stitt, Minister for Environment; and
- for the period from 2 October 2023 to 30 June 2024 were the Hon Harriet Shing, Minister for Water and the Hon Steve Dimopoulos, Minister for Environment.

The Goulburn Broken CMA's role in water is described under the *Water Act 1989*. The undertakings of the Goulburn Broken CMA are defined in the Statement of Obligations (SoO) for the *CaLP Act 1994* and the *Water Act 1989*. The Goulburn Broken CMA is guided by its statutory responsibilities and the Goulburn Broken Regional Catchment Strategy (RCS), which is developed and renewed every six years, in consultation with the community.

Goulburn Broken CMA focuses on private land mostly managed for agriculture, on the interface of private and public land and supports Crown land managers with their functions.

Goulburn Broken CMA's role in water is described under the *Water Act 1989* and is to:

- be the caretaker of river health, including managing the environment's right to water (managing the environmental water reserve) and implementing works on waterways via its operational arm
- provide waterway, regional drainage and floodplain management services.

Water storage, delivery and drainage systems are managed by partner agency Goulburn-Murray Water. Urban water and wastewater services are provided by another partner agency, Goulburn Valley Water.

Vision, Purpose and Objectives

OUR VISION

Goulburn Broken CMA wants the natural resources and environmental values of our region protected, looked after and improved for generations to come. The Goulburn Broken CMA also believes that engaged and thriving communities who actively care for the environment and its natural resources are imperative to ensure the long-term health of our region's catchments.

Goulburn Broken CMA applies a resilience approach to NRM planning and management. This is an overarching lens for catchment management in the region. Resilience is the capacity of the catchment's people and environment to absorb a shock or setback and to flourish in spite of it. It is the capacity to cope with change and continue to evolve in positive ways. Goulburn Broken CMA recognises that the region will continue to be challenged by extreme events, and the impacts of climate change and changing regional demographics.

Our vision for the Goulburn Broken region is:

Resilient landscapes, thriving communities.

OUR PURPOSE

Goulburn Broken CMA undertakes its duties and functions and achieves the outcomes outlined in the RCS by working with various partners and community stakeholders across the region.

Our purpose is:

Through its leadership and partnerships, the Goulburn Broken CMA will improve the resilience of the catchment and its people, land, biodiversity and water resources in a rapidly changing environment.

OUR VALUES AND BEHAVIOURS

The Goulburn Broken CMA is committed to being a high performing organisation, with excellent employees working in a productive and healthy culture that delivers great service for the community on behalf of the Victorian and Australian governments. To do this we embrace and model the standards of the Victorian Public Sector values and behaviours.

BUSINESS OBJECTIVES

The Goulburn Broken CMA Business Objectives outline the key objectives as determined by the Board to support the meeting of its mission, purpose and delivery of the RCS and sub strategies. The business objectives are:



Financial Sustainability

We seek to increase funding to deliver on requirements and priorities. We meet all of our financial obligations.



Service Delivery

We deliver our Services, Programs and Projects to achieve planned deliverables on time, on budget and to a high quality.



Community and Partnerships

Our community, and other partners value the services we provide. Our commitment to partnerships and community led approaches supports organisations and communities to thrive.



Our People

We have capable and motivated people who can fulfil their potential in line with our values and behaviours including "The GB CMA way". Our people are safe, and we provide a healthy environment to support their wellbeing.



Governance

We have effective governance structures and practices in place that comply with all laws and regulations and satisfy community expectations.



Leadership and Strategy

We provide strategic and enabling leadership in resilience focused Integrated Catchment Management, through planning, influence and partnerships. Our Strategy development and delivery reflects innovation, adaptivity and continuous improvement.



Climate Change Response

We lead in climate change adaptation and mitigation in our internal and external operations.

Each objective has been assigned indicators to assist in monitoring performance.

See section "Performance Indicators" on page 82 for performance against the objectives for 2023-24.

Goulburn Broken Region

Regional Overview

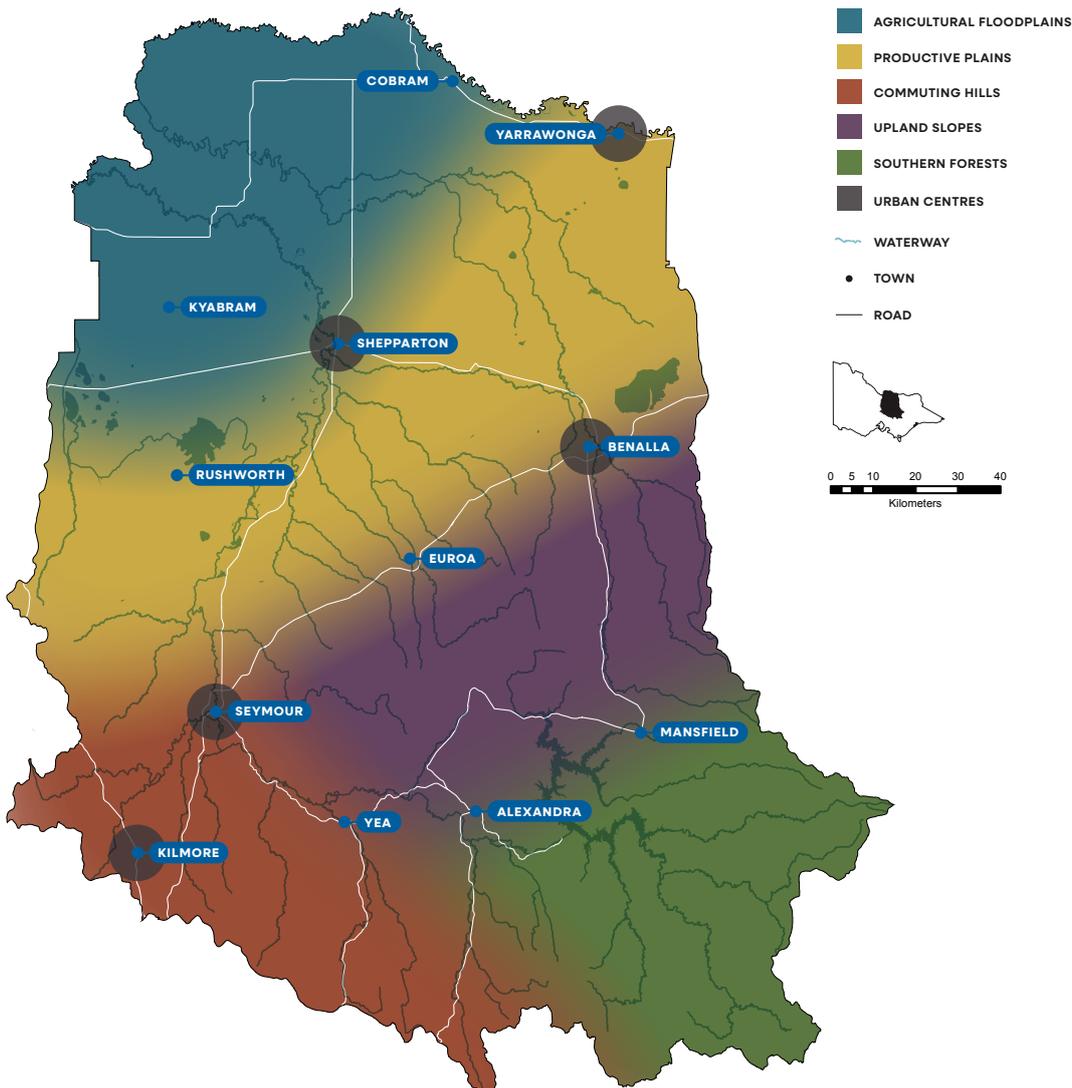
The Goulburn Broken catchment covers 24,300 square kilometres, representing 10.5 per cent of the state of Victoria, stretching from Mt Buller to the east, along the Murray River from Yarrawonga to Echuca, down to the outskirts of Melbourne in the south.

Approximately 224,000 people live in the catchment (ABS 2022-23 LGA statistics). Land use is diverse across the catchment, with approximately 63 per cent managed for agricultural production and the remaining 37 per cent for a mixture of nature conservation, forestry, rural residential and urban (ABARES 2020). The catchment's natural resources support major agricultural, forestry and tourism industries; and also make it an attractive place to live for the expanding rural lifestyle populations.

Agricultural production is the dominant land use in the catchment. Agricultural industries include: broadacre cropping, cattle, sheep and wool, dairy, horticulture (wine, fruit and vegetables) and intensive animal industries.

As well as a diversity of agricultural industries, the catchment consists of a range of climate zones. Traditionally, the catchment experiences a warm temperate climate, with hot and relatively dry summers and cool, wet winters. Extreme events such as floods, fire and drought can occur and we are witnessing climate-change related storms, drier winters and springs and less reliable autumn rains.

FIGURE 1: GOULBURN BROKEN SOCIAL-ECOLOGICAL SYSTEMS (SESS)



Large areas of irrigated agriculture are in the catchment, with approximately 49 per cent of total land mass under dryland and intensive agriculture and 14 per cent under irrigated agriculture. The agricultural landscape is undergoing significant transformation, particularly in the northern irrigation area where there is increasing pressure to produce more and adapt to a future with less water.

The catchment's soil types reflect differences in topography, climate, organic activity and age (degree of weathering). The main soil types are texture contrast soils, soils lacking strong texture contrast, cracking clay soils, shallow soils and wet soils.

The catchment's natural resources provide a range of services that people value, including:

- Ecosystem services such as, clean air, drinking water
- Economic development such as, agriculture, tourism
- Lifestyle 'why you live where you live', such as beautiful scenery, job opportunities
- Recreation such as, fishing, skiing, camping.

The Goulburn Broken catchment includes two Registered Aboriginal Parties: Yorta Yorta Nation Aboriginal Corporation (YYNAC) and Taungurung Land and Waters Council (TLaWC). Both organisations work to uphold Yorta Yorta and Taungurung people's interests with respect to culture and country.

This includes active involvement in natural resource management, including planning and implementing land and water management policy, programs and projects and legislative rights to public land.

The region can be broken up into six social-ecological systems (SES), as outlined in figure 1 above, that the Goulburn Broken CMA uses to design and plan strategy and delivery. The six systems represent the diverse nature of the catchment.

■ AGRICULTURAL FLOODPLAINS SES

Agricultural Floodplains SES encompass the Shepparton Irrigation Region and the north-eastern parts of the catchment to the Murray River. The region has a rich Aboriginal heritage and a First Nations population of more than 6,000 – the largest in regional Victoria. The major agricultural industries are dairying and stone and pome fruit production, which support a large food processing industry, supported by an extensive and highly regarded modernised irrigated network.

■ PRODUCTIVE PLAINS SES

Productive Plains SES occurs across the lower slopes and plains of the central part of the catchment. The area's abundant food and water resources were first used by the Yorta Yorta and Taungurung Clans. Most of the remaining habitat is provided by vegetation along waterways, roadsides, ranges and spring soak wetlands.

■ COMMUTING HILLS SES

Commuting Hills SES feature the mountainous urban fringe of the southern and south-western area of the catchment. European settlement led to the clearing of land for agriculture, gold rushes, urban development and rail and road infrastructure. Large tracts of public land and small privately owned forested land remain over much of the area. Public land use includes extensive native forests, recreation and production forestry. Private land use is typically for lifestyle properties, intensive agriculture (such as berry farming and aquaculture) and grazing on cleared valleys and slopes.

■ UPLAND SLOPES SES

Upland Slopes SES extend across the southern hills and valleys of the catchment. The Taungurung were the first people of the rivers, valleys and mountains in this region. Forests originally covered the hills and the valleys were open grassy woodlands. More recently, the area has been dominated by agricultural land and lifestyle properties. Agricultural practices are dominated by grazing with some intensive agriculture such as viticulture and irrigated agriculture along waterways.

■ SOUTHERN FORESTS SES

Southern Forests SES A local area in the catchment's south and south-east, it includes seasonally snow-covered alps, moist montane and sclerophyll forests. The Taungurung were the first people of this area and have on-going land management responsibilities through the Recognition and Settlement Agreement between the Taungurung Land and Waters Council Aboriginal Corporation, the Taungurung Traditional Owner group and the Victorian Government. The forest landscapes are highly valued for their ecological extent and diversity, cultural significance and economic contribution from recreation, tourism, plantation and native forest timber harvesting. Soils are fragile and often on steep slopes.

■ URBAN CENTRES SES

Urban Centre SES is the smallest sub-catchment system by area but contains the largest populations. They are defined by a concentration of people, services and industries. Urban communities are diverse and connected by employment, sporting and social groups, but may not be strongly connected to the natural environment. This connection is changing with developments capitalising on the natural environment and a growing number of people enjoying nature-based recreation.

The SES approach offers many benefits including providing for continued integration across local areas of program-based funding.

Regional Catchment Strategy, Resilience and Climate Change

The Regional Catchment Strategy

The Goulburn Broken Regional Catchment Strategy 2021-2027 (RCS) is a vision for the integrated management of natural resources in the Catchment. It is a blueprint for improving catchment health and builds on achievements and lessons from the past. The RCS describes the current condition of the natural resources, principles to guide change, priority actions and what success looks like in 2040. The RCS is built on more than 30 years of achievements, including the 1997, 2003 and 2013 strategies.

The RCS is an ambitious strategy and describes the urgent and large-scale change required to improve the Catchment's natural resources and mitigate climate change. In addition to current activities and investment, we will need to find alternative ways of doing things and new investment sources to achieve the outcomes of the strategy.

The RCS is for all organisations, groups and individuals contributing to the Catchment's natural resource management. We all have an important role to play to reverse the declining health of the Catchment's land, water and biodiversity. Goulburn Broken CMA is responsible for coordinating and monitoring the strategy.

The Goulburn Broken RCS Monitoring, Evaluation, Reporting and Learning (MERL) plan guides delivery and is utilised to demonstrate the outcomes of the RCS.

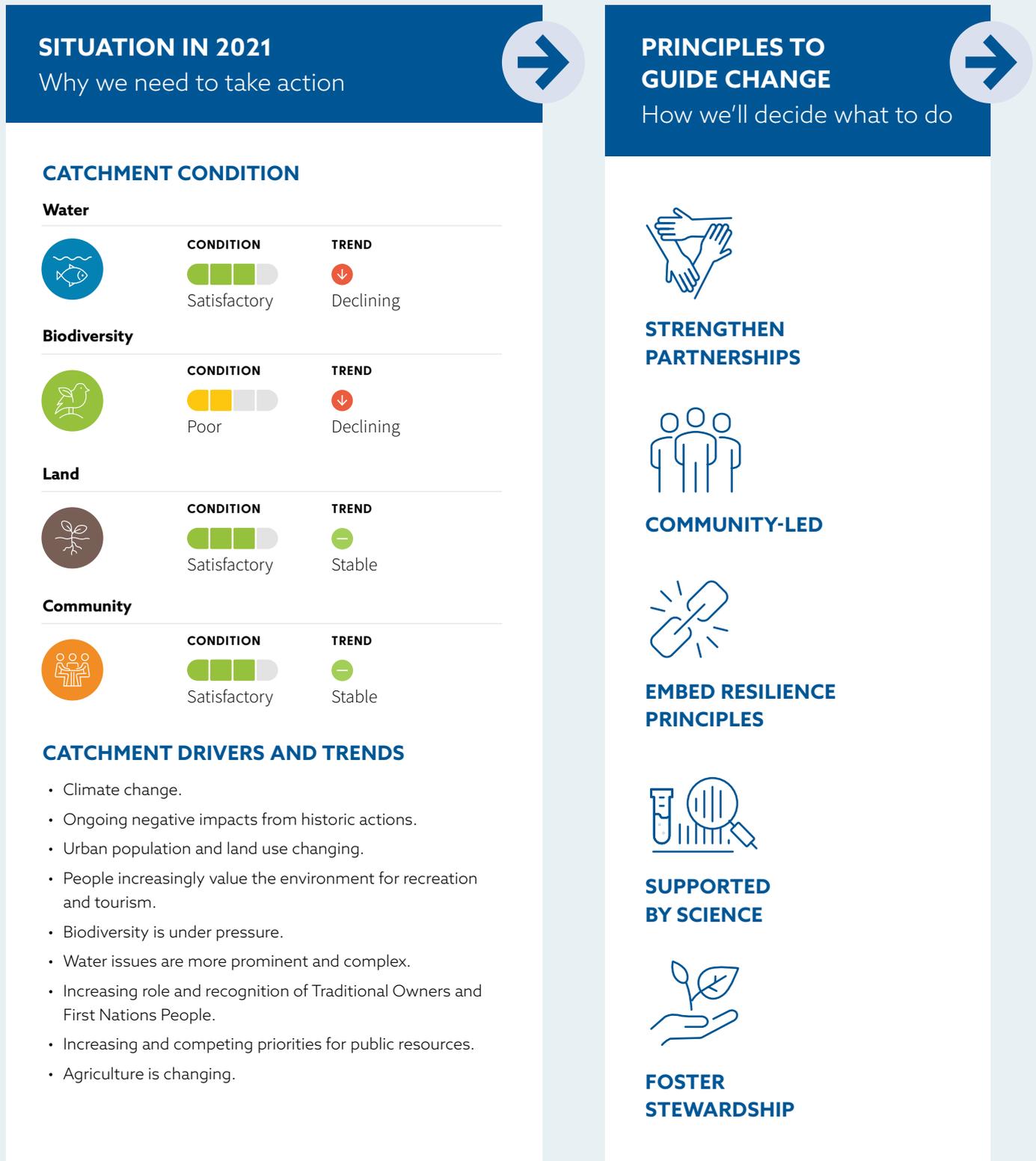
The Goulburn Broken CMA has implemented an RCS Pledge portal to enable the community to engage and support the implementation of the strategy. In total, 55 individuals and 30 organisations have pledged their support to the RCS.

The diagram over page provides a summary of the strategy.



FIGURE 2: GOULBURN BROKEN REGIONAL CATCHMENT STRATEGY 2021-27

Purpose: Collaborative strategy to guide actions to improve and protect the Goulburn Broken Catchment’s land, water, biodiversity and community.



For more detailed information on the RCS and performance to date please visit the Goulburn Broken RCS website at www.goulburnbroken.rcs.vic.gov.au.

PRIORITY DIRECTIONS

What we'll do



6-YEAR CATCHMENT PRIORITIES

- 1 Reverse the declining health of the Catchment's land, water and biodiversity.
- 2 Implement pathways to adapt and transform to drivers of change.
- 3 Give effect to priorities in First Nations Country Plans.
- 4 Continue to build our understanding of tipping points and their role in navigating change.
- 5 Build values of environmental stewardship amongst an increasingly diverse community.
- 6 Broaden investment and contributions to natural resource management.

WHAT SUCCESS LOOKS LIKE IN 2040

Our goals

CATCHMENT VISION

Resilient landscapes, thriving communities.

LOCAL AREA VISIONS

Agricultural Floodplains

The Agricultural Floodplains' community leads Australia in producing food in harmony with the environment.

Commuting Hills

The Commuting Hills has a safe, sustainable future and a great quality of life, while protecting and enhancing the wonderful natural environment.

Productive Plains

Through strong and supportive community networks, the Productive Plains balances land productivity, quality water access and native vegetation quantity and condition in a changing climate.

Southern Forests

With the community, the Southern Forests balances ecological, economic, cultural and recreational needs to preserve natural resource health.

Upland Slopes

The Upland Slopes is a climate resilient socio-ecological system, supported by a strong sense of place and pride in our engaged, knowledgeable and adaptive community.

Urban Centres

Urban Centres offer employment, facilities and services for residents while valuing the natural environment.

THEME VISIONS



Biodiversity

Biodiversity is valued, resilient and flourishing.



Land

A diverse and productive landscape with healthy, functioning soils.



Community

A motivated and connected community leads positive change for people, land, water and biodiversity.



Water

Water resources deliver agreed cultural, environmental, economic and social values now and for future generations.

The resilience approach

A resilience approach underpins the RCS and focuses on how we can increase the capacity of the Catchment to cope with change and evolve positively.

In recent years, the Catchment's communities and environment have been severely tested by fires, droughts, floods, the global financial crisis, COVID-19 pandemic and other major events, catalysing the CMA's focus on developing resilience.

Resilience is the ability of the Catchment's people and environment 'to absorb a shock or setback and to flourish in spite of it, maybe even because of it' (Outback, Apr/May 2017). It does not mean 'ploughing through' and doing what we have always done. It is the capacity to cope with change and continue to evolve in positive ways.

The resilience approach to catchment management focuses on connections between people and nature, how these connections change, and at what point this could completely transform our social and ecological systems. Understanding system resilience helps us identify where and how to intervene to influence its future direction and achieve desired, balanced goals for natural resource management.

Climate change

Climate change science continues to support the need to act, with local actions playing an important role in the global challenge. Climate change mitigation and adaptation remain an important focus for Goulburn Broken CMA. Over the past 20 years, there have been more frequent high temperatures and changed rainfall patterns with drier winters and springs and less reliable autumn rain. There has also been an increased frequency of extreme events such as floods, fire and drought.

Goulburn Broken CMAs 'Climate Change Integration Strategy 2012-2015' and Environment Policy (2022) have been important guides to ensure consideration of climate change is embedded within business decisions and processes. The Goulburn Broken CMA integration strategy is due to be reviewed. A review process of the Environment Policy in 2022 resulted in endorsed emissions targets, actions to reduce emissions and consideration of the need to invest in carbon offsets.

Key guidance in these documents include:

- Integrate climate change into Goulburn Broken CMA programs
- Improve understanding of climate change
- Pool and attract resources
- Build catchment resilience into sequestration activities
- Support community mitigation efforts
- Minimise the Goulburn Broken CMA environmental and climate impacts.

Goulburn Broken CMA considers climate change in all aspects of our catchment approach and is also focused on our own footprint and pathway to net zero emissions. A recent internal review of CMA activities showed that all programs are considering climate change risk and adaptation, and CMA staff regularly collaborate with technical experts to ensure climate change is considered in project and/or strategic planning. CMA staff are involved in knowledge sharing and communities of practice on climate mitigation issues, along with involvement in guidance materials for strategy development. Goulburn Broken CMA includes climate change in its risk assessment which is updated on a regular basis.

Goulburn Broken CMA continues to aim to provide leadership in supporting community and the natural environment in responding and adapting to climate change. An example is through the ongoing support to the Goulburn Murray Climate Alliance (GMCA). The GMCA is a network of 17 committed local government, state government and alpine resort partners across the Goulburn and Upper Murray regions, responding and adapting to climate change through innovative projects and research.

Key activities undertaken in 2023-24 are outlined in the Year in Review section "Minister's letter of expectations LoE 1 Climate Change".

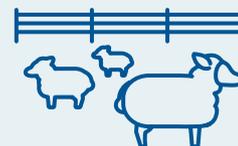
Key Highlights and Achievements



298
Community Events



8,469
Event Participants



33 km
Fencing



Over \$1.26 M
Grants Awarded



672,392 ML
Environmental Water
Delivered



74.4 Ha
Revegetation



1,674 Ha
Weed Control



7,991 Ha
Pest Animal Control



1,472
Referrals Received



512
Flood Advice
Referrals



857
Planning
Referrals



97
Works on Waterways
Permits

Challenges for annual and long-term catchment management

While 2023-2024 proved to be a year of many highlights as Goulburn Broken CMA continued to work with its partners to increase the resilience of the catchment, there were a number of developing challenges that impact on achieving our vision for the region. The below presents challenges but also provides opportunities to engage and work in new ways for the benefit of the catchment.

Drivers of change influence how the catchment operates and shapes future pathways. The major drivers of change and the impacts on catchment management that are emerging across the region are listed in the Catchment Condition and Delivery Highlights section.

Some of the most significant challenges that impact on short and long-term catchment management are:

CLIMATE CHANGE

Climate change and variability is having clear and ongoing impacts on our catchments and natural systems. Over the past 20 years, there have been more frequent high temperatures and changed rainfall patterns with drier winters and springs and less reliable autumn rain. There has also been an increased frequency of extreme events such as floods, fire and drought.

It is a key challenge and one that will drive and influence our organisation's priorities and activities. We will continue to embed and consolidate planning and impact scenario thinking into the work we do. At a statewide level, Victorian CMAs continued to collectively fund a Climate Change Coordinator to provide support for CMAs, facilitate joint projects, enhance knowledge exchange and provide coordinated input into policy and program design at state and federal levels.

NATURAL DISASTERS

Floods in October 2023 and January 2024 compounded the impacts of the catastrophic 2022 flood event. Goulburn Broken CMA supported the flood response with flood intelligence for the community and in the Incident Control Centre. We delivered water from the Water Quality Reserve to mitigate for blackwater events and delivered two rounds of Victorian Government flood recovery funding associated with the repair of environmental damage to our waterways.

CHANGING DEMOGRAPHICS AND VISITATION

Demographics in the region continue to change with changes to farming demographics including:

- Continued increase in absentee farmers
- An expansion of farming properties both family business and larger corporate-owned, particularly in the north of the catchment
- Ageing landowners
- Increasing urban-based farmers.

The post COVID-19 rise of tree changers has continued with predicted population increases in the Mitchell Shire in particular coming to fruition. This means we need to continue to evolve our approaches to engage the broad range of landholders and support best practices to protect and improve the region's land and water resources. This also creates opportunities to recruit new people to assist in protecting, enhancing and acting as advocates for the region's natural assets.

RURAL LAND USE

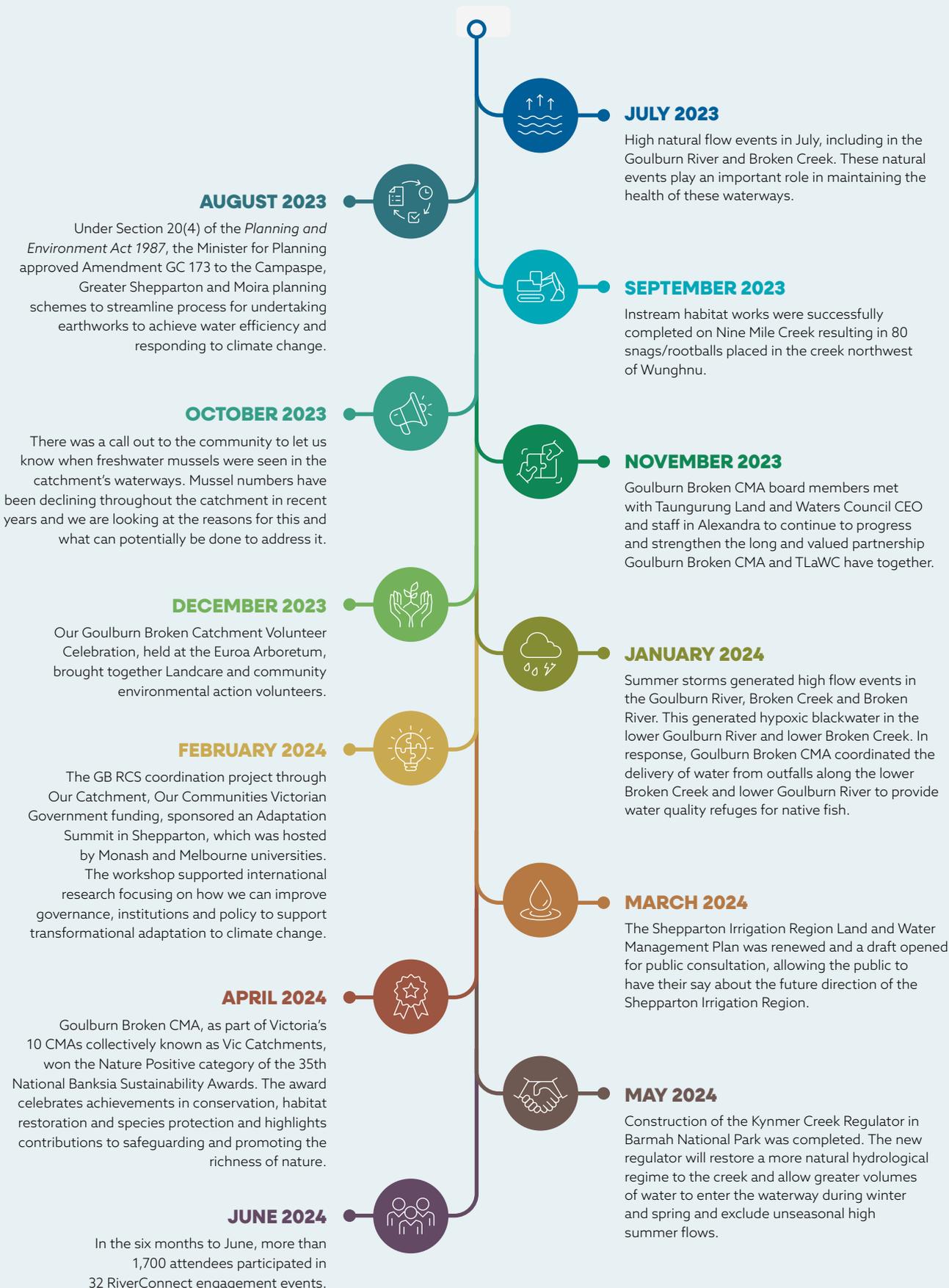
Increased population growth and urbanisation of rural land continues as people move away from the city. This not only changes the demographics of the area but also shows increasing changes in rural land use.

We continue to see the increased pressure from urbanisation across the catchment, with land use change from rural land use to more peri-urban. This further challenges land management, accepted norms of behaviours where peri urban sprawl intersects with farming zones and the need for coordinated change and consideration of the interface challenges.

INCREASED EXPECTATIONS

There continues to be an increase in demand and expectations from individuals and communities wanting to undertake catchment improvement works. Whilst this enthusiasm and willingness is positive, having sufficient resources to support this demand is a challenge.

Key events



July 2023

- Many of our waterways experienced high natural flow events in July including the Goulburn River and Broken Creek. High flows in the Murray River also inundated approximately 65 per cent of Barmah-Millewa Forest. These natural events play an important role in maintaining the health of these waterways.
- Community planting days were coordinated with angler groups, Native Fish Australia on Hughes Creek and the Australian Trout Foundation on the Howqua River, providing opportunity for volunteers to be involved in enhancing riparian vegetation along waterways as part of an Angler Partnership Project.

August 2023

- Workshops to equip and train new Waterwatch volunteers were coordinated across the catchment to monitor water quality on priority waterways.

September 2023

- Broken River Reconfiguration Feasibility Study Consultative Committee met for the first time.
- Instream habitat works were successfully completed on Nine Mile Creek. The works, funded by a Murray Darling Healthy Rivers grant, saw 80 snags/ rootballs placed in the creek northwest of Wunghnu, significantly improving large wood density and habitat in this reach.

October 2023

- Organic-rich floodwaters in the lower Broken Creek reduced water quality, including dissolved oxygen levels. To improve conditions for fish, including Murray Cod and other aquatic species, the Goulburn Broken CMA, in collaboration with partner agencies, organised the delivery of small volumes of water to improve dissolved oxygen levels.
- The nationally endangered Australian painted-snipe was spotted at a wetland near Corop. This bird likes shallow wetland habitats and spends much of its time under the cover of vegetation, making it hard to spot. Many waterbirds like the Australian painted-snipe benefited from the wet conditions which have filled many wetlands across the region.
- Undera dairy farmer Sarah Parker was appointed chair of the Goulburn Broken CMA replacing outgoing chair Helen Reynolds, who held the position for four years. Lima East farmer and Landcare employee Damien Gerrans was a new addition to the Goulburn Broken CMA Board along with former Worksafe Victoria and VicRoads CEO John Merritt.

- Goulburn Broken CMA sought the community's help to let us know when freshwater mussels are seen in the catchment's waterways. Mussel numbers have been declining throughout the catchment in recent years and we are looking at the reasons for this and what can potentially be done to address it. Freshwater mussels are very important to the catchment's waterways, wetlands and Traditional Owners. They can improve water quality and are an indicator of waterway health. Rakali, platypus and Murray Cod like to eat them, making them vital to the freshwater foodweb.
- A community workshop was held in Numurkah on the new SIRLWMP 2050 Vision and Outcomes. About 50 people had many great discussions around the five critical attributes and what needed to be achieved.

November 2023

- A delivery of water for the environment down the lower Broken Creek promoted native fish (including Murray cod) breeding. Providing opportunities for native fish to breed is important in maintaining healthy populations.
- Three healthy adult female platypus were recorded in the Broken Creek between Devenish and Waggarandall. A male and female were also recorded in March. As part of the platypus count, they were trapped by environmental scientists, recorded and released back into the creek. The survey also found Rakali (previously known as the water rat) in the creek along with plenty of Eastern Long-necked Turtles. Water for the environment down the creek plays an important role in providing habitat for platypus, rakali, turtles and native fish.
- Goulburn Broken CMA board members met with Taungurung Land and Waters Council CEO and staff in Alexandra to continue to progress and strengthen the long and valued partnership Goulburn Broken CMA and TLaWC have together. The Traditional Owner knowledge and approaches TLaWC apply, to support the health of country in the Goulburn Broken Catchment, are inspiring and enriching the efforts of the whole community.
- Natural flooding of Barmah Forest and the complimentary delivery of environmental water between winter and spring stimulated good growth and flowering of Moira Grass.

December 2023

- Funding from the Victorian government for flood recovery works in the Shepparton Irrigation Region was approved to assist with drainage and salinity assessment and recovery works.

- University of Melbourne Professors, CMA staff and representatives from Native Fish Australia, Hughes Creek Landcare Collaborative and Taungurung Land and Waters Council participated in a field day installing stakes instream for detritus capture on the Hughes Creek to increase resources for aquatic species.
- Vegetation along the Goulburn River and its wetlands thrived after a year of high flows. The flows were a result of natural rainfall and deliveries of Water for the Environment. Monitoring in early December found large amounts of healthy, native vegetation growing on the banks including native herbs, interspersed with sedges, grasses and rushes.
- The 2021-22 GMID Land and Water Use Mapping and Farm Irrigation Survey Fact Sheets were published demonstrating how irrigators are changing and adapting their land and water use practices. This information builds upon the previous data and reports collated since 2015-16.
- The Goulburn Broken CMA were successful in becoming the Regional Delivery Partner for the Australian Government in the Goulburn Broken management area, which opened opportunities for direct engagement for funding through the Natural Heritage Trust.
- Goulburn Broken CMA staff members who work on Taungurung Country undertook cultural awareness training designed to deepen knowledge about Taungurung culture and country and to improve skills and confidence in reading the landscape to recognise sites of Aboriginal cultural heritage significance. Uncle Shane Monk from TLaWC led the training with a smoking ceremony followed by a presentation about Taungurung culture, people, history and country. The group also visited Reedy Lake where Shane pointed out various landscape features and significant sites including an earth mound, scar tree and an Aboriginal rock well in the Whroo Forest.
- The Goulburn Broken CMA RCS coordination project through Our Catchments Our Communities Victorian funding, sponsored an Adaptation Summit in Shepparton, which was hosted by Monash and Melbourne Universities. The workshop was part of a broader research project working across the USA, China and Australia focusing on how we can improve governance, institutions and policy to support transformational adaptation to climate change. The workshop brought together over 40 stakeholders from local government, Yorta Yorta Nation Aboriginal Corporation, agriculture, health, manufacturing, Landcare and other community organisations.
- The SIR Whole Farm Plan program was reviewed and showed an increase in property size and irrigated cropping being the most common land use (overtaking dairy).
- Goulburn Broken CMA staff and Board members participated in cultural competency training with Robynne Nelson from Mulana Kaalinya Consulting Services.

January 2024

- Summer storms generated high flow events in the Goulburn River, Broken Creek and Broken River. The high flow events generated hypoxic blackwater in the lower Goulburn River and lower Broken Creek. In response, Goulburn Broken CMA coordinated the delivery of water from outfalls along the lower Broken Creek and lower Goulburn River to provide water quality refuges for native fish. In addition, Goulburn Broken CMA staff, with the help of Victorian Fisheries Authority staff, and local fishing club members rescued 120 crayfish that had moved onto the banks of the lower Goulburn River in response to the poor water quality. The crayfish were relocated upstream to an area where water quality had improved. If left the crayfish may have died from predation or stress.

February 2024

- The Goulburn Broken CMA is proud to sponsor a Fairley Leadership participant each year through the Ken Sampson Memorial Scholarship. This year's recipient was Mohammad Ziraki, the owner of Shepparton's Copper Harvest Scrap Metal Recycling.

March 2024

- Donated timber was placed in the Goulburn River near Mitchelton to provide vital refuge habitat for threatened native fish species such as Macquarie perch, Trout cod and Murray cod. The large native timber, mainly large logs and rootballs, provides critical shelter, food sources and breeding areas needed by these fish. This work was funded and supported by the Victorian Fisheries Authority under its Recreational Fishing Licence fund.
- The Shepparton Irrigation Region Land and Water Management Plan (SIRLWMP) was renewed and a draft opened for public consultation, allowing the public to have their say about the future direction of the Shepparton Irrigation Region. The plan, which has been in place for over 30 years, is overseen by the Shepparton Irrigation Region People and Planning Integration Committee.

- RCS Workshops for land, water and biodiversity themes culminated in the baseline data being compiled and presented on the Goulburn Broken CMA RCS website (www.gbcma.vic.gov.au/projects/goulburn-broken-rs-renewal) to demonstrate progress towards medium-term outcomes utilising the key indicators identified in the MERL (Monitoring, Evaluation, Reporting and Learning) Plan.

April 2024

- Fourteen Brolga (endangered in Victoria) and over 100 Plumed Egrets (critically endangered in Victoria) were recorded at Moodie Swamp. These are the largest recorded sightings of these species at Moodie Swamp. Eastern Great Egrets, Royal and Yellow-billed Spoonbills, Ibis, Cormorants and Grebes were also recorded at Moodie Swamp. The range and number of waterbirds observed is attributed to the amount of water still in the wetland, due to wet conditions.
- Goulburn Broken CMA staff assisted VFA translocate 30 Freshwater catfish from the Glenelg River to the Broken Creek downstream of Nathalia to help establish a wild population. Freshwater catfish have become locally extinct in many waterways across the region including the Broken Creek.
- Goulburn Broken CMA, as part of Victoria's 10 CMAs collectively known as Vic Catchments, won the Nature Positive category of the 35th National Banksia Sustainability Awards. The award celebrates achievements in conservation, habitat restoration and species protection and highlights contributions to safeguarding and promoting the richness of nature. The Vic Catchments award submission focused on CMA achievements over 25 years.
- Work to help control erosion on the banks of the Jamieson River and improve public access started. Rock is being placed along the riverbank to prevent further erosion, from downstream of the caravan park to Foots Bridge. Steps are also being installed. Revegetation will follow. This work on the river is part of the Victorian Recreational Values Program to enhance the recreational use of waterways.
- Conditions improved for native fish in the Lower Goulburn River near Wyuna with a significant amount of woody habitat deposited into the river at four sites. More than 80 large root balls and snags were strategically positioned in the river to provide improved habitat for Murray Cod, Golden perch and other native fish.
- After being wiped out across the mid-Murray during the Millennium Drought, almost 1200 Southern Pygmy Perch were reintroduced into Red Tank lagoon at Barmah National Park. These small wetland fish have been locally extinct in Barmah since 2007, so this release marks the start of recovery for this species here. The vegetation and fallen timber in this billabong will provide habitat and protection for these fish. The supply of water for the environment means Red Tank lagoon permanently holds water which will help the fish endure and hopefully thrive. These fish were transferred from Bendigo and the release was a collaboration between Goulburn Broken CMA, North Central CMA, Yorta Yorta Nation Aboriginal Corporation, Parks Victoria and NSW Parks & Wildlife Service.
- As part of our desire to learn more about the iconic and endangered Brolga, a team of experts put together by DEECAs Arthur Rylah Institute (ARI) has been compiled to safely capture and tag the birds in the Goulburn Broken Catchment. Five adult birds were captured and tagged with GPS tracking devices. This Wetland Monitoring and Assessment Program (WetMAP) waterbird tracking study will provide valuable insights into how environmental water can be delivered to enhance populations in the region.
- The Shepparton Irrigation Region People and Planning Integration Committee (SIRPPIC) took its annual tour. Each year the group visits irrigation, drainage and farming sites of innovation and interest. Members inspected sites where obstructions had been removed to restore natural drainage paths in the Guilfus-Congupna and Murray Valley West catchments as part of the Hybrid Drainage scheme. SIRPPIC plays a vital role in the development and delivery of the Sustainable Irrigation Program across the catchment's agricultural landscape.
- An underground pipeline connecting Kinnairds Wetland to an adjacent irrigation channel was constructed. The new pipeline will improve the efficiency and effectiveness of environmental water deliveries to the wetland.
- Goulburn Broken CMA and TLaWC finalised and executed a new Aboriginal Cultural Heritage Land Management Agreement for Taungurung Country within the Goulburn Broken catchment.

June

May 2024

- Construction of the Kynmer Creek Regulator in Barmah National Park was completed. The new regulator will restore a more natural hydrological regime to the creek and allow greater volumes of water to enter the waterway during winter and spring and exclude unseasonal high summer flows.
- Goulburn Broken CMA has utilised indigenous works crews - Yorta Yorta Nation Aboriginal Corporation Woka Walla and Taungurung's BILK Environmental - to implement many of the on-ground conservation projects within the catchment such as revegetation, cultural burning, weed control and fish surveys, while supporting reconnection with Country and culture.
- In the six months to June more than 1,700 attendees participated in 32 RiverConnect Program engagement events.

Key Programs and Projects Delivered

Goulburn Broken CMA undertakes its programs by working with various partners and community stakeholders across the region. Our partners, community groups and land managers invest significantly in improving the health of the land and waterways. The roles of catchment partners are outlined in Appendix 3.

The Goulburn Broken CMA is principally responsible for protecting and improving the health of the region's natural resources through partnerships in line with the RCS and sub-strategies, and delivering its statutory responsibilities for waterway, rural drainage and floodplain management. More specifically, services include:

- River health management (waterway and strategic management)
- Environmental Water Reserve utilisation
- Strategic water quality and biodiversity monitoring and coordination
- Community, including landholder engagement
- Corporate and statutory functions:
 - Floodplain
 - Works on waterways
 - Other land issues
- Sustainable agriculture and land management (particularly with reference to irrigation and dryland)
- Water savings and water use efficiency (including whole farm planning)
- Surface and sub-surface water management
- Biodiversity (including vegetation management and threatened species)
- Landcare and other NRM groups, industry groups and Registered Aboriginal Parties and ongoing community engagement and support
- Planning, delivery and monitoring of environmental water
- Pest plant and animal management
- Climate change adaptation.

The Goulburn Broken CMA continues to explore and evaluate new and existing mechanisms and partnerships for delivery and implementation that can maximise on-ground outcomes in a financially constrained environment.

Program Areas

In 2023-24 the Goulburn Broken CMA delivered its business through four theme-based program areas.



SUSTAINABLE LANDSCAPES

This program seeks to deliver projects and initiatives that improve catchment health through project management and delivery, monitoring and research, community engagement and strategic development. Projects range from sustainable irrigation and sustainable agriculture/land health to biodiversity, threatened species management and community engagement.



RIVER & WETLAND HEALTH

This program seeks to ensure healthy and resilient rivers, wetlands and adjacent land that provides for our social, economic and cultural values.



FLOODPLAIN

This program seeks to provide expert advice on floodplain management and waterway health, including the provision of flood advice, responses to floodplain referrals and the provision of Works on Waterways permits.



CORPORATE

This program seeks to enable the achievement of catchment objectives by supporting CMA employees and Board, partners, community groups and the broader catchment community to participate successfully and safely in natural resource activities facilitated through the CMA.

Project Delivery

This year, Goulburn Broken CMA delivered year four of the Victorian Water Program Investment (EC5) funding agreement. The percentage complete for these projects is based upon the annual progress toward the overall four-year program. EC5 delivers state and regional priorities such as Water for Victoria, the Regional Catchment Strategy, Regional Waterway Strategy and Our Catchments, Our Communities.

This was the first year of the suite of regional delivery projects funded by the Australian Government's National Heritage Trust (NHT) Program. Two key projects include:

- **Landscape Legacies** – Restoring Grey Box Grassy Woodland
- **Barmah Country** – Working with First Nations in the Barmah cultural landscape

In addition to these projects, the funding also supported the Sustainable Agriculture Facilitator position, Biodiversity and Agriculture Natural Capital Emergency Preparedness Plan and NHT Regional Capacity Services.

Through the Australian Government, the Victoria Government funded the coordination of the Goulburn Drought Resilience Plan implementation.

In 2023-2024 work continued through the Victorian Government funded Flood Recovery River Health project which continued to deliver core river health recovery activities in response to damage caused by the October 2022 floods.

Key projects delivered, expenditure for the year and the percentage complete of 2023-24 deliverables as at the end of June 2024 are summarised below.

TABLE 1: KEY PROJECTS DELIVERED BY PROGRAM AREA AND FUNDING SOURCE

PROJECT	PERCENTAGE COMPLETE 2023-24 DELIVERABLE	2023-24 EXPENDITURE \$000
SUSTAINABLE LANDSCAPES		
VICTORIAN WATER PROGRAM INVESTMENT FRAMEWORK		
Community Support to implement the Shepparton Irrigation Region Land and Water Management Plan (SIRLWMP)	80%	812
Using water wisely in the Goulburn Murray Irrigation Region	70%	152
Basin Salinity Management in the SIR	90%	481
Cost Effective Drainage Management in the SIR	90%	609
Taking Care of Country (Our Catchments, Our Communities)	100%	456
VICTORIAN GOVERNMENT LANDCARE PROGRAM		
Victorian Landcare Grants 2023	100%	343
Regional Landcare Coordination 2023-24 to 2024-25	100%	175
VICTORIAN GOVERNMENT		
Waranga Basin Irrigation Drainage Priority Project	95%	20
Salinity and Irrigation Drainage Flood Recovery	100%	890
NATIONAL HERITAGE TRUST		
Landscape Legacies – Restoring Grey Box Grassy Woodland – Year 1 of 5	100%	308
Barmah Country – Working with First Nations in the Barmah cultural landscape – Year 1 of 5	100%	334
Sustainable Agriculture Facilitator – Year 1 of 5	100%	95
Regional Capacity Services – Year 1 of 5	100%	322
RIVER & WETLAND HEALTH		
VICTORIAN WATER PROGRAM INVESTMENT FRAMEWORK		
Goulburn Broken River and Wetland Health Program Management	90%	405
Barmah Ramsar Site Management	90%	273

PROJECT	PERCENTAGE COMPLETE 2023-24 DELIVERABLE	2023-24 EXPENDITURE \$000
On-ground Works	100%	726
Connecting People and Place	95%	220
"Waring" – The Goulburn Flagship project	90%	496
Strathbogie Streams towards 2040	100%	214
Environmental Water Management	100%	1,223
VICTORIAN GOVERNMENT		
Kynmer Creek Regulator	100%	942
Jamieson River Recreation Hub	95%	85
Goulburn to Murray Trade Review Environmental Monitoring	100%	356
Greens Lake baseline ecological monitoring – Year 2 of 4	100%	49
Securing Spotted Tree Frogs – Year 2 of 4	100%	156
Flood Recovery River Health	40%	488
Freshwater shrimp PhD scholarship – Year 1 of 2	80%	14
Input into Goulburn to Murray trade and operating rules 2022-24	100%	5
Kinnairds Wetland Water Delivery Infrastructure Works (State)	100%	225
NATIONAL HERITAGE TRUST		
Biodiversity and Agriculture Natural Capital Emergency Preparedness Plan	100%	250
AUSTRALIAN GOVERNMENT		
Kinnairds Wetland Water Delivery Infrastructure Works (Federal)	100%	257
JOINT INITIATIVE FUNDED BY THE NSW, VICTORIAN, SA AND AUSTRALIAN GOVERNMENTS		
The Living Murray 2023-24 – Barmah Forest Icon Site	100%	751
OTHER		
Goulburn River Flow-MER	100%	58
Enhanced Environmental Water Delivery – Stage 1B – Year 1 of 2	100%	291
FLOODPLAIN		
VICTORIAN WATER PROGRAM INVESTMENT FRAMEWORK		
Waterway Statutory Functions – Floodplain and Waterway Protection	100%	703
VICTORIAN GOVERNMENT		
Levees – Flood Readiness and Response Strategies	100%	124
Implementing the Regional Floodplain Management Strategy	100%	156
2022 Flood Model Calibrations	100%	54
CORPORATE		
VICTORIAN WATER PROGRAM INVESTMENT FRAMEWORK		
Building resilient people and landscapes (Our Catchment, Our Communities)	100%	134
VICTORIAN GOVERNMENT		
Climate change coordinator	100%	80
Victorian CMA Water Cycle Adaption Action Program	100%	70
State climate change and biodiversity outcomes support	100%	118

Over the 2023-24 year, the following standard outputs (Victorian Government) and Service Units (Australian Government) have been delivered for Goulburn Broken CMA projects.

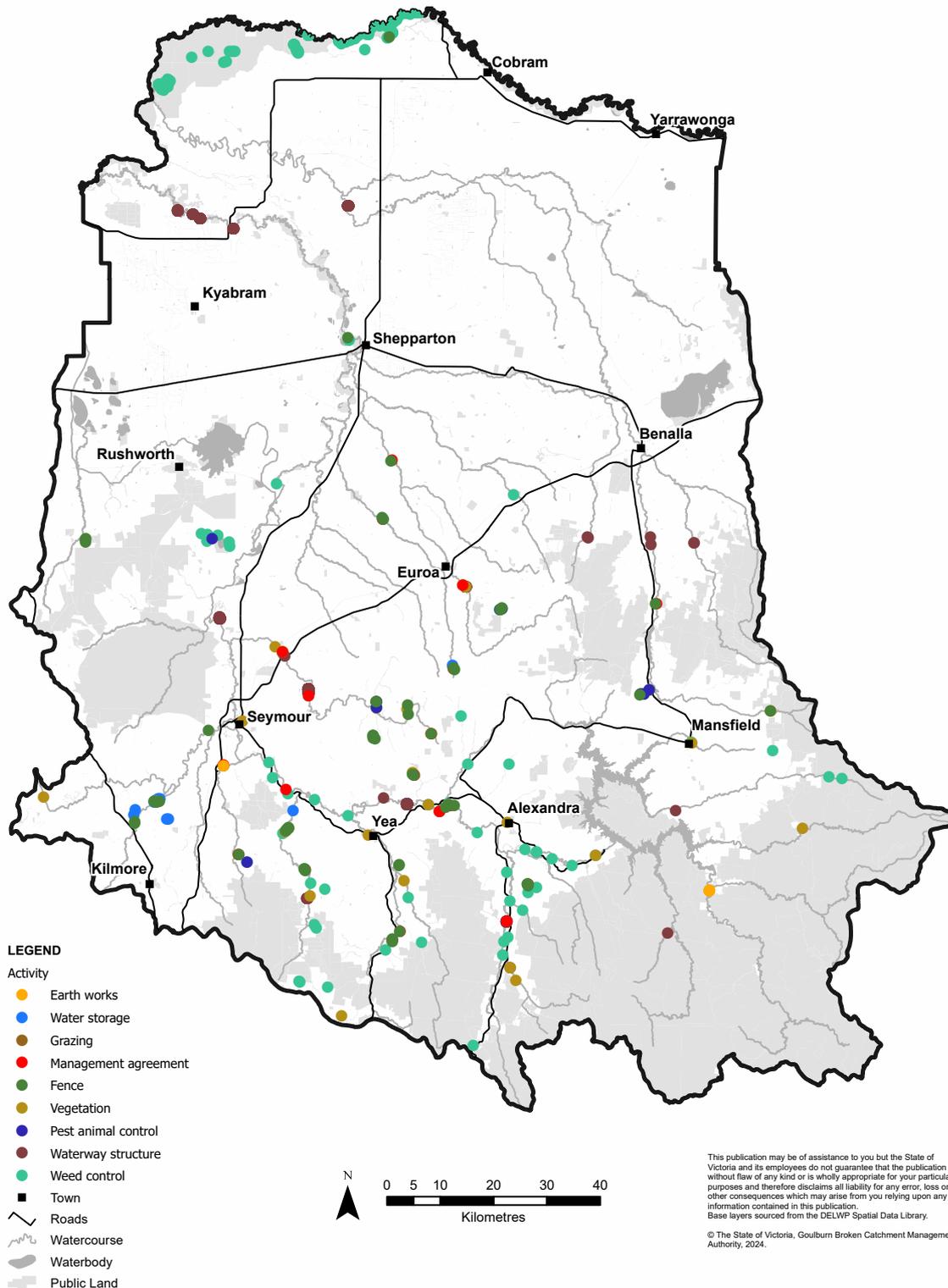
TABLE 2: OUTPUTS ACHIEVED IN 2023-24 AGAINST TARGET

CATEGORY	OUTPUT	UNIT OF MEASURE	2023-24 ACTUAL	2023-24 TARGET
Australian Government	Community Stakeholder Engagement	Number	2	2
	Controlling Pest Animals	Hectare (ha)	7,271	7,271
	Fauna Survey	Number	5	5
	Flora Surveys	Number	20	20
	Identifying and Prioritising the Location of Potential Sites	Number	3	3
	Pest Animal Survey	Number	28	28
	Removing Weeds	Hectare (ha)	695	695
	Revegetating Habitat	Hectare (ha)	5	5
	Seed Collection and Propagation	Number of days	23	23
	Synthesising and Finalising Baseline Data	Number	4	4
	Weed Distribution Survey	Number	20	20
Environmental Works	Earth works	Hectare (ha)	0.2	1.0
	Pest animal control	Hectare (ha)	720	3,675
	Rubbish Removal	Hectare (ha)	1.6	0
	Threatened species response	Number	2	1
	Vegetation	Hectare (ha)	69.4	97.1
	Weed control	Hectare (ha)	979	2,791
Management Services	Grazing	Hectare (ha)	0	2
	Water	Number	0	1
Planning and Regulation	Approval and advice	Number	1,477	1,095
	Assessment	Number	1,139	1,056
	Engagement event	Number	298	133
	Engagement event	Number of participants	8,469	1,990
	Information management system	Number	1	2
	Management agreement	Hectare (ha)	1.2	0
	Management agreement	Number	20	17
	Partnership	Number	114	51
	Plan	Number	69	37.5
	Publication	Number	170	100
Structural Works	Channel	Kilometre (km)	11.7	60.5
	Fence	Kilometre (km)	33	18
	Monitoring structure	Number	21	21
	Water Storage	Number	11	7
	Waterway structure	Number	562	37

Regional Works 2023-24

The below map shows onground works completed in 2023-24 through Goulburn Broken CMA programs. These works relate to outputs listed in tables throughout this Annual Report. Some major works under Waterways, Floodplain Management and Sustainable Irrigation Programs are not shown. Ongoing works that landowners fully fund themselves are not shown. Goulburn Broken CMA is investigating ways to capture such important contributions. The points indicated on this map are an approximate location of where the works occurred.

FIGURE 3: 2023-24 ONGROUND WORKS



Summary of Financial Results

Last five years for the financial year ended 30 June 2024

	2019-20 \$000	2020-21 \$000	2021-22 \$000	2022-23 \$000	2023-24 \$000
INCOME AND EXPENDITURE					
State Government	13,639	12,020	15,673	13,840	12,650
Australian Government	2,694	3,002	3,282	2,970	1,319
Government contributions	16,333	15,022	18,955	16,810	13,969
Revenue from government entities	869	615	687	767	984
Other revenues	1,740	1,371	1,603	1,595	1,973
Total Revenue	18,942	17,008	21,245	19,172	16,926
Expenditure	19,259	19,024	15,810	17,737	17,008
Total expenses	19,259	19,024	15,810	17,737	17,008
Net result ⁱ	(318)	(2,016)	5,435	1,435	(82)
BALANCE SHEET ITEMS					
CURRENT ASSETS					
Cash	13,404	11,977	17,166	17,093	17,252
Receivables	1,475	1,480	1,296	1,587	2,089
Prepayments	154	155	208	276	374
Total current assets	15,033	13,612	18,670	18,956	19,715
Non-Financial assets	2,451	2,433	1,922	1,618	1,487
Total assets	17,484	16,045	20,592	20,574	21,202
CURRENT LIABILITIES					
Trade creditors	817	2,512	1,339	835	2028
Unearned revenue/Contract Liabilities	1,221	-	85	106	0
Interest Bearing Liabilities	675	805	808	1,000	727
Accruals	333	301	721	282	77
Provisions	1,907	2,027	2,029	1,783	1,781
Total current liabilities	4,953	5,645	4,982	4,006	4,613
NON-CURRENT LIABILITIES					
Interest Bearing Liabilities	1,388	1,259	1,049	523	649
Other	33	47	32	81	58
Total non-current liabilities	1,421	1,306	1,081	604	707
Net assets	11,110	9,094	14,529	15,964	15,882
EQUITY ITEMS					
Contributed capital	4,209	4,209	5,241	4,209	4,209
Reserves	6,901	4,885	10,320	11,755	11,673
Total equity	11,110	9,094	14,529	15,964	15,882
CASH FLOW ITEMS					
Net operating activities	(180)	(927)	5,241	343	443
Net investing activities	75	81	359	47	172
Net financing activities	(299)	(581)	(411)	(463)	(456)
Net cash movement	(404)	(1,427)	(5,189)	(73)	(159)

i. Net Surplus funds relate to committed funds for multi year projects. For further details see the Notes to the Financial Statements, Note 6.3 (page 103).

Financial results for 2023-24 against Corporate Plan

	CORPORATE PLAN 2023-24 \$000	ACTUAL 2023-24 \$000	ACTUAL VARIANCE TO CORPORATE PLAN \$000
COMPREHENSIVE OPERATING STATEMENT			
Total revenue	13,409	16,926	3,517
Total expenditure	(19,655)	(17,008)	2,647
Net result	(6,246)	(82)	6,164
STATEMENT OF FINANCIAL POSITION			
ASSETS			
Cash and receivables	11,307	19,341	8,034
Other	200	374	174
Non-current assets	1,626	1,487	(139)
Total assets	13,133	21,202	8,069
LIABILITIES			
Payables	2,000	2,105	105
Employee provisions	2,055	1,839	(216)
Lease Liabilities	1,547	1,376	(171)
Total liabilities	5,602	5,320	(282)
Net assets	7,531	15,882	8,351

FINANCIAL REVIEW INCLUDING SIGNIFICANT CHANGES AND FACTORS AFFECTING PERFORMANCE AND POSITION

The variance in the actual result to end June 2024 of \$0.08m deficit compared to the Corporate Plan deficit of \$6.2m was driven by an increase of revenue of \$3.4m above Corporate Plan.

The increase in revenue was predominantly received from the Department of Energy, Environment and Climate Action which accounted for \$4.4m of the additional funding. Additional revenue included new projects relating to flood recovery and Floodplain management (\$1.5m), Water Cycle Adaption program (\$1.8m) and environmental water delivery projects (\$1.1m).

Expenditure is \$2.6m below budget due to staff vacancies and unseasonably wet conditions delaying on-ground works in the first eight months of the year. With project delays and the majority of the new funding received in the last quarter, delivery for these projects is expected to occur in the 2024-25 fiscal year.

Hence the \$8m increase in assets against budget represents additional committed funds for the new and delayed projects yet to be delivered and works carried forward into the next fiscal year.

Current assets are well above budget with a cash balance of \$17.2m, significantly higher than a budget of \$9.9m. This is due to additional income provided in advance and delays in project expenditure as outlined above. Overall Goulburn Broken CMA maintains a healthy balance sheet with a healthy cash position and equity of \$15.8m.

SUBSEQUENT EVENTS

There were no subsequent events between 30 June 2024 and the date this report went to print that had a material impact on Goulburn Broken CMA's financial position.

Minister's letter of expectations

Performance

Climate change

Explore opportunities and/or deliver carbon sequestration initiatives and adapt to climate change and climate variability

The Victorian CMAs continued to collectively fund a Climate Change Coordinator to provide support for CMAs, facilitate joint projects, enhance knowledge exchange and provide coordinated input into policy and program design at state and federal levels. Goulburn Broken CMA hosts this role. Victorian CMA Climate Change forums were held quarterly. They provided an opportunity for updates and presentations on relevant projects to ensure CMAs were across current climate change information and to facilitate networking opportunities across the CMAs and with other relevant organisations.

\$1.8m was secured from DEECA for a 2.5 year Victorian CMA Water Cycle Adaptation Action Program. A program coordinator was appointed, hosted in Goulburn Broken CMA, creating an exciting opportunity for CMAs to re-focus on climate change adaptation and build capacity and capability.

A statewide project officer supported the work of the Climate Change Coordinator and worked on priority projects resulting in the following:

- A brochure titled "Blue and Teal carbon investment opportunities in Victoria, working with Victorian Catchment Management Authorities to protect and restore blue and teal carbon"
- A report titled "Review of NRM Climate Change Adaptation Plans and perceived challenges of climate adaptation for Victorian CMAs"
- Further progress was made to improve the understanding of opportunities and challenges of co-benefits and co-investments related to carbon offsets in the water sector.

We are progressing exploration of the role and opportunities for CMAs in regard to natural capital and nature markets to support preparedness and a more unified approach to future possibilities.

Waterway and catchment health

Provide leadership in delivery of programs to improve the health of priority waterways and catchments

The Goulburn Broken CMA has continued to support implementation of the RCS through a comprehensive coordination and monitoring regime, which will contribute to and inform the mid-term review of the RCS in 2024/25.

The Goulburn Broken CMA completed the final review of the Regional Waterway Strategy 2014-2022 in mid 2022, whilst continuing to deliver against its intent. Over the past 12 months Goulburn Broken CMA has undertaken background work in preparation for renewal of the Goulburn Broken Regional Waterways Strategy and contributed to the finalisation and implementation of the Victorian Waterways Management Strategy.

A suite of waterway health projects funded through Victorian Water Programs Investment Framework (EC5) over the past three years have been successfully completed. Preparation for a new VWPIF program (EC6) has commenced, developed to align to the new Victorian Waterway Management Strategy, and delivered in close partnership with key Traditional Owner, agency and community partners.

The Goulburn Broken CMA delivered the annual planning, delivery, monitoring and review cycle related to environmental water within the catchment, including the development of seasonal watering proposals.

The Goulburn Broken CMA also participated in DEECA-led processes including outcomes from the Constraints 1a program and Goulburn to Murray Trade rule monitoring, both of which influence the long-term condition of the Goulburn River.

The Goulburn Broken CMA implemented and reported on the renewed Catchment Partnership Agreement through the Goulburn Broken CMA Annual Report.

The Goulburn Broken CMA also continued to deliver against the Regional Floodplain Management Strategy that undergone mid-term review now known as Goulburn Broken Regional Floodplain Management Strategy Renewal (2023-2028).

Water for agriculture

Support a productive and profitable irrigation sector and vibrant and resilient regional communities

The Goulburn Broken CMA has continued to deliver on-ground works to monitor and manage impacts around surface drainage and sub surface-drainage with Goulburn-Murray Water. The impacts of the floods from 2022 have continued to be responded to through the assessment and update of the system as issues have been resolved across the irrigation region.

The Goulburn Broken CMA managed and reported on salinity issues as per the requirements under the Basin Salinity Management Plan 2030.

The Goulburn Broken CMA, in partnership with Agriculture Victoria and irrigators, delivered Whole Farm Planning, supporting extension activities, improving energy system understanding and land use understanding across the irrigated landscape.

The Goulburn Broken CMA worked with catchment partners to assist with the modernisation of farm systems, leading to optimised public irrigation system assets and reduced water losses and how to adapt through changing practices and matching of systems.

Improving farm systems to allow for a future with less water in the Shepparton Irrigation Region and the related irrigation footprint issues is a key component in planning for resilient communities. The Goulburn Broken CMA leads the regional community in considering the transformation of the region through the updated Shepparton Irrigation Region Land and Water Management Plan.

The implementation of the Agricultural Re-development Coordination project continued to work across the SIR to improve development outcomes and reduce environmental impacts.

The Goulburn Broken CMA partnered with North East CMA and the One Basin CRC to better understand a lower water future and the implications for the region and support the growth of regional leadership.

Community engagement and partnerships

Ensure that all aspects of service delivery will be customer and community-centred

The RCS renewal involved extensive community and partner engagement. This engagement has continued through the RCS implementation. The Goulburn Broken CMA has implemented an RCS Pledge process to enable the community to engage and support the implementation of the RCS. Thirty-eight partners signed the Goulburn Broken Catchment Partnership Agreement.

The Goulburn Broken CMA is implementing its Engagement Strategy. This strategy aims to support, promote, and build capacity in our community networks across the catchment. Communication of relevant events, key messages and case studies will continue throughout the year, with the CMA having key groups identified for community engagement and partnerships including:

- Shepparton Irrigation Region People and Planning Integration Committee and sub-groups such as Farm and Environment Working Group and Drainage Working Group
- Landcare Network Chairs Group
- Yorta Yorta Nations and GB CMA Steering Committee and Taungurung and GB CMA Steering Committee
- Goulburn Broken Local Government Biodiversity Reference Group
- Municipal Catchment Coordinators Group
- Environmental Water Advisory Groups (3)
- Goulburn Murray Resilience Taskforce
- Regional Partnerships
- Goulburn Broken Partnership Team

These groups feed into a much larger community network of around 96 community NRM groups covering 5,089 members. This includes the ongoing use of Landcare facilitators and coordinators who support the delivery of many projects across the catchment.

Recognise and support Aboriginal cultural and spiritual values and economic inclusion in the water sector

Promote self-determination of Traditional Owners, including by supporting the Treaty process as required. Support the implementation of Water is Life: Traditional Owner Access to Water Roadmap by building genuine partnerships with Traditional Owners in waterway and environmental water management and decision-making and promote access to waterways and water for cultural, spiritual and economic purposes.

The Goulburn Broken CMA continued to explore/ implement two-way learning opportunities with Traditional Owners with a focus on relationship building, partnership agreements, strategy, project planning, contributing to joint project teams and prioritised service delivery on Country.

The Goulburn Broken CMA also facilitated the Indigenous Consultation Forums, including with YYNAC and TLaWC with a focus on new opportunities to co-design and share delivery of projects that heal country and facilitate involvement of Traditional Owners, and that align with 'Water is Life' outcomes.

The Goulburn Broken CMA engaged both Registered Aboriginal Parties' NRM works crews 'Woka Walla' and 'BIK Cultural Land Management' to deliver on-ground project works on Country.

TLaWC has identified significant cultural wetland sites along Waring (mid Goulburn River) and is involved in the planning and delivery of both on-ground works and environmental water to those sites.

The Goulburn Broken CMA has provided input and support to new government policy initiatives such as 'Water is Life' including identifying opportunities and challenges to meeting policy outcomes.

Goulburn Broken CMA has maintained a focus on strengthening partnerships with Traditional Owners and being proactive in our work together, including the capacity building of internal staff to understand and implement our obligations under the *Aboriginal Heritage Act 2006* and the *Traditional Owner Settlement Act 2010*. In early 2024 the Goulburn Broken CMA committed to developing its third Reconciliation Action Plan and undertook cultural competency training. The Goulburn Broken CMA and TLaWC also established a new Aboriginal Cultural Heritage Land Management Agreement to ensure best practice approaches are applied within projects on Taungurung Country.

The Goulburn Broken CMA continued to work with YYNAC and TLaWC on building formal partnership agreements and has worked to align strategic input into strategy development and review, funding submissions and on ground delivery.

The Goulburn Broken CMA continued to apply the Taungurung Recognition and Settlement Agreement as part of project delivery and incorporate RSA requirements into its supporting organisational processes.

Resilient and liveable cities and towns

Contribute to healthy communities and support resilient, liveable environments.

The Goulburn Broken CMA has continued to participate in the Goulburn Broken Integrated Water Management Forum through its active membership. This has supported delivery of, and identification of, new collaborative projects for consideration that match the requirements of the region and the IWM directions and priorities.

The Goulburn Broken CMA has continued to support the RiverConnect program in the Shepparton/ Mooroopna area. This program brings together a range of interest groups to enhance engagement opportunities with the Goulburn and Broken rivers in the urban landscape.

Recognise recreational values

Support the well-being of communities by considering recreational values in waterway planning and management.

In recent years, the Goulburn Broken CMA has worked to strengthen relationships and improve information sharing with recreational users of waterways. Significant ground has been made with recreational angling groups with support of other government agencies such as Victorian Fisheries Authority, the Australian Trout Foundation and Native Fish Australia. Goulburn Broken CMA has continued to actively co-plan and co-invest in shared events and initiatives with angling groups within the catchment, throughout the year (for example Howqua River).

Recreational value representation continued to occur on the three Environmental Water Advisory groups and environmental water planning considers recreation values. Where practical and where ecological outcomes were not compromised, the timing of environmental water deliveries were adjusted to accommodate recreational events and key holiday periods, for example adjusted timing to accommodate the opening weekend of the Murray cod fishing season.



Goulburn Broken CMA is continuing to improve its information for recreational users about environmental water timing, benefits and outcomes (including on native fish populations). Periodic seasonal updates are also provided online about river conditions and flows to engage the public more broadly about how waterway health supports recreational values (including social media posts and newspaper features).

Broader community understanding and acceptance of the value of environmental watering is improving but is continually challenged by the affordability of water used for productive agriculture, the timing of environmental water deliveries with an ecological focus around high recreational use times and impacts of events such as the recent major floods.

Leadership, diversity and culture

Reflect the diverse needs of the community

To support development of youth and indigenous leaders in the community, two mentee roles have been developed for the Board, one for an indigenous associate and the other a youth delegate. Both roles have been engaged for a 12-month period.

The Goulburn Broken CMA participated in the annual Public Sector People Matters Survey (PMS) with a 92 per cent response rate which is well up on the 70 per cent from prior years. The survey has shown an improvement in learning and development which had previously been in decline and had been a focus area with additional investment through 2023-24. There were also strong positive responses around working environments including flexibility and physical safety.

The EBA renewal process was commenced with a number of changes to be proposed around staff wellbeing and flexibility, which will be discussed as part of the bargaining process.

The annual Board assessment was completed and submitted to the Minister on 31 August 2024.

Improved performance and demonstrating outcomes

Commit to delivering integrated catchment management, including leading the implementation and monitoring of catchment partnership agreements.

The Goulburn Broken CMA is implementing the State-wide Catchment Indicators as developed through the RCS renewal with reporting under the framework included in this Annual Report.

The Goulburn Broken CMA contributed to the collective CMA's Action and Achievements report and continued to be an active contributor to the various Victorian Catchments focus groups across all areas of the business including Chairs, CEOs, Strategy, Floodplain, Waterways, Sustainable Irrigation and Corporate areas.

The Goulburn Broken RCS Monitoring, Evaluation, Reporting and Learning Plan continued to support the delivery and collection of information to inform progress against the high-level outcomes of the Goulburn Broken RCS.

The Goulburn Broken CMA continued to lead the Microsoft Dynamics 365 (MS D365) financial system shared across seven CMAs and also led the shared firewall across five CMAs. The MS D365 financial system was implemented over the previous two years, enabling the archiving and destruction of data of the 23-year legacy system to be completed in June 2024. Further development of the shared financial system continued with development and testing of the database framework under Microsoft's Fabric. Once completed, this project will enable greater flexibility for development of reporting by end users under a secure and efficient database structure.

Compliance with State purchase contracts was completed in 2023-24 for all mandated procurement areas and internal contracting processes were updated and implemented. The Goulburn Broken CMA had no non-compliance areas against the Standing Directions 2018 for reporting at the end of 2023-24.

Catchment Condition and Delivery Highlights

This section assesses the Goulburn Broken catchment's long-term condition and the impact of 2023-24 management and other changes. This helps identify opportunities for adapting Goulburn Broken CMA and partners' management of the catchment's biodiversity and land and water resources.

The section is structured in line with the DEECA state-wide framework and associated indicators that link regional outcomes sought by catchment communities to the high-level policy outcomes of the Victorian and Australian governments. (See the Goulburn Broken Regional Catchment Strategy (RCS) at www.goulburnbroken.rcs.vic.gov.au). The report has been streamlined significantly this year, while attempting to retain links to the Goulburn Broken CMA's unique long-term datasets and associated narratives.

The RCS and sub-strategies are evaluated and renewed at various timeframes according to need, often including detailed analyses of catchment condition. Reporting on a more detailed suite of indicators will be undertaken as part of upcoming mid-term and final reviews of the RCS.

Catchment condition categories, CMA investment areas and critical attributes

The Goulburn Broken community has been collectively developing and implementing long-term strategies for various catchment needs for more than 30 years. For the purpose of this report, catchment condition has been categorised according to the state-wide themes of land, water, biodiversity, community and integrated catchment management. The structure of this report is therefore not always aligned with the CMA's investment areas (i.e. how programs are delivered). For example, the Sustainable Irrigation Program has delivered the CMA's most significant investment across land, water and biodiversity resources for more than 30 years. The program is mature, highly integrated and, from 2023-24, reports on its long-term progress and short-term performance are separated and found under each state-wide theme.

Depending on the trajectory of various issues and associated opportunities, strategies have been set at varying levels of scale, detail and integration, but have usually focused on managing the key areas (critical attributes) that will improve the current situation and prevent the catchment condition from breaching tipping points.

Evidence has been collected to support resilience assessments of progress in terms of these critical attributes, and often related directly to state-wide environmental indicators for the catchment (table on page 36).

The long-term catchment condition context for management

While significant one-off natural events or interventions can impact significantly, the catchment's overall condition usually only changes materially over the long term (i.e. greater than 10 years), driven by many connected factors, such as:

- Climate change
- Technological innovation
- Transition to a services economy
- Ageing population
- Increasing and competing priorities for public resources
- Land use change
- Increasing role and recognition of Traditional Owners and First Nations People
- Water as a tradeable commodity.

Knowledge of drivers of change and associated trends are critical when setting and adjusting strategies for managing catchment risks and opportunities. Transformation of agriculture, declining biodiversity, greater complexity of water related issues, changing agricultural land use and increased urbanisation of previously rural land are some of the more significant drivers of change.

Goulburn Broken catchment condition summary

Many indicators point to significant improvement in catchment condition over the past three decades, such as fish passage, flood protection, water quality and irrigation drainage. However, many other catchment-condition indicators are in decline or stable, clearly showing that much remains to be done and that continued investment is critical. Please see Appendix 1 for further information on how to interpret Catchment Condition in this report.

TREND IN CONDITION OVER PAST SIX YEARS:



Positive

The condition is moving in a positive direction over the short to medium term pending ongoing management and environmental impacts.



Neutral

The condition is in a neutral state over the short to medium term and is considered stable pending ongoing management and environmental impacts.



Concerned

The condition is cause for concern over the short to medium term, and will continue to decline pending ongoing management and environmental impacts.

CONDITION RATINGS RELATIVE TO LONG-TERM DESIRED CONDITION:



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.





Water



Trend (over past 6 years)
Concerned



Condition
Moderate

Condition of water theme in terms of component investment areas: Overall moderate; Waterways moderate; Floodplain management moderate; Sustainable irrigation poor.

Catchment condition trends across the water theme investment areas have been variable over the past six years, although risks are increasing, especially in the Shepparton Irrigation Region.

Significant rain and floods across much of the catchment in October 2022 and in the southern highlands in both late 2023 and early 2024 impacted significantly on many streams.

WATERWAYS

Over the past 20 years, riverine water quality, riparian and some aquatic biodiversity, and overall river health have been improved from actions such as removal of key fish barriers, continued protection of riparian areas from stock-grazing, tree planting, better wastewater management, restoration of instream habitat through re-snagging and the delivery of environmental water. However, blue green algae and hypoxic blackwater events are more prevalent and pH levels are increasing in some waterways such as the Goulburn River and lower Broken Creek. Extreme events from climate variability and greater pressure from recreation, urbanisation (particularly in the south of the catchment) and other changing land uses are also impacting on waterway health.

Water availability, stream flows and wetland water

Water availability for the environment is improving and being used to protect and improve the health and functioning of some waterways and wetlands (see bar chart on page 40 and table on page 116). New rules limiting intervalley water transfers from the Goulburn River to the Murray River will reduce high unseasonal flows and protect lower Goulburn River environmental values. However, the fragile Murray River channel in the Barmah-Millewa Forest has limited capacity and there may be increased pressure to deliver high unseasonal flows through it to meet downstream water demands.

River inflows were below average in 2023-24 (see bar chart page 35). However, several rivers and creeks had high unregulated flow events between winter and summer. These events are critical to maintaining the health of rivers, creeks, their floodplains and the plants and animals that rely on them for habitat and food.

Riparian vegetation

Significant erosion and channel change in some mid to upper catchments were caused by the 2022 floods, such as in Hughes Creek and Goulburn River tributaries upstream of Seymour, and by subsequent flood events in spring 2023 and early 2024 along other tributaries such as Yea River and King Parrot Creek. Riparian vegetation and instream habitats in areas where vegetation is lacking were impacted most, with greatest resilience to bank erosion where there is more riparian vegetation. Interventions to remediate problems such as river erosion and weed invasion and to support natural processes such as floodplain vegetation regeneration and fish breeding mean that long-term trajectories in condition remain much the same.

Community capacity

The local and regional agency and broader community partnerships are strong. The role of Traditional Owners' role in influencing, planning and leading onground water management actions is increasing.

FLOODPLAIN MANAGEMENT

There have been significant floodplain management improvements across the catchment, with further improvements underway.

Flood impacts potentially increase through the introduction of more infrastructure on floodplains, however through floodplain management tools, the annual average damages do not unduly increase and community preparedness and education of flood risk improves.

SUSTAINABLE IRRIGATION

Water availability

The Shepparton Irrigation Region is characterised by a reliable and abundant supply of rain-fed and storage water. However, water security and availability are challenged by climate variations, government recovery of water for environmental requirements, and water trade to other Murray Darling Basin water users downstream. As a result, the SIR social-ecological system's highly productive and efficient irrigated agriculture are beyond tipping points, creating significant uncertainty. However, irrigators are continuing to adapt and transform by innovating and investing in modernised systems. Since 1990, our irrigators have invested \$2 billion to increase their productivity while using less water.

Drainage

See under 'Land' in next section.



Land



Trend (over past 6 years)
Neutral



Condition
Moderate

Land is used for many and varied purposes making it difficult to rate its condition to encompass all uses: good condition for one use might be poor for another. The Goulburn Broken RCS defines good condition as healthy functioning land systems that provide ecosystem services and deliver a range of cultural, lifestyle and economic outcomes.

This condition summary focuses on soils for agriculture and the condition of land related to its purpose and use on private and public land. Indicators for condition used by the Goulburn Broken CMA are species diversity, ground cover, soil organic carbon and soil acidity.

The improvement trend in land health during the 1990s and early 2000s when soil erosion, salinity and fertility issues were addressed and agricultural management practices evolved, has since plateaued. This is in part due to historical land management practices, such as vegetation clearing and fuel reduction burning, current land management practices not alleviating soil structural issues, such as compaction and low soil carbon, emerging issues such as subsoil acidity and the increasing impact of climate change.

Soil is fundamental to the natural environment, supporting ecosystems and the lifestyle and livelihood of the community. Well-managed productive land is important for food security, the economy and meaningful employment.

Soils for agriculture

Since 1990, farmers have become increasingly aware of the importance of groundcover, soil carbon, soil structure and monitoring soil acidity and salinity. Climate change, industry carbon targets and carbon farming have more recently driven increasing landholder interest in management and use of ecosystem services, such as carbon cycling and sequestration and shade and shelter to adapt to climate change and meet emissions targets. Industry continues its efforts to improve and design new technologies for multiple outcomes, including yield, maintenance of natural capital and emissions reduction. Improving stubble management practices and technology is an example of this.

Chronic soil problems, such as compaction, acidification, wind erosion and soil carbon loss, are not immediately obvious, prompting the need for soil assessment and education around maintenance of healthy soils to determine solutions that fit many different soils and climates and landholder objectives.

While awareness of how soils can be improved is translating to change on many farms, the changing demographics in the south of the catchment is affecting and changing the use of private land.

Drainage

Saline discharge sites remain present and active, especially in wet years. Large drainage improvements since 1990 have supported widespread gains for agriculture, the environment, community and water quality. However, watertables that are still rising in response to flooding and wet recent years are causing significant salinity and waterlogging concerns, especially in undrained catchments.

Purpose and use of private and public land

Seventy per cent (1.68 million hectares) of the Goulburn Broken catchment is privately owned, with about 63 per cent managed primarily for agricultural production and the remaining 7 per cent a mix of rural residential and urban development. Elevated land values continue to drive farm subdivision and land turnover. Legislative changes to public land use have the potential to cause increased timber harvesting on private land. Increasing urbanisation, particularly in the south of the catchment and around regional centres, is encroaching on agricultural land.

Approximately 30 per cent (800,000 hectares) is public land that is primarily reserved for environmental and cultural conservation and nature-based tourism. Public land is managed by government agencies, such as Parks Victoria and DEECA, and by some non-government organisations. There is an increasing trend towards co-management with Traditional Owners.

The diversity of private enterprises continues to grow, including solar farms, glasshouse horticulture and tourism. At the same time, traditional agricultural businesses such as cattle and sheep grazing, horticulture, broadacre crops, hay production and dairy production remain dominant.

There is heightened landholder interest in natural capital, biodiversity stewardship and the importance of habitat for pollinators and predators.

Visitor numbers and the use of public land for recreation is increasing, while consequential management issues such as rubbish, access, and illegal firewood collection also grow. There are increasing long-term risks in hot-spot areas for invasive species such as deer and key weed species.



Biodiversity



Trend (over past 6 years)
Concerned



Condition
Poor

Catchment condition of biodiversity overall: poor (no significant change since 2009).

Biodiversity has been consistently rated as poor since 2009 and continues to be at very high risk of decline without investment.

Native vegetation extent and quality are the critical attributes of biodiversity function and associated species outcomes.

Native vegetation extent is poor on private land due primarily to historical large-scale clearing. Ongoing incremental permitted and illegal clearing such as removal of large old trees continues to have a significant impact.

Native vegetation quality is poor to good (e.g. sites under conservation agreement) across private land, while the quality in public land ranges from poor to good with ongoing threats such as the risk of more frequent bushfires, changed fire regimes, illegal firewood removal, erosion and increasing pest plants and animals.

Stopping biodiversity decline requires significantly more funds and large-scale projects to complement tremendous gains by landholders, community groups and organisations in protecting, revegetating and linking native vegetation.

Where resources have been invested, results have been positive, including for the Mountain Pygmy-possum at Mount Buller. Trust for Nature continues to pursue opportunities for permanent protection on private land.

Other large-scale projects are inspiring hope. Kilter Rural's corridor revegetation project includes restoring native habitat of 30 per cent of purchased land, and the partnership with Winton Wetlands and the Regent Honeyeater Project has resulted in large-scale revegetation.

Opportunities for biodiversity are also increasing as farmers meet increasing demand from consumers for greener, more environmentally friendly products.

State-wide mapping and the focus on natural capital are both undergoing a step-change, helping us understand progress and how and where to influence large-scale change.

Species resilience is being built during this recent run of wetter years, preparing habitat for the next inevitable dry period. Better climatic conditions have resulted in increased native flowering and seeding events and the watering of ecosystems. This has attracted species such as the flying fox and driven species such as the superb parrot to move beyond their normal range. However, these conditions have also caused greater pest plant growth in some areas and damaged plantings and fences.

In response to environmental flows and the 2022 and 2024 floods, floodplain wetland vegetation improved, populations of brolga and other waterbirds increased, at least temporarily.



Community



Trend (over past 6 years)
Neutral



Condition
Moderate

Community capacity and resilience are closely linked to the health of the catchment's natural resources. Community capacity to influence and lead, to be involved and act on-ground are critical attributes for long-term catchment resilience. A major function of the Goulburn Broken CMA is to support groups, individuals and agency partners, to maximise their capacity such as the Regional Landcare Coordinator role.

Community capacity to influence and lead

Diverse stakeholders are represented on high-level regional and local community NRM forums. Farmers, Traditional Owners, local and regional government agencies, Landcare and recreation groups work collaboratively and are strongly networked.

Community capacity to be involved and act on-ground

Communities, partner organisations and landholders have achieved significant on-ground change and are influencing NRM attitudes and behaviours. Private business and industry are increasingly obliged to be green, which is creating opportunities for natural resource management.

Goulburn Broken approaches continue to adapt to the changing nature of volunteering.

People using and influencing the catchment's natural resources are increasingly diverse, with many living outside the catchment. Increased land-use change, such as urbanisation, and communication technology and associated social changes, are creating a different sense of what communities are and how they are engaged, which in turn is generating different NRM opportunities and risks.

While many volunteers are ageing and government program participation declines due to increasing complexity, there seems to be an increasing connection, or a reconnection, between many members of the community and nature in recent years. There is a greater appreciation of the link between human wellbeing and interactions with nature and many organisations are formally adapting programs accordingly. While pride in the local environment and its condition is growing, funding for agencies to support local community groups, including Landcare, is uncertain. Victorian Landcare and Good Neighbour grant applications are significantly oversubscribed which shows positive support for making a change at the local level.

Supported by policy and legislative change and the Goulburn Broken catchment partners' collaborative approach, Traditional Owners are significantly increasing their roles in management and co-management of biodiversity and land and water resources.





Integrated Catchment Management



Trend (over past 6 years)
Neutral



Condition
Good

Goulburn Broken catchment communities are still benefiting from the legacy of having to face significant environmental and economic threats three decades ago, when strong partnerships between communities and government were at the core of developing a whole-of-catchment, integrated response. Legislative support for ICM followed the Goulburn Broken community's approach with the advent of CMAs across the state in 1997. Goulburn Broken CMA leads ICM in the region, bringing together partners, stakeholders and the community to collectively address the challenges our environment and communities face. The approach is exemplified by long-term partnership forums such as the stakeholder partnership team, irrigation committees, local government biodiversity reference group, climate forums and integrated water management committees.

The catchment's communities have long demonstrated their ability to self-organise and adapt. However, in recent years, the ability for communities to deliver on-ground and influence and lead NRM has been reduced as the benefits of funding regional processes to drive ICM are underfunded, placing long-nurtured trust between partners at risk. This is despite a recommitment of 38 organisations to collaborate in protecting and improving the Goulburn Broken catchment via a 2023-2027 Partnership Agreement.

For more than a decade, the Goulburn Broken CMA has recognised and included Traditional Owners (Yorta Yorta and Taungurung peoples) and their knowledge in managing the catchment and continues to support Traditional Owners in their self-determination.

The 2021 Goulburn Broken RCS renewal involved working with stakeholders such as Taungurung Land and Waters Council, Yorta Yorta Nation Aboriginal Corporation, government agencies, councils, groups and individuals who make up the diverse range of people that live, work, invest in and visit the catchment.

In addition to the overarching RCS, the CMA supports development and delivery of various sub-strategies. The integrated, place-based Shepparton Irrigation Region Land and Water Management Plan that has been in place since 1990 was renewed in 2024 by the regional community and partners for a further 30 years to 2050. This is Victoria's longest running community plan (see case study page 57).



Management of biodiversity and land and water resources in 2023-24

Management achievements for each of the five categories are detailed in this section, including:

- A summary of achievements in terms of statewide and other key indicators (see table page 36)
- A general summary of challenges and achievements, including specific on-ground and enabling actions
- Selected delivery highlights that describe the type of work completed, including case studies

The 2023-24 climatic context for management

Management continues to capitalise on the run of wetter years since the Millennium drought to build the resilience of natural systems such as streamside and instream habitat and of systems dependant on water and land resources such as irrigated agriculture.

Once again, floods impacted significantly on management of the Goulburn Broken Catchment in 2023-24. While significant resources were deployed to remedy problems and capture opportunities from the major October 2022 floods, further resources were needed to manage and direct the impacts of late 2023 and early 2024 high-flow events, particularly in the south of the catchment.

Water storage levels in Lake Eildon and Lake Nillahcootie were at or near full capacity. Irrigation and environmental allocations were therefore high. This allowed water for the environment to be delivered at times and volumes required to mimic natural flow patterns impacted by regulation. This included low flows over summer and autumn and higher flows in winter and spring.

FIGURE 4: MONTHLY RAINFALL 2023-24 AT SHEPPARTON AIRPORT (TOP) AND EILDON (BOTTOM), MM

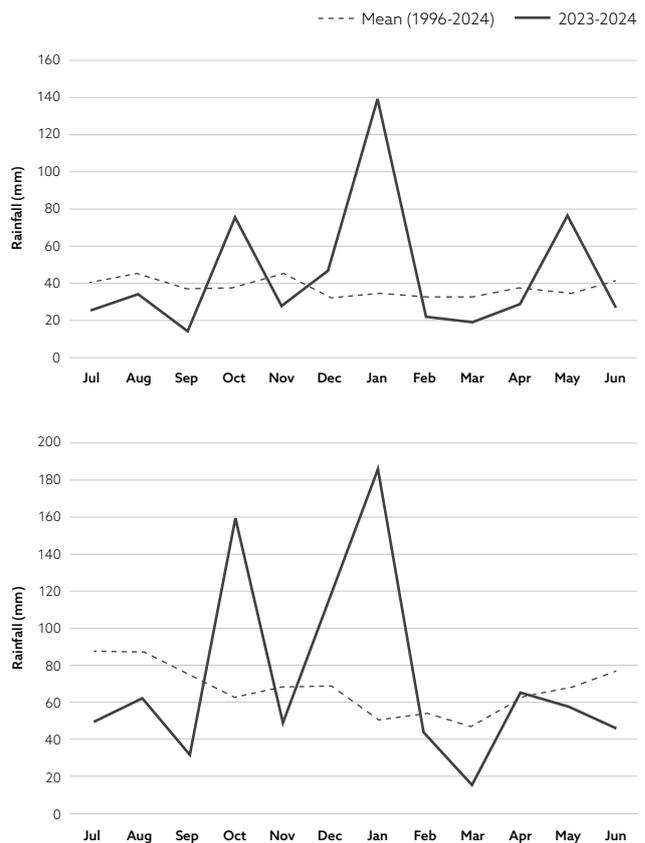
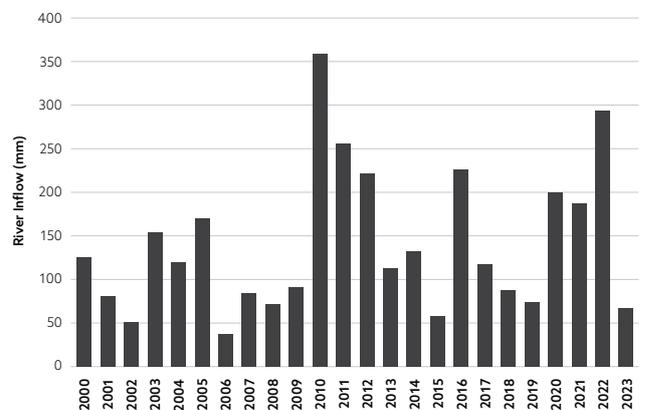


FIGURE 5: ANNUAL RIVER INFLOW GOULBURN BROKEN CATCHMENTⁱ, MM



ⁱ Total surface and subsurface runoff into the river(s), estimated by the OzWALD model data fusion system. Source: Centre for Water and Landscape Dynamics, Australians National University www.ausenv.online

Assessment of management achievement summary

The 2023-24 management assessment in the below table assesses the delivery of CMA programs and activities within each theme. Management ratings are based on the delivery of planned activities and targets relevant to the theme. The state wide indicators listed in this table and others applied by the Goulburn Broken CMA, especially those listed in detailed theme-delivery highlights in the following sections, are used to determine the overall rating. More information on the assessment approach is provided in Appendix 1: How to interpret Catchment Condition and Management Assessment.

THEME STATE-WIDE INDICATOR	ACHIEVED	TARGET	MANAGEMENT RATING ⁱ	COMMENT AND REFERENCE
 WATER	Overall		 Satisfactory	Reflects generally favourable catchment conditions through much of 2023-24. Improved access supported increased on-round delivery and monitoring (see page 38 and 39).
Extent of protected or improved riparian land (ha)	146	140	 Satisfactory	Measured from riparian fencing (weed control and revegetation were also key contributing activities; see page 118).
Environmental flow compliance	See comment at right		 Satisfactory	Water for the environment was delivered in accordance with VEWH processes, with assistance and cooperation of partners. Most priority watering actions were achieved at all sites (see page 38).
Water Act permits (no.)	97	80	 Above expectations	Works on Waterway permits (see page 42).
Statutory advice (no.)	1,369	1,010	 Above expectations	Includes advice and referral responses (see page 42).
 LAND	Overall		 Above expectations	See below. Budget reductions in non-irrigation region reduced expectations and achievement (see page 47).
Area of improved Agricultural Practices (ha)	5,282	2,730	 Above expectations	Based on Sustainable Irrigation Program's whole farm plans (see next).
Number of property plans	57	30	 Above expectations	Includes 25 whole farm plans associated with Goulburn Murray Water's Water Efficiency Project (see page 45).
 BIODIVERSITY	Overall		 Satisfactory	See page 50.
Vegetation (ha)	226	102	 Above expectations	Remnant vegetation fenced and indigenous vegetation planted (see page 51).
Pest herbivore and predator control (ha)	7,991	10,946	 Below expectations	Original target set prior to knowing the length of the gap in the funding cycle (see page 48).
Weed control (ha)	1,674	3,456	 Below expectations	Original target set prior to knowing the length of the gap in the funding cycle (see pages 47 and 48).
 COMMUNITY	Overall		 Satisfactory	See page 53.
Number of formal partnership agreements with Traditional Owners / First Nations	2	2	 Satisfactory	2024 Goulburn Broken CMA and TLaWC Aboriginal Cultural Heritage Land Management Agreement. 2014 Goulburn Broken CMA and YYNAC MOU under review. Both Registered Aboriginal Parties signed the Goulburn Broken Catchment Partnership Agreement.
 INTEGRATED CATCHMENT MANAGEMENT	Overall		 Satisfactory	See page 57.
Number of partnerships	114	51	 Above expectations	Partnerships continue to drive RCS delivery (see page 57).

ⁱ Possible ratings for overall management and state-wide indicators: Above expectations, Satisfactory, Below expectations; Not applicable.

Investment received to undertake Programs

The below table represents the investment (funding) received from government and other sources per theme area. 2023-24 represents the final year of EC5 Victorian Government funding and the commencement of the Australian Government's NHT four-year funding program. It should be noted that government investment in integrated catchment management occurs via each of the four key themes and so is not separated for accounting purposes.

THEME	2019-20 \$000	2020-21 \$000	2021-22 \$000	2022-23 \$000	2023-24 \$000
Water					
• Waterways	4,283	4,868	6,571	5,760	5,606
• Sustainable Irrigation	7,038	4,074	5,971	5,164	1,391
• Floodplain Management	836	1,025	868	1,637	2,662
Biodiversity	2,689	2,876	2,838	2,514	1,608
Land	428	622	501	420	104
Community	803	926	1,144	732	642





Water

The Goulburn Broken CMA manages water as part of three investment areas:

- Waterways
- Floodplain management
- Sustainable Irrigation Program

Water management action achievements for Waterways and Sustainable Irrigation were in line with expectations, while expectations for Floodplain management were exceeded.

Waterways investment area overview and delivery highlights 2023-24

Wetter catchment conditions continued through spring and early summer, with a drier autumn and early winter 2024 providing improved on-ground delivery opportunities (see rainfall graphs on page 35). Many off-channel wetlands in the mid catchment were inundated.

The waterway investment program comprised environmental water planning, delivery and ecological-response monitoring, as well as a suite of riparian and instream works and community engagement activities. This program aligns with both regional waterway strategy and Water for Victoria priorities and supports Commonwealth programs such as environmental watering.

Flood recovery activities continued, with additional focus on operational responses to late 2023 and early 2024 flood events. Further investigations revealed compounding impacts such as erosion and channel change in upper catchments and increased impact on reaches where little riparian vegetation is present.

While Nine Mile Creek, Hughes Creek and the Goulburn River were progressively re-snagged, instream habitat was damaged or displaced by floods in the King Parrot Creek and some other waterways.

E-WATER AND NATURAL FLOODING YIELD POSITIVE ECOLOGICAL RESPONSES

A total of 672,292 megalitres of environmental water was delivered to support water quality, fish, macroinvertebrates, water birds, platypus, turtles and native vegetation in the Goulburn River, Broken River, Broken Creek and Barmah Forest (see bar chart on page 40 and table on page 116).

Despite the significant recent-year flood events, native fish such as Trout cod and Macquarie perch show promising recruitment in the mid and upper catchments.

While proliferation of instream and riparian weeds continues to be a significant management challenge, native vegetation along the Goulburn River and its wetlands continue to thrive after a year of high flows from natural rainfall and deliveries of Water for the Environment. Monitoring in early December found large amounts of healthy native vegetation growing on the banks, including native herbs interspersed with sedges, grasses and rushes.

Natural flooding of Barmah Forest and the complementary delivery of environmental water between winter and spring stimulated good growth and flowering of Moira Grass.

Flooding also created ideal conditions for nesting of colonial waterbirds and extended inundation of other important wetlands saw positive ecological responses. Fourteen Brolga (endangered in Victoria) and more than 100 Plumed Egrets (critically endangered in Victoria) were sighted at Moodie Swamp, the highest numbers ever for this wetland. Eastern Great Egrets, Royal and Yellow-billed Spoonbills, Ibis, Cormorants and Grebes were also recorded. The diversity and number of waterbirds was due to the habitat resulting from the extended period that water was held in the wetland.



FLOOD RECOVERY WORKS

Flood recovery efforts this year included instream debris removal at several previously inaccessible sites, and critical bank stabilisation of the Goulburn River in Shepparton and of Hughes Creek in Avenel.

Some 5.3 kilometres of riparian fencing was replaced or repaired, 2.5 hectares of native vegetation was re-established on stream frontages and more than 28 hectares of post-flood weeds were controlled.

Repairs to a fish barrier on Still Creek in the upper Goulburn protected a threatened Spotted Tree Frog population from trout predation.

Riverbank repair and rehabilitation works are continuing.

BLACKWATER COLLABORATIVE RESCUES

Spring and summer storms generated high flow events in the Goulburn River, Broken Creek and Broken River, which created organic-rich floodwaters and hypoxic blackwater in the lower Goulburn River and lower Broken Creek where native fish were already experiencing large increases in carp numbers.

The Goulburn Broken CMA and collaborating partner agencies organised delivery of small volumes of water to improve the flood-induced low dissolved-oxygen levels and provide refuge for Murray Cod, other native fish, crustaceans and other aquatic species.

In January, Goulburn Broken CMA and Victorian Fisheries Authority staff and local fishing club members rescued 120 crayfish that had moved onto the banks of the lower Goulburn River in response to the poor water quality. The crayfish were relocated upstream to an area where water quality had improved. If left, the crayfish may have died from predation or stress.

INCREASING COMMUNITY INVOLVEMENT AND TRADITIONAL OWNER ENGAGEMENT ON COUNTRY

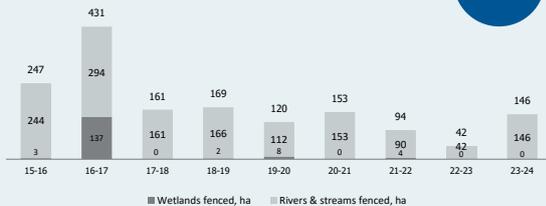
Community participation, involvement and engagement in waterway health activities continued to increase as partnerships strengthen and evolve.

Momentum in delivery of Flagship waterway projects increased via a reinvigorated Waterwatch program in the Strathbogie Streams and a unique Goulburn Broken CMA and Taungurung Land and Waters Council partnership approach to share delivery of planning and works on the mid Goulburn River (Waring).

Several collaborative opportunities with Yorta Yorta resulted in planning and delivery of important on-ground works in Barmah Forest.

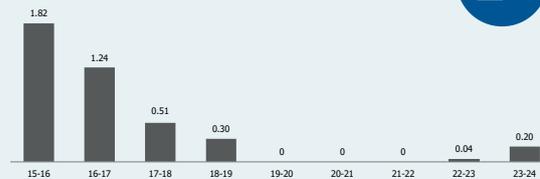
There were several successful community and angler-supported planting and instream habitat enhancement events in Hughes Creek and Howqua River.

There was continued strong community participation in the Shepparton-Mooroopna RiverConnect program.



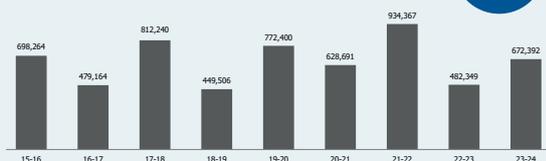
**RIPARIAN LAND FENCED:
146 HA**

Grazing is now well managed beside long lengths of rivers and streams through fencing from ongoing and opportunistic fund sources, and through changes in tenure. Significant lengths remain to be protected and improved, and maintenance of previous efforts is an increasing priority.



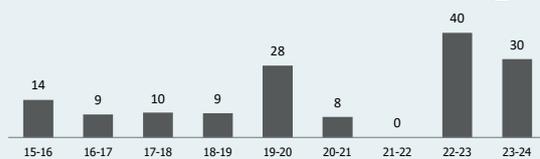
**RIVER & STREAM BED AND BANK PROTECTION ACTIONS:
200 M**

Hard engineering approaches are used less now, with a preference for native vegetation. In the absence of significant investment, such as through flood recovery programs, recent trends are expected to continue.



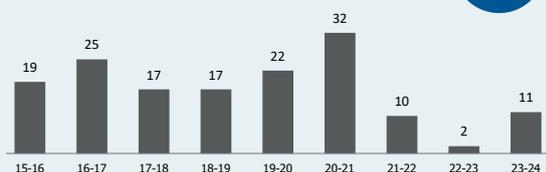
**ENVIRONMENTAL WATER USE:
672,292 ML**

Annual environmental water use is influenced by seasonal conditions and environmental water availability. See table page 116 for detailed breakdown of environmental water use in waterways.



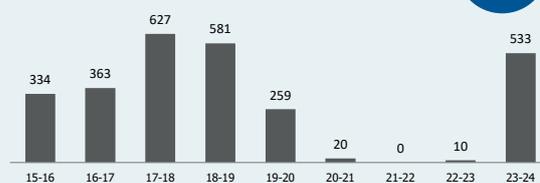
**AQUATIC WEEDS CONTROLLED:
30 KM**

Recent floods caused a proliferation of some aquatic weeds, so control was needed over more waterway reaches.



**OFF-STREAM WATERING:
11 TROUGH**

Earlier investment in off-streaming watering systems by many landholders is influencing current uptake levels.



**IN-STREAM HABITAT:
533 PIECES OF TIMBER**

Operating conditions for installing timber improved following the flood-impacted previous two years. There was also increased investment in restoring in-stream habitat affected by floods.

CASE STUDY



Waterways Kynmer Creek Regulator

Kynmer Creek is a small ephemeral distributary channel that branches off the River Murray in far eastern Barmah Forest and flows mostly along the Forest’s southern region.

The natural commence-to-flow threshold of the creek was altered by an earthen sill that restricted the entry of low flows from the Murray River, apparently constructed in the 1970s to reduce summer irrigation flows from entering the Creek. Until recently, management of flows into Kynmer Creek could not be controlled and fish movement was unable to be managed.

The Victorian Government funded the design and construction of a regulator to replace the earthen sill at the Creek’s mouth. River flows can now enter at a lower commence-to-flow threshold and unseasonal flows can also be prevented from entering the Creek by closing the regulator gate back to the level that it had been prior to removal of the sill.

The flows will now better reflect a more natural flow regime, with more flows in winter-spring and reduced unseasonal summer-autumn flows. The ephemeral nature of Kynmer Creek will be retained, although there will be an increase in winter-spring flows at lower river levels.

The commence-to-flow threshold for the Creek has been lowered from a daily River Murray flow downstream of Yarrawonga of 12,500 megalitres to 7,500 megalitres.

The creek bed is highly variable, providing numerous drought refuge pools. The low level of the regulator gates will be readily drowned-out at flows higher than the previous commence-to-flow level, enabling fish to continue to migrate as they previously did.

Importantly, the more natural flow regime created improves riparian and wetland habitat for turtles and native fish and helps achieve Barmah Forest’s ecological objectives under The Living Murray program.

Newly constructed regulator at Kynmer Creek in far eastern Barmah National Park:



Closed position



Open position

Photos: Keith Ward, Goulburn Broken CMA

Floodplain management investment area overview and delivery highlights 2023-24

The Goulburn Broken CMA has a number of statutory obligations with respect to floodplain management and waterway health, including:

- Responding to planning referrals from councils and other authorities
- Providing flood advice to individuals, developers and others looking to understand flood risk
- Issuing Works on Waterways permits to undertake works or activities on the waterways
- Working with councils to progress planning scheme amendments and include the latest flood information in planning schemes
- Assisting councils via undertaking flood studies and floodplain management plans across the catchment

The Goulburn Broken CMA responded to 857 referrals and 512 requests for flood advice, with an average response of 16.3 days. Responses to 97 works on waterways permit applications were also completed.

The Goulburn Broken CMA, in conjunction with Benalla, Greater Shepparton, Mitchell, Moira, Murrindindi and Strathbogie Shire Councils, continued to maintain the Goulburn Broken Community Flood Intelligence Portal which enabled 20,710 individuals to access flood risk information and download 5,540 property reports across 2023-24.

The Goulburn Broken CMA supported local councils to complete Goulburn Broken Regional Floodplain Management Strategy actions, including:

- Winton Flood Scoping Study
- Katandra West Flood Scoping Study
- Alexandra Flood Scoping Study
- Tallygaroopna Flood Scoping Study

The Goulburn Broken CMA continued to assist councils in progressing other studies, with funding secured to undertake a further seven studies over the next 12 months.

In January 2024, the floodplain team supported the Victoria SES in responding to the floods, firstly along the Yea River and Boundary Creek at Yea, and then as the flood progressed down the Goulburn River to Shepparton. Significant flooding (in the order of a 1 in 200 AEP flood event) was recorded in Yea, with moderate flooding in Seymour and Murchison and minor flooding in Shepparton.

The 2022 and 2024 floods tested flood study outputs and planning decisions, triggered numerous reviews, and increased the government focus on flooding, including the parliamentary inquiry that continued into 2023-24.





Floodplain Goulburn Broken community flood portal

The Victorian Government's 2016 Victorian Floodplain Management Strategy and the Goulburn Broken Regional Floodplain Management Strategy 2018-2028 highlight the importance of sharing flood information to make communities more flood resilient.

The Goulburn Broken Flood Intelligence Portal for all stakeholders was initiated as a collaboration between Benalla Rural City, Greater Shepparton City, Mitchell Shire, Moira Shire, Murrindindi Shire, Strathbogie Shire councils and the Goulburn Broken CMA.

The portal was developed to be fit-for-purpose for communities. Ease of access provides interactive navigation across any geographic area by stream gauge heights, design and historical floods. The portal is searchable, with the ability to create an individual property's flood risk report to inform land-use, building, insurance, and flood preparedness. The images below are from a typical report.

Issues experienced during the high demand period of the 2022 flood event prompted several improvements to portal performance. These improvements were tested during the January 2024 flood event, with the portal staying active throughout to enable communities in Yea, Seymour, Murchison and Shepparton to understand potential impacts and make informed decisions.

Indicative map of extent and depth of 1 in 100 Annual Exceedance Probability (AEP)



Flood mapping at a property scale example

AEP	Water Level Min (m AHD)	Water Level Max (m AHD)	Water Depth Min (m)	Water Depth Max (m)	Max Velocity (m/s)	Max Hazard
1 in 5	-	-	-	-		
1 in 10	-	-	-	-		
1 in 20	112.17	112.17	-	-		
1 in 50	112.63	112.66	0.25	1.05	0.35	H3
1 in 100	112.82	112.85	0.44	1.25	0.45	H4
1 in 500	113.11	113.14	0.73	1.53	0.61	H4
1 in 100 Climate Change	112.95	112.99	0.58	1.38	0.54	H4

Flood risk intelligence for a dwelling example

Scenario	Gauge Level: Goulburn River @ Shepparton (m)	AEP	Water Level ⁽¹⁾ (m AHD)	Water Depth over floor ⁽¹⁾ (m)
Goulburn Dominant	9.5	-	-	-
	10.2	-	-	-
	10.7	-	-	-
	10.9	-	-	-
	11.1	1 in 5	-	-
	11.3	1 in 10	-	-
	11.7	1 in 20	112.36	-0.12
	12.1	1 in 50	112.77	0.29
	12.2	1 in 100	112.84	0.36
12.3	1 in 100 CC	112.99	0.51	
12.5	1 in 500	113.14	0.66	

Sustainable Irrigation Program overview and delivery highlights 2023-24

The Sustainable Irrigation Program (SIP) is an integrated place-based program which implements the Shepparton Irrigation Region Land and Water Management Plan (SIRLWMP). Whilst the water theme is a key focus for the program and the plan, the other themes of community, land and biodiversity are essential elements for achieving successful outcomes.

Over more than three decades, the Sustainable Irrigation Region (SIR) community and partners have responded to challenges, created opportunities, and contributed more than its share to the broader Murray-Darling Basin Plan objectives. The community has pioneered approaches to salinity management, water quality improvement, water sharing for all uses, biodiversity protection across the landscape and building genuine partnerships.

SIRLWMP initiatives are helping make the most of the SIR's natural advantages and proximity to markets. In 2020-21, the total value of agricultural commodities in the Shepparton region was \$2.23 billion (12.7 per cent of Victoria) (ABARES online dashboard).

A significant achievement by the regional community and partners for 2023 and 2024 was the renewal of the SIRLWMP for a further 30 years to 2050. New directions include: a focus on changing communities and ways of connecting; increasing social, economic

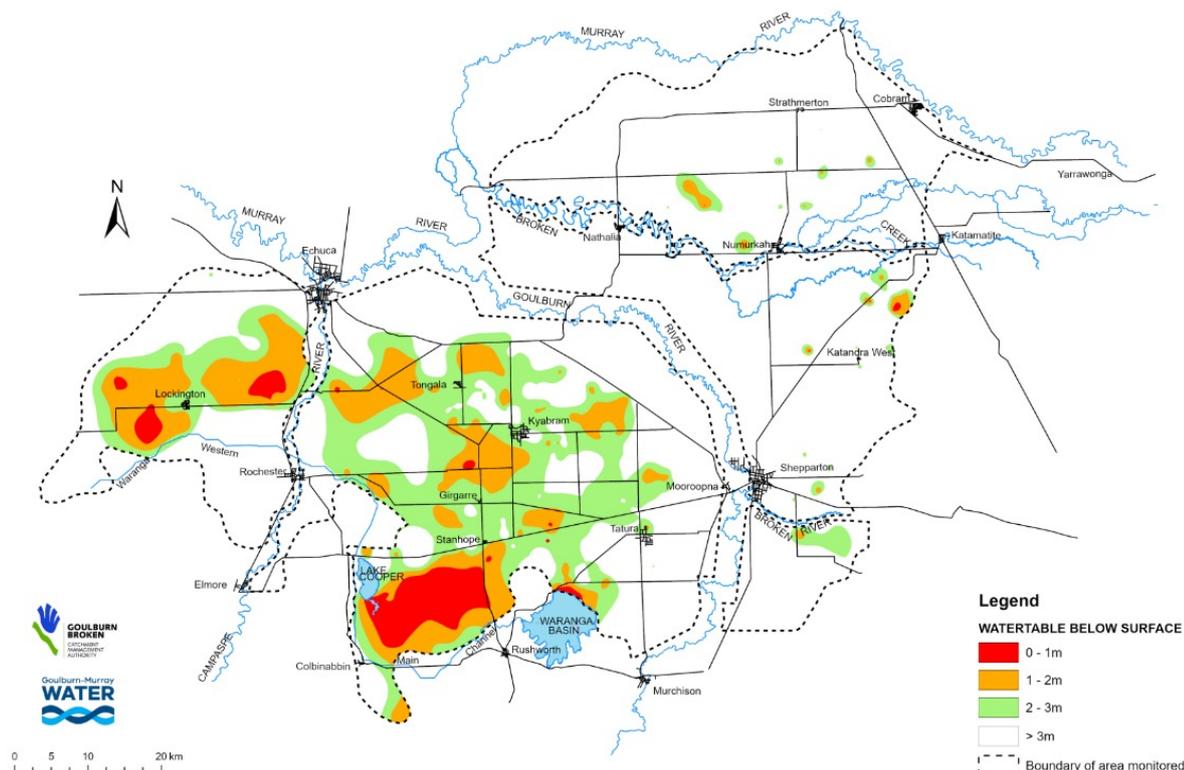
and environmental adaptability of farms; responding to the challenges of water availability; restoring ecological functions across the landscape and building biodiversity resilience in the face of climate change; accessing opportunities in the carbon and energy space; and improving drainage of all SIR catchments.

Community input to the plan renewal confirms that farmers and rural communities continually grapple with questions around how to adapt and thrive in the face of rapid changes, including a future with uncertain water availability. Continued government incentives and extension services are still needed to help farmers and the community to adapt or transform their practices. The draft SIRLWMP 2050 was downloaded 180 times and 100 comments were received as part of the community engagement process (see case study page 57).

The Whole Farm Plan (WFP) program review included a survey of 100 SIR landholders who had participated in the WFP incentive scheme. Survey responses included landholder views on preparing their individual WFPs and the planning process and farm development works that followed WFP completion. Interest in WFP incentives remained high in 2023-24, with 57 WFPs completed and 31 new applications.

The August 2023 watertable map (below) showed an elevated spike in groundwater levels due to the wet spring and early summer of late 2022. Salinity threats across the region are becoming highly reflective of the variable climate.

FIGURE 6: SHEPPARTON IRRIGATION REGION WATERTABLE CONTOURS AUGUST 2023



Renewed drainage, focusing on Drainage Course Declaration (DCD) and the associated obstruction removal works program, had significant achievements. Obstructions were removed at key outfall sites and the major highway upgrade in the Murray Valley West DCD. The three outfall sites to Goose Swamp were funded through the SIP Drainage Flood Recovery Program to ensure key natural drainage lines had outfall for future rain events.

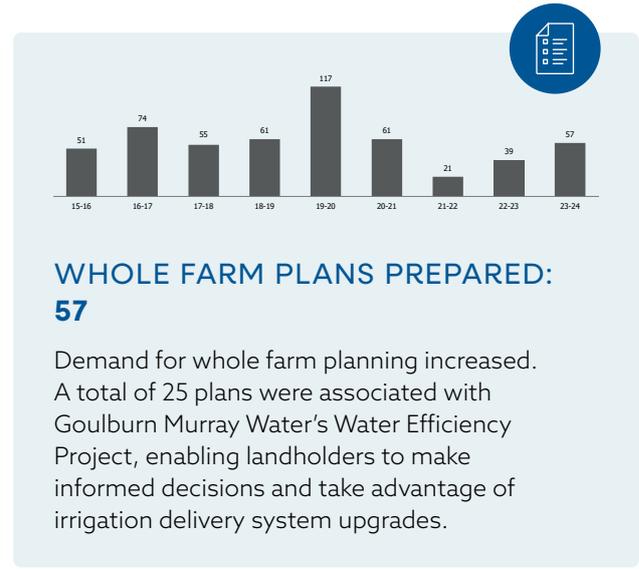
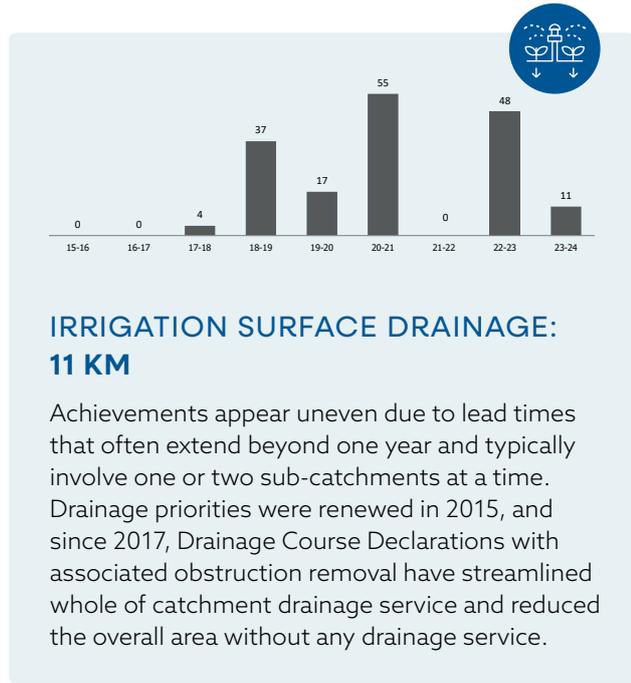
The Girgarre Evaporation Basin options study identified the preferred option of retaining the site as aquatic habitat, with a focus on environmental values and the community partnership. Engagement with stakeholders commenced and an implementation plan was prepared.

The Regulated Diversions of Northern Victoria Land and Water Use Mapping project was completed. It spatially mapped the primary land use and water use associated with GMW surface water regulated diversion customers for the 2022-23 irrigation season. The project findings contribute to understanding how the region (including Goulburn Broken, North Central and North East CMA areas) is changing and adapting to water availability challenges.

The SIP has also participated in the Broken River Regulated System operation and review to consider reconfiguring the Broken Irrigation System.

The Agricultural Redevelopment Coordinator (ARC) provided input into the GMID Drainage Management Strategy Coordination Group, particularly in relation to emerging industries and their demands and expectations for a higher level of drainage service. The ARC also liaised with local government planning and environment staff, explaining both the role of the ARC and of whole farm planning in agricultural development.

SIP staff assisted both the Rumbalara Aboriginal Cooperative and Njernda Aboriginal Corporation in implementing their Farm Business Plan through the Follow the Flowers Project, in conjunction with the Outback Academy. Overall, Indigenous participation in agriculture and natural resource management programs has increased through such partnerships.





Sustainable Irrigation Region Flood recovery

As part of the Victorian Government's recovery effort following the 2022 spring flood events, the Goulburn Broken CMA received \$2.19m of flood recovery funds for drainage and salinity works.

The funds were to be used to repair and improve drainage issues that had been made worse by heavy rain and flooding in the Shepparton Irrigation Region.

After consultation with local communities and individual landowners, eight sites of high importance were identified.

They included three sites in the Guilfus Congupna catchment, three sites in the Murray Valley West catchment and one each in the Upper Deakin and Tallygaroopna catchments.

The work involved the removal of obstructions to restore natural drainage lines and help avoid waterlogged paddocks.

The Goulburn Broken CMA enlisted Goulburn Murray Water crews to carry out the work after thorough engagement with Yorta Yorta cultural assessment teams, which were often on-site to observe the progress.

The works were completed on time and within budget and were roundly met with gratitude and relief from landowners, many of whom had faced serious hardship due to insufficient drainage.

According to one landowner in the Guilfus Congupna catchment, Tony Farrell, removing the obstruction on his property was a win for surrounding landowners.

"It just makes sense to restore natural drainage lines. It's been proven in other catchments to be the most effective way to drain flood-affected areas," Mr Farrell said.

He said he would like to see the Drainage Course Declaration program extended throughout the Shepparton Irrigation Region.

"It's peace of mind for farmers that waterlogged paddocks is one thing we won't have to worry about."

Before



After obstruction removal



Eamon Reeves (GB CMA), Lew Humphreys (GMW) and Tony Farrell (landowner)





Land

Working with partners, Goulburn Broken CMA helps landholders meet long-term goals for soil health, including the capacity to store carbon, hold water, and be productive. These long-term goals are addressed by increasing soil organic matter and addressing soil acidity, fertility, erosion and salinity.

Ground cover and soil organic carbon are key to making the most use of rain when it falls and create healthier, more resilient soils for sustainable management. To protect soils, the amount of ground cover needed varies considerably with topography, soil type, rainfall and land use, however, seasonal conditions have a significant impact on achievable ground cover. In any case, good grazing and crop management are required to maintain ground cover (see annual exposed soil changes in bar chart page 117).

The Victorian Government invests in 'land' through programs such as Landcare, the Good Neighbour Program, Local Government Roadside Weeds Program, the Shepparton Irrigation Region Land and Water Management Plan, Our Catchments, Our Communities, and the Goulburn Broken CMA Waterways program.

In 2023-24, funding for sustainable agriculture-based (land) activities was reduced by 75 per cent following completion of the Regional Land Partnerships funding and while the Australian Government's Natural Heritage Trust Climate Smart Agriculture Program funding process was being determined (see table page 55).

As per previous years, there is no dedicated funding for many aspects of land, such as soil conservation works or treatment of soil acidity, however Goulburn Broken CMA influences land outcomes through investment in project activities such as grazing training to manage ground cover, revegetation for biodiversity with complementary erosion gully protection, healthy dams, carbon calculators, whole farm planning, soil carbon and soil fertility training, being a referral authority for floodplain management, and participation in multi-stakeholder forums.

Goulburn Broken CMA weed control works enhance the natural values of remnant vegetation and support revegetation efforts. Weed control data in this report includes Goulburn Broken CMA's programs and not stakeholder activities (see weed bar chart below).

The 2022 and 2024 floods increased invasive plant extent in some areas. Catchment-wide invasive plant and animal management predominantly focused on new and emerging species and complementing community activity.

Land delivery highlights 2023-24

Land action delivery was above expectations, although budget reductions in the non-irrigation region reduced overall expectations and achievement.

High participation by industry in activities that demonstrate NRM on farms suggests that farmers recognise the nexus between ecosystem services and primary production, prompting the need for further support of natural capital on farms. The Goulburn Broken CMA supported landholders to be involved in the Australian Government's Agriculture Biodiversity Stewardship Program Carbon and Biodiversity Pilot in terms of species selection and revegetation efforts, aiming to increase on-farm biodiversity and engagement in the carbon market. Fourteen landholders in the Goulburn Broken catchment were supported to register their projects with the Clean Energy Regulator as part of this trial.

Through Australian Government Natural Heritage Trust funding, the Goulburn Broken CMA's Sustainable Agriculture Facilitator was appointed in early 2024 to support three agricultural outcomes:

- Adoption of practices by the agricultural sector to reduce emissions and build resilience to climate change
- Supporting the sector to harness carbon and biodiversity incentives and implement sustainability frameworks
- Supporting farmers to drive agricultural growth while adopting sustainable natural resource management practices that protect and conserve natural capital and biodiversity.

Through Australian Government Future Drought Fund funding, the Victorian Government engaged the Goulburn Broken CMA to coordinate implementation of the Goulburn Drought Resilience Plan. A regional partner committee was reconvened to work together, implement actions and garner further funding. Actions will be delivered in 2024-25.

A 'Soil Acidity Summary', a 'Soil Organic Carbon summary' and a 'Goal Attainment Practice Change Report' were published, based on monitoring data collated between 2018-2023 via the Australian Government's 'From the Ground Up' project. Soils sampled in each social-ecological system reflected expected trends, as governed by rainfall zone and soil type, with soils in the Upland Slopes and Commuting Hills having a higher portion of results below pH 4.8 (CaCl₂). The summaries indicated a very positive shift in knowledge, awareness and skills of landholders involved in the project, with most participants expecting to implement changes in their management. Additionally, a survey revealed a significant change in capacity and readiness to adopt practices to manage and maintain soil acidity. The Soil Organic Carbon (SOC) report provides a 2023 snapshot of SOC levels across the catchment, and survey data from farmers that illustrate practice change because of participation in the project.

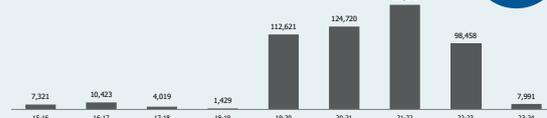
From this data, we can estimate the number of farmers and area they manage that have improved management practices to positively influence SOC. The project identified a baseline level for SOC of 2.7 per cent, higher than many cropped soils can achieve under existing management.

In the Goulburn Broken Regional Catchment Strategy (2021), SOC levels are deemed 'OK' when above 2 per cent, and where possible, increasing. However, this is indicative only as it does not capture land use or the spatial or temporal variability that influences soil organic carbon levels. Further work will continue to build on this dataset into 2024-25.

The Victorian Government funds the Goulburn Broken CMA and other CMAs to participate in the Carbon Farming Outreach Program, which aims to increase regional capacity in carbon farming, including training and extension activities. Initial training of staff was undertaken in 2023-24, with delivery in 2024-25.

The 2021-22 irrigation season GMID Land and Water Use Mapping and Farm Irrigation Surveys were completed in 2023-24, indicating land use change is continuing across the catchment (refer to case study over page).

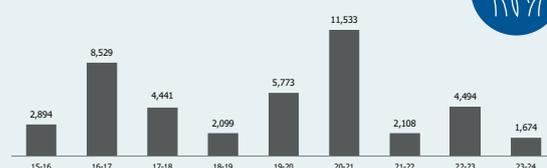
See further delivery highlights related to the 'land' theme under the Sustainable Irrigation Program section on page 44.



PEST ANIMAL CONTROL: 7,991 HA

Decline in achievement reflects funding.

From 2021-22, Victorian Government reporting split pest animal control into 'herbivore' and 'predator' animal control. For this graph and continuity of data, these have been combined.



WEEDS TREATED: 1,674 HA

Weed control is a focus for the Victorian and Australian Governments to improve habitat.



Land

Irrigation land and water use mapping

The Goulburn Murray Irrigation District (GMID) is a major irrigation system in Victoria, stretching from Swan Hill to Yarrawonga, including Shepparton and Echuca. The GMID supports a range of agricultural industries such as dairy, cropping, horticulture and grazing.

Land and water use in the GMID is continuing to change, according to the latest data collected in a series of spatial mapping and irrigation surveys. The 2021-22 irrigation season GMID Land and Water Use Mapping and Farm Irrigation Surveys (completed after the irrigation season's closure) were compiled as part of the Regional Irrigated Land and Water Use Mapping Program.

The results revealed the dairy industry accounted for 45 per cent of water use, compared with the next biggest consumer, cropping with 28 per cent. The collated data provided a deeper understanding of how the irrigation community responded to changing pressures such as seasonal conditions and water availability and provides an important record of irrigators' views on how land and water use is changing across the region.

The findings are used to develop projects which benefit the irrigation community and will be used to inform the sustainable irrigation program, extension services, regional development and land and water policy objectives.

Results showed an increase in the willingness of landowners to manage environmental issues on their farm, with 86 per cent of farmers indicating interest in fencing remnant vegetation, creating corridors and protecting dams, creeks, wetlands and waterways. This figure steadily increases each irrigation season, which highlights that irrigators place a high value on a healthy environment.

The findings will be added to a data dashboard developed by the Department of Environment, Energy and Climate Action (DEECA). The dashboard enables the public to view land use at varying scales and by industry types, dating back to the 2015-16 irrigation season.

The project was undertaken in partnership between the Goulburn Broken CMA, Agriculture Victoria, Goulburn-Murray Water, DEECA, North Central CMA and Murray Dairy.

Dairy accounted for 45 per cent of water use across GMID





Biodiversity

Biodiversity is the variety of all the living things and their interactions, including their genetic diversity and ecosystems of which they form a part. Biodiversity has direct benefits for people, such as cultural connections to Country, ecosystem services, such as water purification, productive soils, and pollination, and aesthetically pleasing landscapes in which to live and enjoy nature.

Biodiversity is integral to the functioning of all social-ecological systems and is therefore considered in all aspects of natural resource management. Many ecosystems, including plant and animal communities and species, are threatened with extinction, which is reflected in their National and State conservation status. The Goulburn Broken CMA aims to achieve resilient ecosystems, with efforts focused on increasing the extent and quality of habitat to create viable and adapting populations of all native species, including threatened species.

Since its inception in 1997, Goulburn Broken CMA has been delivering biodiversity benefits and continually refining its long-term strategic approach for biodiversity. The Goulburn Broken Catchment Biodiversity Strategy is under review.

The extent of native vegetation is an important indicator of biodiversity condition because it is a critical attribute of system function. Habitat quality and species' population viability are also important indicators but are much more difficult to measure.

The trend in change of native vegetation extent is significantly below target (see graph below). The amount of revegetation possible to increase extent on private land is restricted by current funding and not by the desire of communities or landholders to revegetate.

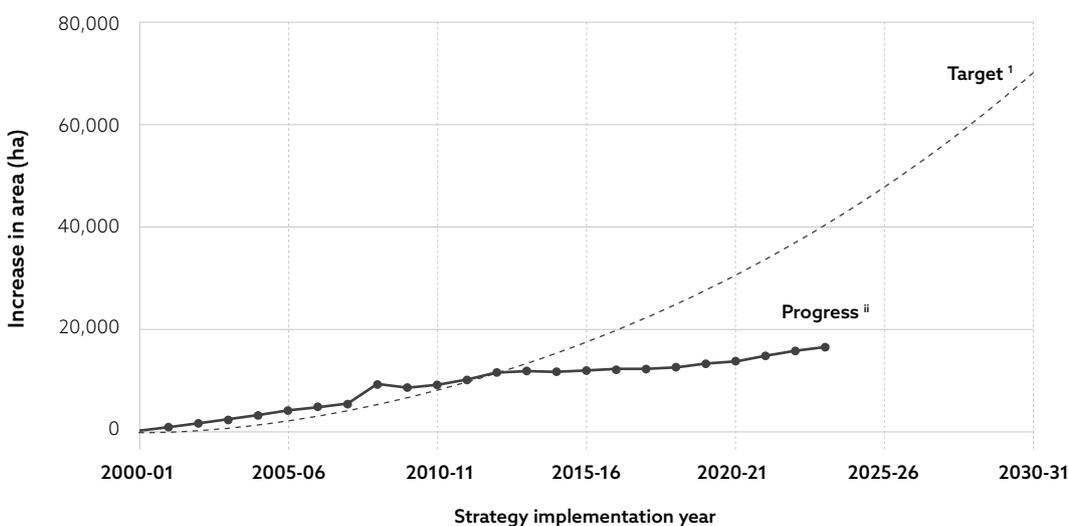
Revegetation and stock control have improved 0.7 per cent (10,755 hectares) of the Catchment's private land native vegetation in the past 10 years. After accounting for losses during this time, native vegetation extent has increased by the order of 0.3 per cent (4,531 hectares), which is not a sufficient scale for all native species to survive.

Biodiversity delivery highlights 2023-24

Biodiversity actions were delivered in line with expectations.

Goulburn Broken CMA continues to be a representative or to coordinate a range of biodiversity forums such as: CMA Biodiversity Managers Forum, Warby Ovens National Park Advisory Committee, Goulburn Murray Climate Alliance, Goulburn Broken Indigenous Seedbank Steering Committee, Mountain Pygmy-possum Statewide Recovery Team, a range of Communities of Practice, and the Goulburn Broken Local Government Biodiversity Reference Group.

FIGURE 7: PROGRESS TOWARDS NATIVE VEGETATION EXTENT TARGET GRAPH, INCREASE IN AREA (HA)



i Resource condition target (revised 2009): Increase the extent of native vegetation in fragmented landscapes by 70,000 hectares by 2030 to restore threatened Ecological Vegetation Classes and to improve landscape connectivity.

ii Several assumptions used to measure progress are documented on the Goulburn Broken CMA's portal.

The Goulburn Broken CMA is implementing the 'Year of the Wing' in 2024 to increase community awareness and engagement about the value of threatened species. The Swift Parrot was the species of the month for June 2024 (see case study below).

The Victorian Government Our Catchment Our Communities Program funded the last of the four-year Taking Care of Country project in 2023-24. The project resulted in significant onground outcomes through landholder agreements, onground works by Traditional Owners, and extension events (see case study page 56).

In 2023-24, 151 hectares of remnants on private land were permanently protected by Trust for Nature through conservation covenants.

REGIONAL LAND PARTNERSHIPS

Five years of Regional Land Partnerships funding has been targeted at a range of threatened species and communities, including Mountain Pygmy Possum, Barmah Ramsar, Grey Box Grassy Woodlands and Derived Grasslands, and Buxton Silver Gum. Highlights from the five years are described below.

University of Melbourne presented at the Ecological Society of Australia conference on the challenges in measuring progress in recovery of threatened ecological communities, based on the State and Transition Surveys undertaken as part of the Grey Box Linking Landscapes project. This project also delivered 2,579 hectares of improved public and private land management (e.g. revegetation, pest plant and animal control, fencing) across the Grey Box Grassy Woodlands and Derived Native Grasslands Community through strong partnerships.

With ecologist Dean Heinze, the size and genetic health of the Mount Buller Mountain Pygmy-possum population was monitored twice for the year. Building on a continuous dataset dating back to 1996, monitoring helped understanding the trajectory of the population and how it responds to intervention. The Mt Buller population had declined to below 50, and over 150 were counted in 2023. Goulburn Broken CMA continues to be part of the Statewide Recovery Team, including looking for alternative funding to continue this critical work.

As part of the Barmah Ramsar project, fox activity reduced by 47 per cent, while juvenile turtle recruitment varied significantly between turtle species and monitoring years.

Over 4 hectares of the endangered Buxton Silver Gum were protected and enhanced, with 959 seedlings collected from isolated populations. This project helped with understanding the population's trajectory, key threats, collection and propagation of critical seed, and building relationships with land managers for future survival of this species.

GOULBURN BROKEN CMA AS AUSTRALIAN GOVERNMENT'S REGIONAL DELIVERY PARTNER

Goulburn Broken CMA was the Australian Government's Regional Delivery Partner, which opened opportunities for the Australian Government to directly engage with and invest in projects.

Landscape Legacies (Grey Box Grassy Woodlands and Derived Native Grasslands Community)

Year 1 delivery: 362 hectares of weed control, 23 days of seed collection, 20 flora surveys, 5 hectares of revegetation and two engagement events.

Protecting the Barmah Ramsar cultural landscape

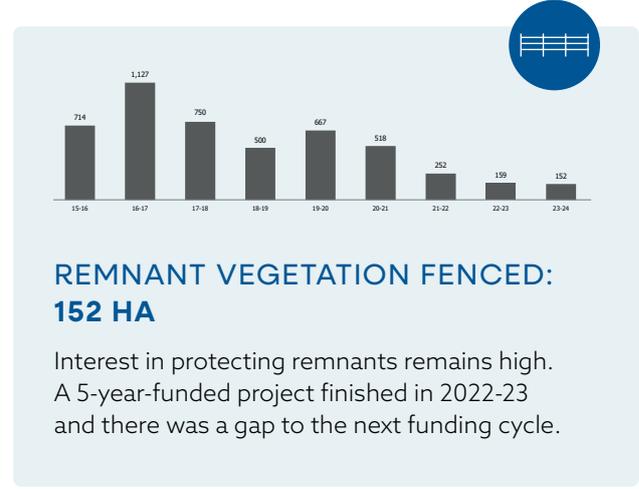
Year 1 delivery: 333 hectares of weed control, 28 pest animal surveys, 20 weed surveys, 7,271 hectares of pest animal management and 4 fauna surveys.

Sustainable Agriculture Facilitator Role

See Land theme section page 47.

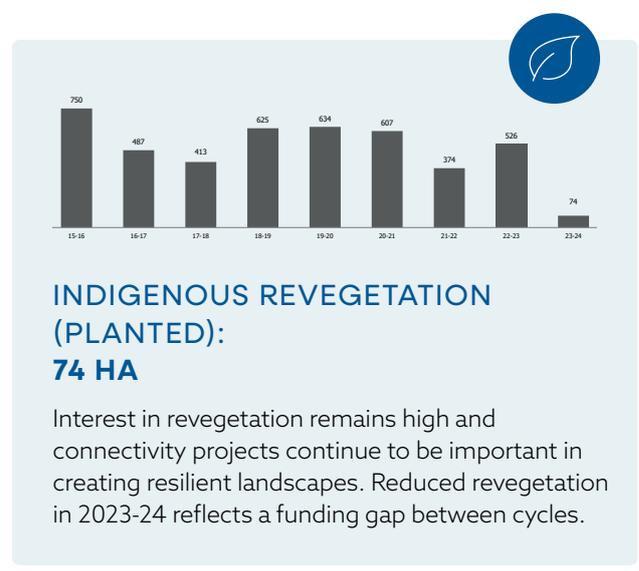
Biodiversity and agricultural natural capital preparedness and emergency response plan

This Plan improves integration of biodiversity and agricultural natural capital assets in emergency planning, response and recovery.



REMNANT VEGETATION FENCED: 152 HA

Interest in protecting remnants remains high. A 5-year-funded project finished in 2022-23 and there was a gap to the next funding cycle.



INDIGENOUS REVEGETATION (PLANTED): 74 HA

Interest in revegetation remains high and connectivity projects continue to be important in creating resilient landscapes. Reduced revegetation in 2023-24 reflects a funding gap between cycles.



Biodiversity The Swift Parrot Pantry

For the first time in 2023, the Swift Parrot was named Australian Bird of the Year. With fewer than 750 birds left in the wild, this National acknowledgement represented an important opportunity to draw attention to its plight.

The Swift Parrot is one of Australia's most beautiful parrots but is on a trajectory to extinction if not enough is done to save it. It is listed as Critically Endangered under the Commonwealth Environment Protection and Biodiversity Conservation Act 1999.

One of only three species of migratory parrot, Swift Parrots choose the cooler months to make the journey from their summer breeding grounds in southern Tasmania to the forests of Victoria's Goulburn Broken catchment and beyond, in search of carbohydrate-rich nectar such as flowering gums and lerp and somewhere to rest.

The greatest threat facing the Swift Parrot is the loss and alteration of nesting and foraging habitat.

Their timing is aligned to the autumn and winter-flowering eucalypts producing their flowers full of nectar. Of the 800 to 900 or so species and sub-species of eucalyptus in Australia, the Goulburn Broken catchment has a mix of trees favoured by the Swift Parrot including grey box, white box, red box, red stringybark and yellow box. Greater protection of these mature species is critical, as revegetation will take a long time to mature to a point where they can provide high-value habitat and nectar.

Swift Parrots nest and breed in Tasmania during the summer. They require deep nesting hollows in large old trees, either in the trunk or inside the end of a branch and prefer natural nesting sites over artificial ones. This habitat can take up to 150 years to develop, which is time the Critically Endangered Swift Parrot does not have.



Swift Parrot (*Lathamus discolor*) Australian Bird of the Year 2023

Photo credit: Chris Tzaros

In 2023 the 'Swift Parrot Pantry' project achieved over 77 hectares of revegetation, extension events and monitoring. In 2024 the Goulburn Broken CMA celebrates birds and bats with the 'Year of the Wing' community awareness campaign, featuring the Swift Parrot as species of the month in June.

Goulburn Broken CMA and partners continue to engage with the community and deliver revegetation and enhancement works to improve habitat and nectar resources for Swift Parrots within their mainland range. These works include the establishment of two seed production areas or 'seed orchards' in 2023, to secure seed supply for future revegetation projects. Further funding is required to protect the habitat of this endangered parrot, as well as similar species such as the Superb Parrot.



Community

The future of Goulburn Broken catchment's environment depends on its people. The regional community typically invests \$1.50 for every dollar of government funding (see bar chart below). Influencing how others invest is therefore an important activity for the Goulburn Broken CMA.

Goulburn Broken CMA works in partnership with and alongside landholders, Traditional Owners, school children, community NRM groups, environmental groups, partner agencies, and individuals to deliver programs across the Catchment that protect and improve its natural assets.

Efforts to boost the Catchment's resilience can lead to increasingly productive landscapes, which will support the long-term viability of our communities in the face of constant change.

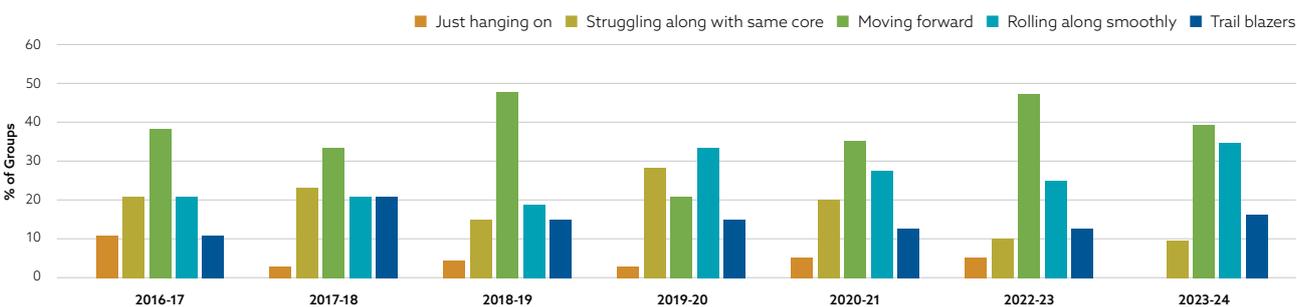
Goulburn Broken CMA continues to measure the health of partnerships annually, in line with the partnership agreement.

Engaging in statewide and national NRM forums such as Vic Catchments and NRM Regions Australia is an ongoing commitment for the Goulburn Broken CMA.

FIGURE 8: MAJOR CONTRIBUTIONS TO NATURAL RESOURCES MANAGEMENT, \$MILLION



FIGURE 9: LANDCARE GROUP HEALTH STATUS, % OF GROUPS



Community delivery highlights 2023-24

Community actions were delivered in line with expectations.

LANDCARE

The Victorian Government-funded Goulburn Broken Regional Landcare Coordinator continued to provide critical support to Community NRM groups, including Landcare. Ten Community NRM meetings with Facilitators and Network Chairs and Coordinators were hosted, highlighting issues and helping coordinate Landcare-specific works.

The Goulburn Broken Regional Landcare Coordinator was appointed chair of the Victorian Landcare team meeting, which involves DEECA staff and all Regional Landcare Coordinators across Victoria.

Over \$330,000 of grants for onground works and support were awarded to Community NRM groups as part of the Victorian Landcare 2023 24 round.

Catchment Landcare celebrations included a 'Celebration of Volunteers' at the Euroa Arboretum, with over 70 people in attendance.

Four CMAs shared insights on Landcare issues and opportunities at a Geelong workshop.

Community NRM groups continue to make significant contributions, with over 28,000 volunteer hours spent on NRM works, learning, communications, and administration. This excludes network chair meetings and conservation network facilitator meetings and their other work.

The annual group-health survey of Goulburn Broken Community NRM groups indicates group health is positive, with 35 per cent of groups 'rolling along smoothly' and 16 per cent 'trailblazing' (see chart below).

COMMUNITY NETWORKS

Eight networks worked across land and biodiversity projects, increasing capacity, delivering incentives to landholders, and engaging the community. Networks included Goulburn Murray Landcare Network, Longwood Plains Conservation Management Network, South West Goulburn Landcare, Gecko CLaN, Hughes Creek Catchment Collaborative, Up2Us Landcare Alliance, Strathbogrie Ranges Conservation Management Network and Upper Goulburn Landcare Network and other delivery partners, such as the Euroa Arboretum and Regent Honeyeater Inc.

RiverConnect, which promotes the Goulburn and Broken rivers as the heart and soul of the Shepparton-Mooroopna community, continued to be supported.

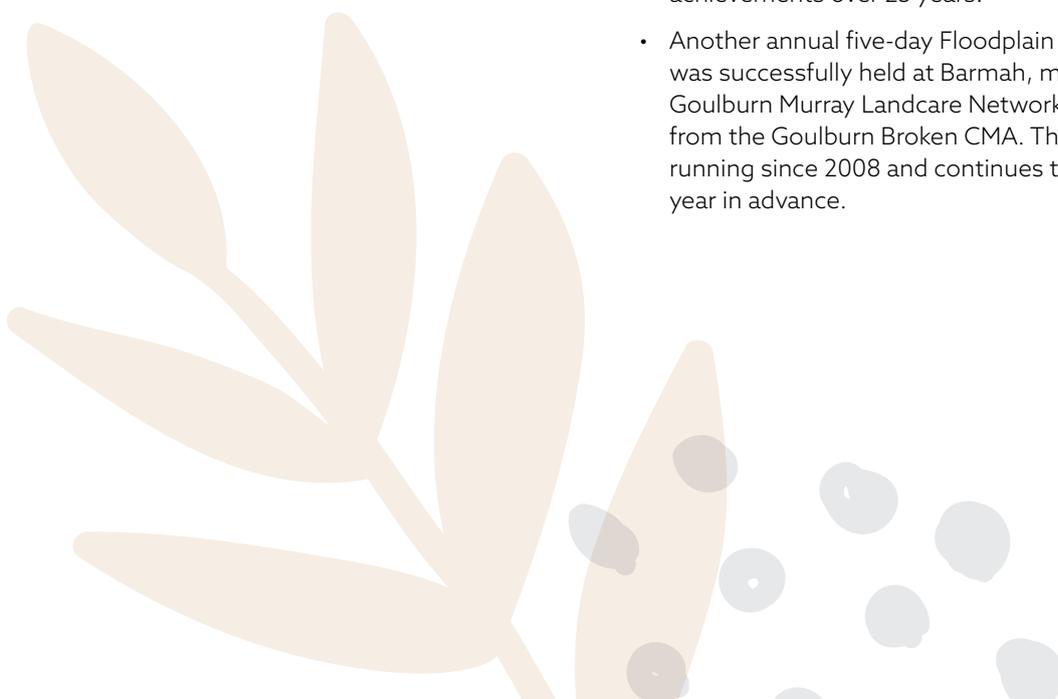
FISH

In partnership with landholders near Yea, 40 Southern Pygmy Perch and 1150 Southern Purple Spotted Gudgeon were released into private farm dams to establish surrogate populations of these small threatened native fish. Offspring of the fish will be used to help establish new wild populations in rivers and wetlands across the region and help safeguard the species against local extinction.

An additional 2000 Southern Pygmy Perch were released into Barmah Forest and 30 Freshwater Catfish were released into the lower Broken Creek.

AWARENESS AND INFORMATION

- More than 129,000 page views to the website in 2023-24.
- The flood homepage of the Goulburn Broken CMA website was instated for nine days in January, providing access to emergency flood information and resources such as the Goulburn Broken Community Flood portal, during flooding across the catchment.
- Continued increase in social media followers in the past year with Facebook at 4147 followers, up from 3769; Instagram 751 followers, up from 712; and LinkedIn 579 followers, up from 403.
- Video content on our social media channels was our most effective form of digital engagement with one post gaining more than 100,000 views and a reach of more than 243,000. Overall, there was a three-fold increase in our social media video reach this year.
- The fortnightly Landcare and Community Update e-newsletter, produced by the Regional Landcare Coordinator, was distributed to more than 1200 subscribers per edition.
- More than 20 media releases were distributed, with almost 100 per cent take up. A monthly column in the Country News provided community updates on Goulburn Broken CMA activities and events, reaching more than 44,000 households each edition.
- The catchment calendar continues to be extremely popular and is now in its sixteenth year. It is made possible through key funding from Moira Shire, supported by the Greater Shepparton City Council.
- Goulburn Broken CMA, as part of Victoria's 10 CMAs collectively known as Vic Catchments, won the Nature Positive category of the 35th National Banksia Sustainability Awards. The award celebrates achievements in conservation, habitat restoration and species protection and highlights contributions to safeguarding and promoting the richness of nature. The award submission focused on these CMA achievements over 25 years.
- Another annual five-day Floodplain Ecology Course was successfully held at Barmah, managed by the Goulburn Murray Landcare Network with support from the Goulburn Broken CMA. The course has been running since 2008 and continues to be booked out a year in advance.



Grants to community organisations from Victorian and Australian Governments

Community organisations received grants for activities like revegetating and regenerating native vegetation, controlling invasive plants and animals, supporting capacity building, and education and awareness. A summary of grants that the Goulburn Broken CMA paid to the community and partners through government funding programs is outlined in the table below.

TRADITIONAL OWNERS

Goulburn Broken CMA's long relationship with Yorta Yorta Nation Aboriginal Corporation (YYNAC) and Taungurung Land and Waters Council (TLaWC) continues to expand, supported by regulatory changes and government initiatives, such as the Taungurung Recognition and Settlement Agreement, and broader self-determination policies.

The Goulburn Broken CMA continues to partner with YYNAC and TLaWC to implement Country Plans, other Traditional Owner Strategies and the Goulburn Broken RCS.

A new Aboriginal Cultural Heritage Land Management Agreement was co-developed and executed between the Goulburn Broken CMA and TLaWC to ensure best practice cultural heritage management by the CMA on Taungurung Country.

In addition to ongoing project collaborations, quarterly consultation forums are held with Traditional Owners to co-plan, design and deliver projects to heal country and community. A renewal of the MOU with YYNAC has commenced and will resume with the new YYNAC CEO in 2024-25. A formal Partnership Agreement with TLaWC has not been progressed.

Traditional Owners are increasingly more involved in planning and project design, such as the Corop Wetland Complex, Reedy Lake, and Gemmill's Sandhills, and in providing cultural assessments and technical advice for Hybrid Drainage, Program River Health and other programs. Goulburn Broken CMA continues to support three pilot projects with TLaWC, including leading the development of a Seasonal Watering Proposal, the Corop Cultural Waterscape Program and the Waring (mid Goulburn River) Flagship Project.

Goulburn Broken CMA engages the two Registered Aboriginal Parties' environmental teams (TLaWC's Biik Cultural Land Management and YYNAC's Woka Walla crew) to deliver works through Victorian and Australian Government funding. Works undertaken this year include the Barmah Ramsar and Barmah Country projects, the Waring (mid Goulburn) Flagship project, Landscape Legacies (Grey Box Grassy Woodlands) project, Taking Care of Country project, and the Headwater Willows project.

All staff and Board members participated in cultural competency training and relevant staff had further field-based training on Taungurung Country. Yorta Yorta Elder Uncle Col Walker shared his wisdom at the annual staff workshop.

Goulburn Broken CMA commenced its third Reconciliation Action Plan and staff participated in local events throughout National Reconciliation Week and NAIDOC week. A documentary 'Still we Rise' was screened for staff, prompting discussion around First Nations' resilience.

Where culturally appropriate, Goulburn Broken CMA has worked in partnership with Traditional Owners to incorporate knowledge and language in forums and projects such as the development of publications.

TABLE 3: GRANTS TO COMMUNITY GROUPS AND OTHER ORGANISATIONS 2023-24

	NO. OF PROJECTS	AMOUNT PAID \$ (EX GST)
AUSTRALIAN GOVERNMENT		
Regional Land Partnerships Program	6	96,811
VICTORIAN GOVERNMENT		
Victorian Landcare Grants	64	444,486
Victorian Water Programs Investment Framework	13	649,478
Other	4	65,937
Total	87	1,256,712



Community Taking Care of Country

The Goulburn Broken CMA's Taking Care of Country was a 2021 to 2024 collaborative project with Traditional Owners, Parks Victoria, Euroa Arboretum, Goulburn Broken Seedbank, Landcare, and landholders. It delivered integrated catchment management on public and private land through the Victorian Government's Our Catchments Our Communities funding.

The long-term objective of Taking Care of Country was to increase native vegetation extent, quality, and connectivity to improve habitat for wildlife and ecological function on private and public land. The project involved increasing private landholder stewardship, Traditional Owner works on country, and monitoring and research for adaptive management.

Private landholder stewardship achievements were 8.7 kilometres of fencing, 347 hectares of revegetation, 362 hectares of weed control, 337 hectares of pest herbivore control, and 14 ten-year management agreements. With assistance from the Strathbogrie Ranges Conservation Management Network, 84 people attended 5 field days. A total of 14 publications promoting project activities and successes were also prepared.

The Goulburn Broken CMA engaged Traditional Owner businesses Biik Cultural Land Management (Taungurung Country) and Woka Walla (Yorta Yorta Country) to co-design projects.

This enabled prioritisation according to Taungurung Land and Waters Council and Yorta Yorta Nation Aboriginal Corporation Country Plans, resulting in onground works at Nagambie's Reedy Lake Wildlife Reserve (Taungurung) and Mooroopna Sandhills and Yielima Sandhills (Yorta Yorta). Biik Cultural Land Management and Woka Walla crews achieved 1004 hectares of woody weed control, over 2040 hectares of pest animal control, and 3 kilometres of fencing.

Biik Cultural Land Management completed 6 fauna assessments using camera traps to understand the presence of native and pest animal species and seasonal birds. Initial weed presence and the effect of weed control works were also assessed via 3 flora assessments, and 4 reports were published using data collected from the bird assessments and camera trap assessments.

A critical part of the success of this project was working alongside Taungurung Land and Waters Council and Yorta Yorta Nation Aboriginal Corporation to deliver key aspirations and objectives identified for healing and reading Country. The project helps to achieve the long-term outcomes for the Victorian Government's Our Catchments Our Communities initiative, including increased area of stewardship, increased Aboriginal self-determination, and more regional stakeholders who are connected, capable, empowered, and self-directed to act to improve catchment stewardship.



Private land Taking Care of Country revegetation through Our Catchments Our Communities 2023-24 funding



Integrated Catchment Management

Integrated catchment management (ICM) is the coordinated management of biodiversity and land and water resources based on rivers' water catchment areas. ICM involves decisions based on involvement of people and information from different backgrounds, organisations and disciplines.

Supported by mature partnerships with regional leaders and organisations, Victorian and Australian Government agencies and NRM scientists, the Goulburn Broken CMA and its predecessors have had a niche role in initiating and tackling emerging challenges since the late 1980s.

Integrated, strategic approaches, involving multiple key partners and other stakeholders, to salinity, water quality, biodiversity, and urban-community NRM have been pioneered in the Goulburn Broken catchment.

The partnership networks nurtured by the Goulburn Broken CMA have also been significant in building regional resilience, enabling rapid responses to various crises, from natural disaster employment programs to modernisation of the Goulburn Murray Irrigation District delivery system.

In addition to the overarching Regional Catchment Strategy (RCS), the Goulburn Broken CMA supports development and delivery of integrated sub-strategies for specific issues and social-ecological systems.

Integrated Catchment Management delivery highlights

Integrated catchment management actions were delivered in line with expectations.

The Shepparton Irrigation Region Land and Water Management Plan, a key integrated RCS sub-strategy, was renewed during the past two years.

In 2023-24, the Goulburn Broken CMA gathered further information from stakeholders via existing networks and regular forums about the RCS's water theme. This data is being used to help track progress via the Goulburn Broken CMA's website. Data on the RCS's medium-term indicators for the remaining theme of community is being collated.

Five of six innovative projects that received seed funding to implement and test new approaches to improving or monitoring catchment condition have been completed, with the final project (Finger on the Pulse) close to completion.

Two new pilot projects that started were establishment of 3 hectares of seed orchard at the Euroa Arboretum and delivery of a pollinator workshop by Puckawidgee Land Management.

The Goulburn Broken CMA funded Water Stewardship Asia Pacific (WSAP) to develop a network of Water Stewards in the catchment. This project engaged local councils, businesses, and stakeholders to address water challenges through workshops and assessments. WSAP facilitated five water roadmap workshops and produced a catchment analysis that provided a detailed review of water governance, balance, quality, and social and environmental conditions. This was a joint outcomes and opportunities workshop that assessed potential challenges for the catchment, shared opportunities, and explored additional ways to improve catchment health.

The Goulburn Broken CMA supports decision-making based on ecosystems as natural capital underpinning socio-ecological and economic benefits and long-term resilience. This approach, which the Goulburn Broken CMA investigated in-depth during the early 2000s with CSIRO and others, is developing momentum across the state.

Mechanisms that enable Traditional Owners to manage and co-manage the environment continued to be developed and the platform for significant improvements in approach is being firmly established (see case study page 56).

Integrated catchment management case study: 30-year-old plan renewed for another 30 years

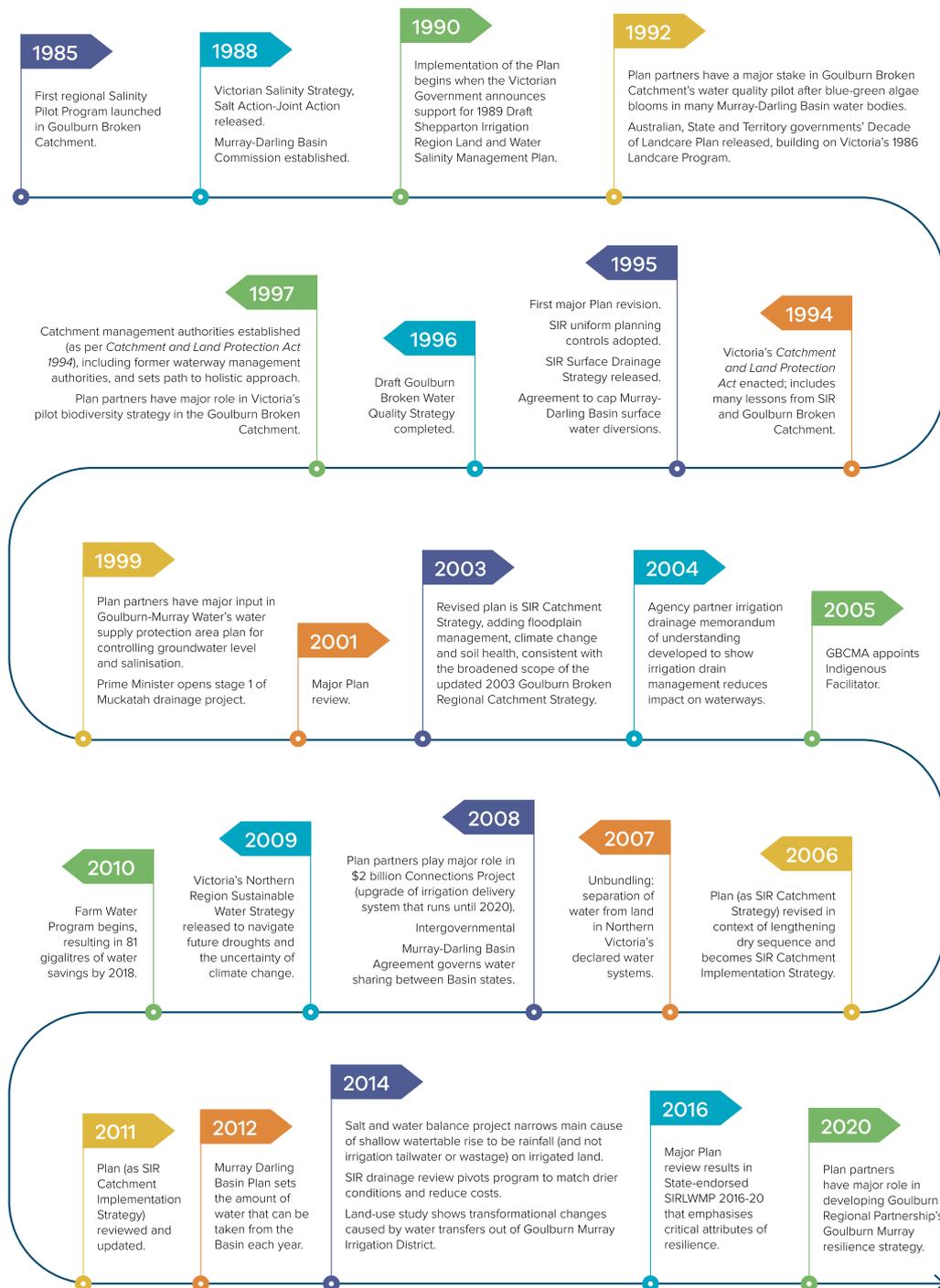
The Shepparton Irrigation Region Land and Water Management Plan (SIRLWMP) is Victoria's longest running community plan. It was developed in 1990 in response to serious threats from salinity and waterlogging and has since underpinned investment in the region's natural capital. Continuous collaborative implementation and update of the Plan has resulted in healthy landscapes, dynamic and diverse communities and profitable and sustainable agriculture.

This adaptive, enduring plan is a credit to its community members and government other partner personnel. It was renewed during 2023-24.

The SIRLWMP 2050 was developed with extensive stakeholder and community engagement over the past two years. The community-based Shepparton Irrigation Region People and Planning Integration Committee (SIRPPIC) oversees development, implementation and updated of the Plan. SIRPPIC includes representatives from several government agencies, community and industry organisations, including Goulburn Broken CMA, Goulburn Murray Landcare Network, Goulburn-Murray Water, North Central CMA, Murray Dairy, Agriculture Victoria and Department of Energy, Environment and Climate Action.

SIRPPIC helps community and agency partners link local action with broader needs and integrate solutions to multiple problems. The Committee plays a key role in streamlining the complexity of connections between whole farm plans, sub-catchment plans, the SIRLWMP, the Goulburn Broken and North Central Regional Catchment Strategies (RCS) and sub-strategies, the Murray-Darling Basin plan and various state and national frameworks.

FIGURE 10: TIMELINE OF THE FIRST 30 YEARS OF THE SHEPPARTON IRRIGATION REGION LAND AND WATER MANAGEMENT PLAN



Our Organisation

Goulburn Broken CMA Board

Members of the Goulburn Broken CMA Board of Directors are drawn from within the region and together have extensive experience and knowledge of land management, water resources management and the water industry, waterway management, environment or natural resources management, primary industry, strategic or business planning and financial management.

The Board governs and directs the Goulburn Broken CMA in line with its Board Charter.

Under the direction of the Board, Goulburn Broken CMA develops detailed environmental management strategies under the umbrella of the overarching Regional Catchment Strategy.



SARAH PARKER (CHAIR)

1 July 2023 – 30 June (Chair 1 October 2023 to 30 June 2024)

Sarah Parker holds a Masters in Agriculture and Rural Development and a Bachelor of Leisure Management.

She is a graduate of the Australian Institute of Company Directors, the National Farmers Federation Diversity in Agricultural Leadership Program and the Victorian Climate Smart Agriculture Fellowship Program.

Sarah brings extensive experience in executive and management roles related to agriculture, extension, research, community development and education. Since 2004, Sarah has been a partner in an irrigated dairy farm in Undera, located in the Goulburn Valley. She actively serves in various leadership roles, including founding member and secretary/treasurer of the Australian Dairy Collective, vice chair of the VFF Farm Business Committee and a member of the NFF Telecommunications and Social Policy Committee. Sarah is passionate about a sustainable future for agriculture and the environment. She enthusiastically encourages the next generation to become more involved.



HELEN REYNOLDS (CHAIR)

1 July 2023 – 30 September 2023

Helen has lived and worked in the Goulburn Broken catchment for more than 25 years. Over the past 20 years Helen and her partner Craig have built an innovative and productive broadacre irrigated cropping business at Congupna. Prior to that Helen worked in public and not-for-profit sector roles in agriculture, Landcare and land management. Helen holds an Honours degree in Science and is a Member of the Australian Institute of Company Directors. She is passionate about sustainable land and water management and nature conservation.



ADRIAN WESTON (DEPUTY CHAIR)

1 July 2023 – 30 June 2024

Adrian, who previously ran a dairy farm, owns and operates an irrigated prime lamb and cropping farm enterprise at Rushworth. He is also a Campaspe Shire councillor, representing the Waranga Ward.

Adrian has a long-standing interest in natural resource management and believes the greatest challenge facing the catchment community is balancing the demand for the increased productive use of land (soil) and water resources with protecting and improving the condition of the region's unique natural environment.

He says the key to building the catchment's environmental and social resilience relies on the willingness of business, industry and communities to embrace and adapt to change.



LEANNE MILLER AM

1 July 2023 – 30 June 2024

Leanne is a Dhulanyagen Ulupna woman of the Yorta Yorta people. She is an experienced director with a history of working in government, non-government and social organisations.

She is skilled in governance and leadership in non-profit organisations, corporate social responsibility, program evaluation, conflict resolution and culture change. Leanne is a Senior Atlantic Fellow for Social Equity and is Manager, First Peoples Workforce Development Team, Organisational Design and Strategic Management at RMIT University.

She has extensive experience advocating for and building opportunities with women in business including in environmental management and tourism.

Leanne is Chair of the Outback Academy Australia, a Victorian Women's Trust board member, a Victorian Women's Benevolent Trust – Dugdale Trust for Women and Girls trustee and member of Koorie Women Mean Business. She was the inaugural elected North East member of the First Peoples Assembly of Victoria (2019-2023).



LES MCLEAN

1 July 2023 – 30 June 2024

Les is an experienced board director and executive with a strong financial background as CFO with more than 20 years management and leadership experience in the Victorian water industry and health sector.

Les holds particular expertise in finance (FCPA), governance (GAICD), strategic planning, risk management and stakeholder engagement.

He was previously a board director of the Port Phillip and Westernport CMA and currently holds the position of Executive Officer of the Natural Resources Conservation League of Victoria and its associated environmental philanthropic trust.



AMANDA MCCLAREN

1 July 2023 – 30 June 2024

Amanda is passionate about regional development, community leadership, regenerative agriculture, youth and their education.

Amanda has a Masters of Teaching (secondary) and an Honours degree in Applied Science. Amanda is a graduate of the Australian Institute of Company Directors (GAICD) and the Australian Rural Leadership Program LARC Rivers to Plains.

As former chair of Regional Development Australia for the Hume Region and an emeritus mayor of Strathbogie Shire, Amanda values the role of agriculture and natural resource management within our Goulburn Broken Catchment.

Having lived on her farm at Graytown since 2005, Amanda and her husband Ian have built a small-scale poultry business supplying their pasture-raised chickens to discerning customers throughout Melbourne and regional Victoria.



JODIE SMITH

1 July 2023 – 30 June 2024

Jodie is a senior assessor for CPA Australia and previously worked as an accountant in public practice for the past 16 years. She holds qualifications in economics, accounting, agriculture and animal science, is a Fellow Certified Practising Accountant (FCPA) and is a graduate of the Australian Institute of Company Directors (GAICD).

Jodie maintains an affinity to rural communities, being a board director of Rochester and Elmore District Health Service for the past five years and is a part of an irrigated cropping farm with her partner Nathan, in the catchment area. Jodie has an interest in how we can better maintain our environment and the role that agriculture plays in ensuring our natural resources are maintained for future generations.



JOHN MERRITT

1 October 2023 to 30 June 2024

John has led large and complex government organisations for more than 20 years. He was chair of the WorkSafe Victoria board, the chief executive of VicRoads and the chief executive of the Environment Protection Authority. John was also the executive director of WorkSafe, the chief executive of the National Safety Council of Australia and held senior management roles in the Fletcher Challenge organisation.

Today, John is a non-executive director and an advisor and public speaker on leadership, culture and strategy. He is a non-executive director of the Transport Accident Commission, a member of the advisory councils for the Monash University Accident Research Centre and the Monash Sustainable Development Institute and a supporter of the St Kilda Football Club, as a member of the club's Audit, Risk and Compliance Committee and chair of the Danny Frawley Centre. He was a lead evaluator for Victoria's Biodiversity 2037 Strategy and conducted the independent review of SafeWork SA for the South Australian Government.



DAMIEN GERRANS

1 October 2023 to 30 June 2024

Damien was raised in the upper Goulburn catchment where his family farmed beef cattle.

He gained experience in environmental regulation and major project delivery before returning to the Goulburn Broken catchment in 2013. With his wife Jess and sons Arthur and Toby, he runs a farm at Lima East working to improve the ecological health of the property.

Recently Damien has worked in local government and Landcare. He also holds a degree in Environmental Engineering and a Masters in Sustainable Agriculture.



RON HARRIS

1 July 2023 – 30 September 2023

Ron is an agricultural scientist who is a farmer at Nagambie, supplying a branded grass-fed beef program. He has held executive roles in the Department of Agriculture covering agricultural service delivery, natural resource management, biosecurity and emergency response and recovery. Ron is currently chair of the Victorian Cattle Compensation Advisory Committee which recommends the expenditure of levy funds to the Minister for Agriculture. He is also chair of the Mid Goulburn branch of the Grasslands Society. He has lived in the Goulburn Broken catchment for more than 40 years.

TABLE 4: BOARD MEMBERS AND MEETING ATTENDANCE 2023-24

NAME	POSITION	TERM	ATTENDED	ELIGIBLE TO ATTEND
Sarah Parker	Chair ⁱ	1 July 2023 to 30 June 2024	9	9
Helen Reynolds	Chair	1 July 2023 to 30 September 2023	2	2
Adrian Weston	Deputy Chair	1 July 2023 to 30 June 2024	9	9
Leanne Miller		1 July 2023 to 30 June 2024	7	9
Les McLean		1 July 2023 to 30 June 2024	9	9
Amanda McClaren		1 July 2023 to 30 June 2024	7	9
Jodie Smith		1 July 2023 to 30 June 2024	8	9
Damien Gerrans		1 October 2023 to 30 June 2024	7	7
John Merritt		1 October 2023 to 30 June 2024	7	7
Ron Harris		1 July 2023 to 30 September 2023	2	2

i. Chair from 1 October 2023

Board Committees

The Goulburn Broken CMA has established an Audit Risk and Compliance Committee and a People Culture and Remuneration Committee. Both committees operate under the terms of their respective Charter.

AUDIT, RISK AND COMPLIANCE COMMITTEE

The responsibilities of the Audit, Risk and Compliance Committee are set out in Standing Direction 3.2.1.1. Its overarching function is to monitor and evaluate the adequacy and effectiveness of the corporate governance and risk management frameworks.

Members are appointed by the Board, usually for a three-year term, and are subject to the committee's Terms of Reference. Meetings are held quarterly and at any other time on request of a committee member or the internal or external auditor.

In 2023-24, the Committee met 5 times. Attendance of committee members is detailed in the table below.

TABLE 5: AUDIT, RISK AND COMPLIANCE COMMITTEE MEMBERSHIP AND MEETING ATTENDANCE 2023-24

NAME	POSITION	TERM	ATTENDED	ELIGIBLE TO ATTEND
Adrian Weston	Chair ⁱ Independent	1 July 2023 to 30 June 2024	5	5
Helen Reynolds (ex-officio)	Independent	1 July 2023 to 30 September 2023	2	2
Sarah Parker (ex-officio)	Independent	24 October 2023 to 30 June 2024	2	3
Les McLean	Independent	1 July 2023 to 30 June 2024	4	5
Jodie Smith	Chair ⁱⁱ Independent	1 July 2023 to 30 June 2024	5	5
Kerrie Howard	Independent external appointee	1 July 2023 to 30 June 2024	3	3

i. Chair to 23 October 2023

ii. Chair from 24 October 2023

PEOPLE, CULTURE AND REMUNERATION COMMITTEE

To assist the Board, the People, Culture and Remuneration Committee oversees the implementation of the Victorian Government's Remuneration Policy as it applies to the Goulburn Broken CMA CEO and any roles with a significant management responsibility. The Committee further oversees the compliance and renewal of the Goulburn Broken CMA Enterprise Agreement and review workplace and OHS performance.

In 2023-24, the Committee met 5 times. Attendance of committee members is detailed in the table below.

TABLE 6: PEOPLE, CULTURE AND REMUNERATION COMMITTEE MEMBERSHIP AND MEETING ATTENDANCE 2023-24

NAME	POSITION	TERM	ATTENDED	ELIGIBLE TO ATTEND
Ron Harris	Chair	1 July 2023 to 30 September 2023	2	2
Helen Reynolds (ex officio)		1 July 2023 to 30 September 2023	0	2
Leanne Miller		1 July 2023 to 30 June 2024	4	5
Amanda McClaren	Chair ⁱ	1 July 2023 to 30 June 2024	5	5
Sarah Parker (ex-officio)		1 October 2023 to 30 June 2024	5	5
Damien Gerrans		24 October 2023 to 30 June 2024	2	3
John Merritt		24 October 2023 to 30 June 2024	3	3

i. Chair from 24 October 2023

Executive Team for 2023-24

Chief Executive Officer

Chris Cumming

Corporate Program Manager

Eileen Curtis

Sustainable Landscapes Program Manager

Carl Walters

River & Wetland Health Program Manager

Mark Turner

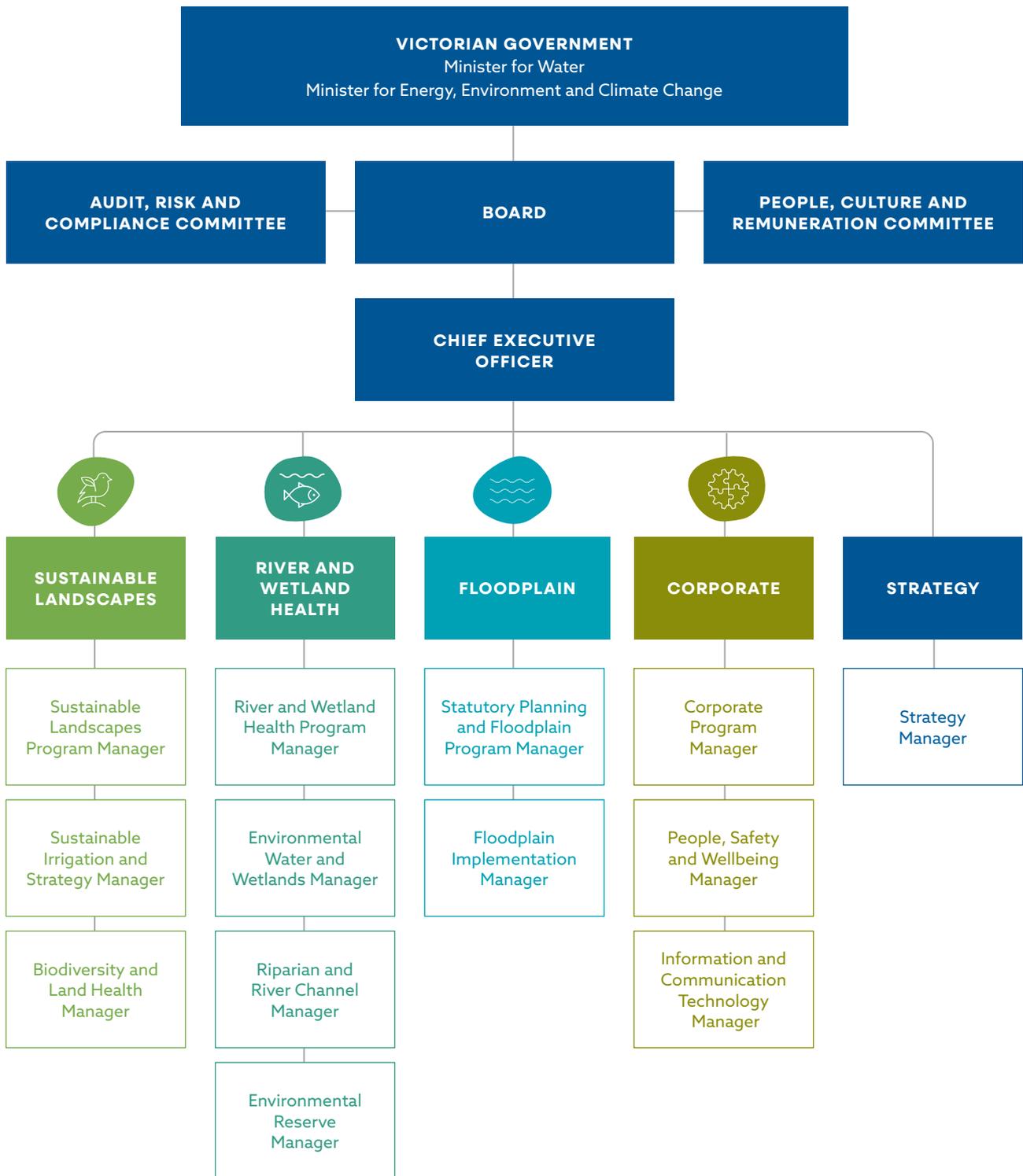
Statutory Planning and Floodplain Manager

Guy Tierney

Strategy and Engagement Manager

Vacant

Organisational Structure





Human Resources and Occupational Health & Safety

2023-24 Human Resources performance

Goulburn Broken CMA fosters a workforce that is committed to authentic leadership, industry leading expertise and nurturing growth, curiosity and respect for our colleagues, the community and the environment.

Our culture represents these values through the sustained commitment to developing and investing in our people and encouraging innovation and adaptability to respond to opportunities as they present. Goulburn Broken CMA continues to invest in providing a modern work environment and flexibility to provide a contemporary work experience for our workforce.

Goulburn Broken CMA demonstrates a holistic commitment to providing a healthy workplace by supporting and providing proactive employee-led initiatives and maintaining a focus on both the physical and mental wellbeing of our people and partners.

We have continued to align our workforce capabilities and design to support the achievement of our regional vision and provide meaningful outcomes for our people, the community and the environment.

Employment and Conduct 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 Goulburn Broken 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 Goulburn Broken CMA advises employees on how to avoid conflicts of interest, how to respond to offers of gifts and how it deals with misconduct.

Organisation condition

The People Matter Survey 2023 results indicate the healthiness of the workforce with strong results above comparators in the areas of support for flexible working, providing a healthy and safe workplace and quality of services. The focus areas for improvement for 2023-24 was learning and development, workloads and developing our people managers.

The organisation continues to see stability in its workforce with 65 per cent of employees having worked with the organisation greater than five years. Goulburn Broken CMA was able to offer 15 Higher Duties/Acting opportunities throughout the year, resulting in almost a third of staff undertaking a higher duties opportunity.

Key activities are described below.

MODERN WAYS OF WORKING

Flexible work is fully embedded into the Goulburn Broken CMA, through the flexible work framework. This is highly valued by staff, with the People Matter Survey showing that 100 per cent of respondents were confident that if they requested a flexible work arrangement it would be given due consideration. The workforce continues to benefit from hybrid working options, providing greater connectivity between offices, reducing travel and supporting work-life balance. The organisation continued to support employees balance work and life demands including continuing to support carers through flexible work options and access to leave, and eleven staff accessed long service leave.

CAPABILITY BUILDING

Goulburn Broken CMA invested in a significant leadership and development program across the latter part of 2023. This program primarily worked with people managers to build skills in leadership, motivating and developing teams and supporting workload management. This program also included a day with each Program area, to share the principles across the organisation.

SUPPORTING OUR COMMUNITY

Goulburn Broken CMA has continued to support a community leader to undertake the Fairley Leadership program via the Ken Sampson Scholarship program with one scholarship recipient participating in the 2024 program.

DIVERSITY AND INCLUSION

2023-24 was the second year of delivery of the Goulburn Broken CMA Gender Equality Action Plan. A progress report was provided to the Commissioner for Gender Equality, and a follow up gender audit was completed to understand progress from the initial audit in 2021.

Workforce Data

The following tables outlines the workforce data for the Goulburn Broken CMA. Employees have been correctly classified in its collection.

TABLE 7: ANNUALISED SALARY BY \$20,000 BANDS FOR EXECUTIVES AND OTHER SENIOR NON-EXECUTIVE STAFF

INCOME BAND (SALARY) ⁱ	NO. (HEADCOUNT)
< \$160,000	0
\$160,000 - \$179,999	3
\$180,000 - \$199,999	0
\$200,000 - \$219,999	0
\$220,000 - \$239,999	1

i. Income bands in this table differ from Note 8.4 in the Financial Statements as \$ values are based on salary only, not total remuneration package.

ii. Nil Executives working part-time.

TABLE 8: OTHER WORKFORCE DATA 2021-22, 2022-23 AND 2023-24

	2021-22		2022-23		2023-24		COMMENTS
	NO.	%	NO.	%	NO.	%	
YEARS OF SERVICE ⁱ							
12 months or less	5	10	12	20	2	4	After a peak in recruitment in 22-23, the number of new starters stabilised.
1-3 years	4	8	5	8	13	27	
3-5 years	3	5	5	8	2	4	
5+ years	40	77	37	63	32	65	
Average length of service, years	9.5	–	9.6	–	10.1	–	
SALARY DISTRIBUTION ^{i, ii}							
<\$40,000	0	0	0	0	0	0	Salaries remained steady for 2023-24.
\$40,000 - 59,999	0	0	0	0	0	0	
\$60,000 - 79,999	8	16	7	16	5	11	
\$80,000 - 99,999	23	44	28	47	26	53	
\$100,000+	21	40	24	40	18	36	
Average Salary ⁱⁱⁱ	\$ 90,962	–	\$100,534	–	\$101,692	–	
QUALIFICATIONS ⁱ							
Year 12 or less	1	2	1	2	1	2	
Certificate	0	0	1	2	0	0	
Advanced Diploma/Diploma	8	15	8	14	8	16	
Degree	32	62	37	63	29	59	
Postgraduate Degree/Graduate Diploma	11	21	12	20	11	22	
Turnover (total)							
Turnover (total)	9	17	6	10	13	27	With a focus on learning and development, training expenditure increased to support this focus.
Turnover (ongoing staff only, % of total turnover)	7	78	6	100	9	69	
Exit interviews completed	5	56	2	34	10	77	
Absenteeism	–	1.7	–	2.0	–	2.6	
Training expenditure (% of employee related expenditure)	\$85,764	1.4	\$66,464	1.0	\$113,856	1.6	

i. All employees (excluding terminations and board / committee members)

ii. Based on 1.0 FTE full year salary

iii. Actual average salary paid including terminations

COMPARATIVE WORKFORCE DATA ^{i, ii}

The following table discloses the headcount and full-time staff equivalent (FTE) of all active employees of the Goulburn Broken CMA employed at the last full pay period in June of the current reporting period (2024) and in the last full pay period in June of the previous reporting period (2023).

	JUNE 2024							JUNE 2023						
	ALL EMPLOYEES		ONGOING ⁱⁱⁱ			FIXED TERM ^{iv} AND CASUAL		ALL EMPLOYEES		ONGOING ⁱⁱⁱ			FIXED TERM ^{iv} AND CASUAL	
	NO.	FTE	FULL TIME	PART TIME	FTE	NO.	FTE	NO.	FTE	FULL TIME	PART TIME	FTE	NO.	FTE
			NO.	NO.						NO.	NO.			
DEMOGRAPHIC DATA														
GENDER ^v														
Male	19	18.9	16	1	16.6	2	2.0	22	21.5	16	1	16.6	5	4.9
Female	30	26.6	13	13	27.9	4	4.0	37	33.4	18	13	27.9	6	5.5
AGE														
15-24	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25-34	4	3.8	2	1	2.8	1	1.0	6	5.8	3	1	3.8	2	2.0
35-44	6	5.5	4	2	5.5	0	0	13	12.1	9	3	11.1	1	1.0
45-54	22	20.5	15	6	19.5	1	1.0	24	21.9	14	6	18.5	4	3.4
55-64	16	14.7	7	5	10.7	4	4.0	16	15.1	8	4	11.1	4	4.0
65+	1	1.0	1	0	0	0	0	0	0	0	0	0	0	0
CLASSIFICATION DATA ^{vi}														
BANDS														
Band 5	2	2.0	2	0	2.0	0	0	2	2	2	0	2.0	0	0.0
Band 6	6	5.0	2	3	4.0	1	1.0	5	4.4	2	2	3.4	1	1.0
Band 7	9	8.5	7	2	8.5	0	0	13	12.3	9	3	11.3	1	1.0
Band 8	18	16.2	9	8	15.2	1	1.0	20	17.9	11	6	15.5	3	2.4
SEO	10	9.8	9	1	9.8	0	0	14	13.3	10	3	12.3	1	1.0
Program Managers	3	3.0	1	0	0	3	3.0	4	4	0	0	0	4	4.0
PEER	1	1.0	1	0	0	1	1.0	1	1	0	0	0.0	1	1.0

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

ii. Excluded are external contractors/consultants, and temporary staff employed by employment agencies.

iii. Ongoing employees includes people engaged on an open-ended contract of employment who were active in the last full pay period of June.

iv. Fixed Term employees includes people engaged on a fixed term contract of employment who were active in the last full pay period of June.

v. Non-binary data around gender (self-described) has not yet been collected.

vi. Employees are classified as a Band (1 to SEO) under the EBA. Program managers refers to employees not employed under the EBA.

2023-24 Occupational Health and Safety performance

The safety and wellbeing of employees is of the highest priority for the Board, CEO, management and the Occupational Health and Safety (OHS) committee. Goulburn Broken CMA's OHS procedures and practices are based on the model of continuous improvement. The OHS Committee continue to review and update the OHS risk register and controls, investigate incident and hazard reporting and undertake analysis of new or emerging OHS issues and opportunities.

Occupational Health and Safety has continued to focus on the review of incident and hazard data, employee OHS procedures and supporting documentation and review of the risk register to ensure the safety of our employees.

The 2023-24 focus in response to hazard report data and emerging issues has been:

- vehicle safety
- fatigue and workload management
- psychological safety and wellbeing initiatives

Wellbeing initiatives offered including:

- flu immunisations
- voluntary skin check program
- social engagement activities such as A Taste of Harmony, virtual couch catch up, roll and stroll.

The Key Performance Indicators for OHS continues to be included in the quarterly reporting of OHS to the Board and Senior Management team.

TABLE 9: 2023-24 OCCUPATIONAL HEALTH AND SAFETY PERFORMANCE

		2021-22	2022-23	2023-24
Hazards	Hazards reported, no.	7	4	1
	Rate per 100 FTE	15	7	2
Incidents	Total incidents, no.	11	21	10
	Rate per 100 FTE	23	38	22
	Incidents requiring first aid and/or further medical treatment, no.	1	2	1
Claims	No. of Standard claims	0	1	0
	Rate per 100 FTE	0	2	0
	No. of lost time Standard claims	0	1	0
	Rate per 100 FTE	0	2	0
	No. claims exceeding 13 weeks	0	0	0
	Rate per 100 FTE	0	0	0
Fatalities	Fatality claims	0	0	0
Claim costs	Average cost per Standard claim	0	\$3,964	0
Return to work	Percentage of claims with RTW plan <30 days	0	100	0
Management commitment	Evidence of OHS policy statement, OHS objectives, regular reporting to senior management of OHS, and OHS plans (signed by CEO or equivalent).	Completed	Completed	Completed
	Evidence of OHS criteria(s) in purchasing guidelines (including goods, services and personnel).	Completed	Completed	Completed
Consultation and participation	Evidence of agreed structure of designated workgroups (DWGs), health and safety representatives (HSRs), and issue resolution procedures (IRPs)	Completed	Completed	Completed
	Compliance with agreed structure on DWGs, HSRs, and IRPs.	Completed	Completed	Completed
	Number of OHS Committee meetings	5	5	5
Risk management	Percentage of internal audits/inspections conducted as planned.	67	83	75
	Percentage of reported incidents investigated	100	100	100
	Improvement Notices issued across the Authority by WorkSafe	0	0	0
	Percentage of issues identified actioned arising from:			
	• internal audits	78	100	100
• HSR provisional improvement notices (PINs)	N/A	N/A	N/A	
• WorkSafe notices	N/A	N/A	N/A	
Training	Percentage of managers and staff that have received OHS training:			
	• induction	100	100	100
	• management training	100	100	100
	• contractors, temps, and visitors	100	100	100
	Percentage of HSRs trained:			
	• acceptance of role	N/A	N/A	N/A
• re-training (refresher)	0	0	2	
• reporting of incidents and injuries	100	100	100	

Compliance and Disclosures

FINANCIAL MANAGEMENT COMPLIANCE ATTESTATION STATEMENT

I, Sarah Parker, Chair of the board of the Goulburn Broken Catchment Management Authority, on behalf of the Responsible Body, certify that the Goulburn Broken CMA has no Material Compliance Deficiency with respect to the applicable Standing Directions under the *Financial Management Act 1994* and Instructions.



Sarah Parker
Chair, Goulburn Broken Catchment Management Authority

19 September 2024

Goulburn Broken CMA's corporate governance practices

Sound and ethical corporate governance practices underpin the Goulburn Broken CMA's overall performance including compliance with what is required and expected of it. This is codified in the Goulburn Broken CMA's Financial Code of Practice which all employees are obligated to comply with.

Goulburn Broken CMA manages its legislative compliance in accordance with its Legislative Compliance Framework Policy and legislative compliance register.

Disclosure index

An index identifying Goulburn Broken CMA's compliance with statutory disclosure requirements is contained in the Disclosure Index (see page page 125 and 126).

Building Act 1993

Goulburn Broken CMA does not own or control any government buildings and consequently is exempt from notifying its compliance with the building and maintenance provisions of the *Building Act 1993*.

DataVic Access Policy 2012

Goulburn Broken CMA regularly utilises data from DataVic to support its Geospatial mapping for the purposes of supporting flood management and NRM planning. In the reporting period the Goulburn Broken CMA has not supplied any data directly to DataVic. Goulburn Broken 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.

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 removed if it is not in the public interest. Government businesses are required to cost and price these services as if they were privately owned. Competitive neutrality policy supports fair competition between public and private businesses and provides government businesses with a tool to enhance decisions on resource allocation. This policy does not override other policy objectives of government and focuses on efficiency in the provision of service. Goulburn Broken CMA continues to comply with the requirements of the Competitive Neutrality Policy.

Gender Equality Act 2020

The *Gender Equality Act 2020* requires certain organisations with more than 50 employees (defined entities) to complete 5 key tasks to meet their obligations under the Act:

- Promote gender equality
- Conduct gender impact assessments
- Undertake a workplace gender audit
- Create a Gender Equality Action Plan
- Report on progress

Goulburn Broken CMA has completed all requirements to ensure compliance with its obligations under the Act with the Commissioner formally approving the Goulburn Broken CMA Gender Equality Action Plan.

Statement of availability of other information

Goulburn Broken CMA's Annual Reports and Corporate Plans are available on the website www.gbcma.vic.gov.au

Additional information available on request

In compliance with the requirements of the Standing Directions 2018 under the *Financial Management Act 1994*, 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*:

- details of publications produced by the entity about itself and how these can be obtained
- details of changes in prices, fees, charges, rates and levies charged by the entity
- details of any major external reviews carried out on the entity
- details of major research and development activities undertaken by the entity
- details of major promotional, public relations and marketing activities undertaken by the entity to develop community awareness of the entity and its services
- details of all consultancies and contractors
- declarations of pecuniary interests by relevant officers.

The information is available on request from:

FOI Officer, Goulburn Broken CMA
PO Box 1752, Shepparton VIC 3630
Email foi@gbcma.vic.gov.au or Phone (03) 5822 7700.

Additional information included in annual report

Details in respect of the following items have been included in Goulburn Broken CMA's annual report, on the pages indicated below:

- assessments and measures undertaken to improve the occupational health and safety of employees (on page 69)
- a list of Goulburn Broken CMA's major committees; the purposes of each committee; and the extent to which the purposes have been achieved (on page 62).

Information that is not applicable to Goulburn Broken CMA

The following information is not relevant to Goulburn Broken CMA for the reasons set out below:

- a declaration of shares held by senior officers (no shares have ever been issued in Goulburn Broken CMA)
- a statement on industrial relations within Goulburn Broken CMA and details of time lost through industrial accidents and disputes (no industrial relations issues occurred during 2023-24).
- details of overseas visits undertaken including a summary of the objectives and outcomes of each visit (no overseas visits occurred during 2023-24).

Freedom of Information (FOI)

The Act allows the public a right of access to documents held by the Authority. 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. An applicant has a right to apply for access to documents held by the Authority. This comprises documents both created by the Authority or supplied to the Authority by an external organisation or individual, and may also include maps, films, microfiche, photographs, computer printouts, computer discs, tape recordings and videotapes. The Act allows an organisation to refuse 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 Authority in-confidence.

Under the Act, the FOI processing time is 30 days. However, when external consultation is required under ss29, 29A, 31, 31A, 33, 34 or 35, the processing time is 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. However, obtaining an applicant's agreement for an extension cannot occur after the expiry of the timeframe for deciding a request.

If an applicant is not satisfied by a decision made by the Authority, 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

FOI requests can be lodged online at ovic.vic.gov.au. An application fee of \$32.70 applies. Access charges may also be payable if the document pool is large and the search for material time consuming.

Access to documents can also be lodged through a written request to the Goulburn Broken CMA's Freedom of Information officer, as detailed in s17 of the Act.

When making an FOI request, applicants should ensure requests are in writing, and clearly identify what types of material/documents are being sought.

Requests can be emailed to foi@gbcma.vic.gov.au or mailed to:

Freedom of Information Officer
PO Box 1752, Shepparton VIC 3632.

FOI statistics/timeliness

During 2023-24, the Authority received no applications and made no FOI decisions during the 12 month period ended 30 June 2024.

During 2023-24, there were no requests subject to a complaint/internal review by OVIC and no requests were progressed to the Victorian Civil and Administrative Tribunal (VCAT).

Further information

Further information regarding the operation and scope of FOI can be obtained from the Act; regulations made under the Act; and www.ovic.vic.gov.au.

Compliance with the Public Interest Disclosures Act 2012

The *Public Interest Disclosures Act 2012* enables people to make a disclosure about corrupt or improper conduct by a public officer or a public body

The Goulburn Broken Catchment Management Authority is a 'public body' for the purposes of the Act.

What is a public interest disclosure?

A public interest disclosure is a complaint of corrupt or improper conduct or detrimental action by a public officer or a public body.

'Improper or corrupt conduct' involves substantial mismanagement of public resources, risk to public health or safety or the environment, or corruption.

'Detrimental action' is action taken against a person in reprisal for making a public interest disclosure.

How do I make a 'Public Interest Disclosure'?

You can make a public interest disclosure about the Goulburn Broken Catchment Management Authority or its board members, officers or employees by contacting the Independent Broad-Based Anti-Corruption Commission (details below).

Goulburn Broken Catchment Management Authority is not able to receive public interest disclosures.

How can I access the Goulburn Broken Catchment Management Authority's procedures for the protection of persons from detrimental action?

Goulburn Broken Catchment Management Authority has established procedures for the protection of persons from detrimental action in reprisal for making a protected disclosure about Goulburn Broken Catchment Management Authority or its employees. You can access Goulburn Broken Catchment Management Authority's Public Interest Disclosure policy and procedures on its website at: www.gbcma.vic.gov.au

Contacts

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

Address: Level 1, North Tower, 459 Collins Street
Melbourne VIC 3000

Mail: IBAC, GPO Box 24234, Melbourne VIC 3001

Internet: www.ibac.vic.gov.au

Phone: 1300 735 135

Email: see the website above for the secure email disclosure process, which also provides for anonymous disclosures.

Local Jobs First - Victorian Industry Participation Policy

The Local Jobs First Act 2003 requires public bodies and departments to report on implementation of the Victorian Industry Participation Policy (Local Jobs First - VIPP) and Major Project Skills Guarantee (MPSG) policy. Public bodies are required to apply VIPP and MPSG policy in all projects over \$1 million in regional Victoria. MPSG applies to all construction projects valued at \$20m or more.

During 2023-24, Goulburn Broken CMA did not commence any contracts valued at over \$1m which a VIPP Plan or Local Industry Development Plan was required.

Government advertising expenditure

There were no advertising campaigns with a media spend of \$100,000 or greater were entered into during the year.

Disclosure of major contracts

Goulburn Broken CMA did not award any major contracts (valued at \$10m or more) during 2023-24.

Consultancy expenditure

Details of individual consultancies valued at \$10,000 or greater are outlined on the Goulburn Broken Catchment Management Authority website, at www.gbcma.vic.gov.au.

	2019-20		2020-21		2021-22		2022-23		2023-24	
	NO.	\$ (EX GST)								
Consultancies valued at \$10,000 or greater	26	631,581	16	498,346	17	445,745	9	205,997	8	215,638
Consultancies valued at less than \$10,000	25	100,254	9	68,734	16	58,651	21	121,916	18	59,266

Community Grants

Appendix 6 details a list of grants paid to community groups and organisations for projects during the 2023-24 financial year. Payments made to Traditional owner groups are done on a works basis and may be across more than one funding source.

Capital projects

Goulburn Broken CMA did not manage any capital projects of Total Estimated Investment of \$10m or more.

Disclosure of Emergency Procurement

During 2023-24, Goulburn Broken CMA did not undertake Emergency Procurement as defined under the requirements of government policy and accompanying guidelines.

Disclosure of Procurement Complaints

During 2023-24, Goulburn Broken CMA did not have any complaints in relation to the procurement of goods and services by entities within the scope of the Victorian Government Purchasing Board framework.

Disclosure of review and study expenses

During 2023-24, there were 4 material reviews and studies currently underway with the total cost of \$699,220. Details of individual reviews and studies are outlined below.

NAME OF THE REVIEW	REASONS FOR REVIEW/STUDY	TERMS OF REFERENCE/ SCOPE	ANTICIPATED OUTCOMES	ESTIMATED COST FOR THE YEAR (EXCL. GST)	FINAL COST IF COMPLETED (EXCL. GST)	PUBLICLY AVAILABLE (Y/N) AND URL
Riverbank physical change monitoring along the Goulburn River and Lower Broken Creek	Monitoring of physical changes	Measure the impact (erosion and deposition) of flow events	More informed decision making	\$88,000	\$331,500	N
Waring/Mid Goulburn River Geomorphic Study - Phase 2 - Towards a Shared Understanding	Monitoring of physical changes	Review of past, present and future physical form, processes and landscape interactions	More informed decision making	\$13,894	\$49,065	N
Hydrology and Hydraulic Analysis, Flood Behaviour Mapping & Intelligence for the Goulburn and Broken Rivers	Analysis and mapping of flood behaviour	Mapping and Intelligence for the Goulburn and Broken Rivers	More informed decision making for flood events	\$13,834	\$249,800	N
Spring 2022 Flood Event Report	Analysis of impacts	Analysis impact	More informed decision making	\$10,200	\$68,855	N

Subsequent events

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

Information and Communication Technology expenditure

For the 2023-24 reporting period, Goulburn Broken CMA had a total ICT expenditure of \$1,343,879 with the details shown below.

ALL OPERATIONAL ICT EXPENDITURE	ICT EXPENDITURE RELATED TO PROJECTS TO CREATE OR ENHANCE ICT CAPABILITIES		
BUSINESS AS USUAL ICT EXPENDITURE	NON-BUSINESS AS USUAL ICT EXPENDITURE	OPERATIONAL EXPENDITURE (OPEX)	CAPITAL EXPENDITURE (CAPEX)
TOTAL \$	TOTAL \$ = OPEX + CAPEX	\$	\$
1,051,547	146,166	67,404	78,762

ICT expenditure refers to the Goulburn Broken CMA's costs in providing business enabling ICT services within the current reporting period. It comprises Business as usual ICT expenditure and Non-business as usual ICT expenditure.

Non-business as usual expenditure relates to extending or enhancing the Goulburn Broken CMA's current ICT capabilities.

Business as usual ICT expenditure is all remaining ICT expenditure which primarily relates to ongoing activities to operate and maintain the current ICT capability.

Excludes expenditure on shared systems and security services including Dynamics 365 system management that has been recharged to CMA's.

Social Procurement Framework

Goulburn Broken 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.

The Goulburn Broken CMA Social Procurement Strategy commenced in 2020 with implementation against the strategy objectives in progress and included as part of our procurement framework.

In that Strategy, the Authority prioritised five SPF objectives – detailed in the table below, with their associated reporting metrics. These SPF objectives were chosen based on their high degree of alignment with the Authority's strategic direction and values as well as being best positioned to advance our identified social procurement opportunities.

OBJECTIVE PRIORITISED	OUTCOME SOUGHT	SPF REPORTING METRIC	2023-24 (ACTUAL)
Opportunities for Victorian Aboriginal people	Employment of Victorian Aboriginal people by suppliers to the Victorian Government	Number of Victorian Aboriginal businesses engaged	2
		Total expenditure with Victorian Aboriginal businesses	\$399,771
	Purchasing from Victorian Aboriginal businesses	Number of Victorian Aboriginal businesses engaged	2
		Number as a proportion of the suppliers used by the CMA	0.46%
Environmentally sustainable outputs	Project-specific requirements to use sustainable resources and to manage waste and pollution	Total number of contracts entered into with Victorian Government suppliers that have clauses relating to both sustainable resources and to manage waste and pollution. This may cover items such as: <ul style="list-style-type: none"> Recycled/reused water as a percentage of total Percentage or measure of water consumption Percentage of procurement materials sourced from accredited supply chains. 	0
	Use of recycled content in construction works	Total number of contracts entered into with Victorian Government suppliers that have clauses relating to recycled content in works e.g. plant guards and weed mats.	0
Environmentally sustainable business practices	Adoption of sustainable business practices by suppliers to the Victorian Government	Total number of contracts entered into with Victorian Government suppliers that have a clause for environmentally sustainable business practices. This may cover items such as: <ul style="list-style-type: none"> Application and achievement of industry recognised standards The number of suppliers with an Environmental Management System that indicates the extent of their environmental awareness. 	0
Implementation of the Climate Change policy objectives	Procurement of outputs that are resilient against the impacts of climate change	Total number of contracts entered into with Victorian Government suppliers that have a clause for procurement of outputs that are resilient against the impacts of climate change. This may cover items such as: <ul style="list-style-type: none"> Application and achievement of national and international standards related to the management of climate change risks Measurement of emissions and/or emission targets. 	0
Use of local suppliers	Supporting local communities and SME's	<ul style="list-style-type: none"> Percentage of total expenditure with local suppliers. 	22.66%

FIGURE 11: SOCIAL BENEFIT SUPPLIER SPEND AS A PROPORTION OF TOTAL SUPPLIER SPEND

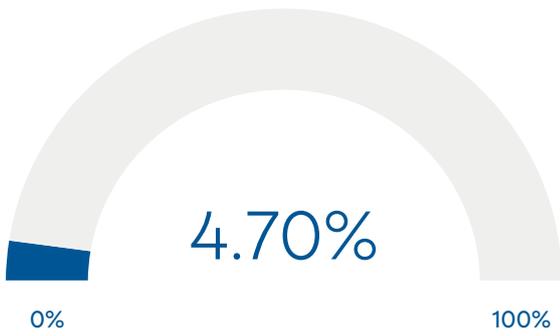


FIGURE 12: SOCIAL BENEFIT SUPPLIER AS A PROPORTION OF TOTAL SUPPLIERS

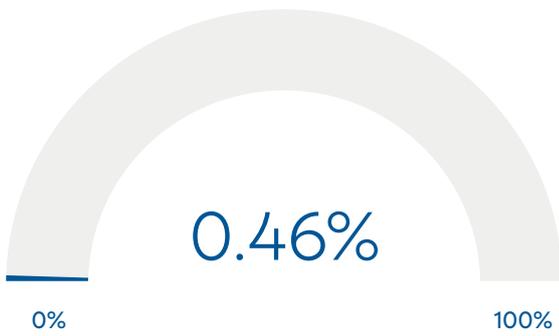
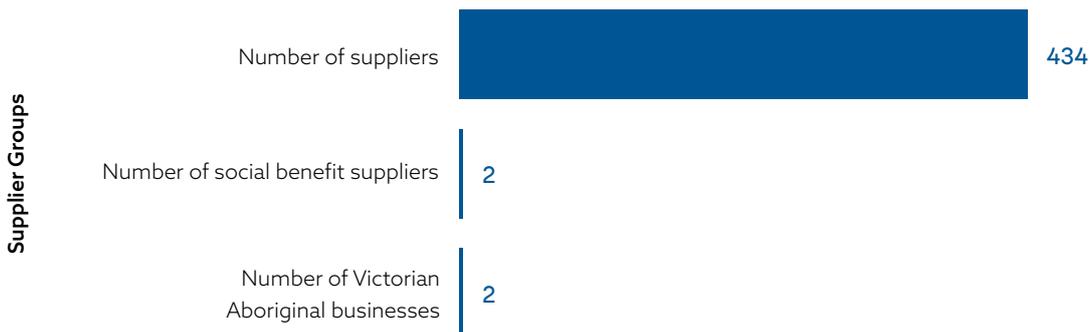


FIGURE 13: TOTAL EXPENDITURE BY SPEND METRIC DESCRIPTION



FIGURE 14: TOTAL NUMBER OF SUPPLIERS BY SUPPLIER GROUP





Achievements

Goulburn Broken CMA is committed to advancing social and sustainable objectives through procurement through the Social Procurement Framework and has continued to implement the prioritised objectives through 2023-24 with completion of training of all employees in social procurement, the implementation of policies, procedures, forms and processes which will continue to see growth in social benefits for the community.

Goulburn Broken CMA has a history of supporting local and Traditional Owner engagement which has continued throughout the 2023-2024 year to improve the resilience of the Catchment, community, land, biodiversity and water resources.

Procurement via State Purchase Contracts has been implemented across the organisation ensuring value for money, supply and service continuity, reduced risk and the assurance of social procurement objectives which contributes to economic, social and environmental wellbeing.

Asset Management Accountability Framework (AMAF) maturity assessment

The following sections summarise the Goulburn Broken CMA's assessment of maturity against the requirements of the Asset Management Accountability Framework (AMAF). The AMAF is a non-prescriptive, devolved accountability model of asset management that requires compliance with 41 mandatory requirements.

The requirements can be found on the DTF website (www.dtf.vic.gov.au).

Prior to the end of the reporting year, a review was conducted to measure and validate the level of asset maturity assessment of the organisation. In comparison to the other public sector organisations Goulburn Broken CMA has a small asset base and does not own any large infrastructure, land or buildings.

Goulburn Broken CMA's target maturity rating is 'competence', meaning systems and processes fully in place, consistently applied and systematically meeting the AMAF requirement, including a continuous improvement process to expand system performance above AMAF minimum requirements.

Leadership and accountability (Requirements 1-19)

Goulburn Broken CMA has met its target maturity level under most of the requirements in this category.

Planning (Requirements 20-23)

Goulburn Broken CMA has met its target maturity level under most of the requirements in this category.

Acquisition (Requirements 24 and 25)

Goulburn Broken CMA has met its target maturity level under most of the requirements in this category.

Operation (Requirements 26-40)

Goulburn Broken CMA has met its target maturity level under most of the requirements in this category.

Disposal (Requirement 41)

Goulburn Broken CMA has met its target maturity level under most of the requirements in this category.

Environmental Reporting

The data reported in this section is in line with the reporting requirements under Financial Reporting Direction 24 Reporting of environmental data by government entities. The environmental data captured in 2006-07 is used as a baseline for reporting.

The operational boundary for this reporting period includes a fleet of 49 vehicles plus its 2 offices as outlined below:

- 168 Welsford Street, Shepparton
- Shop 5/10 High Street, Yea

Note that the Goulburn Broken CMA offices at 89 Sydney Road, Benalla are part of the Department of Energy, Environment and Climate Action and the environmental indicators associated with this building are included in the Departments' report.

As per the Board endorsed Organisational Environment Policy, Goulburn Broken CMA is committed to maximising ecological and natural resource management outcomes, as well as mitigating and adapting to climate change through its activities. It recognises that it has the capability to improve the natural environment as well as reduce impacts from climate change from an organisational and regional/catchment perspective.

As such the Board in 2022-23 endorsed an ambitious target for Net Zero Emission for its operations by the end of 2025.

Electricity production and consumption

The period from 2006-07 to 2023-24, electricity consumption reduced significantly with more efficient lighting installed, more efficient ICT equipment (including move to cloud servers) and an increase in flexible working arrangements have likewise reduced electricity usage in the offices.

Goulburn Broken CMA has had installed a 39 kW solar system at its Shepparton Office which has resulted in a significant decrease in the use of grid sourced electricity and an increase in solar PV generation.

Goulburn Broken CMA notes that future electricity usage will likely increase as it transitions its fleet to electric vehicles.

Greenhouse Gas Emissions

Goulburn Broken CMA reports its greenhouse gas emissions broken down into emissions 'scopes' consistent with National and International standards. Scope 1 are from sources that Goulburn Broken CMA owns or controls such as fleet vehicles, Scope 2 are from indirect emissions from use of electricity from the grid (where buildings owned- Nil for Goulburn Broken CMA) and Scope 3 are from indirect emissions from sources Goulburn Broken CMA does not control but does influence (list of reported items in the table below).

As per the table below emissions have continued to drop significantly from 2006/07 levels in line with the transition to more efficient vehicles and increased use of videoconferencing.

Emissions from electricity usage likewise has significantly reduced with the switch to 100 per cent Greenpower at its offices and the installation of solar panels on its Shepparton Office. An increase in flexible working arrangements have likewise reduced electricity usage in the offices.

Emissions from flights increased for the year from 2022-23 in line with the requirement for overseas flights for an international study tour (approximately 3.7 tonnes CO2) whilst water usage was well up due to increased numbers attending the office (this will be reviewed). Note that due to the materiality and effort in recalculating waste, waste calculations will be updated every 2 years.

TABLE 10: TOTAL ELECTRICITY CONSUMPTION (MWh)

INDICATOR	2023-24	2022-23	2006-07
Not directly purchased but from outside the organisation (MWh)			
Goulburn Broken CMA Offices ⁱ	64	71	0
On-site electricity generated (MWh)			
Solar PV ⁱⁱ - Exports	25	23	0
Total electricity offsets (MWh)			
Greenpower ⁱⁱⁱ	60	66	0

i. Shepparton and Yea offices. Data is taken directly from energy supplier invoices.

ii. Rooftop solar located at Shepparton Office.

iii. 100% Green Power at Shepparton and Yea Offices.

TABLE 11: GREENHOUSE GAS EMISSIONS

	CONSUMPTION	2023-24 GHG EMISSIONS (t CO ₂ -e) ⁱ	CONSUMPTION	2022-23 GHG EMISSIONS (t CO ₂ -e) ⁱ	CONSUMPTION	2006-07 GHG EMISSIONS (t CO ₂ -e) ⁱ
DIRECT EMISSIONS (SCOPE 1)						
Petrol for vehicles (L)	49,681	114.9	49,088	113.0	74,711	171.0
Diesel for vehicles (L)	10,015	27.2	11,271	31.0	66,127	178.0
LPG for vehicles (L)	0	0.0	0	0.0	8,936	14.0
Distance travelled by fleet vehicles (km)	1,114,298		1,124,490		Not avail.	
Total Scope 1		142.1		144.0		363.0
INDIRECT EMISSIONS (SCOPE 2)						
Nil Owned Facilities						
Total Scope 2		0.0		0.0		0.0
EMISSIONS NOT CONTROLLED BUT INFLUENCES (SCOPE 3) ⁱⁱ						
Electricity (kWh) ⁱⁱ	63,533	50.2	71,108	60.4	147,930	179.0
Electricity offsets (Green power purchased)	59,857	-47.3	65,746	-48.6	0	0
Solar electricity exported to grid (kWh)	25,303	-20.0	22,794	-19.4	0	0
Electricity (transmission and distribution losses) (kWh)	63,533	4.4	71,108	5.0	147,930	22.0
Flights (km) ⁱⁱⁱ	41,831	4.7	30,664	2.6	Not avail.	
Waste – Landfill (kg)	328	0.5	328	0.5	8,680	9.0
Water consumption (kL)	396	0.9	123	0.3	Not avail.	
Paper consumption (reams)	111	0.4	91	0.4	514	2.0
Petrol (extraction, production, etc.) (litres)	49,681	29.2	49,088	28.9	74,711	14.0
Diesel (extraction, production, etc.) (litres)	10,015	6.7	11,271	7.5	66,127	13.0
LPG (extraction, production, etc.) (litres)	0	0.0	0	0.0	8,936	1.0
Total Scope 3		29.8		37.6		61.0
Total Scope 1 + 2		142.1		144.0		542.0
Total Scope 1 + 2 + 3		171.9		181.6		603.0

i. Except for air travel, emissions (t CO₂-e) were calculated using the National Greenhouse Accounts factors: 2022 issued by Australian Department of Climate Change, Energy, the Environment and Water.

ii. Shepparton and Yea Offices are leased and as such electricity is classified as Scope 3 emissions

iii. From 2022-23, commercial air travel emissions were calculated using the EPA emissions factors.



Transportation

Goulburn Broken CMA's fleet comprises 49 vehicles. The vehicles are used for the purpose of employees commuting between offices, to meetings with other stakeholders and in going out into the field for site inspections and meeting landholders. As such it needs a mixture of vehicles suited to main road and offroad driving that can carry equipment.

Goulburn Broken CMA, via its vehicle policy, has been proactive in the purchase of hybrid vehicles with 36 petrol hybrids currently within its fleet. This has contributed to significant reductions in fuel use and emissions. Goulburn Broken CMA will undertake a staged approach to the transition of its fleet to hybrid and/or electric vehicles over coming years.

The number of vehicles at Goulburn Broken CMA increased from 45 in 2022-23 to 49 in this reporting period as additional employees were provided access to fleet vehicles

TABLE 12: NUMBER AND PROPORTION OF VEHICLES

INDICATOR	2023-24	%	2022-23	%
Passenger vehicles ⁱ	49	100%	45	100%
Petrol	41	84%	35	78%
Diesel/Biodiesel	8	16%	10	22%

i. Passenger vehicles include all Goulburn Broken CMA vehicles used for its operations.

Sustainable Procurement

Goulburn Broken CMA considers sustainable procurement objectives through its implementation of the Social Procurement Framework, which establishes requirements that apply to Victorian Government departments and agencies when they procure goods, services and construction. Goulburn Broken CMA's purchasing and procurement policies promote sustainable procurement through its inclusion in evaluation criteria and in work's specifications.

Waste and Recycling

Waste management and recycling are key priorities for the Goulburn Broken CMA. Focus areas include efforts to eliminate single-use plastics, as well as maximise recycling and minimise waste sent to landfill. Waste data is difficult and costly to collect and accurately measure and as such Goulburn Broken CMA will continue to explore appropriate ways to collect over coming years.

Performance Indicators

PERFORMANCE AREA	PERFORMANCE TARGET	PROGRESS 2023-24
Business management and governance	Submit annually, a board performance assessment report according to any guidelines issued.	Report submitted on 31 August 2023 and complied with guidelines issued.
	A risk management framework in place and approved by the board.	Risk Register is reviewed by the Board at each Board meeting. Risk Management Policy is reviewed and approved by the Board annually (25 June 2024).
	One hundred per cent of the CMA's policies and procedures reviewed every three financial years. Full compliance with all applicable Standing Directions under the Financial Management Compliance Framework Checklist.	98 per cent of policies and procedures were updated within the three year target. No material non-compliance with Standing Directions.
Regional planning and coordination	A Regional Catchment Strategy (RCS) approved by the Minister.	Goulburn Broken Regional Catchment Strategy was approved by the Minister in 2022.
	A stakeholder and community engagement framework / plan approved by the board.	The Board approved Communications, Community Engagement and Partnership Strategy 2022-27 was in its first full year of implementation with forums and grants programs supporting partners and community to address catchment priorities and pilot transformational projects.
	A regional Landcare support plan approved by the board.	Goulburn Broken Community NRM Action Plan 2020-2025 was approved by the Board and is being implemented.
	A regional waterways strategy approved by the minister.	Goulburn Broken Waterway Strategy (RWS) 2014-2022 was endorsed by the Minister in 2014 and is being implemented. A RWS review was completed in mid 2022. Work to renew the RWS has commenced, with a new strategy required by June 2027.
	A regional floodplain strategy approved by the board.	Goulburn Broken Regional Floodplain Management Strategy 2018-2028 was completed and endorsed by the board in December 2017 and is being implemented.
	Land and water management plans (LWMP) in designated irrigation areas (or equivalent) approved by the board.	The SIR LWMP 2016 Review was completed and approved by the board in August 2016. A review was completed in 2022 and renewal of the plan was reviewed and signed off by the Board in June 2024.
	The regional contribution to the annual report on salinity management activities and the allocation and update of salt disposal entitlements is submitted to the department by 31 July or as otherwise directed by the department.	The relevant information was provided to the State's reporting and presented to the Independent Audit Group of the Murray-Darling Basin Authority in November 2023.
Regional delivery	Progress with implementation of the RCS (and its major sub-strategies) is reviewed by the board annually.	The Board receives updates on the RCS implementation and more detailed review annually.
	Projects / activities to implement the RCS are delivered and reported according to associated funding agreements.	Planned projects for 2023-24 were delivered and reported according to associated funding agreements.
	Project activities to implement the regional waterways strategy and the regional floodplain management strategy delivered and reported according to associated funding agreements.	Planned projects for 2023-24 were delivered and reported according to associated funding agreements.
	Projects / activities to implement the LWMP are delivered and reported according to associated funding agreements.	Planned projects for 2023-24 were delivered and reported according to associated funding agreements.

Business Objective Indicators

The Goulburn Broken CMA Business Objectives outline the key objectives as determined by the Board to support the meeting of its mission, purpose and delivery of the RCS and sub strategies. Each objective has been assigned indicators to assist in monitoring performance. Below represents Business Objective performance for the 2023-24 year.

BUSINESS OBJECTIVE	INDICATOR	MEASURE	TARGET	ACTUAL JUNE 2024
Governance We have effective governance structures and practices in place that comply with all laws and regulations and satisfy community expectations.	Compliance with applicable Standing Directions under the Financial Management Compliance Framework Checklist	% Compliance against Standing directions	100%	100%
	Medium and High Risk Audit Recommendations	% Medium and High Risk audit recommendations actioned by due date	100%	100%
	Training in Integrity Policies and Procedures	% of employees trained in anti-corruption and integrity policies and procedures	100%	20%
Leadership and Strategy We provide strategic and enabling leadership in resilience focused Integrated Catchment Management, through planning, influence and partnerships. Our Strategy development and deliver reflects innovation, adaptivity and continuous improvement.	Total Revenue as per financial statements	Total Revenue	100% of Corporate Plan Revenue	128%
	New Projects/Investments (beyond Corporate Plan)	# and \$ of New Projects outside of those listed within approved Corporate Plan	100% of "new funding" revenue \$ included within the Corporate Plan	20 projects \$5.4M
	Financial Solvency	Cash balance as percentage of committed costs	100%	134%
Service Delivery We deliver our Services, Programs and Projects to achieve planned deliverables on time, on budget and to a high quality.	Investor contracted projects are delivered on time and budget as agreed	% of projects delivered on time and budget as agreed	100%	100%
	Staff Training in project management training	% of Project Managers trained in project management training	100%	100%
Community and Partnerships Our community, and other partners value our contribution. Our commitment to partnerships and community led approaches supports organisations and communities to thrive.	Project delivered Events and Participants	# Project delivered Events and Participants	100% Investor targets	100%
	# of Media (including Social) releases	Social Media Followers and number of GB CMA website visitors	5% improvement on prior year results	7,152 Followers (6% up) 129,842 Website (13% down)
	Partnership Health	The partnership health score equal to or > 4 on the partnership health goal	Greater than 4	3.8
	# of Partners on Projects	# of Partners on Projects	100% Investor Targets	114 (123% above investor targets)

BUSINESS OBJECTIVE	INDICATOR	MEASURE	TARGET	ACTUAL JUNE 2024
Our People We have capable and motivated people who can fulfil their potential in line with our values and behaviours including "The GB CMA way". Our people are safe, and we provide a healthy environment to support their wellbeing.	Positive Safety Climate/ Culture Score	% of employees agree the organisation has a strong safety climate	80% (Stretch)	68%
	Employee Job Satisfaction	Overall Job satisfaction and engagement score from People Matters survey	80% (Stretch)	72.5% Satisfaction 69% Engagement
	Staff Training	% of employee training costs (excluding hours) to employment costs	1.48%	1.67%
	Staff Injuries	Lost Time Injuries	Nil	Nil
Climate Change Response We lead in climate change adaptation and mitigation in our internal and external operations.	Greenhouse Gas Emissions Inventory	CO2 Tonnes	Carbon Neutral by end of 2025	171.9
	Climate Change integration into project delivery	% projects that have incorporated directly Climate Change adaptation and mitigation into program delivery	TBD	Not yet available



Financial Report

How this report is structured

The Goulburn Broken Catchment Management Authority has presented its audited general purpose financial statements for the financial year ended 30 June 2024 in the following structure to provide users with information about the Authority's stewardship of resource entrusted to it.

Financial statements

Declaration in the Financial statements

Independent Auditor's Report

Comprehensive operating statement

Balance sheet

Cash flow statement

Statement of changes in equity

Notes to the financial statements

1. About this report

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

2. Funding delivery of our services

Income recognised in respect of Government contributions and other income sources

2.1 Income from transactions

3. The cost of delivering services

Operating expenses of the Authority

3.1 Employee expenses

3.2 Materials, maintenance, grants and consultancies

3.3 Information Technology and Communication expenses

3.4 Other operating expenses

3.5 Short term lease 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 Contract liabilities

6. Financing our operations

Cash flow information, commitments for expenditure and carry forward project funding

6.1 Cash flow information and balances

6.2 Leases

6.3 Carry forward project funding

7. Risks, contingencies and valuation judgements

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

7.1 Financial instruments specific disclosures

7.2 Contingent assets and contingent liabilities

7.3 Fair value determination

8. Other disclosures

Additional material disclosures required by accounting standards or otherwise, for the understanding of this financial report

8.1 Ex-gratia expenses

8.2 Other economic flows included in net result

8.3 Responsible persons

8.4 Remuneration of executive officers

8.5 Related parties

8.6 Remuneration of auditors

8.7 Subsequent events

8.8 Economic Dependency

8.9 Australian Accounting Standards issued that are not yet effective

8.10 Glossary of technical terms

Financial Statements

Goulburn Broken Catchment Management Authority

Australian Business Number (ABN): 89 184 039 725

Declaration in the Financial Statements

The attached financial statements for the Goulburn Broken Catchment Management Authority (Goulburn Broken CMA) 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 2024 and financial position of the Goulburn Broken CMA at 30 June 2024.

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 19 September 2024.



Sarah Parker
Chairperson



Carl Walters
Interim CEO and Accountable Officer



Eileen Curtis
Chief Finance & Accounting Officer

Independent Auditor's Report

To the Board of the Goulburn Broken Catchment Management Authority

Opinion	<p>I have audited the financial report of the Goulburn Broken Catchment Management Authority (the authority) which comprises the:</p> <ul style="list-style-type: none"> • balance sheet as at 30 June 2024 • 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 2024 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
26 September 2024



Paul Martin
as delegate for the Auditor-General of Victoria

Comprehensive Operating Statement

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2024

	Notes	2024 \$000	2023 \$000
Income from transactions			
Government contributions	2.1.1	13,969	16,810
Interest		812	497
Other income	2.1.2	1,897	1,651
Total income from transactions		16,678	18,958
Expenses from transactions			
Employee expenses	3.1.1	(7,045)	(6,545)
Depreciation and amortisation	4.1.2	(516)	(520)
Materials, grants and consultancies	3.2	(912)	(1,270)
Contractors		(6,796)	(7,517)
Information technology and communication expenses	3.3	(902)	(924)
Other operating expenses	3.4	(837)	(882)
Total expenses from transactions		(17,008)	(17,658)
Net result from transactions (net operating balance)		(330)	1,300
Other economic flows included in net result			
Net gain on non-financial assets (i)	8.2	248	135
Net result		(82)	1,435
Comprehensive result		(82)	1,435

The accompanying notes form part of these financial statements.

Note:

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

Balance Sheet

AS AT 30 JUNE 2024

	Notes	2024 \$000	2023 \$000
Assets			
Financial assets			
Cash and deposits	6.1	17,252	17,093
Receivables	5.1	2,089	1,587
Prepayments		374	276
Total financial assets		19,715	18,956
Non-financial assets			
Property, plant and equipment	4.1	1,487	1,618
Total non-financial assets		1,487	1,618
Total assets		21,202	20,574
Liabilities			
Current Liabilities			
Payables	5.2	2,028	1,117
Contract Liabilities	5.3	77	106
Interest bearing Liabilities	6.2.4	727	1,000
Employee related provisions	3.1.2	1,781	1,783
Total current Liabilities		4,613	4,006
Non-Current Liabilities			
Interest bearing Liabilities	6.2.4	649	523
Employee related provisions	3.1.2	58	81
Total non-current Liabilities		707	604
Total liabilities		5,320	4,610
Net assets		15,882	15,964
Equity			
Reserves		11,673	11,755
Contributed capital		4,209	4,209
Net worth		15,882	15,964

The accompanying notes form part of these financial statements.

Cash Flow Statement

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2024

	Notes	2024 \$000	2023 \$000
Cash flows from operating activities			
Receipts			
Receipts from government		14,659	17,623
Revenue from other Government Entities		974	661
Interest received		812	497
Goods and services tax received from the ATO (i)		554	611
Other receipts		1,004	1,023
Total receipts		18,003	20,415
Payments			
Payments to suppliers and employees		(17,522)	(20,036)
Interest and other costs of finance paid		(38)	(36)
Total payments		(17,560)	(20,072)
Net cash flows from operating activities	6.1.1	443	343
Cash flows from investing activities			
Proceeds from sale of property, plant and equipment		558	214
Payment for property, plant and equipment		(386)	(167)
Net cash inflow from investing activities		172	47
Cash Flows from Financing Activities			
Repayment of principal portion of lease liabilities (ii)		(456)	(463)
Net cash used in financing activities		(456)	(463)
Net increase in cash and cash equivalents		159	(73)
Cash and cash equivalents at the beginning of the financial year		17,093	17,166
Cash and cash equivalents at end of financial year	6.1	17,252	17,093

The accompanying notes form part of these financial statements.

Notes:

- (i) GST received from the Australian Taxation Office is presented on a net basis.
- (ii) The Authority has recognised cash payments for the principal portion of lease payments as financing activities; cash payments for interest portion as operating activities consistent with the presentation of interest payments and short-term lease payments for leases and low-value assets as operating activities.

Statement of Changes in Equity

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2024

	Contribution by owners	Reserves	Accumulated funds	Total
	\$000	\$000	\$000	\$000
Balance at 1 July 2022	4,209	10,320	0	14,529
Net result for the year	-	-	1,435	1,435
Transfers to/(from) reserves (i)	-	1,435	(1,435)	-
Balance at 30 June 2023	4,209	11,755	-	15,964
Net result for the year	-	-	(82)	(82)
Transfers to/(from) reserves (i)	-	(82)	82	-
Balance at 30 June 2024	4,209	11,673	-	15,882

The accompanying notes form part of these financial statements.

Note:

(i) The amounts transferred from accumulated surplus to committed funds reserve consists of carry forward project

Notes to the Financial Statements

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2024

1. ABOUT THIS REPORT

The Goulburn Broken 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: Goulburn Broken Catchment Management Authority
168 Welsford St
Shepparton VIC 3630

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 Australian Accounting Standards (AASs) that have significant effects on the financial statements and estimates are disclosed in the notes under the heading: 'Significant judgement or estimates', and relate to:

- employee benefit provisions (Note 3.1.2);
- lease terms (Note 6.2);
- determining whether the performance obligations within revenue agreement are sufficiently specific so as to determine whether the arrangement is within the scope of AASB 15 or AASB 1058 (Note 2.1);
- fair value measurements of assets and liabilities (Note 7.3).

Rounding

Unless otherwise stated, amounts in the report have been rounded to the nearest \$1,000. Figures in the financial report 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.

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 Goulburn Broken. The role of the Authority is to ensure effective implementation of the Regional Catchment Strategy. Associated with this role, the Authority carries out strategic planning and advises Government.

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

2.1 Income from transactions

Significant judgement: Grants Contributions

The Authority has determined that all grant income is recognised as income of not-for-profit entities in accordance with AASB 1058, except for grants that are enforceable and with sufficiently specific performance obligations and accounted for as revenue from contracts with customers in accordance with AASB 15.

2.1.1 Government contributions

	2024 \$000	2023 \$000
Income recognised as income of not-for-profit entities under AASB 1058		
State Government		
Corporate and Statewide	2,649	1,137
Sustainable Irrigation	1,391	5,164
River Health	4,884	5,063
Floodplain Management	2,662	1,637
Land and Biodiversity	1,064	839
Total State	12,650	13,840
Commonwealth Government		
Other Commonwealth Funding	-	100
	12,650	13,940
Income recognised as revenue from contracts with customers under AASB 15		
Commonwealth Government		
National Landcare Program	1,319	2,870
	1,319	2,870
Total Government contributions	13,969	16,810

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:

- 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;
- a financial instrument, in accordance with AASB 9; or
- a provision, in accordance with AASB 137 *Provisions, Contingent Liabilities and Contingent Assets*.

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. As at the 30 June 2024 the Authority has recognised \$2.04m as revenue under AASB 15 (2023: \$3.54m) from both Government and Other Income. Revenue is recognised when the Authority satisfies the performance obligation by providing the relevant services. 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 in advance or shortly after the relevant obligation is satisfied.

2.1.2 Other income

	2024 \$000	2023 \$000
Partnership Contributions - Government entities	984	767
Recoverable costs	761	725
Partnership Contributions - non- Government entities	60	62
Application fees	92	97
Total other income	1,897	1,651

Partnership contributions and recoverable costs consists of funds received from organisations as partners in projects, and are recognised as income on receipt in accordance with AASB 1058 as they do not contain sufficiently specific performance obligations, and are disclosed in the comprehensive operating statement as other income.

All other income is recognised when the right to receive payment is established.

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 association with the provision of services are recorded.

3.1 Employee expenses

3.1.1 Employee benefits in the comprehensive operating statement

	2024	2023
	\$000	\$000
Salaries & wages	5,340	5,217
Annual leave	438	431
Long service leave	268	17
Superannuation	622	567
FBT	220	201
Other - payroll tax and workcover	157	112
Total employee benefit expenses	<u>7,045</u>	<u>6,545</u>

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

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

3.1.2 Employee benefits in the balance sheet

Significant judgement: Employee benefit provisions

In measuring employee benefit provisions, 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.

	2024	2023
	\$000	\$000
Current provisions for employee benefits		
Other Leave		
Unconditional and expected to be settled within 12 months	11	12
Annual leave:		
Unconditional and expected to be settled within 12 months	307	317
Unconditional and expected to be settled after 12 months	-	20
Long service leave:		
Unconditional and expected to be settled within 12 months	73	55
Unconditional and expected to be settled after 12 months	1,174	1,173
Provisions for on-costsⁱ		
Unconditional and expected to be settled within 12 months	52	49
Unconditional and expected to be settled after 12 months	164	157
Total current provisions	<u>1,781</u>	<u>1,783</u>

i. On-costs include payroll tax, superannuation and worker's compensation insurance

Non-current provisions for employee benefits**Long service leave:**

Conditional and expected to be settled after 12 months	51	71
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Provisions for on-costs

Conditional and expected to be settled after 12 months	7	10
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Total non-current provisions	<u>58</u>	<u>81</u>
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Total provisions for employee benefits and on-costs	<u>1,839</u>	<u>1,864</u>
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	2024	2023
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Reconciliation of movement in on-cost provision	\$000	\$000
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Opening balance	238	230
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Additional provisions recognised	42	78
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Reductions resulting from payments/other sacrifices of future economic benefit	(69)	(78)
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Unwind of discount and effect of changes in the discount rate	12	8
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Closing balance	<u>223</u>	<u>238</u>
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Wages and salaries and annual leave:

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

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

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

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):

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

Unconditional LSL liability amounts expected to be wholly settled within 12 months are measured at the nominal value.

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

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

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

3.1.3 Superannuation contributions

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

Obligations for superannuation contributions are recognised as an expense in Comprehensive Operating Statement when they are made or due.

The Authority does not recognise any defined benefit liability for contributions to the Emergency Services and State Super because it has no legal or constructive obligation to pay future benefits relating to its employees. The Department of Treasury and Finance discloses in its annual financial statements the state's net defined benefits cost related to the members of these plans as an administered liability (on behalf of the State as the sponsoring employer). For contributions to the defined benefit fund with Vision Super (the Fund) the Authority does not use defined benefit accounting for its defined benefit obligations because the Fund's Defined Benefit plan is a pooled multi-employer sponsored plan.

The amount recognised in the comprehensive operating statement in relation to Superannuation is employer contributions for members of both defined benefit and defined contribution superannuation plans.

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

	2024 Rate	Paid Contribution for the year		Contributions outstanding at year-end	
		2024	2023	2024	2023
	%	\$000	\$000	\$000	\$000
Defined benefit plans: (i)					
Vision Super defined benefits scheme	11	8	12	-	-
Emergency Services Superannuation Scheme	Various	36	59		
Defined contribution plans:					
Vision super	11	173	229	-	-
Aware super	11	169	208	-	-
Health Employees	11	64			
Other private schemes	11	152	296	-	-
Total		602	804	-	-

Note:

(i) The basis for determining the level of contributions is determined by the actuary of the defined benefit superannuation plan.

The expected contributions to be paid to the Defined Benefit category of Vision Super for the year ending 30 June 2025 is \$8,334.

3.2 Materials, grants and consultancies

	2024	2023
	\$000	\$000
Materials	99	177
Grants paid	561	629
Consultants	252	464
Total materials, grants, and consultancies (i)	912	1,270

Note:

(i) The decrease in total expenditure on materials, maintenance, grants and consultancies in 2024 is attributable to a number of factors including reduction in works relating to Commonwealth funded projects.

Grants are recognised in the period in which they are paid or payable.

Materials and consultants are recognised as an expense in the reporting period in which they are incurred.

3.3 Information Technology and Communication expenses

	2024	2023
	\$000	\$000
Information technology and communication expenses	902	924

Information Technology and Communication expenses includes costs for software, security services and support relating to shared services whereby Goulburn Broken CMA incurs the costs as lead agency and is shared across seven Catchment Management Authorities with costs recovered recorded in Other income as Recoverable costs (2.1.2). The amount of recoverable costs for shared services was \$283K (2023: \$325K).

3.4 Other operating expenses

	2024	2023
	\$000	\$000
Victorian Auditor-General's Office for audit of financial statements	24	24
Internal audit expenses	32	24
Short-term lease expenses	114	234
Events and Publicity	61	85
Motor vehicle operating expenses	284	258
Insurance	73	61
Office expenses	85	89
Printing and stationery	11	15
Other expenses	153	92
	837	882

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

3.5 Short-term lease expenses

The following lease payments are recognised on a straight-line basis:

- Short-term leases – leases with a term 12 months or less; and
- Low value leases – leases with the underlying asset's fair value (when new, regardless of the age of the asset being leased) is no more than \$10 000.

Variable lease payments that are not included in the measurement of the lease liability (i.e. variable lease payments that do not depend on an index or a rate and which are not, in substance fixed) such as those based on performance or usage of the underlying asset, are recognised in the Comprehensive operating statement (except for payments which has been included in the carrying amount of another asset) in the period in which the event or condition that triggers those payments occur.

4. KEY ASSETS AVAILABLE TO SUPPORT OUTPUT DELIVERY

Introduction

The Authority controls property and other investments that are utilised in fulfilling its objectives and conducting its activities. They represent the key resources that have been entrusted to the Authority to be utilised for delivery of those outputs.

Significant judgement: Fair Value Measurement

Where the assets included in this section are carried at fair value, additional information is disclosed in Note 7.3 about how those fair values were determined.

4.1 Total property, plant and equipment

	Gross carrying amount		Accumulated Depreciation		Net carrying amount	
	2024	2023	2024	2023	2024	2023
	\$000	\$000	\$000	\$000	\$000	\$000
Buildings at fair value	1,209	1,209	(884)	(715)	325	494
Plant and equipment at fair value	1,023	1,526	(856)	(1,360)	167	166
Motor vehicles at fair value	1,513	1,558	(518)	(600)	995	958
Net carrying amount	3,745	4,293	(2,258)	(2,675)	1,487	1,618

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.

Items with a cost or value in excess of \$1,500, and a useful life of more than one year are recognised as an asset. All other assets acquired are expensed.

Subsequent measurement

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

Buildings relate to specialised portable structures and are valued based on depreciated replacement cost.

Vehicles are valued using the depreciated replacement cost method. The Authority acquires new vehicles and at times disposes of them before the end of their economic life. The process of acquisition, use and disposal in the market is managed by experienced external fleet managers who set relevant depreciation rates during use to reflect the utilisation of the vehicles.

Fair value for plant and equipment that are specialised in use (such that it is rarely sold other than as part of a going determined using the depreciated replacement cost method.

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

4.1.1 Total right-of-use assets: buildings and vehicles

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.

The following tables are subsets of buildings and vehicles by right-of-use assets.

	Gross Carrying Amount 2024 \$000	Accumulated Depreciation 2024 \$000	Net carrying Amount 2024 \$000	Gross Carrying Amount 2023 \$000	Accumulated Depreciation 2023 \$000	Net carrying Amount 2023 \$000
Right of Use Buildings at Fair Value	1,171	(846)	325	1,171	(677)	494
Right of Use Vehicles at Fair Value	1,513	(518)	995	1,516	(558)	958
Net Carrying Amount	2,684	(1,364)	1,320	2,687	(1,235)	1,452

	Buildings at fair value \$000	Vehicles at fair value \$000
Opening Balance - 1 July 2023	494	958
Additions	-	616
Disposals	-	(308)
Depreciation	(169)	(271)
Closing Balance - 30 June 2024	325	995
Opening Balance - 1 July 2022	663	1,122
Additions	-	190
Disposals	-	(79)
Depreciation	(169)	(275)
Closing Balance - 30 June 2023	494	958

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 incentive received; plus
- any indirect 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.

As per the requirements of FRD103 *Non-Financial Physical Assets*, right-of-use assets are subject to revaluation to Fair Value, whereby management undertake an assessment to determine whether the current lease payments under the contract approximate current market rentals for equivalent properties that would be paid in the current environment.

Management has completed an assessment at 30 June 2024 comparing current lease payments against current market rentals for equivalent properties and has determined that no adjustment to the right-of-use asset or liability is required.

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

Buildings relate to the Authority's leased offices and are valued at fair value less depreciation and impairment.

Vehicles are valued using the depreciated replacement cost method. Goulburn Broken CMA acquires new vehicles and at times disposes of them before the end of their economic life. The process of acquisition, use and disposal in the market is managed by experienced external fleet managers who set relevant depreciation rates during use to reflect the utilisation of the vehicles.

Fair value for plant and equipment that are specialised in use (such that it is rarely sold other than as part of a going concern) is determined using the depreciated replacement cost method.

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

4.1.2 Depreciation and amortisation

	2024	2023
	\$000	\$000
Charge for the periodⁱ		
Buildings	169	169
Plant & equipment	76	76
Motor vehicles	271	275
Total depreciation and amortisation	<u>516</u>	<u>520</u>

i. The table incorporates depreciation of right-of-use assets as per AASB 16 Leases.

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

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

Asset	Useful Life
Buildings: Leased assets	7 years
Plant and equipment	2.5 - 10 years
Motor vehicles	5-8 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.

Right-of-use assets are generally depreciated over the shorter of the asset's useful life and the lease term.

Impairment

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

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

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

The recoverable amount for most assets is measured at the higher of depreciated replacement cost and fair value less costs to sell. Recoverable amount for assets held primarily to generate net cash inflows is measured at the higher of the present value of future cash flows expected to be obtained from the asset and fair value less costs to sell. As at 30 June 2024 there were no impairments assessed (2023: Nil).

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

	Buildings at fair value	Plant and equipment at fair value	Motor vehicles at fair value	Total
	\$	\$	\$	\$
2024				
Opening balance	494	166	958	1,618
Additions	-	79	616	695
Disposals	-	(2)	(308)	(310)
Depreciation	(169)	(76)	(271)	(516)
Closing balance	<u>325</u>	<u>167</u>	<u>995</u>	<u>1,487</u>
2023				
Opening balance	663	137	1,122	1,922
Additions	-	105	190	295
Disposals	-	-	(79)	(79)
Write-Offs	-	-	-	0
Depreciation	(169)	(76)	(275)	(520)
Closing balance	<u>494</u>	<u>166</u>	<u>958</u>	<u>1,618</u>

5. OTHER ASSETS AND LIABILITIES

Introduction

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

5.1 Receivables

	2024	2023
	\$000	\$000
Current Receivables		
Contractual		
Government grants receivables	1,414	1,402
Trade receivables	505	13
Accrued revenue	62	-
	<u>1,981</u>	<u>1,415</u>
Statutory		
GST input tax credits recoverable	108	172
	<u>108</u>	<u>172</u>
Total current receivables	<u><u>2,089</u></u>	<u><u>1,587</u></u>

Trade 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.

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 7.1.1.

5.2 Payables

	2024	2023
	\$000	\$000
Current Payables		
Contractual		
Trade payables	1,668	779
Accrued expenses	296	277
	<u>1,964</u>	<u>1,056</u>
Statutory		
FBT payable	59	56
Payroll Tax	5	5
	<u>64</u>	<u>61</u>
Total current payables	<u><u>2,028</u></u>	<u><u>1,117</u></u>

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

5.3 Contract liabilities

	2024	2023
	\$000	\$000
Contract liabilities		
Opening balance	107	85
Add: Payments received for performance obligations yet to be completed during	77	107
Less: revenue recognised in the reporting period for the completion of performance obligations	(107)	(85)
Total current contract liabilities	<u><u>77</u></u>	<u><u>107</u></u>

Contract liabilities include consideration received in advance in the form of government contributions.

6. FINANCING OUR OPERATION

Introduction

This section provides information on the sources of finance utilised by the Authority during its operations, along with interest expenses (the cost of borrowings) and other information related to financing activities of the Authority.

This section includes disclosures of balances that are financial instruments, such as cash balances. Note 7.1 provides additional, specific financial instrument disclosures.

6.1 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.

	2024	2023
	\$000	\$000
Cash and deposits disclosed in the balance sheet:		
Cash on hand	1	1
Cash at bank	17,251	17,092
Balance as per cash flow statement	<u>17,252</u>	<u>17,093</u>

6.1.1 Reconciliation of net result for the period to cash flow from operating activities

	2024	2023
	\$000	\$000
Net result for the period	(82)	1,435
Non-cash movements:		
(Gain)/loss on disposal of non-current assets	(248)	(135)
Depreciation and amortisation of non-current assets	516	520
Bad debt written off	1	1
	<u>187</u>	<u>1,821</u>
Movements in assets and liabilities:		
Decrease/(increase) in receivables	(502)	(291)
Decrease/(increase) in prepayments	(98)	(68)
(Decrease)/increase in payables	911	(943)
(Decrease)/increase in contract liabilities	(29)	21
(Decrease)/increase in employee benefits	(26)	(197)
Net cash flows from/(used in) operating activities	<u>443</u>	<u>343</u>

6.2 Leases

Significant judgement: Lease Terms

In determining the lease term, the Authority considers all facts and circumstances that create an economic incentive to exercise an extension option, or not exercise a termination option. The assessment is reviewed if a significant event or a significant change in circumstances occurs which affects this assessment.

The Authorities leasing activities

The Authority leases buildings and motor vehicles. The lease contracts are typically made for fixed periods of 1-5 years with an option to renew the lease after that date. Lease payments for buildings are renegotiated every five years to reflect market rentals.

Property Leases with a contract term of 1 year or a value of less than \$10,000 are either short-term and/or leases of low value and are recognised on a straight-line basis. The Authority has elected not to recognise right-of-use assets and lease liabilities for these leases.

As at 30 June 2024, the Authority has committed to short term leases and the total commitment at that date was \$139K (2023 \$126K).

6.2.1 Right-of-use assets

Right-of-use assets are presented in Note 4.1.1

6.2.2 Amounts recognised in the Comprehensive Operating Statement

The following amounts are recognised in the Comprehensive Operating Statement for the year ending 30 June 2024 relating to leases:

	2024	2023
	\$000	\$000
Interest expense on lease liabilities	38	36
Expenses relating to short term leases	114	234
Depreciation	440	444
Total amount recognised in the comprehensive operating statement	592	714

6.2.3 Amounts recognised in the Cashflow Statement

The following amounts are recognised in the Cashflow Statement for the year ending 30 June 2024 relating to leases:

	2024	2023
	\$000	\$000
Interest expense on lease liabilities	38	36
Expenses relating to short term leases	114	234
Repayment of principal portion of lease liabilities	456	447
Total cash outflow for leases	608	717

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.

Separation of lease and non-lease components

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

Recognition and measurement of leases as a lessee

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.

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 to fixed payments.

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

Short term and low value leases

The Authority has elected to account for short-term and low value leases using the practical expedients. Instead of recognising a right-of-use asset and lease liability, the payments in relation to these are recognised as an expense in net result on a straight-line basis over the lease term. At 30 June 2024, the Authority was committed to short term leases and the total commitment at that date was \$139K (2023: \$126K).

Presentation of right-of-use assets and lease liabilities

The Authority presents right-of-use assets as 'buildings' and 'motor vehicles'. Lease liabilities are presented as 'Interest bearing liabilities' in the balance sheet.

6.2.4 Total Interest bearing liabilities

Interest bearing Liabilities	Minimum further lease payments ⁱ	
	2024	2023
	\$000	\$000
Not longer than 1 year	756	1,020
Longer than 1 year but not longer than 5 years	661	531
Longer than 5 years	-	-
Minimum further lease payments	1,417	1,551
Less future finance charges	(41)	(29)
Present value of minimum lease payments	1,376	1,522
Included in the financial statements as:		
Interest bearing liabilities - current	727	1,000
Interest bearing liabilities - non-current	649	522
Total	1,376	1,522

i. Minimum future lease payments include the aggregate of all base payments and any guaranteed residual.

Lease liabilities relate to motor vehicles and building leases. The motor vehicles are leased from VicFleet for two to three years.

6.3 Carry forward project funding

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

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

Refer to Statement of Changes in Equity for Reserves. At balance date the Authority has cash and cash equivalents that will be utilised to complete these projects in future financial years.

7. RISKS, CONTINGENCIES AND VALUATION JUDGEMENTS

Introduction

The Authority is exposed to risk from its activities and outside factors. In addition, it is often necessary to make judgements and estimates associated with recognition and measurement of items in the financial statements. This section sets out financial instrument specific information, (including exposures to financial risks) as well as those items that are contingent in nature or require a higher level of judgement to be applied, which for the Authority relate mainly to fair value determination.

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. Statutory receivables and payables (FBT, GST etc) are not considered financial instruments.

Categories of financial instruments

Financial Assets are measured at amortised cost if they are held by the Authority to collect contractual cash flows, the contractual terms give rise to cash flows that are solely payments of principal and interest, and if they not designated as fair value through net result. These assets are initially recognised at fair value plus any directly attributable transaction costs. Subsequent to initial measurement, these financial assets are measured at amortised cost using the effective interest method less any impairment. The financial assets at amortised cost category includes cash and deposits, and trade and other receivables (excluding statutory receivables and lease liabilities).

Financial liabilities at amortised cost are initially recognised on the date they originated. They are initially measured at fair value plus any directly attributable transaction costs. Subsequent to initial recognition, these financial instruments are measured at amortised cost 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. Financial instrument liabilities measured at amortised cost include all of the Authority's contractual payables (excluding statutory payables).

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

7.1.1 Financial instruments: Impairment of Financial Assets

The Authority has been recording the allowance for expected credit loss for the relevant financial instruments, applying AASB 9's Expected Credit Loss Approach. Subject to AASB 9 impairment assessment include the Authority's contractual receivables and statutory receivables.

Contractual receivables at amortised cost

The Authority has a low expected loss rate due to majority of funding sourced from State and Commonwealth government.

The expected loss rate for the year ending 30 June 2024 has been calculated at 0%, and as such no loss allowance has been recognised.

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 Audit, Risk and Compliance committee of the Authority.

Financial instruments: Credit risk

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

Credit risk associated with the Authority's contractual financial assets is minimal because the main debtors are the Victorian and Commonwealth Governments. For debtors other than the Government, the Authority has adopted a policy of only dealing with creditworthy counterparties and obtaining sufficient collateral where appropriate.

Subject to AASB 9 impairment assessment include the Authority's contractual receivables and statutory receivables.

Financial instruments: Liquidity risk

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

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

Financial instruments: Market risk

The Authority's exposure to market risk is primarily through interest rate risk with significant surplus funds held in deposits at call in the Central Banking System. The weighted average interest rate on deposits was 4.4% in 2024 (2023: 3.2%).

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 is required to invest surplus funds with the State Government Central Banking System (CBS) in compliance with the Standing Directions 2018 under the *Financial Management Act 1994* (2018 Directions). The floating interest rates provided by the Central Banking System expose the Authority to interest rate risk. Management monitors movements in interest rates on an as required 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.

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.

The Authority believes a movement of 50 basis points over the next year is reasonable given consideration of past performances and recent movements in interest rates reduced from 1% in previous year.

	Carrying amount \$000	Interest rate			
		-50 basis points		+50 basis points	
		Net result \$000	Revaluation surplus \$000	Net result \$000	Revaluation surplus \$000
2024					
Cash and deposits (i)	17,252	(86)	(86)	86	86
2023					
Cash and deposits (i)	17,093	(171)	(171)	171	171

(i) Cash and deposits includes \$17,252k (2023: \$17,093k) that is exposed to floating rates movements.

Sensitivities to these movements are calculated as follows:

- 2024: \$17,252k x -0.005 = -\$86k; and \$17,252k x 0.005 = \$86k
- 2023: \$17,093k x -0.01 = -\$171k; and \$17,093k x 0.01 = \$171k

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. There are no contingent assets or liabilities at 30 June 2024 (2023: nil).

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.

7.3.1 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.

7.3.2 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 2024-25 reporting period.

These financial instruments include:

Financial assets

Cash and deposits

Receivables:

- Trade receivables
- Accrued Revenue

Financial liabilities

Lease liabilities

Payables:

- Trade payables
- Accrued expenses
- Lease Liabilities

7.3.3 Fair value determination: Non-financial physical assets

Fair value measurement hierarchy

Non-specialised land (buildings) is fair valued in accordance with level 2 categorisation and plant and equipment, computer equipment and motor vehicles are fair valued as level 3.

There have been no transfers between levels during the period.

The following methods and assumptions were used to estimate fair value:

Buildings

Buildings – right of use asset is valued based on the net present value of management's estimate of current market rentals for an equivalent property, using a discount rate based on the Authority's incremental borrowing rate (refer note 4.1.1).

Motor vehicles

Motor vehicles are valued using the depreciated replacement cost method. The Authority acquires new vehicles and disposes of them before the end of their economic life. The process of acquisition, use and disposal in the market is managed by experienced fleet managers within VicFleet and the Authority who set the relevant depreciation rates during use to reflect the utilisation of the motor vehicles (refer note 4.1.1).

Plant and equipment and computer equipment

Plant and equipment and computer equipment is held at fair value. When plant and equipment or computer equipment is specialised in use, such that it is rarely sold other than as part of a going concern, fair value is determined using the depreciated replacement cost method.

There were no changes in valuation techniques throughout the period to 30 June 2024.

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

See note 4.1.2.

Description of significant unobservable inputs to Level 3 valuations

	Valuation technique	Significant unobservable inputs
Computer equipment	Current replacement cost	Cost per unit Useful life of computer equipment
Plant and equipment - Specialised	Current replacement cost	Cost per unit Useful life of plant and equipment
Motor vehicles	Current replacement cost	Cost per unit Useful life of vehicles

8. OTHER DISCLOSURES

Introduction

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

8.1 Ex gratia expenses

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

The Authority had no ex gratia expenses for the year ending 30 June 2024 (2023 \$0).

8.2 Other economic flows included in net result

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

	2024 \$000	2023 \$000
Net gain on disposal of non-financial assets		
Proceeds from sale of non-financial assets	558	214
Less written down value	(310)	(79)
Total net gain on disposal of non-financial assets	248	135

8.3 Responsible persons

In accordance with the Ministerial Directions issued by the Assistant Treasurer under the *Financial Management Act 1994* (FMA), the following disclosures are made regarding responsible persons for the reporting period.

The names of the persons who were responsible persons of the Authority at any time during the financial year were:

The Hon. Harriet Shing MP	Minister for Water	1 Jul 2023 to 30 Jun 2024
The Hon Ingrid Stitt MP	Minister for Environment	1 Jul 2023 to 1 Oct 2023
The Hon Steve Dimopoulos	Minister for Environment	2 Oct 2023 to 30 Jun 2024
Helen Reynolds	Chair	1 Jul 2023 to 30 Sep 2023
Sarah Parker	Chair (from 1 Oct 2023)	1 Jul 2023 to 30 Jun 2024
Adrian Weston	Board Member & Deputy Chair	1 Jul 2023 to 30 Jun 2024
Amanda McClaren	Board Member	1 Jul 2023 to 30 Jun 2024
Jodie Smith	Board Member	1 Jul 2023 to 30 Jun 2024
Leanne Miller	Board Member	1 Jul 2023 to 30 Jun 2024
Les McLean	Board Member	1 Jul 2023 to 30 Jun 2024
Ron Harris	Board Member	1 Jul 2023 to 30 Sep 2023
Damien Gerrans	Board Member	1 Oct 2023 to 30 Jun 2024
John Merritt	Board Member	1 Oct 2023 to 30 Jun 2024
C Cumming	CEO	1 Jul 2023 to 30 Jun 2024 ⁱ
E Curtis	Acting CEO	14 Jun to 16 Jun 2024
C Walters	Acting CEO	2 Jan 2024 to 5 Jan 2024
C Walters	Acting CEO	17 Jun 2024 to 24 Jun 2024

i. This was the period service apart from when there was an acting CEO.

Remuneration

Remuneration paid or payable from the Authority in connection with the management of the Authority during the reporting period was:

Income band	2024	2023
\$0–\$9,999	4	3
\$10,000–\$19,999	7	7
\$20,000–\$29,999	1	1
\$280,000–\$289,000	-	1
\$310,000–\$320,001	1	-
Total number of Responsible persons	13	12
Total Remuneration \$	\$461,802	\$428,966

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

8.4 Remuneration of executive officers

The Authority 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 8.3.

8.5 Related parties

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

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

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

Significant transactions with government-related entities

During the year, income received from government-related entities for grants and reimbursements that enable the Authority to deliver on the Regional Catchment Strategy, statutory obligations and manage IT platform across the sector. The Authority received funding from the following government-related entities under normal commercial terms and conditions:

Entity	2024 Funding received (\$000)	2023 Funding received (\$000)	2024 Funding receivable (\$000)	2023 Funding receivable (\$000)
Department of Energy, Environment and Climate Action (Formerly DELWP)	13,864	14,461	-	-
Wimmera Catchment Management Authority	186	170	-	30
North East Catchment Management Authority	146	140	-	49
Corangamite Catchment Management Authority	134	128	-	62
Glenelg Hopkins Catchment Management Authority	137	128	-	58
East Gippsland Catchment Management Authority	113	106	-	46
West Gippsland Catchment Management Authority	103	96	-	48
Department of Jobs, Skills, Industry & Regions (formerly DJPR)	-	50	-	-
Department of Treasury and Finance (VicFleet)	194	45	-	-
Goulburn Murray Water	24	44	-	24
Victorian Environmental Water Holder	-	26	-	-
North Central Catchment Management Authority	26	13	-	-
Victorian Fisheries Authority	-	2	-	-

During the year, payments to government-related entities were made for contract services relating to the delivery of Goulburn Broken CMA's programs. The Authority made significant payments to the following government-related entities under normal commercial terms and conditions:

Entity	2024 Payments Made (\$000)	2023 Payments Made (\$000)	2024 Payable (\$000)	2023 Payable (\$000)
Goulburn Murray Water	3,371	3,012	-	517
Department of Energy, Environment and Climate Action (Formerly DELWP)	764	895	91	5
Department of Treasury and Finance	374	304	30	32
Victorian Managed Insurance Authority (VMIA)	121	101	-	-
North Central Catchment Management Authority	80	160	-	-
Goulburn Valley Regional Water Authority	72	-	-	-
Victorian Environmental Water Holder	67	45	-	-
Wimmera Catchment Management Authority	36	33	-	-
Parks Victoria	-	607	-	-
Trust for Nature	-	65	-	-
Department of Jobs, Skills, Industry & Regions (formerly DJPR)	-	33	-	-

Key management personnel

Key management personnel are those persons having authority and responsibility for planning, directing and controlling activities of the Authority, directly or indirectly this comprises Directors and the CEO. Key management personnel includes all

Responsible persons as listed in Note 8.3.

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.

Remuneration comprises employee benefits in all forms of consideration paid, payable or provided by the entity, or on behalf of the entity, in exchange for services rendered, and is disclosed in the following categories.

Short-term employee benefits include amounts such as wages, salaries, annual leave or sick leave that are usually paid or payable on a regular basis, as well as non-monetary benefits such as allowances and free or subsidised goods or services.

Post-employment benefits include pensions and other retirement benefits paid or payable on a discrete basis when employment has ceased.

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

Compensation of KMPs

	2024	2023
	\$	\$
Short-term employee benefits	412,899	378,494
Post-employment benefits	41,218	40,350
Other long-term benefits	7,686	10,122
Total	461,803	428,966

Transactions with key management personnel and other related parties

Given the breadth and depth of Authority 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. Outside of normal citizen type transactions with the Authority, there were no significant related party transactions or balances that involved key management personnel, their close family members and their personal business interest.

8.6 Remuneration of auditors

	2024	2023
	\$000	\$000
Victorian Auditor-General's Office for audit of financial statements	24	24
Internal audit costs	32	24
Total auditors' remuneration	56	48

8.7 Subsequent events

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

8.8 Economic Dependency

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

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 2023-24 reporting period. 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:

Topic	Key Requirement	Applicable for annual reporting periods beginning on or after	Estimated impact on Financial Statements
AASB 17 <i>Insurance Contracts</i>	The new Australian standard eliminates inconsistencies and weaknesses in existing practices by providing a single principle based framework to account for all types of insurance contracts, including reissuance contract that an insurer holds. It also provides requirements for presentation and disclosure to enhance comparability between entities. 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.	1-Jan-25	The Authority is in the process of analysing the impacts of this 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.

8.10 Glossary of Technical terms

The following is a summary of the major technical terms used in this report.

Actuarial gains or losses on superannuation defined benefit plans are changes in the present value of the superannuation defined benefit liability resulting from:

- experience adjustments (the effects of differences between the previous actuarial assumptions and what has actually occurred)
- the effects of changes in actuarial assumptions.

Administered item generally refers to a Authority lacking the capacity to benefit from that item in the pursuit of the entity's objectives and to deny or regulate the access of others to that benefit.

Amortisation is the expense that results from the consumption, extraction or use over time of a non-produced physical or intangible asset. This expense is classified as an 'other economic flow'.

Associates are all entities over which an entity has significant influence but not control, generally accompanying a shareholding and voting rights of between 20 per cent and 50 per cent.

Borrowings refers to interest-bearing liabilities mainly raised from public borrowings raised through the Treasury Corporation of Victoria, lease liabilities, service concession arrangements and other interest-bearing arrangements. Borrowings also include non interest-bearing advances from government that are acquired for policy purposes.

Commitments include those operating, capital and other outsourcing commitments arising from non-cancellable contractual or statutory sources.

Comprehensive result is the amount included in the operating statement representing total change in net worth other than transactions with owners as owners.

Controlled item generally refers to the capacity of an Authority to benefit from that item in the pursuit of the entity's objectives and to deny or regulate the access of others to that benefit.

Current grants are amounts payable or receivable for current purposes for which no economic benefits of equal value are receivable or payable in return.

Depreciation is an expense that arises from the consumption through wear or time of a produced physical or intangible asset. This expense is classified as a 'transaction' and so reduces the 'net result from transaction'.

Effective interest method is the method used to calculate the amortised cost of a financial asset and of allocating interest income over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset or, where appropriate, a shorter period.

Employee benefits expenses include all costs related to employment including wages and salaries, fringe benefits tax, leave entitlements, redundancy payments, defined benefits superannuation plans, and defined contribution superannuation plans.

Ex gratia expenses mean the voluntary payment 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 or to meet a legal liability, or to settle or resolve a possible legal liability or claim against the entity.

Finance lease is a lease that transfers substantially all the risks and rewards incidental to ownership of an underlying asset. Financial asset is any asset that is:

- cash
- an equity instrument of another entity
 - a contractual right to receive cash or another financial asset from another entity or to exchange financial assets or financial liabilities with another entity under conditions that are potentially favourable to the entity.
- A financial asset can also be a contract that will or may be settled in the entity's own equity instruments and is either:
 - a non-derivative for which the entity is or may be obliged to receive a variable number of the entity's own equity instruments
 - a derivative that will or may be settled other than by the exchange of a fixed amount of cash or another financial asset for a fixed number of the entity's own equity instruments.

Financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.

Financial liability is any liability that is:

- a contractual obligation to deliver cash or another financial asset to another entity or to exchange financial assets or financial liabilities with another entity under conditions that are potentially unfavourable to the entity
- a contract that will or may be settled in the entity's own equity instruments and is either:
 - a non-derivative for which the entity is or may be obliged to deliver a variable number of the entity's own equity instruments
 - a derivative that will or may be settled other than by the exchange of a fixed amount of cash or another financial asset for a fixed number of the entity's own equity instruments. For this purpose, the entity's own equity instruments do not include instruments that are themselves contracts for the future receipt or delivery of the entity's own equity instruments.

Financial statements in the Model report comprises:

- a balance sheet as at the end of the period
- a comprehensive operating statement for the period
- a statement of changes in equity for the period
- a cash flow statement for the period
- notes, comprising a summary of significant accounting policies and other explanatory information
- comparative information in respect of the preceding period as specified in paragraph 38 of AASB 101 Presentation of Financial Statements
- a statement of financial position as at the beginning of the preceding period when an entity applies an accounting policy retrospectively or makes a retrospective restatement of items in its financial statements, or when it reclassifies items in its financial statements in accordance with paragraphs 41 of AASB 101.

Grant expenses and other transfers are transactions in which one unit provides goods, services, assets (or extinguishes a liability) or labour to another unit without receiving approximately equal value in return. Grants can either be operating or capital in nature.

While grants to governments may result in the provision of some goods or services to the transferor, they do not give the transferor a claim to receive directly benefits of approximately equal value. For this reason, grants are referred to by the AASB as involuntary transfers and are termed non-reciprocal transfers. Receipt and sacrifice of approximately equal value may occur, but only by coincidence. For example, governments are not obliged to provide commensurate benefits, in the form of goods or services, to particular taxpayers in return for their taxes.

Grants can be paid as general-purpose grants, which refer to grants that are not subject to conditions regarding their use. Alternatively, they may be paid as specific purpose grants, which are paid for a particular purpose and/or have conditions attached regarding their use.

General government sector comprises all government departments, offices and other bodies engaged in providing services free of charge or at prices significantly below their cost of production. General government services include those that are mainly non-market in nature, those that are largely for collective consumption by the community and those that involve the transfer or redistribution of income. These services are financed mainly through taxes, or other compulsory levies and user charges.

Interest expense represents costs incurred in connection with borrowings. It includes interest on advances, loans, overdrafts, bonds and bills, deposits, interest components of lease repayments, service concession financial liabilities and amortisation of discounts or premiums in relation to borrowings.

Interest income includes unwinding over time of discounts on financial assets and interest received on bank term deposits and other investments.

Leases are rights conveyed in a contract, or part of a contract, the right to use an asset (the underlying asset) for a period of time in exchange for consideration.

Net result is a measure of financial performance of the operations for the period. It is the net result of items of revenue, gains and expenses (including losses) recognised for the period, excluding those classified as 'other non-owner movements in equity'.

Non-financial assets are all assets that are not financial assets. It includes inventories, land, buildings, infrastructure, road networks, land under roads, plant and equipment, cultural and heritage assets, intangibles and biological assets such as commercial forests.

Operating result is a measure of financial performance of the operations for the period. It is the net result of items of revenue, gains and expenses (including losses) recognised for the period, excluding those that are classified as 'other non-owner movements in equity'. Refer also to 'net result'.

Other economic flows included in net result are changes in the volume or value of an asset or liability that do not result from transactions. In simple terms, other economic flows are changes arising from market remeasurements. They include gains and losses from disposals, revaluations and impairments of non-current physical and intangible assets; fair value changes of financial instruments and agricultural assets; and depletion of natural assets (non produced) from their use or removal.

Other economic flows – other comprehensive income comprises items (including reclassification adjustments) that are not recognised in net result as required or permitted by other Australian Accounting Standards. They include changes in physical asset revaluation surplus; share of net movement in revaluation surplus of associates and joint ventures; and gains and losses on remeasuring available-for-sale financial assets.

Payables includes short and long-term trade debt and accounts payable, grants, taxes and interest payable.

Produced assets include buildings, plant and equipment, inventories, cultivated assets and certain intangible assets. Intangible produced assets may include computer software, motion picture films and research and development costs (which does not include the start-up costs associated with capital projects).

Receivables include amounts owing from government through appropriation receivable, short and long-term trade credit and accounts receivable, accrued investment income, grants, taxes and interest receivable.

Sales of goods and services refers to income from the direct provision of goods and services and includes fees and charges for services rendered, sales of goods and services, fees from regulatory services and work done as an agent for private enterprises. It also includes rental income under leases and on produced assets such as buildings and entertainment, but excludes rent income from the use of non-produced assets such as land. User charges includes sale of goods and services income.

Taxation income represents income received from the State's taxpayers and includes:

- payroll tax, land tax and duties levied principally on conveyances and land transfers
- gambling taxes levied mainly on private lotteries, electronic gaming machines, casino operations and racing
- insurance duty relating to compulsory third-party, life and non-life policies
- insurance company contributions to fire brigades
- motor vehicle taxes, including registration fees and duty on registrations and transfers
- levies (including the environmental levy) on statutory corporations in other sectors of government
- other taxes, including landfill levies, licence and concession fees.

Transactions are those economic flows that are considered to arise as a result of policy decisions, usually an interaction between two entities by mutual agreement. They also include flows into an entity such as depreciation, where the owner is simultaneously acting as the owner of the depreciating asset and as the consumer of the service provided by the asset. Taxation is regarded as mutually agreed interactions between the government and taxpayers. Transactions can be in kind (e.g. assets provided/given free of charge or for nominal consideration) or where the final consideration is cash. In simple terms, transactions arise from the policy decisions of the Government.

APPENDIX 1

How to interpret Catchment Condition and Management Assessment

The assessment is based on a set of state-wide indicators outlined in the RCS outcomes framework, augmented with regionally specific indicators that have been selected based on criteria including availability and quality of data, and the linkages back to regional and policy outcomes.

Three types of indicators make up catchment condition and management reporting, these are: contextual, management, and condition.

- Contextual indicators help to identify how external factors may have influenced program delivery. Some examples of external factors could be environmental (e.g. climate change driver events such as droughts, floods, bushfires), socio-economic (available resourcing/funding) or technological (remote sensing for monitoring).
- The management assessment for each theme assesses the delivery of CMA programs and activities.
- Reporting on management and contextual indicators is undertaken annually.

Reporting on condition indicators in detail is undertaken less frequently, reflecting the timeframes to observe changes in the natural environment and the availability of the supporting data. The 2023-24 annual report includes a summary rating for catchment condition building on previous years' assessments.

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.

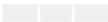
Management

Where appropriate, a management rating is provided that is based on the delivery of planned activities and targets relevant to the theme.

-  **Above expectations**
Delivery of activities and programs associated with this indicator is assessed as above expectations for the 12-month period (i.e. majority of activities delivered/targets met or exceeded).
-  **Satisfactory**
Delivery of activities and programs associated with this indicator is assessed as satisfactory for the 12-month period (i.e. targets for some activities were not achieved or the majority were almost achieved).
-  **Below expectations**
Delivery of activities and programs associated with this indicator is assessed as below expectations for the 12-month period (i.e. some critical activities/targets not delivered, or the majority of activities/targets not delivered).
-  **Not applicable**
A management rating is not applicable for this indicator.
-  **Unknown**
The rating for this indicator is not known and/or assessable.

Condition

A condition rating is based on assessments of the assets and pressures represented by the theme. The assessment is based on available science and expert advice as well as evidence gained during the preceding year. More information on the approach to assessment is outlined in Appendix 2. Goulburn Broken CMA Approach to Catchment Condition and Management Reporting.

			
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

Trend

The 6-year trend reflects change in condition over the short to medium term. The trend is assessed against the direction required to contribute to the achievement of regional outcomes.

-  **Positive**
The condition is moving in a positive direction over the short to medium term pending ongoing management and environmental impacts.
-  **Neutral**
The condition is in a neutral state over the short to medium term and is considered stable pending ongoing management and environmental impacts.
-  **Concerned**
The condition is cause for concern over the short to medium term, and will continue to decline pending ongoing management and environmental impacts.

APPENDIX 2

Goulburn Broken CMA Approach to Catchment Condition and Management Reporting

Natural Resource Management (NRM) decisions to create or respond to change are usually made in context of a complex and dynamic system of people and nature with countless relationships. The operating environment is highly integrated and changing and there are significant uncertainties in measuring natural resources and evaluating progress. Well-constructed scorecards with summary narratives are distilled evaluations that help many stakeholders make better shared choices, while promoting transparency and accountability.

Approach to Catchment Condition Assessment

The catchment condition assessment is based on a set of state-wide indicators outlined in the RCS outcomes framework, augmented with regionally specific indicators that have been selected based on criteria including availability and quality of data, and the linkages back to regional and policy outcomes.

To inform this process, the Goulburn Broken CMA utilises data where possible and the expertise of technical staff. In addition, the CMA incorporates the technical knowledge of its stakeholders through its partnership engagement.

The data utilised is outlined in the below table supports the assessment of catchment.

The Goulburn Broken Environment Condition Report (produced by the Australian National University and Tern (<https://ausenv.tern.org.au/>)) further supports the assessment of catchment condition. The annual report summarises a large number of observations on the trajectory of our natural resources and ecosystems.

Ascertaining condition of the Goulburn Broken catchment is a deliberative process that is reviewed by the Goulburn Broken CMA Senior Management Team and incorporates the input from technical staff throughout the organisation, and partner organisations. The Goulburn Broken CMA Board reviews the proposed changes and recommendations and provides vital input into the rating process and ultimately endorse the final version that is included within the Annual Report.

Overview of Goulburn Broken CMA management and condition themes and indicators

The following Indicators are utilised in guiding assessment pertaining to Catchment Condition.

STATEWIDE OUTCOMES FRAMEWORK THEMES	INDICATORS USED IN GUIDING ASSESSMENT PERTAINING TO CATCHMENT CONDITION
Water	Total river inflow (mm), Wetlands fenced (ha), Environmental water used (ML), Extent of protected or improved riparian land (ha), Fence river/stream remnant (km), Off-stream watering (no.), Instream habitat (no.), River or stream bed and bank protection actions (km), Irrigation drains built (km), Irrigation systems improved (ha), Annual phosphorous loads from irrigation drains (tonnes/year), Total phosphorus loads exported from GB (tonnes/year), Reuse systems installed (no.), Stock access managed (km) and % stream length stock access managed.
Land	% exposed soils, Laser levelling (ha), Whole farm plans prepared (no.) New irrigation referrals dryland zone (no.), Improved irrigation dryland zone (no.), Annual rainfall, Progress in managing salinity impacts in SIR (ha), Soil moisture (mm), Gross value of agricultural commodities (\$).
Biodiversity	Extent of Native vegetation (ha), Area of pest herbivore and area of pest predator control (ha), Area of weed control (ha), Area of permanent protection (ha), Percentage of tree cover change, Area of revegetation (planted) (ha), Remnant veg fenced (ha).
Community	Landcare/Community NRM Groups Health Score, Investment share (%), Major contributions to NRM (\$ million), Grants to community organisations (no. projects and \$), Community volunteer contributions (hours), Traditional owners involved in GB CMA's projects (no.).
Integrated Catchment Management	Reported under Community theme

Approach to Management Assessment

To inform the Management Assessment process, the Goulburn Broken CMA utilises outputs and service units as delivered through its programs across the year, compared against its output targets determined by funding agreements and planned activities set at the beginning of the year. In addition, the assessment takes into consideration any external factors that have impacted on the delivery of outputs.

Assessments are tested at the Management Team. The Goulburn Broken CMA Board reviews the proposed assessments and recommendations and ultimately endorse the final version that is included within the Annual Report.

APPENDIX 3

Role of Catchment Partners

CATCHMENT PARTNERS	EXAMPLES	ROLE
Traditional Owners	Taungurung Land and Waters Council and Yorta Yorta Nation Aboriginal Corporation.	Traditional Owners are custodians of traditional ecological knowledge and cultural heritage across the catchment. They have a key role in Natural Resource Management and planning, including protection and enhancement of cultural values and integrating perspectives, knowledge and cultural management practices.
Private land managers	Farmers, lifestyle landholders and corporations.	With more than two thirds of the Catchment's landscapes owned privately, landholders invest significant resources (time, money and land) into natural resource management and sustainable farm practices.
Victorian Government, agencies and statutory authorities	Parks Victoria, Water Corporations, Victorian Environmental Water Holder, Environmental Protection Authority, Trust for Nature, Country Fire Authority and State Emergency Service.	<p>The government funds and/or influences many natural resource management activities in the Catchment. They are guided by a range of policies and legislation and frequently delivered in partnership with other agencies and statutory authorities.</p> <p>In addition, Goulburn Broken CMA is responsible for coordinating the collaborative implementation of the Goulburn Broken RCS, with different groups and organisations taking leadership roles for components of the strategy.</p>
Australian Government and agencies	Murray-Darling Basin Authority, Commonwealth Environmental Water Office, Department of Agriculture, Water and the Environment, and the Department of Defence (Puckapunyal Military Area).	The government funds a significant number of natural resource management projects in the Catchment through the National Landcare Program. It also guides efforts around environmental protection and conservation of biodiversity, natural, built and cultural heritage, environmental research, water policy and resources and large-scale natural disaster recovery.
Local Government	Benalla Rural City Council, Campaspe Shire Council, Greater Shepparton City Council, Moira Shire Council, Mansfield Shire Council, Mitchell Shire Council, Murrindindi Shire Council and Strathbogie Shire Council.	In terms of Natural Resource Management (NRM), councils enforce state and local laws relating to land use planning, environmental protection, public health and animal management. They maintain significant infrastructure and play an important role in local NRM engagement, education and delivery (for example, local area plans).
Education and research	Government research institutes (for example, Arthur Rylah Institute), universities and schools.	Education and research bodies support delivery, monitoring and evaluation of natural resource management.
Industry groups	Fruit Growers Victoria, Murray Dairy, Victorian Farmers Federation, Grains Research and Development Corporation, Horticulture Innovation Australia and Meat and Livestock Australia.	Industry groups strongly influence natural resource management through their networks and advisory roles with land managers and government.
Recreational users	Fishing, birding, four-wheel driving and boating groups.	Recreational users are diverse interest groups which don't necessarily live in the catchment but regularly visit and use the catchment's natural resources. Some groups have significant political influence on government policies and legislation.

APPENDIX 4

Additional Data Utilised to Support Catchment Condition and Management Assessment

Regional Data Trends

INDICATOR	THEME	2023	2022	2021	2020	2019
Total river inflow (mm)	Water	74.431	198.75	186.88	293.21	68.655
% exposed soils	Land	8.2079	7.987	8.7221	10.381	11.938
Annual rainfall (mm)	Land	757.29	1006.6	780.81	826.84	484.48
Soil moisture (mm)	Land	272.91	373.89	364.42	345.66	297.58
Percentage of tree cover change	Biodiversity	24.053	25.505	22.821	25.693	20.756

Regional Data Trends

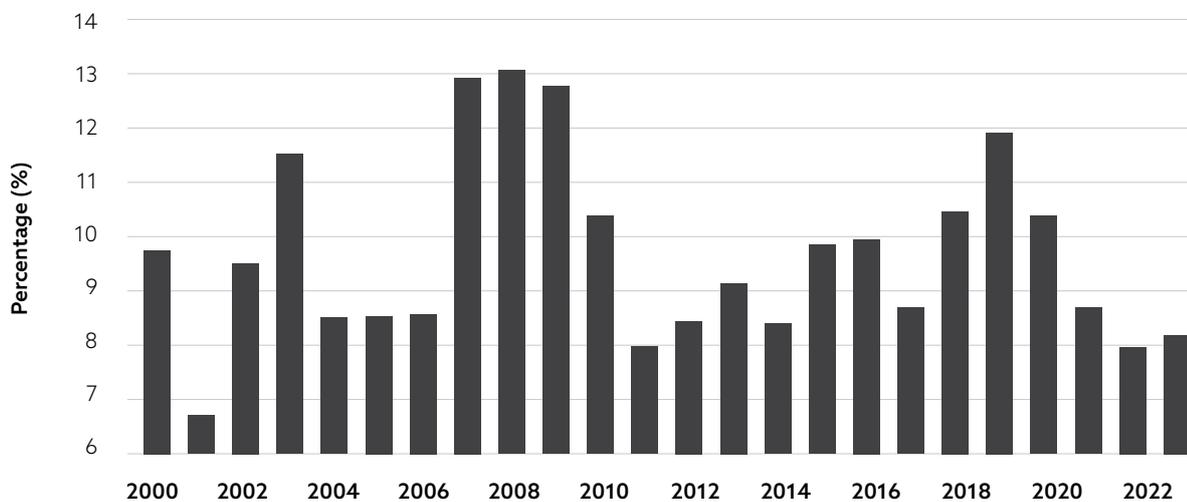
WATERWAY	VOLUME (ML)									
	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Barmah-Millewa Forest	-	437,395	254,188	414,010	172,789	361,000	377,603	410,626	204,370	212,156
Black Swamp	-	80	-	-	80	65	-	80	-	-
Lower Broken Creek	34,306	30,319	36,192	41,408	27,633	35,777	33,694	69,915	50,810	75,343
Upper Broken Creek	387	-	-	-	-	597	1,235	1,247	1,146	1,769
Broken River	-	-	-	1,000	250	258	23	510	2,502	778
Doctors Swamp	-	594	-	-	-	67	-	427	-	-
Goulburn River (downstream of Goulburn Weir)	304,125	228,252	193,272	354,832	247,268	373,256	214,625	361,340	222,539	318,961
Goulburn River (downstream of Lake Eildon)	-	-	-	-	-	-	-	86,088	913	63,386
Kinnaids Wetland	-	696	-	-	386	259	-	195	-	-
Moodie Swamp	500	500	-	500	-	-	-	1,006	-	-
Reedy Swamp	-	475	-	-	500	500	-	-	-	-
Gaynor Swamp	-	-	-	500	600	-	994	901	-	-
Loch Garry	-	-	-	-	-	500	-	980	-	-
Horseshoe Lagoon	-	-	-	-	-	121	17	52	70	-
Kanyapella Basin	-	-	-	-	-	-	500	1,000	-	-
Total	339,318	698,311	483,652	812,250	449,506	772,400	628,691	934,367	482,349	672,392

Final volumes might vary slightly and are reconciled following publication of this annual report.

Generally, the water is equally shared between the Barmah and Millewa Forests. Greater than 80 per cent of the water delivered to the Barmah-Millewa forest returns to the Murray River.

Goulburn Broken catchment Percentage of exposed soilⁱ

Ground cover vegetation, specifically the amount covering the soil surface is a key variable for controlling soil erosion. Ground cover can also be an important indicator for erosion risk, drought, biodiversity, soil carbon, land use management, highlighting the importance of understanding practices to manage it particularly in dry times.



ⁱ Annual mean percentage of soil unprotected by living vegetation or litter, derived from MODIS imagery and CSIRO mapping by the OzWALD model-data fusion system. Source: Centre for Water and Landscape Dynamics, Australian National University. www.ausenv.online

APPENDIX 5

Outputs – Detailed list of achievements

STANDARD GB THREAT OR IMPACT MANAGED	OUTPUT	2023-24					
		LAND & BIODIVERSITY			SUSTAINABLE IRRIGATION		
		TARGET ⁱ	ACHIEVED	% ACHIEVED	TARGET ⁱ	ACHIEVED	% ACHIEVED
THREAT							
Land and water use practices							
Stock grazing (ha = terrestrial; km = riparian)	Fence terrestrial remnant vegetation (ha)		6				
	Fence wetland remnant (ha)						
	Fence stream/river remnant (ha)						
	Fence stream/river remnant (km)						
	Off-stream watering (no.)						
	Binding Management Agreement (licence, Section 173, covenant) (ha)						
INDUCED THREAT							
Saline water and high watertables							
Surface water ⁱⁱⁱ	Laser levelling (ha) ⁱⁱ				1,365	2,641	
	Drain – primary built and drainage course declarations; (km) ^{iv}					11.25	
	Drain – community built (km)						
	Weir – replace (no.)						
	Farm reuse systems installed (no.) ^v						
	Drain – additional water diverted from regional drains (ML)						
	Irrigation systems – improved (ha) ^{vi}					2,641	
	Pasture – plant (ha)						
Sub-surface water	Groundwater pumps – public installed (new; no.)						
	Groundwater pumps – private installed (new; no.)						
	Volume water pumped – increase (ML)						
	Tile drains – install (ha)						
	Revegetation – plantation / farm forestry (ha)						
Nutrient-rich & turbid water & suspended solids	Waste water treatment plants – install (no.)						
	Stormwater management projects (no.) ^{vii}						
In-stream and near-stream erosion	Bed and bank protection actions (km) ^{viii}						
	In-stream and tributary erosion controlled (km)						

STANDARD GB THREAT OR IMPACT MANAGED	OUTPUT	2023-24					
		LAND & BIODIVERSITY			SUSTAINABLE IRRIGATION		
		TARGET ⁱ	ACHIEVED	% ACHIEVED	TARGET ⁱ	ACHIEVED	% ACHIEVED
Changed flow pattern	Environmental water use (ML) ^{ix}						
Weed invasion	Weeds – woody weed management (ha)	2,606	650	25			
	Weeds – aquatic weeds controlled/eradicated (km)						
	Targeted infestations of weeds in high priority areas covered by control programs (ha) ^x	3,379	1,388	41			
Pest animals	Pest animal control (ha) ^{xi}	10,946	7,991	73			
IMPACT							
Habitat loss - terrestrial	Revegetation - plant natives within or next to remnants (ha) ^{xii}	64	24	37			
	Revegetation - plant natives away from remnants (ha)						
Habitat loss - in-stream	Fish release (no.)						
	Vertical slot fishway (no.)						
	Rock ramp fishway (no.)						
	Fish barrier removal (no.)						
	In-stream habitat (no.) ^{xiii}						
Habitat loss - wetlands	Reinstate flood regime (ML) ^{xiv}						
	Construct new wetland (ha)						
	Threatened Species Recovery Plan and Action Statements (no. projects)						
Planning	Whole farm plans (no.) ^{xv}				30	57	190

i Targets are determined by considering levels of government funding as listed in the Corporate Plan and any subsequent adjustments over the financial year. Uncertainties in funding cycles in recent years have made annual target-setting challenging.

ii Assumptions: 2015-16, 2016-17 & 2017-18 = Farm Water Program's SIR onground achievements (1,963, 360 & 1,734) + 60 per cent of area put under Whole Farm Plans [new (2,576, 3,289 & 2,843) + modernised (2,037, 3,905 & 2,632) - Farm Water Program's SIR onground achievements (1,963, 360 & 1,734)]. Assumption change from 2018-19 is 50 per cent of area put under Whole Farm Plans (not 60). Target = 50 per cent of area to be put under Whole Farm Plans [no. (30) x average area of Whole Farm Plans (91)].

iii Surface water management enables the removal of excess rainfall runoff from irrigated lands, alleviating soil salinity. As part of an overall management plan for nutrients, nutrient loads are managed by collecting and reusing water from drains. Nutrient loads are monitored as part of GB sub-strategies and within EPA tolerance levels.

iv Fencing and laneways are relocated along primary drains to control stock. Drains are also hydro-mulched and seeded to provide vegetative cover on bare batters.

v Reuse dams allow for the collection of high nutrient runoff and re-irrigation, reducing the water and nutrient loads leaving the farm. Figures include Farm Water Program installations. From 2014-15 the number of new farm reuse systems installed is assumed to be: 67 per cent of projects install a new system and 33 per cent reconnect the project area to an existing system.

vi Assumptions: From 2014-15, area improved = laser levelling (which itself includes an assumption based on whole farm plan area - see footnote ii) + pressurised irrigation systems (micro or drip + irrigation); In 2019-20, area improved included 210 hectares of soil moisture monitoring and 2020-21 included 1,033ha.

vii Stormwater management projects are undertaken on a one-to-one funding basis with local government.

viii From 2013-14, the actions for erosion control have been bundled with this to make the tally.

ix Target cannot be set with any confidence because achievement is prone to extreme variation, being affected by climatic and seasonal conditions. Volumes used since 2000-01 were reconciled in 2014 and some figures were adjusted. The NSW component of water delivered to Barmah Forest is included in these figures.

	2023-24						TOTAL ACHIEVED							
	RIVER & WETLAND HEALTH & FLOODPLAIN MANAGEMENT			TOTAL CATCHMENT			2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16
	TARGET ¹	ACHIEVED	% ACHIEVED	TARGET ¹	ACHIEVED	% ACHIEVED								
		672,392			672,392		482,349	934,367	628,691	772,400	449,506	812,240	479,164	698,264
	51	167	328	2,657	817	31	4,111	1,821	11,026	3,326	1,555	4,060	7,481	1,363
		30			30		40		8	28	9	10	9	14
	77	286	371	3,456	1,674	48	4,494	2,108	11,533	5,773	2,099	4,441	8,529	2,894
				10,946	7,991	73	98,458	157,242	124,720	112,621	1,429	4,019	10,423	7,321
	38	51	134	102	74	73	526	374	607	634	625	413	487	750
		2,030			2,030		1,523							
	36	533	1,481	36	533	1,481	10	0	20	259	581	627	363	334
		212,156			212,156		204,440	415,267	379,114	362,512	174,355	415,010	254,188	439,740
				30	57	190	39	21	61	117	61	55	74	51

x This includes 'Weeds woody weed management'. Department of Primary Industries Biosecurity Victoria works were completed outside of the Corporate Plan from 2009-10. From 2010-11 achievements include Department of Primary Industries Farm Services Victoria, River health investment area and Fire Recovery Program works only. 2015-16 achievements do not include 11,820 hectares for weeds and 7,480 hectares for rabbit control completed by DEDJTR Biosecurity Victoria. 2016-17 achievements do not include 7,781 hectares for weeds and 2,911 hectares for rabbit control completed by DEDJTR Biosecurity Victoria. 2017-18 achievements do not include 11,001 hectares for weeds and 6,400 hectares for rabbit control completed by DEDJTR Biosecurity Victoria. 2018-19 achievements do not include 20,995 hectares for weeds and 3,486 hectares for rabbit control completed by DJPR AgVic Biosecurity & Agriculture Services. 2019-20 achievements do not include 14,000 hectares for weeds and 1806 hectares for rabbit control completed by DJPR AgVic Biosecurity & Agriculture Services. 2020-21 achievements do not include 19,234 hectares for weeds and 3002 hectares for rabbit control completed by DJPR AgVic Biosecurity & Agriculture Services. 2021-22 achievements do not include 7,770 hectares for weeds and 1830 hectares for rabbit control completed by DJPR AgVic Biosecurity & Agriculture Services. 2022-23 achievements do not include 15,049 hectares for weeds and 4411 hectares for rabbit control completed by DEECA AgVic Biosecurity & Agriculture Services. 2023-24 achievements do not include weeds and pest control hectares by DEECA AgVic Biosecurity & Agricultural Services.

xi Output included for the first time in 2018-19, superseding the two separate outputs of fox and rabbit control, to encompass the broader range of pest animals being controlled.

xii 2015-16 & 2016-17 achievements do not include 86.8 & 624.6 hectares of revegetation achieved outside the Catchment through the Sand Ridge Woodlands project that Goulburn Broken CMA delivered in partnership with Murray Local Land Services and NSW National Parks and Wildlife Service.

xiii Output included for the first time in 2015-16 as 'in-stream woody habitat - snags'. Updated to 'in-stream habitat' in 2017-18 to include other habitat structures such as groynes and rock seeding.

xiv Figures for years prior to 2018-19 entered retrospectively in 2018-19.

xv Figures for total catchment historically include those outside of Sustainable Irrigation Program also, which were for comprehensive Level 2 whole farm plans, equivalent to Shepparton Irrigation Region's whole farm plan. Level 1 is a short course that is a precursor to Level 2 and not included in these figures.

APPENDIX 6

2023-24 Community Grants

TABLE 13: COMMUNITY GRANTS GROUPED BY FUNDING SOURCE

GROUP	PROJECT	AMOUNT PAID \$ (EX GST)
VICTORIAN GOVERNMENT - VICTORIAN LANDCARE GRANTS		
Balmattum Sheans Creek Landcare Group	Maintenance Grants	500
Cathedral Landcare Group	Maintenance Grants	500
Congupna Tallygaroopna Landcare Group	Maintenance Grants	500
Dabyminga Catchment Cooperative	Dabyminga Blackberry Action Group (DBAG)	9,743
Echuca Moama Landcare Group	Giving Native Plants Freedom to Grow	2,750
Euroa Arboretum Inc.	Getting Kids into Nature	8,950
Euroa Arboretum Inc.	Wicking beds for seed production	7,590
Euroa Arboretum Inc.	Grassy woodland management and knowledge sharing	17,100
Euroa Arboretum Inc.	Kids in Nature	16,560
Gecko CLaN Inc.	Maintenance Grants	500
Gecko CLaN Inc.	100 new homes - Restoring habitat and communities with nest boxes	12,152
Gecko CLaN Inc.	Linking new landholders to local Landcare	7,000
Gecko CLaN Inc.	Burnt Creek Landcare Engaging with old and new members	4,250
Girgarre Stanhope Land Protection Group	Maintenance Grants	500
Glenaroua Land Management Group	Maintenance Grants	500
Goomalibee Landcare Group	Farm Safety and Weeds, Field days and Workshops	3,700
Goomalibee Landcare Group	Farm Community Field days and workshops	9,000
Goulburn Murray Landcare Network Inc.	Biodiversity Environment Aquatic Discovery (BEAD)	11,700
Goulburn Murray Landcare Network Inc.	Wasteland to Wetland - stage 1	16,200
Goulburn Murray Landcare Network Inc.	Living the Good Life 2	14,175
Goulburn Murray Landcare Network Inc.	Living the Good Life 1	8,750
Goulburn Valley Environment Group	Maintenance Grants	500
Home Creek Spring Creek Landcare Group	Maintenance Grants	500
Hughes Creek Catchment Collaborative Inc.	Moving to Zero Emission Cattle and Sheep Farming	11,247
Hughes Creek Catchment Collaborative Inc.	Healthy Soils in the Hughes Creek	16,200
Kinglake Ranges Neighbourhood House Inc.	Maintenance Grants	500
Kinglake Scouts Junior Landcare Group	Maintenance Grants	500
Koyuga Kanyapella Landcare Group	Maintenance Grants	500
Longwood East Landcare Group Inc	Maintenance Grants	500
Merton Landcare Group Inc.	Maintenance Grants	500
Molyullah Tatong Land Protection Group	Enhancing biodiversity in riparian landscapes	15,000

GROUP	PROJECT	AMOUNT PAID \$ (EX GST)
Muckatah Landcare Group	Maintenance Grants	500
Nanneella Timmering Landcare Group	Maintenance Grants	500
Nulla Vale Pyalong West Landcare Group	Maintenance Grants	500
Sheep Pen Creek Land Management Group Inc.	Back to basics: land management information, training and sharing for landholders old and new	6,210
South West Goulburn Landcare Inc	FarmBlitz 2	16,245
South West Goulburn Landcare Inc	Paddock Trees of the future	2,500
South West Goulburn Landcare Inc	FarmBlitz 1	7,912
Strath Creek Landcare Group Inc	Maintenance Grants	500
Strathbogie Ranges Conservation Management Network	Fourth Festival of Fungus	10,000
Strathbogie Ranges Conservation Management Network	Encouraging insect pollinators in the Strathbogie Ranges	18,000
Strathbogie Tableland Landcare Group	Identification and Control of weeds in inaccessible locations on the Strathbogie Tableland	2,272
Sunday Creek Dry Creek Landcare Group	Blackberries along Sunday Creek	15,300
Swanpool & District Land Protection Group Inc.	Maintenance Grants	500
Swanpool & District Land Protection Group Inc.	Engaging new landholders in the Swanpool District	3,500
Taungurung Land and Waters Council	Education and Training	1,845
UP2US Landcare Alliance	Mansfield's War on Weeds IV	18,000
UP2US Landcare Alliance	Mansfield's Web of Life IV	18,000
UP2US Landcare Alliance	Mansfield's War on Weeds III	10,000
UP2US Landcare Alliance	Mansfield's Web of Life	10,000
UP2US Landcare Alliance	Education and Training	1,330
Upper Goulburn Intrepid Landcare	Maintenance Grants	500
Upper Goulburn Landcare Network	Biodiversity and Climate Change Adaptation Project	7,500
Upper Goulburn Landcare Network	Controlling pest plants and animals in the Murrindindi Shire	7,500
Upper Goulburn Landcare Network	Environmental Education for Schools and Community	7,140
Upper Goulburn Landcare Network	Controlling pest plants and animals in the Upper Goulburn	12,600
Upper Goulburn Landcare Network	Protecting Paddock Trees on Farms	13,410
UT Creek Maintongoon Landcare Group	Maintenance Grants	500
Warby Range Landcare Group Inc	Maintenance Grants	500
Warrenbayne Boho Land Protection Group Inc	Whole Farm Planning: Assisting landholders to manage ecosystem health and improve land capability	12,627
Whroo Goldfields Conservation Network	Nest Box Monitoring and Community Engagement in the Whroo Goldfields Conservation Management Network	13,693
Willowmavin Landcare Group	Farm dams; stepping stones as islands of refuge	9,000
Yarrawonga Urban Landcare Group Inc	Maintenance Grants	500
Yea River Catchment Landcare Group	Yea River's Habitat for Hollow-dependent Fauna	16,200

GROUP	PROJECT	AMOUNT PAID \$ (EX GST)
VICTORIAN GOVERNMENT - VICTORIAN WATER PROGRAMS INVESTMENT FRAMEWORK		
Euroa Arboretum Inc.	Plant propagation for project Taking Care of Country	2,400
Euroa Arboretum Inc.	Seed production area at Avenel site	18,000
Euroa Arboretum Inc.	Plant propagation for project Goulburn Flagship Project - "Waring"	2,563
Euroa Arboretum Inc.	Plant propagation for project On-ground Works	3,264
Goulburn Murray Landcare Network Inc.	Delivery of 2023 Floodplain Ecology Course	10,000
Greater Shepparton City Council	RiverConnect Project	106,300
Strathbogie Ranges Conservation Management Network	Taking Care of Country	2,500
Taungurung Land and Waters Council	Taking Care of Country	183,997
Taungurung Land and Waters Council	Building relationships to heal Country at Molesworth Billabongs	7,500
Taungurung Land and Waters Council	Goulburn Flagship Project - "Waring"	109,151
Taungurung Land and Waters Council	Headwater Willows	20,489
Yorta Yorta Nation Aboriginal Corporation	Taking Care of Country	166,869
Yorta Yorta Nation Aboriginal Corporation	Barmah Ramsar Site Management	16,445
VICTORIAN GOVERNMENT - OTHER		
Taungurung Land and Waters Council	Jamieson River Recreation Hub	7,455
Taungurung Land and Waters Council	Greens Lake baseline ecological monitoring	47,138
Yorta Yorta Nation Aboriginal Corporation	Lower Broken Creek Habitat Pools	1,223
Yorta Yorta Nation Aboriginal Corporation	The Living Murray 2023-24	10,121
AUSTRALIAN GOVERNMENT - NATURAL HERITAGE TRUST		
Euroa Arboretum Inc.	Landscape Legacies-Restoring Grey Box Grassy Woodland (NHT)	28,850
Goulburn Murray Landcare Network Inc.	Landscape Legacies-Restoring Grey Box Grassy Woodland (NHT)	10,000
Regent Honeyeater Project Inc.	Landscape Legacies-Restoring Grey Box Grassy Woodland (NHT)	27,500
Strathbogie Ranges Conservation Management Network	Landscape Legacies-Restoring Grey Box Grassy Woodland (NHT)	7,500
Taungurung Land and Waters Council	Landscape Legacies-Restoring Grey Box Grassy Woodland (NHT)	16,193
Yorta Yorta Nation Aboriginal Corporation	Landscape Legacies-Restoring Grey Box Grassy Woodland (NHT)	6,768

Disclosure Index

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

Information relevant to the headings listed in Financial Reporting Direction 22 of the *Financial Management Act 1994* is held at the Authority's office and is available on request, subject to the *Freedom of Information Act 1982*.

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Glossary of terms

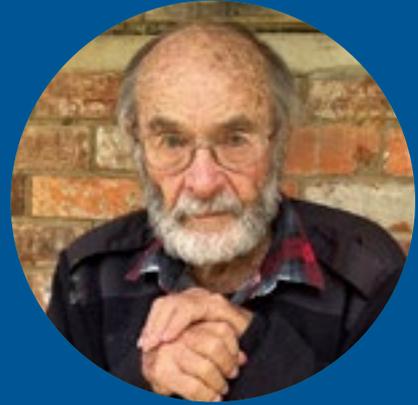
Community NRM	Community Natural Resource Management is an umbrella term that encompasses the community based environmental groups of the region such as Landcare, Friends of, Conservation Management Network and sustainable farming groups.
Critical attributes	The key areas that will improve the current situation and prevent the catchment condition from breaching tipping points.
Ecosystem	A diverse and changing set of living organisms within a community, interacting with each other and the physical elements of the environment in which they are found.
FLOWS	A method for determining environmental water requirements in Victoria.
GMW Connections	A \$2 billion project funded by the Victorian Government, Australian Government and Melbourne Water to develop a water delivery network to match changing needs and support opportunities for irrigated agriculture across Northern Victoria.
Investment area	Key areas to which investment is focussed.
Long-term objectives	Long-term (20-30 year) goals for the system components of the Catchment - people, land, water and biodiversity. These objectives are found in the sub-strategies of Goulburn Broken CMA. Achieving these objectives will contribute to the Vision being realised. In some instances, these objectives may be related to known (or assumed) thresholds and tipping points.
Regional Catchment Strategy	A blueprint for integrated natural resource management across a geographic area.
Registered Aboriginal Parties	Registered Aboriginal Parties are the voice of Aboriginal people in managing and protecting Aboriginal cultural heritage under the <i>Aboriginal Heritage Act 2006 (Vic)</i> . The Act recognises Aboriginal people as the primary guardians, keepers and knowledge holders of Aboriginal cultural heritage.
Resilience	The ability of the Catchment's people and environment 'to absorb a shock or setback and to flourish in spite of it, maybe even because of it'. It does not mean 'ploughing through' and doing what we have always done. Resource Condition Target relates to the condition of the resource and can be measured over the short term or th
Resource Condition Target	Relates to the condition of the resource and can be measured over the short term or the long term depending on ease of measurement.
Social-ecological systems (SES)	Linked and generally similar systems of people and nature, taking into account cultural, political, social, economic, ecological and technological components.
Thresholds	A breakpoint between two states of a system that must be exceeded to begin to produce some sort of effect or response.
Tipping points	A point where a small change can have a large effect on the state of a system.

Acronyms

AASB Australian Accounting Standards Board	DJPR Department of Jobs, Precincts and Regions (former)	IRP Issue Resolution Procedures	MoU Memorandum of Understanding	SIR Shepparton Irrigation Region
AgVic Agriculture Victoria	DoT Department of Transport	IT / ICT Information Technology / Information and Communications Technology	NCCMA North Central CMA	SIRLWMP Shepparton Irrigation Region Land and Water Management Plan
ARI Arthur Rylah Institute	DTF Department of Treasury and Finance	IVT Inter-Valley Trade transfers	NECMA North East CMA	SIRPPIC Shepparton Irrigation Region People and Planning Integration Committee
BBCMN Broken Boosey Conservation Management Network	DWG Designated Work Group	km Kilometre	NHT National Heritage Trust	SoO Statement of Obligations
BoM Bureau of Meteorology	EBA Enterprise Agreement	KPI Key Performance Indicator	NLP Australian Government's National Landcare Program	tCO2e Tonnes of carbon dioxide (CO ₂) emitted
BRP Biodiversity Response Planning	EC Electrical Conductivity unit	L Litre	no. Number	TCV Treasury Corporation of Victoria
BSMS Basin Salinity Management Strategy (MDBA)	EPBC <i>Environment Protection and Biodiversity Conservation Act 1999</i>	LaBIF Land and Biodiversity Implementation Forum	NRM Natural Resource Management	TfN Trust for Nature
CaLP <i>Catchment and Land Protection Act 1994</i>	EVC Ecological Vegetation Class	LiDAR Light Detection and Ranging remote sensing technology	OCOC Our Catchments Our Communities	TFWS Total Flood Warning System
CEO Chief Executive Officer	EWAG Environmental Water Advisory Group	LIDP Local Industry Development Plans	OHS Occupational Health and Safety	TLaWC Taungurung Land and Waters Council
CEWH Commonwealth Environmental Water Holder	FOI Freedom of Information	LGA Local Government Authority	PEER Public Entity Executive Remuneration Policy	TLM The Living Murray program
CFA Country Fire Authority (Victoria)	FTE Full-time Equivalent	LWMP Land and Water Management Plan	PV Parks Victoria	VCAT Victorian Civil Administrative Tribunal
CMA Catchment Management Authority	FWP Farm Water Program	MCC Municipal Catchment Coordinator	RAP Registered Aboriginal Party recognised under the <i>Aboriginal Heritage Act 2006 (Vic)</i>	VEPP Victorian Environmental Partnerships Program
CMN Conservation Management Network	GB CMA Goulburn Broken Catchment Management Authority	MDB Murray-Darling Basin	RaPP Rangeland and Pasture Productivity Map	VEWH Victorian Environmental Water Holder
CSIRO Commonwealth Scientific and Industrial Research Organisation	GHG Greenhouse Gas	MDBA Murray-Darling Basin Authority	RCS (Goulburn Broken) Regional Catchment Strategy	VFMP Victorian Farm Modernisation Program
DEECA Department of Energy, Environment and Climate Action	GL Gigalitre	MFEP Municipal Flood Emergency Plan	RLP Australian Government's Regional Land Partnerships	VIPP Victorian Industry Participation Policy
DELWP Department of Environment, Land, Water and Planning (former)	GMLN Goulburn Murray Landcare Network	ML Megalitre	RSMP Regional Salinity Management Plan	WGCMN Whroo Goldfields Conservation Management Network
DJSIR Department of Jobs, Skills, Industry and Regions	GMW Goulburn-Murray Water	MLA Member of the Legislative Assembly	RTW Return to Work	YYNAC Yorta Yorta Nation Aboriginal Corporation
	GST Goods and Services Tax	MLC Member of the Legislative Council		
	ha Hectare	MP Member of Parliament		
	HSR Health and Safety Representative			

Recognising major NRM contributions

Murray McDonald



The McDonald name is synonymous with Timmering.

Which is why Murray McDonald gets a little miffed when he's asked "Where's Timmering?"

The district is located in the heart of the Shepparton Irrigation Region, sandwiched equidistant between Kyabram, Rochester and Tongala.

Murray McDonald's 800-ha crop, beef and sheep farm was selected by his Scottish great-grandfather.

"I was born in this house," Murray said.

His grandson is the sixth generation to farm the same Timmering land, so he has every right to feel proud of all he and generations before he has achieved on this parcel of dirt.

With his wife Fairlie, Murray's life, in large part, has been one defined by volunteerism.

He is recognised in the region for his strong advocacy for regional development and is known for being an ardent believer in working together to improve the social, environmental and economic prosperity of northern Victoria.

He served for more than 30 years on the Shepparton Irrigation Region People and Planning Integration Committee, Drainage Working groups, Farm and Environment Working groups and G-MW Water Service committees.

The 84-year-old has been a member of his local CFA for more than 50 years and has never been shy to roll up his sleeves in the event of a bushfire or flood.

Murray has been a councillor of Campaspe Shire, including mayor during the difficult times towards the end of the Millennium Drought.

"You just step up when you're needed. That's all there is to it.

"I got the idea of being a strong voice for my community way back when I joined Young Farmers," he said.

"It was just something everyone did. If you were young and had come back to the farm, you joined Young Farmers."

Speaking of young farmers, he is delighted his 18-year-old grandson, Jack, has decided to turn his hand to farming.

"He lives on the farm in a cabin that was salvaged from Moama during the 2022 floods."

He's thrilled the family name remains connected to Timmering for another generation.

"There was a time when there were 14 Timmering McDonalds in the phone book. Now there's only two. My son and me."

Murray's respect for nature and commitment to a healthy environment led him to place a Trust for Nature covenant on a 26-ha parcel of land on his property.

The covenant has been in place for 20 years and Murray said it was an effective way of ensuring the unique piece of heavily wooded land is preserved into perpetuity.

"I'm pleased it's there because it's the last area of heavy timber in a large natural plain. It's full of Red Gum, Black Box, Grey Box and a few Yellow Box."

In keeping with his Scottish roots, Murray is modest and unassuming but he admits to feeling chuffed at being named the Goulburn Broken CMA's Major NRM Contributor for 2023-24.

But in line with his collaborative approach, he didn't want to claim the credit alone.

"Oh, I'm pleased. Really pleased. For the district as much as anything."



PARTNERS IN CATCHMENT MANAGEMENT

The health of the Catchment relies on many partner organisations and individuals. In fact, there are so many partner organisations of the Goulburn Broken Catchment Management Authority that we have found it challenging to capture them all. Any partner logo not appearing above does not undervalue their contribution to the Catchment.

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