



Annual Report 2016-2017

EAST GIPPSLAND
CATCHMENT
MANAGEMENT
AUTHORITY



Acknowledgement

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574 Main Street, (PO Box 1012) Bairnsdale 3875

Phone 03 5152 0600

Fax 03 5150 3555

Email address: egcma@egcma.com.au

Website: www.egcma.com.au

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SECTION 1 – YEAR IN REVIEW

1.1. VISION, MISSION, VALUES

The East Gippsland Catchment Management Authority's (the Authority) 2023 vision is:

"We are the leaders in integrated catchment management partnering with our communities to enhance East Gippsland's iconic landscapes, biodiversity and cultural heritage."

The vision and supporting strategic objectives align with the Victorian Government's Our Catchments Our Communities and long-term goals of the Regional Catchment Strategy (RCS).

1.2. CHAIRMAN'S REPORT

In accordance with the *Financial Management Act 1994* (FMA), we are pleased to present the Annual Report of Operations for the Authority for the year ended 30 June 2017.

The report follows the framework provided by the Authority's Corporate Plan for reporting on corporate performance and demonstrates how the Authority is meeting its obligations as outlined in the Statement of Obligations.

Importantly, the report shows how the Authority is responding to the Victorian government strategic policy direction principally contained within the following:

1. Our Catchments, Our Communities.
2. Water for Victoria – Water Plan.
3. Biodiversity 2037.
4. Climate Change Act 2017, and
5. Victorian Floodplain Management Strategy.

The Authority welcomes the revised strategic and policy directions mentioned above as they provide leadership for Victoria in planning for and managing our environment inclusive with a broad section of the community of East Gippsland.

Throughout the year, the Authority has strengthened and improved the following:

1. Accountability measures including responding to the recently issued Standing Directions of the Minister for Finance 2016 and governance initiatives contained within the Our Catchments Our Communities strategy and Water for Victoria – Water Plan.

2. An increased focus on assisting traditional owner and Aboriginal corporations to participate in our programs and planning (see section 1.7.7). We have continued our long association with the Moogji Aboriginal Corporation who have a contracting crew working on the Snowy and Buchan rivers. The Moogji crew are now also completing contracting works with the Department of Environment, Land, Water and Planning (DELWP) and Parks Victoria, which is a great achievement.

We are working very closely with the Gunaikurnai Land and Waters Aboriginal Corporation (GLaWAC) Chief Executive Officer (CEO) and staff (see sections 1.6.5 and 1.9.4), especially in planning for and completing works within the 10 jointly managed parks and reserves together with land within the RAP area.

We share a board director with GLaWAC and our CEO is also an independent director on the GLaWAC board to assist where we can in helping GLaWAC succeed.

3. Strengthening our engagement and participation processes through formal committees, stakeholder groups, partner agencies and individuals (see section 1.6.6 and 1.9.5).

Examples to note are the Gippsland Environment Agencies (GEA) Forum; led by our CEO, comprising leaders of seven (7) major environmental agency partners in Gippsland, which is coordinating planning and works within broader Gippsland.

We are also partners in the East Gippsland CEO's and MD's Forum which is coordinating planning and works across agency groups such as water authorities, local government, health and Gippsland Ports.

The engagement structures underpinning the delivery and planning of the RCS have been further strengthened. Called Program Working Groups; local interest groups like Landcare, partner agencies, traditional owners and individuals are working together closer than ever before.

4. Taking an active role to reflect our diverse community through memberships on boards, committees, executives and staff. We have supported development of the GEA Women in Leadership (GEA-WIL) forum which is fostering greater opportunity for women to develop and practice leadership skills (see section 1.9.6). The GEA-WIL forum has completed a major conference and is planning the next one for this year.
5. At a program level the Authority has exceeded most output targets for project delivery within the Water for Victoria – Water Plan, Our Catchments Our Communities and the Regional Riparian Action Plan (RRAP) (see section 1.7.8) and is very pleased with outcomes achieved to date. Long term funding support provided by the government for these programs has been pivotal to generating improved partnerships and continuing momentum year to year.
6. We have progressed well against longer term catchment and engagement goals. For example the Snowy and Nicholson catchments have willows fully controlled (see section 1.6). This is a significant achievement, although we must continue our surveillance and maintenance programs to keep on top of these highly invasive weeds.
7. Developing initiatives and partnerships taking due consideration to the impacts of climate change in East Gippsland. We are supporting East Gippsland Shire in developing a climate change adaptation plan for Lakes Entrance. This is a major planning challenge for the shire to help guide our local town through the challenges of future sea level rise.

Our Floodplain Management Strategy is also in the final stages of development; recently endorsed by the board, the strategy also supports the climate change planning being undertaken by our council.

The Authority prides itself on our principle of working closely with our community groups, agency partners, traditional

owners and individuals. It is our enduring partnerships that help guide successful implementation.

On behalf of the board I would like to thank all those partners and our staff who have helped our Authority complete a very successful year's work.

Dr Peter Veenker
Chairperson

1.3. MANNER OF ESTABLISHMENT AND RESPONSIBLE MINISTER/S

The East Gippsland Catchment Management Authority is established under the *Catchment and Land Protection Act 1994* (CaLP Act). The responsible Ministers for the period from 1 July 2016 to 30 June 2017 were the Hon

Lisa Neville MP, Minister for Water and the Hon Lily D'Ambrosio MP, Minister for Energy, Environment and Climate Change.

1.4. NATURE AND RANGE OF SERVICES PROVIDED

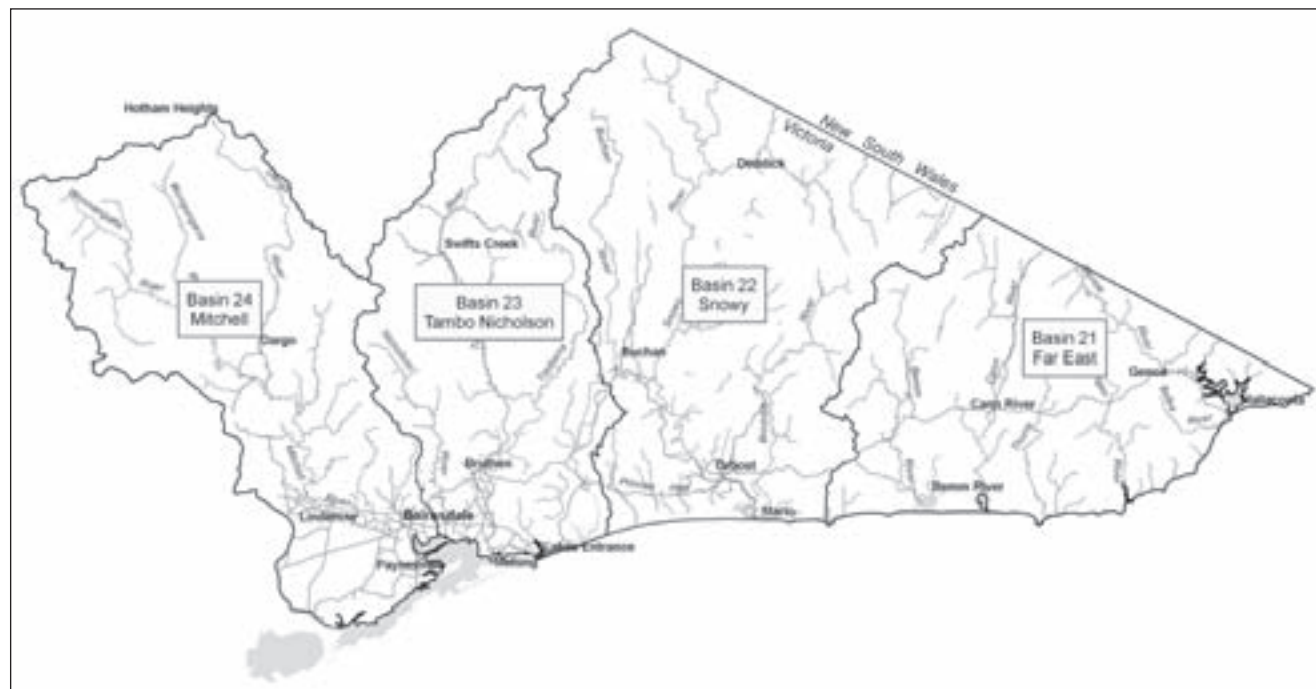


Figure 1. The East Gippsland Catchment Management Region

1.4.1. EAST GIPPSLAND REGION

The East Gippsland Catchment Management Region (Figure 1) covers 2.2 million hectares of land, lakes, and coastal waters out to 5.5 kilometres (Km), in the eastern-most part of Victoria. It is entirely south of the Great Dividing Range and includes the catchments of waterways from the Mitchell River eastwards. The region covers about ten per cent of Victoria.

The region includes most of the East Gippsland Shire, the northern part of the Wellington Shire, and that part of the Alpine Shire south of the Great Dividing Range. It abuts the Rural City of Wangaratta and the New South Wales Shires of Snowy River, Bombala, and Eden Valley.

The Victorian Alps and mountains of the Great Dividing Range extend from the west to east across the northern boundary of the region. Foothills, lowland forests and coastal complexes to the south also extend from west to

east, while rivers generally run north to south through the region, dissecting these landforms. Some catchments, such as the Mitchell, Tambo, Snowy and Cann River include deep, mid-catchment, mountain basins which have been extensively cleared for dry land agriculture.

Major land uses and industries include conservation, agriculture, tourism, native forestry, plantation forestry and fisheries. About 80% of the land in the region is in public ownership, mainly as State Forests or National Parks.

Most freehold land is used for farming, ranging from large commercial enterprises to small 'rural residential' properties. Cities and towns occupy a small proportion of land in the region.

Some of the important features of the East Gippsland diverse landscape include:

- The Gippsland Lakes, which have significant environmental, social and economic value and are a designated site on the Ramsar

Convention on Wetlands of International Importance

- An array of streams, especially the wild rivers, including the iconic Snowy River and Victoria's biggest unregulated stream, the Mitchell River
- A long coastal reach with undeveloped estuaries, ocean beaches and spectacular headlands
- Mountains and forests, which provide great scenery, clean air, clean water, recreational opportunity and forestry products
- Productive farming lands, especially in the river valleys
- Living wealth in the form of native plants and animals, some of which occur only in this region. Places of cultural significance for the Gunaikurnai people, including (8 of the 10) parks and reserves appointed under Native Title, jointly managed by GLaWAC and the Victorian Government through Parks Victoria.

The Mitchell, Tambo, and Snowy Rivers have substantial alluvial floodplains in their lower reaches containing the region's highly productive irrigation areas, including the Lindenow, Bruthen and Snowy Flats which are used intensively for horticulture, dairying and cattle production.

The Red Gum Plains are located in the south-west of the region, and extend from Bairnsdale to the Perry River in the west. As the name suggests, the area was originally covered by red gums and native grasses, but is now used predominantly for dry land agriculture. The plains are noted for their dwindling areas of high value remnant red gum woodlands.

A complex of dunes and coastal vegetation extends along most of the coastline, including some of the best wetlands and estuarine systems in the state. The region includes the area of ocean out to three nautical miles from the coast which contains significant marine national park areas such as Beware Reef.

1.4.2. WHAT DOES THE AUTHORITY DO?

Responsibilities under the CaLP Act and *Water Act 1989* (Water Act) are summarised below:

Coordinating the Regional Catchment Strategy and Supporting Plans

Responsibilities under the CaLP Act include providing government with the collective strategic views of this region, which takes account of State and Federal policy under the framework of the RCS and associated action plans.

In delivering the RCS, the Authority seeks to maximise the impact and coordination of on-ground work by supporting agencies, individuals and community groups.

The Authority disseminates government policy and information to the community of East Gippsland and acts as a conduit for government investment into the region for Natural Resource Management (NRM) activities and projects.

Caretaker of River Health

The Water Act establishes the Authority as caretaker for the rivers of East Gippsland. This means planning and delivering on-grounds works designed to maintain or improve the health of our rivers. This is the only NRM on-ground works area for which the Authority has direct responsibility; most works undertaken within the riverbanks are completed

under some form of Authority supervision or approval.

There are a number of statutory activities for which the Authority is directly accountable, including licensing works on waterways and planning referrals on floodplains. The Authority is also responsible for establishing and monitoring the Environmental Water Reserves for all our rivers. Advice and information is also provided on other river health related issues including comment on farm dam applications and input to strategies and plans being developed by other agencies and stakeholders.

1.5. OBJECTIVES, FUNCTIONS, POWERS AND DUTIES

1.5.1. STRATEGIC DIRECTION

Our strategic direction is aligned with the RCS. The roles and responsibilities of the Authority in achieving the RCS vision and goals are set out in governing legislation. The major functions are:

1.5.2. CATCHMENT AND LAND PROTECTION ACT 1994

Coordinating the Regional Catchment Strategy and supporting plans

We complete the RCS and associated action plans in partnership with regional stakeholders and the community. We also oversee the implementation, monitoring and evaluation of the RCS and associated action plans.

Community Engagement

We help build government and community cooperation in maintaining our natural resources.

Waterway Goals

By 2022 we will have achieved the following waterway goals:

The Mitchell River catchment, above the Glenaladale Bridge, will have an additional 50km of fencing constructed to exclude grazing stock; and will be free of willows.

The Nicholson River, from the headwaters to the Lakes, will be free of willows and excluded from grazing stock.

The Tambo River, below Ramrod Creek, will have an additional 40km of fencing constructed to exclude grazing stock; and the Tambo catchment above the Bruthen Bridge will remain free of willows.

The estuaries of the Nicholson and Tambo, below the Princes Highway, will be free of willows and poplars. The Mitchell estuary below Picnic Point will be stabilised; free of willows and poplars and excluded from grazing stock.

The Snowy catchment will remain free of willows and the freehold sections of the Buchan and Brodribb Rivers will be excluded from grazing stock.

All rivers in the Far East Gippsland catchment (Bemm, Cann, Thurra, Wigan and Genoa) will be free of willows and excluded from grazing stock.

Five priority wetlands fringing the Gippsland Lakes or Snowy River will be excluded from grazing stock.

1.5.3. WATER ACT 1989

On-ground river health works

We oversee river health works guided by the Victorian Waterway Management Strategy and the East Gippsland Waterway Strategy 2014 – 2022 (EGWS) through local contractors, partner agencies and organisations.

Statutory Functions

We authorise works on waterways via a waterway works permit and assess planning referrals on floodplains.

Community Engagement

We help build government and community cooperation in maintaining and improving the health of our rivers.

1.6. AUTHORITY PERFORMANCE, OBJECTIVES, INDICATORS AND OUTPUTS

1.6.1. WATERWAY GOALS

Under the Water Act, the Authority has a responsibility as the 'caretaker of river health' for the implementation of the EGWS. The intent of the waterway strategy on-ground works priorities are captured in the Authority's waterway goals. These do not describe all planned works, but instead sets targets for mitigating the key threats to rivers across East Gippsland.

The EGWS applies for eight years 2014 – 2022. The Authority has developed waterway goals that summarise the key points in the EGWS and communicate the priorities and direction of the Authority's works program.

1.6.2. WILLOW CONTROL

Willow infestations are a key threat to waterways in East Gippsland affecting river stability, flows, water quality and the condition of the riparian vegetation. They have a major impact on reducing biodiversity values both in-stream and riparian.

This year the program focused on the primary treatment of willows along

the Mitchell, Dargo and Tambo Rivers together with maintaining willow-free waterways.

The Nicholson, Snowy and Far East rivers margins are now largely willow free with maintenance passes only required every few years. This result reflects the significant efforts of the Authority and landowners over the last 15 years. Some areas on private land within the catchments still have willows present as

willows are not a declared noxious weed and landholders are not compelled by law to remove them. Despite this, significant numbers of landholders have assisted the Authority with willow removal on their own land to prevent their willows re-seeding waterways.

Table 1: Progress towards the Waterway Goals 2014 – 2022 for willow treatments.

Waterway Goal	Total lengths (km)	Goal achieved (%)	Comments
Mitchell River catchment above Glenaladale Bridge will be free of willows	1132	90	The Mitchell River catchment remains predominately free of willows. The Authority continues to focus on controlling willows on the Dargo and Upper Mitchell Rivers.
Nicholson River from the headwaters to the Lakes will be free of willows	106	100	The Nicholson River is free of willows. The Authority completed a maintenance pass along the entire river this year.
The Tambo River above the Bruthen Bridge will remain free of willows	640	98	There are only a few small isolated patches remaining on the Tambo River. The Authority continues to undertake maintenance passes and consolidate previous works.
The Nicholson and Tambo estuaries below the Princes Highway and the Mitchell below Picnic Point will be free of willow and poplars	55	70	The Nicholson and Tambo Rivers are free of poplars. The Authority completed the last remaining section of poplars along the Tambo this year. The Authority also completed a willow pass along the Mitchell estuary.
The Snowy catchment will remain free of willows	1250	100	The Snowy catchment remains free of willows. Each year the Authority undertakes a maintenance pass along the entire Snowy River.
All rivers in the Far East catchment will be free of willows	1200	90	There are some small isolated patches of willows remaining on the Cann and Combienbar Rivers. The Authority continues to carry out maintenance willow control programs on all other catchments.

1.6.3. STOCK EXCLUSION FENCING

Stock exclusion fencing is required to remove the threat of stock impacting on the condition of riparian areas and in-stream habitats. Stock exclusion is often followed up with revegetation to rehabilitate riverbanks and riparian habitat.

This year the Authority has continued to focus on fencing the Mitchell and Dargo Rivers and continued to link frontages to areas already fenced and areas protected in public land. The Authority will continue to work towards the waterway goals with a focus on fencing the priority areas

identified in Table 2. The Authority works closely with partners and landholders to prioritise wetlands along the Snowy River and those fringing the Gippsland Lakes.

Table 2: Progress towards the Waterway Goals 2014 – 2022 for fencing.

Waterway Goal	Goal length (km)	Length fenced (km)	Goal achieved (%)
The Mitchell River above Glenaladale Bridge will have an additional 50km completed	50	21	42
The Nicholson River will be excluded from grazing stock	64	39	61
The Tambo River, below Ramrod will have an additional 40km of fencing constructed	40	3	8
The Mitchell estuary below Picnic Point will be excluded from grazing stock	36	28	77
Freehold sections of the Buchan and Brodribb Rivers will be fenced	92	78	85
All rivers in the Far East catchment will be excluded from stock	90	73	81
Five priority wetlands fringing the Gippsland Lakes or Snowy will be excluded from stock (No.)	5	1	20

1.6.4. STABILISATION

Stabilising the banks of rivers and estuaries reduces the likelihood of major erosion and bank slumping. The most common technique used to

stabilise banks is rock beaching. This involves placing rock along the bottom of the riverbank and continuing up the riverbank for approximately a third of the

bank. No additional bank stabilisation works were carried out along the Mitchell estuary this year.

Table 3: Progress towards the Waterway Goals 2014 – 2022 for bank stabilisation.

Waterway Goal	Goal length (km)	Length stabilised (km)	Goal achieved (%)
The Mitchell estuary below Picnic Point will be stabilised; free of willows and poplars and excluded from grazing stock.	9	7	78

1.6.5. GIPPSLAND LAKES

The Gippsland Lakes program is jointly managed between the East and West Gippsland CMA's who host the Gippsland Lakes Coordinating Committee appointed by the Minister.

The committee provides advice to the minister regarding priorities for investment and helps ensure partners are working together in a coordinated and cooperative manner.

It is very pleasing to note the continued improvement of collaboration and coordination between agencies and the community. Of particular note is the traditional owner involvement through GLaWAC, not only in works on joint managed land around the Lakes, but also with other groups such as Trust for Nature, Greening Australia (GA) and Landcare. Jointly planned and completed projects involving GLaWAC are an increasing trend within the program, allowing joint learning of cultural matters and natural resource management techniques.

There are currently 21 partner groups and agencies directly involved in the Gippsland Lakes program, delivering on ground works together and providing consistent up to date messages to the community. All projects are either linking with on-ground or research and monitoring priorities within the Gippsland Lakes Priorities Plan and the Gippsland Lakes Ramsar Site Management Plan, ensuring we can report progress against the strategic priorities most important to the Lakes and catchments.

1.6.6. PROGRESS TOWARDS ENGAGEMENT GOALS

Each year the Authority reviews and renews its Engagement Plan to help guide activities for the following year. The plan contains a number of actions and goals to:

- Increase community awareness and satisfaction
- Conduct effective engagement activities
- Increase participation with stakeholders

- Manage enquiries promptly and accurately
- Stimulate knowledge and behavioural change
- Identify key NRM issues to inform strategies.

The engagement activities and events conducted by the Authority that are achieving the engagement goals are reported in Graph 1.

The Engagement Plan incorporates the Community Engagement and Partnerships Framework for Victoria's Catchment Management Authorities and the five key principles that underpin our approach to community engagement and the establishment and management of our partnerships. The principles are as follows:

1. We will embed community engagement and build partnerships in all that we do.
2. Our people will be actively supported to engage communities and to build partnerships.

3. Our community engagement and partnership approaches will be planned, tailored, targeted and evaluated.
4. We will provide meaningful opportunities for our communities and partners to contribute to strategies and initiatives.
5. We will work transparently and respectfully with our communities and partners, and establish clear roles and expectations.

The Authority recognises that achieving our waterway goals will require significant levels of engagement to ensure the community is involved, has input to, and can understand, our strategic direction. The Authority utilises the Bennett's Hierarchy approach (Bennett, C and Rockwell, K, 1995) to measure how we are progressing (Figure 2). The Bennett's Hierarchy approach assumes inputs such as investment and skills contribute to the

conduct of a wide range of activities. The 2016/17 engagement data measures the first four levels of the hierarchy and reflects our focus and effort in this area of our activities. The Authority places greater emphasis on the quality of our engagement activities (Graph 2), rather than the quantity (Graph 1).

We have continued to report on landholders views of the waterway goals and (Graph 4) capturing the perceptions of landholders. The perceptions of landholders can change for a myriad of reasons, for example, seeing the changes and benefits the rehabilitation works have on river health.

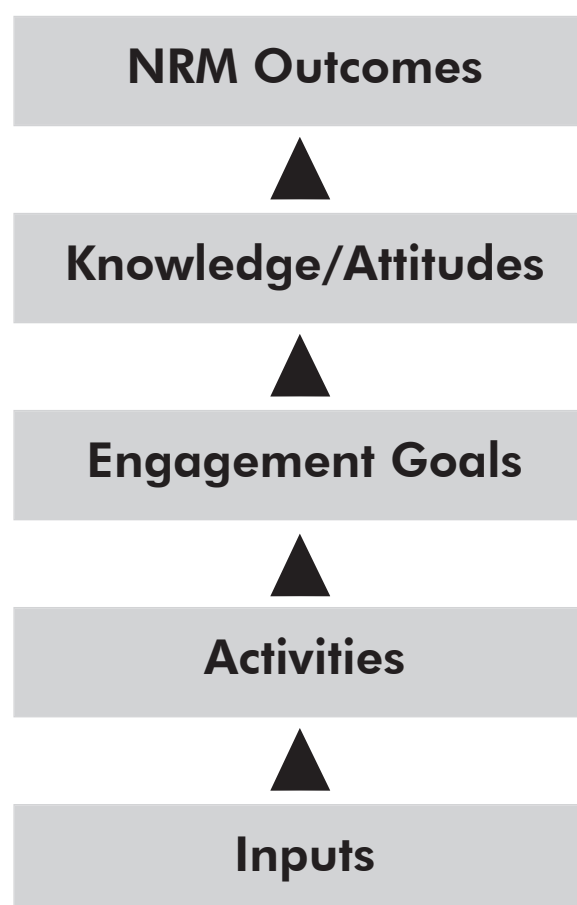
We have strengthened our engagement and participation processes through formal committees, stakeholder groups, partner agencies and individuals.

Examples to note are the Gippsland Environment Agencies (GEA) Forum; led by our CEO, comprising leaders of seven

(7) major environmental agency partners in Gippsland, which is coordinating planning and works within broader Gippsland. We are also partners in the East Gippsland CEO's and MD's Forum which is coordinating planning and works across agency groups such as water authorities, local government, health and Gippsland Ports.

The engagement structures underpinning the delivery and planning of the Regional Catchment Strategy have been further strengthened. Called Program Working Groups; local interest groups like Landcare, partner agencies, traditional owners and individuals are working together closer than ever before.

Figure 2: A Bennett's Hierarchy framework for the Authority's achievement of outcomes.



1.6.7. ACHIEVEMENT OF THE ENGAGEMENT GOALS

Over the past twelve months, the Authority has conducted over 800 engagement activities involving over 6,500 people. This is a significant number in the context of a community population around 40,000.

Some of the engagement activities undertaken by the Authority include

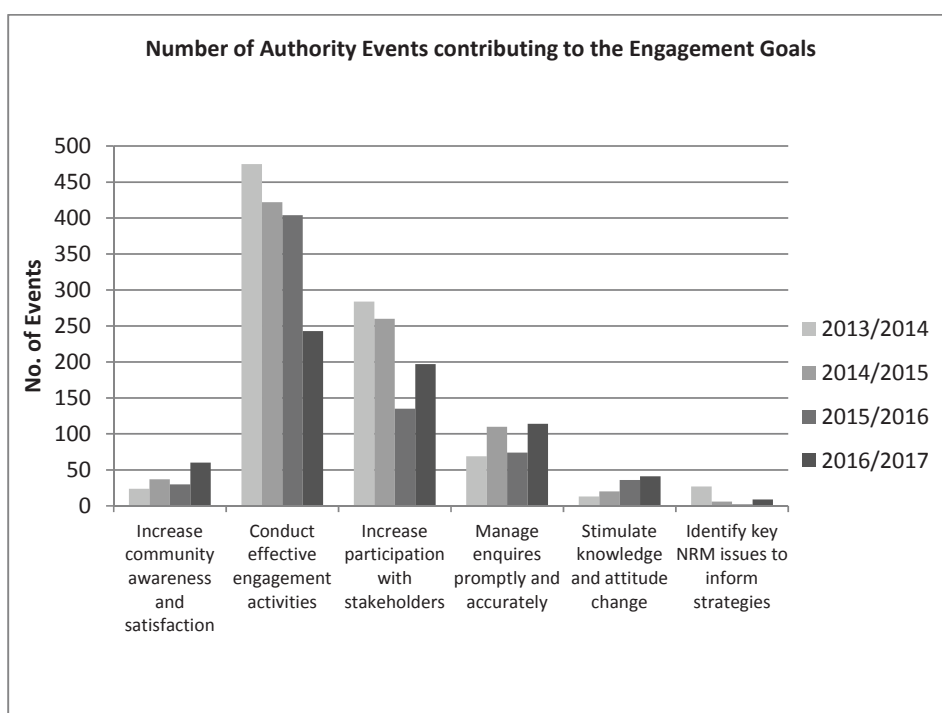
- Communicating and liaising with government agencies
- One-on-one engagement with landholders
- Community education and promotional events.

The spread of activities demonstrated in the following series of graphs represent the continued focus on broad participation with our stakeholders. The Authority has continued to gather data that demonstrates improved landholder and community attitudes towards river health through targeted engagement.

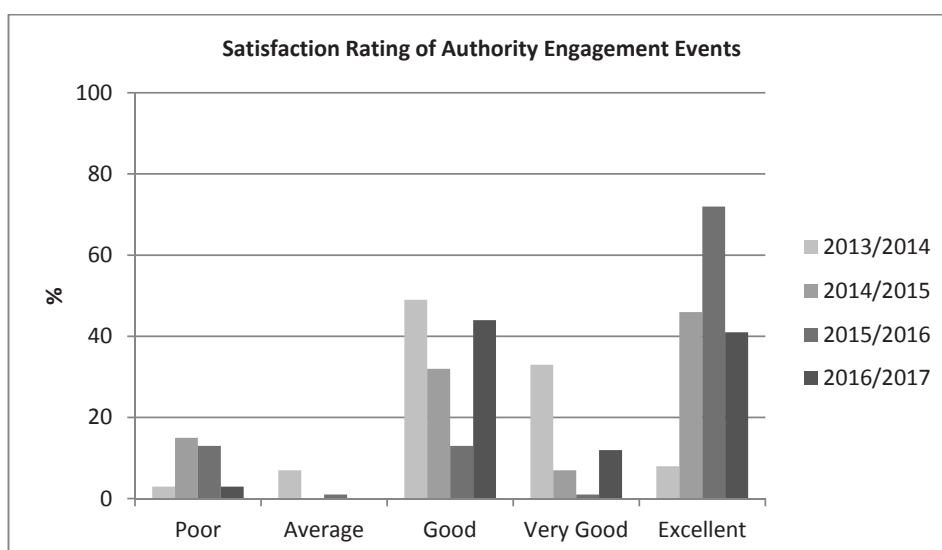
Each activity is rated poor to excellent based on evidence of participant's satisfaction and the perceived success in delivering the Authority's goals (Graph 2). The ratings are designed as a learning tool in review processes with individual staff and functional areas.

1.6.8. KNOWLEDGE / ATTITUDE

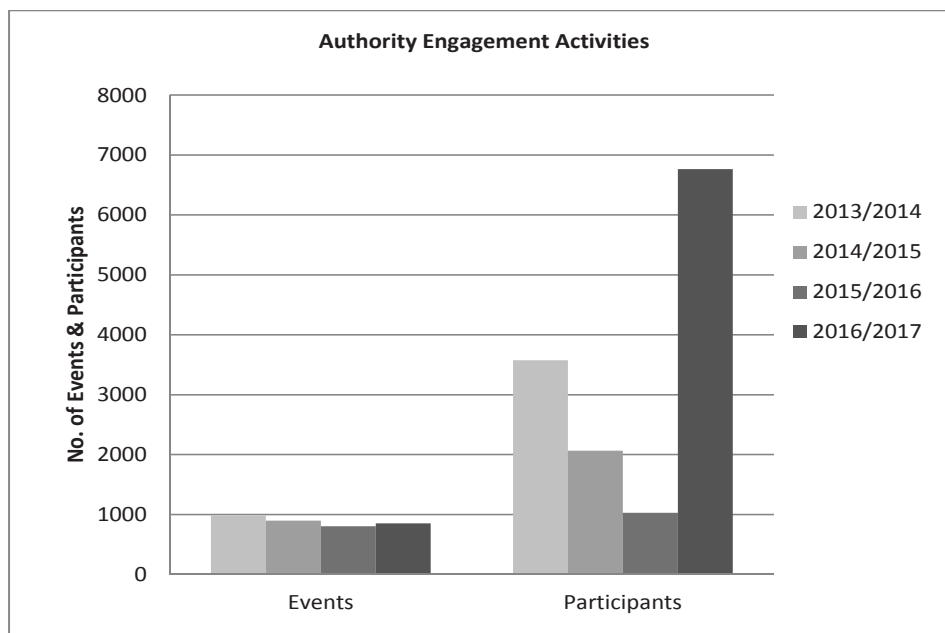
The waterway goals were developed from the targets in the EGWS. The Authority has captured the views of individual landholders to understand their perception of the waterway goals.



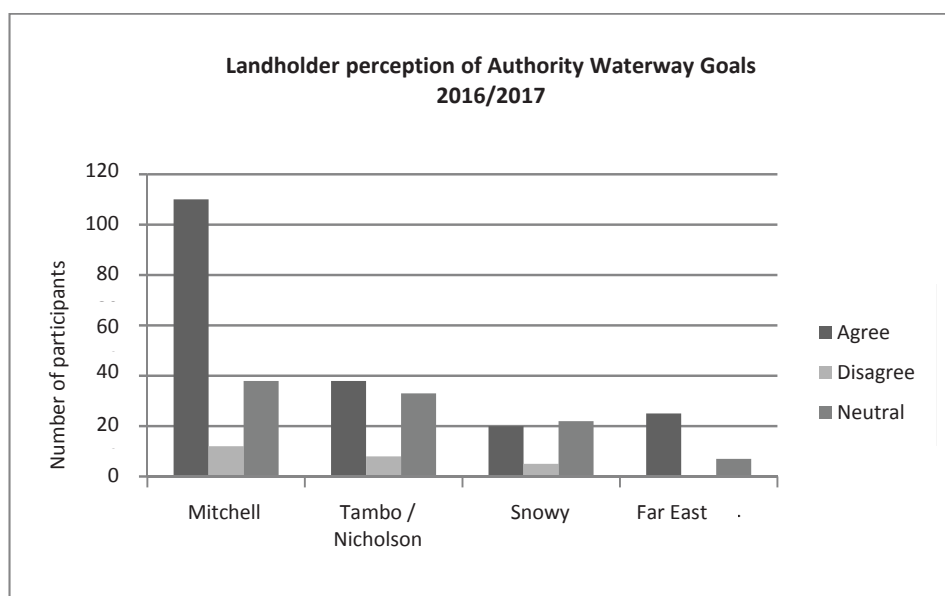
Graph 1: Events conducted by the Authority aimed to achieve the engagement goals in 2016/17. The type of events held by the Authority has included training, workshops, presentations and key community events.



Graph 2: The quality of engagement activities conducted by the Authority during 2016/17. This graph shows a continuing trend in participant satisfaction rated from good to excellent.



Graph 3: The number of events conducted, and the individuals engaged by the Authority from 2013/14 to 2016/17. The significant rise in participants reflects a focus on reporting all meetings held or attended by the Authority in accordance with Action 1.2 from the Our Catchments Our Communities strategy.



Graph 4: Landholder perceptions of the waterways within each basin for 2016/17. The landholder perceptions on the waterway goals is encouraging, with many landholders agreeing with the proposed work outlined in the goals.

1.7. REPORTING PROGRESS TOWARDS THE AUTHORITY'S PERFORMANCE OBJECTIVES, INDICATORS AND/OR OUTPUTS (NON-FINANCIAL)

1.7.1. CATCHMENT CONDITION





This section of the annual report provides an assessment of the condition of East Gippsland's environment. A key purpose of monitoring catchment condition is to help identify opportunities for adapting and changing the way we manage the environment.

In Victoria there are five applicable catchment condition themes; waterways; biodiversity; land; coasts and marine and community. The following section discusses each of the applicable themes and provides:

- A description of regional context
- Indicators and condition assessments
- Evidence to support the assessment
- A relevant case study.

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

Sample table

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






1.7.2. REGIONAL SUMMARY

East Gippsland contains a wealth of significant natural assets including rivers, wetlands, national parks and reserves. It is one of the only places on mainland Australia where the continuity of natural ecosystems from the alps to the sea still exists.

The natural resources of the region are used to generate wealth in many ways. The major river floodplains support intensive horticulture, the alpine areas support recreational activities, and the foothills for grazing and timber production.

Our assessment summary captures the status, trends and existing data quality across the region for each theme for 2016-17 (Table 4).

Table 4 Summary catchment condition assessment

Theme Summary conditions assessment		
Waterways	 Positive	Major floods occurred across many of the catchments in July 2016. However, the floods had minimal impact to the overall change in condition to rivers across the region. There has been some recent localised improvement observed. Significant investment by government is making progress and recent increases in the level of investment make us hopeful for the future.
Biodiversity	 Neutral	There have been no extreme or unusual events during the year that might have long term consequences. Recent monitoring and studies indicate some increases in individual species fauna populations as part of the Southern Ark project.
Land	 Positive	East Gippsland's farming soils remain productive. Rainfall has been consistent and higher than average, this has led to a reduction in the percentage of exposed soil across the region. The challenge will be maintaining ground cover as the region heads into drier periods.
Coasts	 Neutral	There have been no extreme or unusual events during the year that might have long term consequences for the coasts of East Gippsland. Agencies and community continue to work together to increase understanding of the coasts and marine system.
Community	 Neutral	Participation numbers from this year indicate a steady contribution by the community to natural resource management in the region.

1.7.3. WATERWAYS - THE CONDITION OF RIVERS, WETLANDS AND ESTUARIES

East Gippsland's waterways are remarkable natural assets of Victoria. The region contains the Gippsland Lakes, six declared heritage rivers and many national parks and reserves. Our waterways provide many of Victoria's best fishing, swimming, camping, boating and scenic attractions. The health of these waterways underpins many aspects of tourism, jobs and investment in the region.

The waterways in East Gippsland are generally in much better condition than in other regions of Victoria. Some 82% of total stream length is in 'excellent' or 'good' condition as defined by the Index of Stream Condition 2010¹. East Gippsland is one of the few places on mainland Australia where continuity of natural ecosystems from the alps to the sea still exists.


2016-2017 Annual Waterway Condition Assessment

The overall condition of waterways is

positive. In July 2016, widespread heavy rainfall fell across the region producing major and moderate floods across many of the catchments. However, the floods had minimal impact to the overall change in condition to rivers across the region and the cost of flood recovery was reduced in comparison to similar historical flood events. The onground works program continues to improve the overall health and condition of waterways.

¹ Index of Stream Condition The Third Benchmark of Victorian River Condition

Table 5 Waterway Condition Assessment 2016/17

 Positive	<p>Major floods occurred across many of the catchments in July 2016. However, the floods had minimal impact to the overall change in condition to rivers across the region. There has been some recent localised improvement observed. Significant investment by government is making progress and recent increases in the level of investment make us hopeful for the future.</p>
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Reasons for Assessment

The 2016/2017 annual condition assessment for waterways is based on the following evidence:

- The works monitoring method data supports the assessment of condition for waterways across East Gippsland² (Graph 5)
- This year the on-ground river health works program has made good progress in establishing landholder agreements and fencing on the Dargo and Cann Rivers. Other notable works for the year have included completing the poplar removal along the Tambo River estuary; and

continuing rehabilitation works along the lower Mitchell, Cann, Combienbar and Buchan Rivers

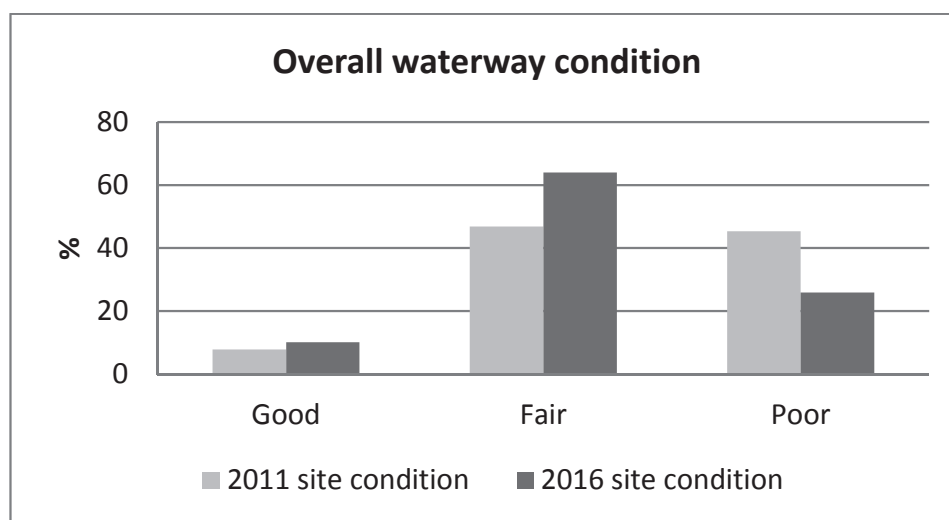
- An east coast low provided substantial rainfall across East Gippsland in July 2016. Many of the rivers peaked at major and moderate levels. Localised erosion occurred on many of the rivers

However; impacts were less than historical impacts from major events. It appears the rivers are showing more resilience and less impact and disturbance to flows of this calibre

- The Gippsland Lakes projects are focusing on improving habitat

and wetland connection to the lakes, improving water quality in Lake Wellington and its fringing wetlands and reducing pressure from invasive species

- GA is working with multiple partners to capture baseline data for wetland condition³. The focus is on wetlands in the Gippsland Lakes catchment
- Continued involvement of Aboriginal corporation staff (including Moogji and GLaWAC) in waterway programs has increased Aboriginal involvement in planning and on-ground works.



Graph 5: The graph shows the comparison between the overall conditions of waterways (rivers) from 2011 to 2016.

² EGCMA GIS works monitoring method

³ Index of Wetland condition method

1.7.4. BIODIVERSITY - THE CONDITION OF NATIVE HABITAT AND HEALTH OF NATIVE SPECIES

The East Gippsland region encompasses significant biodiversity assets, in particular a large amount of public forest which contain and support many native species. 83% of the region is public land; the majority of which is either state forest, national or coastal parks.


The geographical location of East Gippsland contributes to its importance as a hot spot for Victorian biodiversity, situated at the nexus of the southern cool temperate and eastern warm temperate zones⁴.

There are 89 species which have more than 50% of their range within the East Gippsland region and of these 37 species have 100% of their range within East Gippsland⁵.

2016-2017 Annual Biodiversity Condition Assessment

The overall condition of biodiversity in East Gippsland is neutral. There have been no major disturbances to impact upon biodiversity this year. Biodiversity works are producing an increase in condition within specific fauna species and floral communities, but there is insufficient data to determine an assessment at a regional scale.

Table 6 Biodiversity Condition Assessment 2016/17

 Neutral	There have been no extreme or unusual events during the year that might have long term consequences. Recent monitoring and studies indicate some increases in individual species fauna populations as part of the Southern Ark project.
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Reasons for Assessment

The 2016/2017 annual condition assessment for biodiversity is based on the following evidence:

- There are currently 114 permanent native vegetation protection covenants in place across 4,900 ha
- In 2016, East Gippsland tree cover⁶ was 84.63%, an increase of 0.905% from 2010
- Within the Red Gum Grassy Plains, data⁷ is showing greater numbers of woodland birds being seen in revegetated area, generally 4-7 year old plants are able to provide stable habitat. Studies have shown greater numbers of Golden Whistler (*Pachycephala pectoralis*), Rufus Whistler (*Pachycephala rufiventris*) and Brown Thornbills (*Acanthiza pusilla*)
- Areas of land that were previously considered to be of little agricultural worth are now being looked at due to the high populations of native grasses and forbs. While landholders acknowledge not all native species are productive and palatable, there has been a focus shift to investigate how they can be best managed in an agricultural enterprise⁸
- Within alpine areas (Dinner Plain and Mount Hotham) replanting of appropriate native species has occurred in rehabilitation zones utilising locally sourced seed. While raising some of the unique alpine species can be difficult, it has ensured local providence of significant species
- In the Far East predation by foxes and dogs is considered the biggest threat to three nationally significant (Environment Protection and Biodiversity Conservation listed) populations. To address this threat large scale camera monitoring and baiting of dogs and foxes on both private and public land has occurred. Data is showing greater numbers of Long Footed Potoroo (*Potorous longipes*) and Southern Brown Bandicoot (*Isodon obesulus*) being detected. Species such as the Eastern Bristlebird (*Dasyornis brachypterus*) seem to be maintaining consistent population levels. Also, the Large Brown Tree Frog (*Litoria littlejohni*) which has not been seen for 19 years has been detected in the past 2 years⁹
- The community is taking ownership of their local environment, with 18 community biodiversity projects delivered this year, works including; 14.1ha revegetation, 63.9ha weed control, 69 assessments, 2 waterway structures, 1.3 km fence construction and 1 management plan
- Integrated management with the local indigenous community including the Gunaikurnai Land and Waters Aboriginal Corporation who delivered 5 environmental projects, works including; 7.5ha weed control, 21.5ha revegetation, 7,600ha pest control and 0.7km protective fence constructed.

⁴ NRE (1997a). Victoria's Biodiversity: Directions in Management. Department of Natural Resources & Environment, Victoria.

⁵ DSEWPac (2011) Biodiversity Summary for NRM regions : East Gippsland.

⁶ ANU Australia's Environmental Explorer – East Gippsland Tree Cover, percentage of area classified as forest at 25 metre

⁷ resolutions mapping using Landsat imagery following the NCAS

⁸ Source: Greening Australia

⁹ Source: Greening Australia

Source: DELWP

1.7.5. COASTS & MARINE - THE LEVEL OF PROTECTION FOR COASTS

The coasts of East Gippsland include some of Victoria's most picturesque landscapes including systems of dunes, rocky headlands, cliffs, marshes and sandy beaches.

The East Gippsland coast and hinterland include a wide range of intact and continuous habitat, and include important vegetation communities and estuary systems.

Large parts of the coastline include large mobile sand dunes systems, with small embayment's punctuated by rocky

headlands and outcrops a dominant feature of the Far East coast. The region's marine environment is significant and contains marine protected areas adjoining Point Hicks, Cape Howe, and Beware Reef.

The East Gippsland marine environment is unique, providing a very productive ecosystem resulting from mixing of the warm East Australian current, temperate southern waters, and cool waters from deep sea upwellings.


The region contains a rich diversity of marine plants and animals, with approximately 90% of marine species in the region endemic to southern Australia.

The natural landscapes and unspoilt wild beauty of the region's coastal environments provide many recreational opportunities and tourism is growing at a modest rate.

2016-2017 Annual Coasts and Marine Condition Assessment

The overall condition of the coast in East Gippsland has remained neutral. There have been no major disturbances along the coast. The community and agencies continue to work together to improve understanding and knowledge of the coasts and marine systems within East Gippsland.

Table 7 Coasts and Marine Condition Assessment 2016/17

 Neutral	<p>There have been no extreme or unusual events during the year that might have long term consequences for the coasts of East Gippsland. Agencies and community continue to work together to increase understanding of the coasts and marine system.</p>
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Reasons for Assessment

The 2016/2017 annual condition assessment for coasts and marine is based on the following evidence:

- There was one artificial estuary opening this year, on Sydenham Inlet implemented by Parks Victoria, with other estuaries along the coast also opening or closing in response to natural conditions. The artificial estuary opening protocols for the region are being successfully implemented and managed by the Authority and Parks Victoria
- A project mapping seagrass across Victoria's minor inlets was released during the year. For estuaries in East Gippsland, the mapping showed fluctuations in the distribution and extent of seagrass communities in some estuaries. These changes need to be considered in the context of the natural variability in seagrass beds in many Australian temperate places where very large changes in seagrass extent (both increases and decreases) over relatively short periods of time have been recorded
- A small fish death incident was reported to the Environment Protection Authority (EPA) in March 2017, when a number of leatherjackets washed ashore along the eastern coast. An investigation involving the EPA, Parks Victoria and Fisheries Victoria was completed, with fish deaths being attributed to recent changes in ocean current patterns and significant drops in water temperature along the east coast affecting the small fish
- A Bush Blitz expedition, part of Australia's largest species discovery program, was undertaken along the Croajingolong coast in December 2016. More than 45 participants focused their efforts across land and sea within Croajingolong National Park, offshore islands including Gabo Island, and the marine and estuarine aquatic environments. Over 800 different species were recorded with many believed to be entirely new to science. Teams from Museum Victoria, Parks Victoria, Royal Botanic Gardens, University of Melbourne, University of New South Wales and the Entomological Society of Victoria participated in the surveys
- A large scale survey to detect the presence and extent of pest plants in parts of the coastal zone was conducted in spring 2016 from Point Ricardo to Cape Howe. The survey was aimed to record pest plants along 176km of coastline. 173 transects were completed along with meander searches including estuarine shores. The survey recorded the largest numbers and diversity of pest plants around human access nodes, with the smallest numbers within the Sandpatch Wilderness.

1.7.6. LAND - THE MANAGEMENT OF ENVIRONMENT AND LONG TERM PRODUCTIVITY

In East Gippsland, cleared agricultural lands are concentrated on the Gippsland Plains, the Mitchell and Tambo River valleys and the Monaro Tablelands, where the original open grassy woodland


lent itself to grazing; and in the fertile river valleys where rich alluvial soil has supported the development of intensive agriculture.

2016-2017 Annual Agricultural Land Condition Assessment

The overall condition of land in East

Gippsland is positive. East Gippsland's farming soils remain productive. This year has been a good year for landholders in respect of commodity prices. Rainfall was higher than average in the first half of the year, this has led to a reduction in the percentage of exposed soil across the region. We note that the last half years rainfall results have been poor.

Table 8 Agricultural Land Condition Assessment 2016/17

 Positive	East Gippsland's farming soils remain productive. Rainfall has been consistent and higher than average, this has led to a reduction in the percentage of exposed soil across the region. The challenge will be maintaining ground cover as the region heads into drier periods.
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Reasons for Assessment

The 2016/2017 annual condition assessment for land is based on the following evidence:

- Within East Gippsland 96.44% of soil is protected by living vegetation or litter¹⁰
- Annual rainfall has increased by 84.8mm since last year, with a total annual rainfall of 1042.3mm in 2016¹¹, although last half rainfall levels are low and of concern
- An increase in annual rainfall has resulted in an increase in average soil water availability, 588.92mm for 2016.¹²
- Farming practice change has been adopted across the region, with 5 agricultural projects delivered this year. Projects included;
 - 31.65ha revegetation
 - 36.8km of management fence constructed
 - 117 entities involved in agricultural practice change across 6,186 ha
- Soil pH is generally acidic to strongly acidic. There are parts of the region that have soils that are highly limiting for pasture growth. Soil Potassium fertility is inadequate for pasture growth in a larger proportion of paddocks on the Red Gum Plains near Bairnsdale. Across the region, soil Phosphorous is inadequate for pasture growth¹³
- Commodity prices are the highest seen for a number of years¹⁴
- Smaller landholdings that are within commuting distance of Bairnsdale are being purchased as lifestyle blocks with premiums of over 50% higher paid than broad acre land value¹⁵
- Farming land in areas, such as the lower Tambo Valley, two years ago were valued at approximately \$2,000 per acre are now valued at approximately \$3,500 per acre¹⁶
- Land suitable for vegetable growing around the Lindenow area is highly sought after. This has seen an expansion onto the lighter country surrounding the main growing area.¹⁷

¹⁰ Australia's Environment Explorer, East Gippsland, Percentage of exposed soil, MODIS satellite imagery following the methodology of Guerschman and colleagues (CSIRO)

¹¹ East Gippsland Annual Rainfall, total annual participation (rainfall and snow) during the year as estimated by OxWALD model-data fusion system.

¹² East Gippsland Average Soil Water Availability – average amount of water stored in the soil profile during the year estimated by the OzWALD model-data fusion system.

¹³ DEDJTR – Top Soil Project soil test data results

¹⁴ Wyndham & Co and Elders Real Estate

¹⁵ Wyndham & Co and Elders Real Estate

¹⁶ Wyndham & Co and Elders Real Estate

¹⁷ Wyndham & Co and Elders Real Estate

1.7.7. COMMUNITY - THE BENEFITS THAT FLOW FROM COMMUNITY PARTICIPATION

Within the East Gippsland region, natural resource management is undertaken as a partnership between government agencies and the community. The size of the region; its large areas of remote and inaccessible public land and its relatively small population underlines the importance of effective partnerships.

Aboriginal people have a strong cultural association with the natural resources


and landscape of the East Gippsland region. Protecting cultural heritage and maintaining 'connection to Country' are fundamental to retaining cultural links for present and future generations of Aboriginal people.

2016-2017 Annual Community Condition Assessment

The overall condition of community in East Gippsland has remained neutral for this year. The significant increase in participants reflects a focus on reporting all meetings held or attended by the

Authority in accordance with the Our Catchments, Our Communities strategy. Traditional owner engagement continues to improve. This year the Authority has focused on strengthening its relationship with GLaWAC.

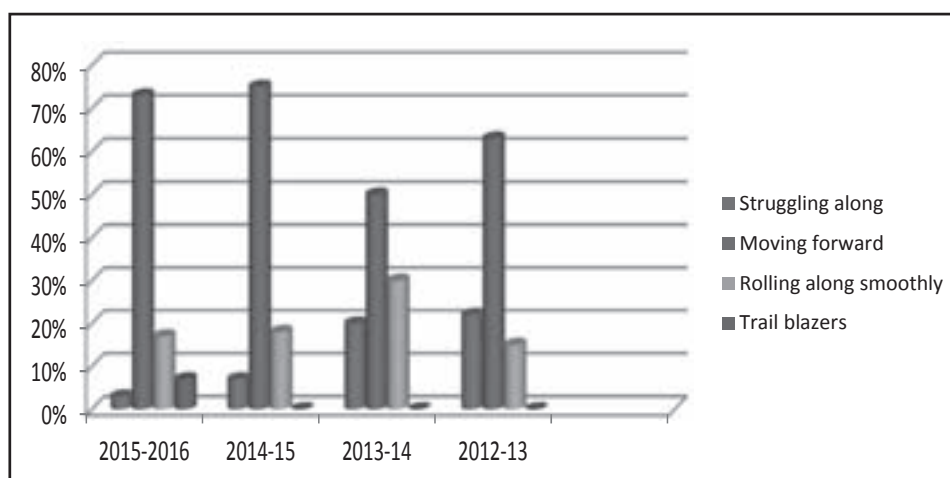
Table 9 Community Condition Assessment 2016/17

 Neutral	Participation numbers from this year indicate a steady contribution by the community to natural resource management in the region.
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Reasons for Assessment

The 2016/2017 annual condition assessment for community is based on the following evidence:

- The community were engaged through 27 projects, this includes 5 Aboriginal community projects, totalling an investment of \$406,659
- 862 community events held / attended by the Authority
- The Authority has 627 followers on Facebook
- The Authority has 345 followers on Twitter
- 323 individual landholder agreements are in place along East Gippsland waterways, with 92% compliance to the conditions within the agreements
- There are 3 Landcare Networks and 31 Landcare groups operating in East Gippsland. Over the past 3 years there has been a steady increase in the health of the groups (Graph 6).



Graph 6: Landcare Group health comparisons from 2012/13 to 2015/16.

1.7.8. PROGRAM OUTPUTS

Table 10 East Gippsland Region Victorian Water Group Investment Framework (VWGIF), Gippsland Lakes Coordinating Committee (GLCC) and Victorian Landcare Program (VLP) Outputs for 2016/17*.

Output	Unit of Measure	Target	Actual	% Complete
Approvals and advice	Number	342	279	82
Assessments	Number	269	367	136
Earthworks	Kilometre	0.7	0.7	100
Engagement Event	Number of participants	665	1237	186
Fencing	Kilometre	12	16.8	140
Grazing Regime	Hectares	6	15.6	260
Information Management Systems	Number	1	2	200
Management Agreement	Number	8	7	88
Monitoring Structure	Number	4	3	75
Partnership	Number	97	156	161
Plan	Number	5	12	240
Publication	Number	28	220	786
Revegetation	Hectares	92.5	151.6	164
Road	Kilometre	0	0.1	NA
Terrestrial Habitat	Number	0	10	NA
Water Storage	Number	6	3	50
Waterway Structure	Number	0	1	NA
Weed control	Hectares	985	1390.9	141

*Targets have increased from those published in 2016/17 Corporate Plan due to additional targets added through the Gippsland Lakes funding and from the VLP and the RRAP community grants.

The variations to the target versus actual outputs for the Victorian Water Group Investment Framework funding include:

- Additional assessments were included in the VWGIF, including property assessments and ecological assessments
- The engagement events, partnerships and publication

targets were increased to include reviewed outputs from the GLCC and the VLP

- As per the engagement section of the annual report, the Authority has had a major focus on engaging with the community and partner agencies
- The revegetation target outputs were increased to include revegetation and weed control from the GLCC
- Additional weed control was undertaken as part of the upper

Mitchell catchment willow control program

- The additional actual outputs for publications included all publications from social media posts, media releases, radio interviews and videos for all programs.

Table 11 The Authority is supported through funding from the Australian Government's National Landcare Programme(NLP). The East Gippsland NLP Outputs for 2016/17are:

Output	Unit of Measure	Target	Actual	% Complete
Assessments	Number	68	72	106
Engagement Event	Number of participants	1158	1859	161
Fire Regime	Number	1	1	100
Fencing	Kilometre	4.9	7.1	145
Grazing Regime	Hectares	16000	31115	194
Management Agreement	Number	1	1	100
Partnership	Number	2	2	100
Pest Animal Control	Hectares	290508	293724	101
Plan	Number	6	13	217
Publication	Number	1	6	600
Revegetation	Hectares	51.8	133.7	258
Visitor Facility	Number	1	1	100
Weed control	Hectares	737	2095.2	284

*Target output changes from those published in 2016/17 Corporate Plan are due to a change in the method of reporting and capturing of data; mid-term reviews of two projects and approval of all project monitoring, evaluation, reporting and improvement plans.

The variations to the target versus actual outputs for the NLP funding include:

- As per the engagement section of the annual report, the Authority has had a major focus on engaging with the community and partner agencies, this shows in the NLP outputs
- The increased grazing regime outputs are from the TopSoils project. In the last 6 months, the TopSoils project has entered the implementation phase with emphasis on being able to demonstrate on ground adoption. Significant effort by partners (region wide telephone survey, spatial mapping) has captured data in the last reporting period.
- The additional outputs for plans, revegetation and weed control is reflected in actual outputs exceeding targets where partners have engaged more community members in participation than anticipated.
- In addition, for the NLP as a whole, targets were developed based upon the best evidence at the time. Four years into the program, in these instances target outputs have exceeded those initially planned.

1.8. PERFORMANCE AGAINST KEY PERFORMANCE INDICATORS

Performance Area	Performance target	Achievement commentary
Business management and governance	Submit annually, a board performance assessment report according to any guidelines issued.	Completed
	A risk management strategy / plan approved by the Board and being implemented.	Completed
	One hundred per cent of the CMA's policies and procedures reviewed every three financial years.	Policies 100% Procedures 95%
	Full compliance with all applicable Standing Directions under the Financial Management Compliance Framework Checklist.	Full Compliance achieved under the Financial Management Compliance Framework Checklist. No material non-compliance with the Standing Directions 2016.
Regional planning and coordination	A regional catchment strategy (RCS) approved by the minister.	RCS in place covering the period from 2013 to 2019
	A stakeholder and community engagement framework / plan approved by the Board.	Engagement Plan reviewed annually and approved by the Board in December 2016
	A regional Landcare support plan approved by the Board.	The Regional Landcare Support Plan for the period from 2015 to 2019 was completed in April 2015. The strategy was reviewed at half way by partners in early 2017.
	A regional waterways strategy approved by the minister.	The East Gippsland Waterway Strategy for the period from 2014 to 2022 was completed in 2013
	A regional floodplain strategy approved by the Board.	The East Gippsland Floodplain Strategy was endorsed by the Board in June 2017
Regional delivery	Progress with implementation of the RCS (and its major sub-strategies) is reviewed by the Board annually.	RCS implementation progress reports presented to the Board every six months
	Projects / activities to implement the RCS are delivered and reported according to associated funding agreements.	All required reporting pursuant to funding agreements have been met
	Projects / activities to implement the regional waterways strategy and the regional floodplain management strategy delivered and reported according to associated funding agreements.	All required reporting pursuant to funding agreements have been met
Statutory functions under Part 10 of the Water Act	Ninety per cent of statutory requirements (permits, referrals, advice and licences) associated with waterway and floodplain management are responded to within the prescribed period.	Achieved
Statutory functions under Part 11 of the Water Act	Ninety per cent of statutory requirements (permits, referrals, advice and licences) associated irrigation management are responded to within the prescribed period.	Achieved

1.9. KEY INITIATIVES & PROJECTS

1.9.1. THE GUNAIKURNAI TRADITIONAL OWNER LAND MANAGEMENT BOARD

The Authority hosted the GunaiKurnai Traditional Owner Land Management Board (GKTOLMB) for provision of its Executive Officer, Project Officer and for supporting board members. This co-operative arrangement builds capability at officer level by sharing management skills, and builds cultural awareness and long term relationships among CMA staff and GKTOLMB members. The success of the partnership is punctuated by good communication and respect between all parties.

1.9.2. FLOOD PLAIN MANAGEMENT – TAMBO VALLEY, MITCHELL AND SNOWY FLOOD STUDIES

The Authority is providing technical support to the East Gippsland Shire to develop flood mapping for the Tambo River and establish flood warning arrangements. The project is also being supported by the State Emergency Service and the municipal emergency management committee.

The Authority is also supporting DELWP with the Snowy River Regional Floodplain Mapping Project. The primary focus of the project is to improve understanding of flood levels and frequencies on the Snowy/Brodribb floodplain, as well as an assessment of risks to roads and other infrastructure.

In addition, DELWP has recently commenced a similar Regional Floodplain Mapping Project for the Mitchell River. The study is focussed on the reach from Glenaladale to the river mouth, and is closely aligned with the Mitchell River Rehabilitation Plan project. This project is also being supported by the Authority.

1.9.3. THE GIPPSLAND LAKES COORDINATING COMMITTEE

The GLCC includes five community representatives with skills in aquatic science, waterway management and environmental science and conservation. It also includes five members who represent Victorian public sector agencies with waterway management responsibilities.

The Committee makes recommendations regarding allocation of the funding announced in the 2015-16 Victorian State Budget to improve the health of the lakes.

The allocation is guided by the existing regional waterway strategies for East and West Gippsland and the Gippsland Lakes Ramsar Site Management Plan.

The committee is currently overseeing 16 partner agency projects and 11 community projects. All of the funded projects align with the objectives of the Gippsland Lakes Ramsar Site Management Plan and the Gippsland Lakes Priorities Plan.

1.9.4. GUNAIKURNAI LAND AND WATERS ABORIGINAL CORPORATION PARTNERSHIP

We are working very closely with the GLaWAC CEO and staff, especially in planning for and completing works within the 10 jointly managed parks and reserves together with land within the RAP area.

We share a board director with GLaWAC and our CEO is also an independent director on the GLaWAC board to assist where we can in helping GLaWAC succeed.

Throughout 2016/17, the GLaWAC On Country Team worked with multiple East Gippsland agencies and community groups to deliver on ground works. Some of the projects included tree planting and weed control on Ramsar sites, fox baiting on the outer barrier on the Gippsland Lakes, weed control along the Tambo River, planting native seedlings along the Nicholson River and cultural heritage surveys on the Red Gum Plains.

The Authority has worked closely with joint management ranger teams and Parks Victoria to schedule planning and on-ground works within the 10 joint managed parks and reserves.

1.9.5. STRENGTHENING AGENCY PARTNERSHIPS AND FORUMS

The Authority has continued to work closely with two major cross-agency forums as follows:
The Gippsland Environment Agencies (GEA) Forum; led by our CEO, comprises leaders of seven (7) major environmental agency partners in Gippsland, which is coordinating planning and works within broader Gippsland. The forum is developing the new Catchment Partnership agreement which aims to strengthen our working partnerships across environmental agencies in our catchment.

Our CEO also chairs the East Gippsland CEO's and MD's Forum which is coordinating planning and works across

agency groups such as water authorities, local government, health and Gippsland Ports. The group meets regularly and is achieving better coordination and cooperation across the government sector in East Gippsland. For example agencies are sharing key staff with skills in specific fields and sharing equipment and services to avoid duplication of cost and effort.

1.9.6. GIPPSLAND ENVIRONMENT AGENCIES – WOMEN IN LEADERSHIP FORUM

Taking an active role to reflect our diverse community through memberships on boards, committees, executives and staff. We have supported development of the GEA Women in Leadership (GEA-WIL) forum which is fostering greater opportunity for women to develop and practice leadership skills. The GEA-WIL forum has completed a major conference and is planning the next one for this year.

1.9.7. NRM COMMUNITY FUNDING

The Authority prides itself on working through partnerships with agencies, individuals and community groups.

A significant program of community grants (disclosed in detail in section 1.15 below) shows the extent of grant funding distributed for on-ground works with partners. Total grants this year was over \$6 million.

1.10. FIVE YEAR FINANCIAL SUMMARY

	16-17 \$000	15-16 \$000	14-15 \$000	13-14 \$000	12-13 \$000
Operating Revenue					
State Government	9,093	8,869	8,616	10,871	10,396
Federal Government	2,522	1,098	2,267	2,549	2,336
Other Revenue	1,141	690	722	449	368
Total Operating Revenue	12,756	10,657	11,605	13,869	13,100
Operating Expenses					
Governance and Corporate	986	1,000	1,007	915	960
Project Expenditure	13,147	9,879	9,178	10,766	13,655
Total Operating Expenses	14,133	10,879	10,185	11,681	14,615
Total Assets	10,057	11,373	11,254	9,923	8,120
Total Liabilities	763	706	639	715	1,091

1.11. CURRENT YEAR FINANCIAL REVIEW

The Authority is financially sound, with adequate provisions in place to fulfil its obligations to staff and replacement of plant and equipment. Sufficient resources are allocated to deliver the Corporate Plan objectives for 2017/18.

1.12. SIGNIFICANT CHANGES IN FINANCIAL POSITION

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

1.13. SIGNIFICANT CHANGES OR FACTORS AFFECTING PERFORMANCE

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

1.14. CAPITAL PROJECTS

The Authority did not manage any capital projects.

1.15. DISCLOSURE OF GRANTS AND TRANSFER PAYMENTS

The Authority has provided grants to partners in natural resource management including community groups and organisations in the East Gippsland region. Grants were provided in 2016/17 for the purposes of supporting the administration of Landcare groups and implementing on-ground natural resource management projects.

East Gippsland Victorian Landcare Grants Program recipients for 2016/17 included:

Landcare Support Grants to 18 Landcare groups – each group received \$500		\$ 9,000
East Gippsland Rainforest CMN	Martins Creek rainforest fire recovery	\$9,975
East Gippsland Landcare Network	Land management best practices 16/17	\$34,179.00
Romawi Landcare Group	Stabilisation of head cut Forge Creek	\$8,000.00
Nagle College Landcare Group	Nagle College rainforest project	\$9,900
Eastwood Landcare Group	2016-17 revegetation project	\$6,500.00
Nungurner Landcare Group	Nungurner rainforest recovery	\$8,630.00
Far East Victoria Landcare	Improving soil health and biodiversity in far East Gippsland	\$36,122.00
Bruthen and District Landcare	Bruthen Rail Trail rehabilitation and enhancement	\$4,294.00
Eagle Point Landcare Group	Eagle Point Reserve improvement program	\$9,900
Dargo Landcare Group	Three Creek care	\$10,000
Bairnsdale Field and Game	The protection of Jones Bay State Game Reserve	\$6,500
Romawi Landcare Group	Forge Creek water quality	\$ 10,000
Total		\$ 163,000

The Australian Government funded National Landcare Programme for 2016/17 included the following projects:

Protecting Littoral Rainforests	\$106,800
Coastal Fox Control	\$48,000
Coastal Weeds	\$216,400
Improving Gippsland Lakes Ramsar site	\$57,400
Improving Gippsland Redgum Woodland	\$581,400
Protecting Whitebox Woodland	\$42,000
Improving Alpine Bogs	\$158,200
Sustainable Agriculture - Topsoils	\$498,270
Regional Landcare Facilitation	\$160,000
Engaging Aboriginal People	\$169,265
Protecting Limestone Pomoderris	\$24,600
Upper Snowy Fox Control	\$98,000
Community Grants	\$206,355
Total	\$2,366,690

The Authority works in partnership with other government agencies, traditional owners and Aboriginal corporations, not-for-profit organisations, Landcare networks and groups and other natural resource management organisations. The Authority's partnership approach helps to maximise the benefits of projects for the environment and our communities.

In addition to the above Victorian Landcare Grants and National Landcare Programme, the following grant amounts were paid:

Not-for-profit organisations	\$1,325,928
Landholders	\$252,315
Local Government	\$727,025
Partner Agencies	\$1,723,998

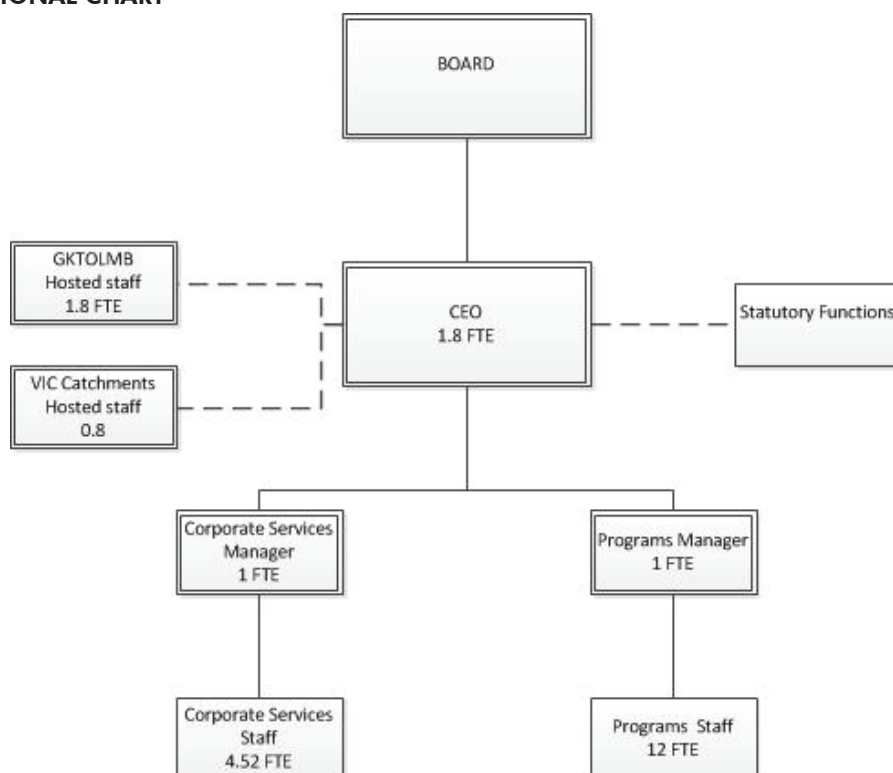
Total grants paid during the 2016/17 year was \$6.55 million.

1.16. SUBSEQUENT EVENTS

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

SECTION 2 – GOVERNANCE & ORGANISATIONAL STRUCTURE

2.1. ORGANISATIONAL CHART



2.2. SENIOR EXECUTIVES

Executive Function

Manages the Authority day to day operations on behalf of the Board and is responsible to the Board for delivery of the Corporate Plan.

Strategy support within this function is the focal point for provision of technical support to the Board, Authority staff and other government agencies, principally on matters relating to the RCS and is responsible for the statutory and licensing functions referred to the Authority under the Water Act and CaLP Act.

Chief Executive Officer: Graeme Dear

Corporate Services Unit

This unit is responsible for providing Corporate Services to the Authority. Corporate Services includes financial management, risk management including enterprise risk and work place health and safety, human resources and payroll, information technology and management, corporate communications, board and executive administrative support.

Manager: Peter Quilligan

Programs Unit

This unit coordinates the implementation, monitoring, evaluation and reporting of the RCS and the EGWS. The unit implements the Authority's program of waterway works and fulfils its responsibilities as Caretaker of River Health. The unit also coordinates project activities with partner agencies to deliver actions in the RCS. Monitoring, evaluation and reporting is undertaken at various levels, including site specific monitoring, progress towards targets, mid-term evaluations and final reporting. The Gippsland Lakes Coordinating Committee is also supported within this unit. The Gippsland Lakes projects deliver actions in the regional waterway strategies for West and East Gippsland and Gippsland Lakes Ramsar Site Management Plan.

Manager: Bec Hemming

2.3. GOVERNING BOARD

Authority Board

The Board is responsible for:

- Setting the strategic goals, objectives and performance

targets of the Authority in conjunction with management and government (Corporate Plan)

- Ensuring resources are available to achieve these goals, including approving annual budgets and long term financial and capital management plans
- Appointing the CEO, setting CEO remuneration, assessing CEO performance annually and providing for CEO succession
- Reviewing the performance of the Authority
- Identifying and monitoring major risks as well as reviewing and ratifying systems of risk management and internal compliance and control
- Establishing and reviewing the Terms of Reference of all Committees of the Board
- Ensuring appropriate delegation of authority.

Board Members

Member	Term of Appointment	Meeting Attendance
Dr Peter Veenker (Chairperson)	01/10/2013 – 30/09/2017	4 of 5
Mr William Bulmer	27/10/2015 – 30/09/2019	4 of 5
Ms Jennifer Fraser	27/10/2015 – 30/09/2017	5 of 5
Mr Ross Ingram	14/10/2013 – 30/09/2017	5 of 5
Mr Richard Robertson	14/10/2013 – 30/09/2017	5 of 5
Mr Ewan Waller	27/10/2015 – 30/09/2017	4 of 5
Ms Glenys Watts	27/10/2015 – 30/09/2019	5 of 5
Dr Nicola Watts	27/10/2015 – 30/09/2019	4 of 5
Ms Christine Wrench	27/10/2015 – 30/09/2019	5 of 5

The following Committees report to the Board:

2.4. AUDIT AND RISK COMMITTEE

The Committee consists of the following members:

Mr Ross Ingram
(Convenor – Board & Independent Member)

Mr William Bulmer
(Board & Independent Member)

Mr Ewan Waller
(Board & Independent Member)

Dr Peter Veenker
(Board Ex-officio member)

Mr Mathew Scott
(Independent Member)

The Committee assists the board in fulfilling its governance and oversight responsibilities. The Committee undertakes the oversight of:

- Financial performance and the effectiveness of the financial reporting process, including performance against the annual budget, the annual financial statements and all other internal controls
- The scope of work, performance and independence of the independent external internal audit function
- Recommend to the board the engagement and dismissal of internal auditors
- The scope of work and performance of the External Auditor
- Review the operation and implementation of the risk management framework
- Review and endorsement of finance, risk and related policies for board approval

- The effectiveness of management information systems and other systems of internal control
- The Authority's process for monitoring compliance with legislation, regulations, ministerial directions and other compliance obligations.

In performing its duties, the Committee will maintain effective working relationships with the Board, management, and the internal and external auditors.

2.5. COMMUNICATIONS AND ENGAGEMENT COMMITTEE

The Committee consists of the following members:

Ms Christine Wrench
(Convenor – Board Member)

Mr Richard Robertson
(Board Member)

Mr Ewan Waller
(Board Member)

Ms Glenys Watts
(Board Member)

Dr Nicola Watts
(Board Member)

Dr Peter Veenker
(Board Ex-officio member)

Ms Emma Langres
(Independent Member)

Mr Ken Skews
(Permanent invitee)

The Committee's responsibilities include:

- Coordinate and oversee the implementation of board-level communication and engagement activities

- Oversee the annual review of the Board Engagement Plan including performance against Key Performance Indicator's, and recommend the completed plan to the board for endorsement
- Oversee implementation of the board Engagement Plan
- Oversee production of the Authority's Annual Report
- Review reports on and oversee implementation of the Authority's program communication and engagement activities
- Review relevant communications and engagement policies for board approval.

2.6. PEOPLE AND REMUNERATION COMMITTEE

The Committee consists of the following members:

Dr Peter Veenker
(Convenor – Board Member)

Ms Jennifer Fraser
(Board Member)

Dr Nicola Watts
(Board Member)

The Committee's responsibilities include:

- To ensure that the Board has a strategic, sustainable long-term approach to issues relating to the people working for the Authority, including:
 - People resources, strategic policy and planning
 - Organisational culture
 - Organisational structure
 - Industrial relations matters
 - Development and training
 - Remuneration and contracting strategies
 - Succession planning for key

management positions
- Recruitment and retention.

- To review the CEO's performance for the purpose of annual performance review and to recommend any annual increments in accordance with Government Sector Executive Remuneration Panel guidelines and current employment contract terms
- In conjunction with the CEO to review and to recommend to the Board, in line with organisational and government policy, remuneration levels for executive management
- Provide facilitation and oversight for preparation of Board

Performance Reviews/Board member self-assessments and recommend any actions to the Board

- Provide advice to the Board in respect of the recruitment of external members to board sub-committees.

2.7. WORK HEALTH AND SAFETY

The safety of Authority employees and our contractors is our highest priority and one of our core values. The Work Health & Safety (WHS) management system underpins our policy which aims to build a culture that provides a working environment, resources and support to make safety, health and wellbeing everyone's responsibility.

During the 2016/17 financial year, management and the WHS Committee in consultation with stakeholders, finalised delivery of the current WHS Action Plan. Initiatives included systems development further integrating WHS as part of our day to day project management and playing a lead role in the review of CMA safety management across the state through the CMA OHS Forum.

Safety-related indicators continue to be measured. The Authority's performance in WHS demonstrates a commitment to achieving best practice with a focus on continuous improvement and recognising that health and safety contributes to overall organisational and business success through a reduction in workplace injuries and ill health.

WHS Performance Reporting

	2016/17	2015/16	2014/15
Incidents			
Contractor time lost to injuries/accidents (days)	14	0	2
Contractor incident notifications	4	4	2
Staff time lost to injuries/accidents (days)	0	0*	5*
Staff hazard/incident notifications	9	14*	15*
Incidents reported to WorkSafe	0	0	1
WorkCover claims	0	1	0
Average cost per claim	0	\$5,620**	0

* These statistics have been reported per 100 full-time equivalent staff members. The full-time equivalent staff members of the Authority as at 30 June 2017 was 22.9 (2016: 20.8). These statistics therefore do not reflect the actual number of staff injuries or staff incident notifications.

** This claim related to a claim for impairment benefits - injury date July 2002.

A culture of safety awareness for all staff begins at induction and continues throughout the duration of employment, via formal accredited training programs, robust project management practices including project audits, contractor performance reviews, incident and hazard reporting and promoting an ongoing commitment to continuous improvement in WHS.

WHS training completed in the reporting period

Training Program	Number of Participants
First aid (including annual CPR refresher)	9
Fire warden & emergency response	2
Health & safety representative annual refresher	3
Conduct a WHS internal audit	1
Managing mental health in the workplace	1
Apply first aid	2
MHFA accredited mental health first aid	7

SECTION 3 - WORKFORCE DATA**3.1. PUBLIC SECTOR VALUES AND EMPLOYMENT PRINCIPLES**

The Public Administration Act 2004 (PA Act) specifies a number of employment and conduct principles that must be observed by public sector organisations and their employees.

The Authority has policies and practices that are consistent with the Victorian Public Sector Commission's employment standards and provide for fair treatment, career opportunities and the early resolution of workplace issues. The Authority has advised its employees on how to avoid conflict of interest, how

to respond to offers of gifts and how it deals with misconduct.

The Authority is committed to applying merit and equity principles when appointing staff. The selection processes ensure that applicants are assessed and evaluated fairly and equitably on the basis of the key selection criteria and other accountabilities without discrimination.

3.2. COMPARATIVE WORKFORCE DATA

The Authority's philosophy of cost control and project delivery through partners is further demonstrated in our workforce data. Total staff numbers

at 30 June 2017 was 22.92 Full Time Equivalent.

Employees have been correctly classified in workforce data collections.

The breakdown of staff for the Authority at the end of 2016/17 compared to 2015/16 is shown below.

3.3. EXECUTIVE OFFICER DATA

For reporting purposes consistent with the PA Act, the Authority has one executive officer who is employed and remunerated in accordance with government sector executive remuneration and employment policy.

Full Time Equivalent	2016/17	2015/16
Executive Officers	4	4
Managers	2.8	1
Corporate Services	3.52	4
Program Staff	10	10.8
Hosted Employees	2.6	1
TOTAL	22.92	20.8
Full Time Equivalent		
Male	13.8	11.6
Female	9.12	9.2
TOTAL	22.92	20.8
Full Time Equivalent		
Ongoing	16.12	13.8
Fixed Term	6.8	7
TOTAL	22.92	20.8

SECTION 4 - OTHER DISCLOSURES

4.1. LOCAL JOBS FIRST - VICTORIAN INDUSTRY PARTICIPATION POLICY

The Authority had Nil (0) tenders over \$1M during the reporting period.

4.2. GOVERNMENT ADVERTISING EXPENDITURE

The Authority's expenditure in the 2016/17 reporting period on government campaign expenditure did not exceed \$100,000.

4.3. CONSULTANCY EXPENDITURE

4.3.1. DETAILS OF CONSULTANCIES (VALUED AT \$10,000 OR GREATER)

In 2016-17, there were 9 consultancies where the total fees payable to the consultants were \$10,000 or greater. The total expenditure incurred during 2016-17 in relation to these consultancies was \$449,938 (excl. GST). Details of individual consultancies can be viewed at www.egcma.com.au.

4.3.2. DETAILS OF CONSULTANCIES (VALUED AT LESS THAN \$10,000)

In 2016-17 there were 14 consultancies where the total fees payable to the consultants were less than \$10,000. The total expenditure incurred during 2016-17 in relation to these consultancies was \$47,206 (excl. GST).

4.3.3. DISCLOSURE OF MAJOR CONTRACTS

The Authority did not award any major contracts (valued at \$10M or more) during 2016/17.

4.4. INFORMATION AND COMMUNICATION TECHNOLOGY (ICT) EXPENDITURE

For the 2016-17 reporting period, the Authority had a total ICT expenditure of \$375,547 with the details shown below:

(\$ '000)			
Business As Usual (BAU) ICT expenditure	Non-Business As Usual (non-BAU) ICT expenditure (Total = Operational expenditure and Capital Expenditure)	Non-BAU ICT expenditure • Operational expenditure (OPEX)	Non-BAU ICT expenditure • Capital expenditure (Capex)
359	17	17	0

4.5. FREEDOM OF INFORMATION

The *Freedom of Information Act 1982* (FOI Act) allows the public access to documents held by government agencies, which includes right of access to documents held by the Authority. In the reporting period there were no requests for information.

The Freedom of Information (FOI) Officer is the Business Services Coordinator. A decision to release information is made by an Authorised Officer. Requests for information made under the FOI Act should be directed to:

The FOI Officer
East Gippsland Catchment Management Authority
PO Box 1012
Bairnsdale, Vic 3875
Phone: 03 5150 3585
Email: FOI@egcma.com.au

The current application fee of \$28.40 applies to all requests at the time of publication of this report.

4.6. COMPLIANCE WITH BUILDING ACT 1993

The Authority owns and operates three regional depots in Bairnsdale, Orbost and Genoa.

The Authority complies with the *Building Act 1993*, the *Building Regulations 2006* and associated statutory requirements and amendments. Either an Occupancy Permit or a Certificate of Final Inspection is obtained for new facilities or for upgrades to existing facilities endorsed by a Municipal Building Surveyor or a Registered Building Surveyor Practitioner.

The Authority did not commence or complete any major projects or works on buildings owned by it greater than \$50,000 in 2016/17.

The Authority's depots in Bairnsdale, Orbost and Genoa conformed to building standards during 2016-17.

There have been no cases of registered building practitioners becoming deregistered following work on buildings owned by the Authority.

4.7. NATIONAL COMPETITION POLICY

Competitive neutrality seeks to enable fair competition between government and private sector businesses. Any advantages or disadvantages that government businesses may experience, simply as a result of government ownership, should be neutralised. The Authority continues to implement and apply this principle in its business undertakings.

Where appropriate, competitively neutral price adjustments have been made from July 1, 1997.

4.8. COMPLIANCE WITH THE PROTECTED DISCLOSURE ACT 2012

The *Protected Disclosure Act 2012* (PD Act) enables people to make disclosures about improper conduct by public officers and public bodies. The PD Act aims to ensure openness and accountability by encouraging people to make disclosures and protecting them when they do.

What is a 'protected disclosure'?

A protected disclosure is a complaint of corrupt or improper conduct by a public officer or a public body.

The Authority is a "public body" for the purposes of the PD Act.

What is 'improper or corrupt conduct'?

Improper or corrupt conduct involves substantial

- mismanagement of public resources or
- risk to public health or safety or the environment or
- corruption.

The conduct must be criminal in nature or a matter for which an officer could be dismissed.

How do I make a 'protected disclosure'?

You can make a protected disclosure about the Authority or its board members, officers or employees by contacting Independent Broad-Based Anti-Corruption Commission (IBAC) on the contact details provided below. Please note that the Authority is not able to receive protected disclosures.

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

The Authority has established procedures for the protection of persons from detrimental action in reprisal for making a protected disclosure about the Authority or its employees. You can access the Authority's procedures on its website at: <http://www.egcma.com.au/about-us/303/>.

Contacts

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

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

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

4.9. CHARTER OF HUMAN RIGHTS AND RESPONSIBILITIES ACT 2006

The Authority is required to act compatibly with the *Charter of Human Rights and Responsibilities Act 2006* (the Charter) and gives proper consideration to human rights when making decisions. This responsibility is set out in the Charter and also the PA Act and the Code of Conduct for Victorian Public Sector Employees. The Authority ensures that human rights are taken into account when making decisions, providing advice and delivering services. The Authority ensures that changes made to guidelines, policies or the legal framework take human rights into account. The Authority also ensures that its grievance processes comply with the Charter and are consistent with the PA Act.

In the reporting period, there have been no complaints related to the Charter.

4.10. OFFICE-BASED ENVIRONMENTAL IMPACTS

As part of the Authority's continued commitment to reducing its environmental impacts, the Authority continues to monitor the implementation of the Authority's Environmental ResourceSmart Strategy.

4.11. STATEMENT OF AVAILABILITY OF OTHER INFORMATION

Additional information available on request

In compliance with the requirements of the Standing Directions of the Minister for Finance, details in respect of the items listed below have been retained by the Authority and are available (in full) on request, subject to the provisions of the FOI Act:

- a) Details of publications produced by the Authority about itself, and how these can be obtained.
- b) Details of any major external reviews carried out on the Authority.
- c) Details of major research and

development activities undertaken by the Authority.

- d) Details of major promotional, public relations and marketing activities undertaken by the Authority to develop community awareness of the entity and its services; and
- e) Details of changes in prices, fees, charges, rates and levies charged.

The information is available on request from:

Chief Executive Officer
East Gippsland Catchment Management Authority
Phone: 03 5152 0600
Email: egcma@egcma.com.au

Additional information included in annual report

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

- f) Assessments and measures undertaken to improve the occupational health and safety of employees (page 26).
- g) A statement on industrial relations within the Authority (page 30).
- h) A list of the Authority's major committees; the purposes of each committee; and the extent to which the purposes have been achieved (page 24; and
- i) A statement of completion of declarations of pecuniary interests by relevant officers (page 30).

Information that is not applicable

The following information is not relevant to the Authority for the reasons set out below:

- j) A declaration of shares held by senior officers (No shares have ever been issued in the Authority's name).
- k) Details of overseas visits undertaken (No board members or senior executives took overseas work-related trips).

4.12. RISK MANAGEMENT ATTESTATION

I, Dr Peter Veenker, certify that the East Gippsland Catchment Management Authority has complied with the Ministerial Standing Direction 3.7.1 – Risk Management Framework and Processes. The East Gippsland Catchment Management Authority's Audit and Risk Committee has verified this.

Signed: _____



Dr Peter Veenker
Chairperson
East Gippsland Catchment Management Authority

Date: 7 September 2017

4.13. COMPLIANCE WITH DATAVIC ACCESS POLICY

In August 2012 the Victorian Government released the DataVic Access Policy, which enables the sharing of Government data at no, or minimal, cost to users. Government data from all agencies will be progressively supplied in a machine-readable format that will minimise access costs and maximise use and reuse. The Authority is progressively working towards compliance with this policy.

4.14. PECUNIARY INTERESTS

All Board Members and Senior Officers completed the required declarations of pecuniary interest. These are available to any persons who apply according to section 18M (2) of the CaLP Act.

4.15. PUBLICATIONS

A range of publications is readily available on the Authority's web site.

4.16. EXTERNAL REVIEWS

Nil.

4.17. INTERNATIONAL VISITS

Nil.

4.18. PUBLIC RELATIONS

The Authority has continued its public relations activities during the year as documented in Section 1 of this report.

4.19. INDUSTRIAL RELATIONS

Time lost because of disputes: Nil

SECTION 5 - FINANCIAL STATEMENTS

How this report is structured

The East Gippsland Catchment Management Authority has presented its audited general purpose financial statements for the financial year ended 30 June 2017 in the following structure to provide users with the information about the Authority's stewardship of resource entrusted to it.

Financial statements

Comprehensive operating statement

Balance sheet

Cash flow statement

Statement of changes in equity

Notes to the financial statements

1. About this report

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

2. Funding delivery of our services

Revenue recognised in respect of Government contributions and other income sources

2.1 Summary of income that funds the delivery of our service

2.2 Income from transactions

3. The cost of delivering services

Operating expenses of the Authority

3.1 Expenses incurred in delivery of services

3.2 Materials, Assets, grants, contracts and consultancies

3.3 Lease expenses

3.4 Other operating expenses

4. Key assets available to support output delivery

Land, buildings, information technology assets, plant and equipment, office furniture and equipment and motor vehicles

4.1 Property, plant and equipment

5. Other assets and liabilities

Other assets and liabilities

5.1 Receivables

5.2 Other financial assets

5.3 Payables

5.4 Other non-financial assets

6. How we financed our operations

Cash flow information, commitments for expenditure

6.1 Cash flow information and balances

6.2 Commitments for expenditure

6.3 Carry forward project funding

7. Risks, contingencies and valuation judgements

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

7.1 Financial instruments specific disclosures

7.2 Contingent assets and contingent liabilities

7.3 Fair value determination

8. Other disclosures

8.1 Ex-gratia expenses

8.2 Other economic flows included in net result

8.3 Reserves

8.4 Responsible persons

8.5 Remuneration of executive officers

8.6 Related parties

8.7 Remuneration of auditors

8.8 Subsequent events

8.9 Australian Accounting Standards issued that are not yet effective

EAST GIPPSLAND CATCHMENT MANAGEMENT AUTHORITY**COMPREHENSIVE OPERATING STATEMENT**

for the year ended 30 June 2017

	Notes	2017 \$	2016 \$
Income from transactions			
Government contributions	2.2.1	11,615,429	9,967,488
Interest		204,713	245,438
Other income	2.2.2	935,735	444,115
Total income from transactions		12,755,877	10,657,041
Expenses from transactions			
Employee expenses	3.1.1	2,596,455	2,396,960
Depreciation	4.1.1	132,619	132,211
Materials, grants, contracts and consultancies	3.2	10,504,775	7,573,572
Lease expenses	3.3	202,233	189,392
Other operating expenses	3.4	697,098	587,138
Total expenses from transactions		14,133,180	10,879,273
Net result from transactions (net operating balance)		(1,377,303)	(222,232)
Other economic flows included in net result			
Net gain/(loss) on non-financial assets (i)	8.2	5,451	7,390
Net result		(1,371,852)	(214,842)
Other economic flows - other comprehensive income Items that will not be reclassified to net result			
Gain on revaluation of property, plant and equipment	8.3	-	266,166
Comprehensive result		(1,371,852)	51,324

The accompanying notes form part of these financial statements.

Note:

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

EAST GIPPSLAND CATCHMENT MANAGEMENT AUTHORITY

BALANCE SHEET

as at 30 June 2017

	Notes	2017 \$	2016 \$
Assets			
Financial assets			
Cash and deposits	6.1	811,785	4,556,440
Receivables	5.1	750,826	363,279
Other financial assets	5.2	7,200,000	5,200,000
Total financial assets		8,762,611	10,119,719
Non-financial assets			
Property, plant and equipment	4.1	1,230,842	1,187,972
Other non-financial assets	5.4	63,858	65,261
Total assets		10,057,311	11,372,952
Liabilities			
Payables	5.3	158,410	190,573
Employee related provisions	3.1.2	604,156	515,782
Total liabilities		762,566	706,355
Net assets		9,294,745	10,666,597
Equity			
Accumulated surplus/(deficit)		1,464,936	2,836,788
Asset revaluation reserve	8.3	842,443	842,443
Contributed capital		6,987,366	6,987,366
Total Equity		9,294,745	10,666,597
Commitments for expenditure	6.2		
Contingent assets and contingent liabilities	7.2		

The accompanying notes form part of these financial statements.

EAST GIPPSLAND CATCHMENT MANAGEMENT AUTHORITY

CASH FLOW STATEMENT

for the year ended 30 June 2017

	Notes	2017 \$	2016 \$
Cash flows from operating activities			
Receipts			
Receipts from government		11,367,093	10,260,826
Interest received		203,689	297,094
Goods and services tax received from the ATO (i)		878,953	612,705
Other receipts		818,329	494,027
Total receipts		13,268,064	11,664,652
Payments			
Payments to suppliers and employees		14,842,681	11,364,804
Net cash flows from/(used in) operating activities	6.1.1	(1,574,617)	299,848
Cash flows from investing activities			
Purchases of non-financial assets	4.1.2	(351,138)	(253,561)
Proceeds from the sale of non-financial assets	8.2	181,100	186,793
Purchases of financial assets		(2,000,000)	-
Sales of financial assets		-	2,800,000
Net cash (outflow) / inflow from investing activities		(2,170,038)	2,733,232
Net increase / (decrease) in cash and cash equivalents		(3,744,655)	3,033,080
Cash and cash equivalents at the beginning of the financial year		4,556,440	1,523,360
Cash and cash equivalents at end of financial year	6.1	811,785	4,556,440

The accompanying notes form part of these financial statements.

Note:

(i) GST received from the Australian Taxation Office is presented on a net basis.

EAST GIPPSLAND CATCHMENT MANAGEMENT AUTHORITY

STATEMENT OF CHANGES IN EQUITY

for the year ended 30 June 2017

	Accumulated surplus	Asset revaluation reserve	Contributed capital	Total
	\$	\$	\$	\$
Balance at 1 July 2015	3,051,630	576,277	6,987,366	10,615,273
Net result for the year	(214,842)	-	-	(214,842)
Transfers to/(from) reserves	-	266,166	-	266,166
Balance at 30 June 2016	2,836,788	842,443	6,987,366	10,666,597
Net result for the year	(1,371,852)	-	-	(1,371,852)
Balance at 30 June 2017	1,464,936	842,443	6,987,366	9,294,745

The accompanying notes form part of these financial statements.

EAST GIPPSLAND CATCHMENT MANAGEMENT AUTHORITY

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 30 June 2017

1. ABOUT THIS REPORT

The East Gippsland 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: East Gippsland Catchment Management Authority
574 Main Street
Bairnsdale VIC 3875

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

Basis of preparation

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

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

Judgements, estimates and assumptions are required to be made about financial information being presented. The significant judgements made in the preparation of these financial statements are disclosed in the notes where amounts affected by those judgements are disclosed. Estimates and associated assumptions are based on professional judgements are disclosed. Estimates and associated assumptions are based on professional judgements derived from historical experience and various other factors that are believed to be reasonable under the circumstances. Actual results may differ from these estimates.

Revisions to accounting estimates are recognised in the period in which the estimate is revised and also in future periods that are affected by the revision. Judgements and assumptions made by management in the application of AASs that have significant effects on the financial statements and estimates are disclosed in the notes under the heading: 'Significant judgement or estimates', and relate to:

- fair value measurements of assets and liabilities
- employee benefit provisions
- accrued revenue/expenses
- estimation of useful life of property, plant and equipment.

Compliance Information

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

Where appropriate, those AASs paragraphs applicable to not-for-profit entities have been applied. Accounting policies selected and applied in these financial statements ensure that the resulting financial information satisfies the concepts of relevance and reliability, thereby ensuring that the substance of the underlying transactions or other events is reported.

2. FUNDING DELIVERY OF OUR SERVICES

Introduction

The Authority's overall objective is for the co-ordinated control of natural resource management within the broader catchments of East Gippsland. 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 Authority to deliver on its objectives, it receives income predominantly through State and Commonwealth Government Contributions.

Structure

2.1 Summary of income that funds the delivery of our services

2.2 Income from transactions

EAST GIPPSLAND CATCHMENT MANAGEMENT AUTHORITY

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 30 June 2017

2.1 Summary of income that funds the delivery of our services

	Notes	2017 \$	2016 \$
Government contributions	2.2.1	11,615,429	9,967,488
Interest		204,713	245,438
Other income	2.2.2	935,735	444,115
Total income from transactions		12,755,877	10,657,041

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

2.2 Income from transactions

2.2.1 Government contributions

	2017 \$	2016 \$
State Government		
River Health/Healthy Waterways	5,183,400	6,903,900
Our Catchments, Our Communities	577,000	-
Catchment Planning/Corporate Governance	987,205	987,205
Second Generation Landcare	230,700	386,500
Water Statutory Functions	733,000	572,000
Flood Recovery	411,036	-
Bushfire Recovery	246,522	-
Floodplain Management	222,770	-
Other State Funding	501,909	20,000
	9,093,542	8,869,605
Commonwealth Government		
National Landcare Programme	2,521,887	1,080,809
Other Commonwealth Funding	-	17,074
	2,521,887	1,097,883
Total Government contributions	11,615,429	9,967,488

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

2.2.2 Other income

	2017 \$	2016 \$
Administered funds	310,385	-
Miscellaneous	625,350	444,115
Total other income	935,735	444,115

Administered funds consists of funds received from organisations who are members of groups financially administered by the Authority, and are recognised as income from transactions when an entitlement is established or on receipt, whichever is the sooner, and disclosed in the comprehensive operating statement as other income.

Miscellaneous income consists predominantly of income received in regard to hosting arrangements with partners.

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

EAST GIPPSLAND CATCHMENT MANAGEMENT AUTHORITY

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 30 June 2017

3. THE COST OF DELIVERING SERVICES

Introduction

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

Significant judgement: Employee benefit provisions

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

Structure

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

3.1 Expenses incurred in delivery of services

Notes	2017	2016	
		\$	\$
Employee expenses	3.1.1	2,596,455	2,396,960
Materials, grants, contracts and consultancies	3.2	10,504,775	7,573,572
Lease expenses	3.3	202,233	189,392
Other operating expenses	3.4	697,098	587,138
Total expenses from transactions		14,000,561	10,747,062

3.1.1 Employee expenses in the comprehensive operating statement

	Notes	2017	2016
		\$	\$
Salaries & wages		1,852,714	1,737,371
Annual leave		150,319	146,952
Long service leave		80,654	48,398
Other leave		167,784	129,844
Superannuation	3.1.3	197,763	194,330
Other		147,221	140,065
Total employee expenses		2,596,455	2,396,960

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

EAST GIPPSLAND CATCHMENT MANAGEMENT AUTHORITY

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 30 June 2017

3.1.2 Employee related provisions in the balance sheet

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

	2017 \$	2016 \$
Current provisions for employee benefits		
Time in lieu and RDO:		
Unconditional and expected to be settled within 12 months	11,162	748
Annual leave:		
Unconditional and expected to be settled within 12 months	99,042	77,555
Unconditional and expected to be settled after 12 months	50,540	50,836
Long service leave:		
Unconditional and expected to be settled within 12 months	27,934	45,537
Unconditional and expected to be settled after 12 months	311,528	248,246
	<u>500,207</u>	<u>422,922</u>
Provisions for on-costs		
Unconditional and expected to be settled within 12 months	18,475	18,352
Unconditional and expected to be settled after 12 months	50,513	44,593
Total current provisions	<u>569,195</u>	<u>485,867</u>
Non-current provisions for employee benefits		
Long service leave:		
Conditional and expected to be settled after 12 months	30,647	26,040
Provisions for on-costs		
Conditional and expected to be settled after 12 months	4,313	3,875
Total non-current provisions	<u>34,960</u>	<u>29,915</u>
Total provisions for employee benefits and on-costs	<u>604,155</u>	<u>515,782</u>
Reconciliation of movement in on-cost provision		2017
Opening balance		\$
Additional provisions recognised		66,820
Reductions resulting from payments/other sacrifices of future economic benefit		25,896
Unwind of discount and effect of changes in the discount rate		(19,719)
		<u>304</u>
Closing balance		<u>73,301</u>

Wages and salaries, time in lieu, RDOs and annual leave:

Liabilities for wages and salaries (including non-monetary benefits, time in lieu, RDOs, annual leave and on-costs) are recognised as part of the employee benefit provision as current liabilities. These liabilities are measured at the undiscounted amount expected to be paid, as the Authority does not have an unconditional right to defer settlement of the liability for at least 12 months after the end of the reporting period.

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

Long service leave (LSL):

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

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.

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. There is an unconditional right to defer the settlement of the entitlement until the employee has completed the requisite years of service.

EAST GIPPSLAND CATCHMENT MANAGEMENT AUTHORITY

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 30 June 2017

3.1.3 Superannuation contributions

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

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

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

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

	2017	2016
	\$	\$
Defined benefit plans: (i)		
Vision super defined benefits scheme	6,435	6,356
Defined contribution plans:		
Vision super	58,148	51,710
Vic super	31,015	36,049
Other private schemes	102,165	100,215
Total	197,763	194,330

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

There was \$8,831 in contributions outstanding to the above schemes as at 30 June 2017 (2016: \$13,295)

3.2 Materials, grants, contracts and consultancies

	2017	2016
	\$	\$
Materials	435,736	270,872
Grants paid	6,551,791	3,676,318
Contractors	3,019,864	2,974,669
Consultants	497,383	651,713
Total materials, grants, contracts and consultancies	10,504,775	7,573,572

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

3.3 Lease expenses

	2017	2016
	\$	\$
Operating lease payments	202,233	189,392
Lease expenses	202,233	189,392

Operating lease payments are recognised as an expense in the comprehensive operating statement on a straight-line basis over the lease term. The leased asset is not recognised in the balance sheet.

3.4 Other operating expenses

	2017	2016
	\$	\$
Computer software and support	216,834	179,090
Education and Training	49,631	22,678
Fares and Accommodation	68,261	78,915
Fuels and Lubricants	42,937	42,846
Insurance	36,502	34,935
Repairs and Maintenance	35,897	28,703
Other	247,036	199,971
	697,098	587,138

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

EAST GIPPSLAND CATCHMENT MANAGEMENT AUTHORITY

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 30 June 2017

4. KEY ASSETS AVAILABLE TO SUPPORT OUTPUT DELIVERY

Introduction

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

Significant judgement: fair value measurement

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

Structure

4.1 Property, plant and equipment

4.1 Property, plant and equipment

	Gross carrying amount		Accumulated Depreciation		Net carrying amount	
	2017	2016	2017	2016	2017	2016
	\$	\$	\$	\$	\$	\$
Land at fair value	575,000	575,000	-	-	575,000	575,000
Buildings at fair value	160,000	160,000	(16,000)	-	144,000	160,000
Information Technology assets at fair value	343,013	53,446	(335,679)	(29,096)	7,334	24,350
Plant and equipment at fair value	138,075	51,547	(104,764)	(7,292)	33,311	44,255
Office furniture and equipment at fair value	57,850	13,927	(45,416)	(1,779)	12,434	12,148
Motor vehicles at fair value	563,196	454,221	(104,433)	(82,002)	458,763	372,219
Net carrying amount	1,837,134	1,308,141	(606,292)	(120,169)	1,230,842	1,187,972

Initial recognition:

Items of property, plant and equipment, are measured initially at cost and subsequently revalued at fair value less accumulated depreciation and impairment. Where an asset is acquired for no or nominal cost, the cost is its fair value at the date of acquisition.

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

Subsequent measurement:

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

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

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

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

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

Significant judgement: revaluations

Revaluations are conducted in accordance with FRD 103F. Scheduled revaluation is undertaken every five years with an annual assessment of fair value to determine if it is materially different to the carrying value. A revaluation of assets to fair value was last completed as at 30 June 2016. The next revaluation is due in 2020/21. If the difference to carrying value is greater than 10 per cent, a management revaluation is undertaken while a movement greater than 40 per cent will normally involve an Approved Valuer (usually the Valuer General of Victoria) to perform a detailed assessment of the fair value. If the movement in fair value since the last revaluation is less than or equal to 10 per cent, then no change is made to carrying amounts.

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

EAST GIPPSLAND CATCHMENT MANAGEMENT AUTHORITY

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 30 June 2017

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

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

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

4.1.1 Depreciation and impairment

	2017	2016
Charge for the period	\$	\$
Buildings	16,000	12,042
Information technology assets	25,112	29,096
Plant & equipment	6,630	7,292
Office furniture & equipment	2,096	1,779
Motor vehicles	82,780	82,002
Total depreciation	132,619	132,211

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

Depreciation is calculated on a diminishing value 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	20 years
Information technology	4 years
Plant and equipment	10 years
Furniture & office equipment	10 years
Motor vehicles	7-10 years

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

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

Impairment

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

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

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

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

EAST GIPPSLAND CATCHMENT MANAGEMENT AUTHORITY

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 30 June 2017

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

	Land at fair value	Buildings at fair value	Information technology assets at fair value	Plant and equipment at fair value	Office furniture and equipment at fair value	Motor vehicles at fair value	Total
	\$	\$	\$	\$	\$	\$	\$
2016-17							
Opening balance	575,000	160,000	24,350	44,255	12,148	372,219	1,187,972
Additions	-	-	8,096	-	2,382	340,660	351,138
Disposals	-	-	-	(4,314)	-	(171,335)	(175,649)
Depreciation	-	(16,000)	(25,112)	(6,631)	(2,096)	(82,780)	(132,619)
Closing balance	575,000	144,000	7,334	33,310	12,434	458,764	1,230,842
2015-16							
Opening balance	358,000	116,601	53,446	47,323	12,007	392,483	979,860
Additions	-	6,275	-	4,514	1,920	240,851	253,560
Disposals	-	-	-	(290)	-	(179,113)	(179,403)
Revaluation	217,000	49,166	-	-	-	-	266,166
Depreciation	-	(12,042)	(29,096)	(7,292)	(1,779)	(82,002)	(132,211)
Closing balance	575,000	160,000	24,350	44,255	12,148	372,219	1,187,972

5. OTHER ASSETS AND LIABILITIES

Introduction

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

Significant judgement: Accrued revenue and accrued expenses

Accrued revenue and accrued expenses represent goods or services that have been received or supplied but have not been invoiced by the supplier.

In estimating the amount of an accrued revenue or accrued expense, consideration is given to the stage of completion of the services being performed.

Structure

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

5.1 Receivables

Current receivables

	2017	2016
	\$	\$
Contractual		
Trade receivables	573,037	234,260
Accrued revenue	42,929	41,905
	615,966	276,165
Statutory		
GST input tax credits recoverable	134,860	87,114
Total current receivables	750,826	363,279

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

Statutory receivables do not arise from contracts and are recognised and measured similarly to contractual receivables (except for impairment), but are not classified as financial instruments.

EAST GIPPSLAND CATCHMENT MANAGEMENT AUTHORITY

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 30 June 2017

5.1.1 Ageing analysis of contractual receivables

	Carrying amount \$	Not past due and not impaired \$	Past due but not impaired less than 1 month \$
2017			
Receivables:			
Trade receivables	573,037	573,037	-
Accrued revenue	42,929	42,929	-
Total	615,966	615,966	-
2016			
Trade receivables	234,260	234,260	-
Accrued revenue	41,905	41,905	-
Total	276,165	276,165	-

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.

5.2 Other financial assets

	2017 \$	2016 \$
Term deposits (i)		
Term Deposits - Treasury Corporation of Victoria	5,200,000	3,200,000
Term Deposits - National Australia Bank	2,000,000	2,000,000
Total other financial assets	7,200,000	5,200,000

Note:

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

5.3 Payables

	2017 \$	2016 \$
Current Payables		
Contractual		
Trade payables	58,367	131,025
Accrued expenses	18,184	7,546
Other payables	56,542	27,268
	133,093	165,839
Statutory		
FBT payable	10,972	11,439
Superannuation	14,345	13,295
	25,317	24,734
Total current payables	158,410	190,573

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

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

EAST GIPPSLAND CATCHMENT MANAGEMENT AUTHORITY

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 30 June 2017

5.3.1 Maturity analysis of contractual payables

	Carrying amount \$	Maturity dates		
		Less than 1 month \$	1-3 months \$	3-6 months \$
2017				
Payables:				
Trade payables	58,367	58,367	-	-
Accrued expenses	18,184	18,184	-	-
Other payables	56,542	56,542	-	-
Total	133,093	133,093	-	-
2016				
Payables:				
Trade payables	131,025	131,025	-	-
Accrued expenses	7,546	7,546	-	-
Other payables	27,268	27,268	-	-
Total	165,839	165,839	-	-

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

5.4 Other non-financial assets

	2017 \$	2016 \$
Prepayments	63,858	65,261
Total other non-financial assets	63,858	65,261

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

EAST GIPPSLAND CATCHMENT MANAGEMENT AUTHORITY

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 30 June 2017

6. HOW WE FINANCED OUR OPERATIONS

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

This section includes disclosures of balances that are financial instruments, such as cash balances. Notes 8.2 and 8.3 provide additional, specific financial instrument disclosures.

Structure

6.1 Cash flow information and balances

6.2 Commitments for expenditure

6.3 Carry forward project funding

6.1 Cash flow information and balances

Cash and deposits, including cash equivalents, comprise cash on hand and cash at bank, deposits at call and those highly liquid investments with an original maturity of three months or less, which are held for the purpose of meeting short-term cash commitments rather than for investment purposes, and which are readily convertible to known amounts of cash and are subject to an insignificant risk of changes in value.

	2017	2016
	\$	\$
Cash and deposits disclosed in the balance sheet:		
Cash on hand	800	800
Cash at bank	5,000	5,000
Deposits at call	805,985	2,750,640
Term deposits (less than 3 months)	-	1,800,000
Balance as per cash flow statement	811,785	4,556,440

6.1.1 Reconciliation of net result to cash flow from operating activities

	2017	2016
	\$	\$
Net result for the period	(1,371,852)	(214,842)
Non-cash movements:		
(Gain) / loss on disposal of non-current assets	(5,451)	(7,390)
Depreciation	132,619	132,211
	(1,244,684)	(90,021)
Movements in assets and liabilities:		
Decrease/(increase) in receivables	(387,547)	320,107
Decrease/(increase) in other non-financial assets	1,403	2,205
(Decrease)/increase in payables	(32,163)	20,208
(Decrease)/increase in employee related provisions	88,374	47,349
Net cash flows from/(used in) operating activities	(1,574,617)	299,848

EAST GIPPSLAND CATCHMENT MANAGEMENT AUTHORITY

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 30 June 2017

6.2 Commitments for expenditure

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

6.2.1 Total commitments payable

	2017	2016
	\$	\$
Operating lease commitments payable		
Less than 1 year	319,003	261,648
1 year up to 5 years	1,019,527	1,222,992
5 years or more	254,811	509,762
Total commitments (inclusive of GST)	1,593,341	1,994,402
Less GST recoverable from ATO	144,849	181,309
Total operating lease commitments payable (excluding GST)	1,448,492	1,813,092

Operating lease commitments relate to office, depot and car parking facilities with lease terms between one and five years. These contracts do not allow the Authority to purchase the facilities after the lease ends, but the Authority has the option to renew each of the leases at the end of the lease term.

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

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

6.3 Carry forward project funding

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

The projects funded by the State and 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.

EAST GIPPSLAND CATCHMENT MANAGEMENT AUTHORITY**NOTES TO THE FINANCIAL STATEMENTS**

for the year ended 30 June 2017

7. RISKS, CONTINGENCIES AND VALUATION JUDGEMENTS**Introduction**

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

Structure

- 7.1 Financial instruments specific disclosures
- 7.2 Contingent assets and contingent liabilities
- 7.3 Fair value determination

7.1 Financial instruments specific disclosures**Introduction**

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

Categories of financial instruments

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

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

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

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

EAST GIPPSLAND CATCHMENT MANAGEMENT AUTHORITY

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 30 June 2017

7.1.1 Financial instruments: Categorisation

	Contractual financial assets - loans and receivables \$	Contractual financial liabilities at amortised cost \$	Total \$
2017			
Cash and deposits	811,785	-	811,785
Receivables: (i)			
Trade receivables	573,037	-	573,037
Accrued revenue	42,929	-	42,929
Other financial assets	7,200,000	-	7,200,000
Total contractual financial assets	8,627,751	-	8,627,751
Contractual financial liabilities			
Payables: (i)			
Trade payables	-	58,367	58,367
Accrued expenses	-	18,184	18,184
Other payables	-	56,542	56,542
Total contractual financial liabilities	-	133,093	133,093

	Contractual financial assets - loans and receivables \$	Contractual financial liabilities at amortised cost \$	Total \$
2016			
Contractual financial assets			
Cash and deposits	4,556,440	-	4,556,440
Receivables: (i)			
Trade receivables	234,260	-	234,260
Accrued revenue	41,905	-	41,905
Other financial assets	5,200,000	-	5,200,000
Total contractual financial assets	10,032,605	-	10,032,605
Contractual financial liabilities			
Payables: (i)			
Trade payables	-	131,025	131,025
Accrued expenses	-	7,546	7,546
Other payables	-	27,268	27,268
Total contractual financial liabilities	-	165,839	165,839

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

7.1.2 Financial risk management objectives and policies

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

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 and Risk Management Committee of the Authority.

EAST GIPPSLAND CATCHMENT MANAGEMENT AUTHORITY

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 30 June 2017

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 debtor is the Victorian Government. For debtors other than the Government, the Authority has adopted a policy of only dealing with creditworthy counterparties and obtaining sufficient collateral where appropriate. For cash assets, the Authority's policy is to only deal with banks with high credit-ratings assigned by international credit-rating agencies. All cash and deposits are held with the Treasury Corporation of Victoria and National Australia Bank.

Financial instruments: Liquidity risk

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

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

Financial instruments: Market risk

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

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

EAST GIPPSLAND CATCHMENT MANAGEMENT AUTHORITY

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 30 June 2017

Interest rate exposure of financial instruments

		Interest rate exposure			
	Weighted average interest rate %	Carrying amount	Fixed interest rate	Variable interest rate	Non-interest bearing
		\$	\$	\$	\$
2017					
Financial assets					
Cash and deposits	1.48	811,785	-	810,985	800
Contractual receivables	-	615,966	-	-	615,966
Other financial assets	2.09	7,200,000	7,200,000	-	-
Total financial assets		8,627,751	7,200,000	810,985	616,766
Financial liabilities					
Contractual payables	-	133,093	-	-	133,093
Total financial liabilities		133,093	-	-	133,093
2016					
Financial assets					
Cash and deposits	2.32	4,556,440	1,800,000	2,755,640	800
Contractual receivables	-	276,165	-	-	276,165
Other financial assets	1.91	5,200,000	5,200,000	-	-
Total financial assets		10,032,605	7,000,000	2,755,640	276,965
Financial liabilities					
Contractual payables	-	165,839	-	-	165,839
Total financial liabilities		165,839	-	-	165,839

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.

down in market interest rates.

	Carrying amount \$	Interest rate			
		-50 basis points		+50 basis points	
		Net result \$	Equity \$	Net result \$	Equity \$
2017					
Cash and deposits (i)	811,785	(4,059)	(4,059)	4,059	4,059
Other financial assets	7,200,000	(36,000)	(36,000)	36,000	36,000
	8,011,785	(40,059)	(40,059)	40,059	40,059
2016					
Cash and deposits (i)	4,556,440	(22,782)	(22,782)	22,782	22,782
Other financial assets	5,200,000	(26,000)	(26,000)	26,000	26,000
	9,756,440	(48,782)	(48,782)	48,782	48,782

(i) Cash and deposits includes \$810,995 (2016: \$2,755,640) that is exposed to floating rates movements. Sensitivities to these movements are calculated as follows:

- 2017: $\$810,955 \times -0.005 = (\$4,054)$; and $\$810,955 \times 0.005 = \$4,054$
- 2016: $\$2,755,640 \times -0.005 = (\$13,778)$; and $\$2,755,640 \times 0.005 = \$13,778$

EAST GIPPSLAND CATCHMENT MANAGEMENT AUTHORITY

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 30 June 2017

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.

	2017	2016
	\$	\$
Contingent assets		
As at 30 June 2017, the Authority has no known contingent assets.	-	-
Contingent liabilities		
As at 30 June 2017, the Authority has no known contingent liabilities.	-	-

7.3 Fair value determination

Significant judgement: Fair value measurements of assets and liabilities

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

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

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

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

Fair value hierarchy

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

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

7.3.1 Fair value determination of financial assets and liabilities

These financial instruments include:

<i>Financial assets</i>	<i>Financial liabilities</i>
Cash and deposits	Payables:
Receivables:	• Trade payables
• Receivables	• Accrued expenses
• Accrued revenue	• Other payables
Other financial assets	

Fair value of financial instruments measured at amortised cost

	Carrying amount 2017	Fair value 2017	Carrying amount 2016	Fair value 2016
	\$	\$	\$	\$
Financial assets				
Trade receivables	573,037	573,037	234,260	234,260
Accrued revenue	42,929	42,929	41,905	41,905
Other financial assets	7,200,000	7,200,000	5,200,000	5,200,000
Financial liabilities				
Trade payables	58,367	58,367	131,025	131,025
Accrued expenses	18,184	18,184	7,546	7,546
Other payables	56,542	56,542	27,268	27,268

EAST GIPPSLAND CATCHMENT MANAGEMENT AUTHORITY

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 30 June 2017

7.3.2 Fair value determination: Non-financial physical assets

Fair value measurement hierarchy

	Carrying amount as at 30 June 2017 \$	Fair value measurement at end of reporting period using:		
		Level 1 (i) \$	Level 2 (i) \$	Level 3 (i) \$
Land at Fair Value				
Non-specialised land	575,000	-	575,000	-
Total land at fair value	575,000	-	575,000	-
Non-specialised buildings	144,000	-	144,000	-
Total buildings at fair value	144,000	-	144,000	-
Information technology assets at fair value				
Information technology assets	7,334	-	-	7,334
Total information technology assets at fair value	7,334	-	-	7,334
Plant and equipment at fair value				
Plant and equipment	33,311	-	-	33,311
Total plant and equipment at fair value	33,311	-	-	33,311
Office furniture and equipment at fair value				
Office furniture and equipment	12,434	-	-	12,434
Total Office furniture and equipment at fair value	12,434	-	-	12,434
Motor vehicles at fair value				
Motor vehicles	458,763	-	-	458,763
Total motor vehicles at fair value	458,763	-	-	458,763

Note:

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

EAST GIPPSLAND CATCHMENT MANAGEMENT AUTHORITY

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 30 June 2017

	Carrying amount as at 30 June 2016 \$	Fair value measurement at end of reporting period using:		
		Level 1 \$	Level 2 \$	Level 3 \$
Land at fair value				
Non-specialised land	575,000	-	575,000	-
Total land at fair value	575,000	-	575,000	-
Buildings at fair value				
Non-specialised buildings	160,000	-	160,000	-
Total buildings at fair value	160,000	-	160,000	-
Information technology assets at fair value				
Information technology assets	24,350	-	-	24,350
Total information technology assets at fair value	24,350	-	-	24,350
Plant and equipment at fair value				
Plant and equipment	44,255	-	-	44,255
Total plant and equipment at fair value	44,255	-	-	44,255
Office furniture and equipment at fair value				
Office furniture and equipment	12,148	-	-	12,148
Total office furniture and equipment at fair value	12,148	-	-	12,148
Motor vehicles at fair value				
Motor vehicles	372,219	-	-	372,219
Total motor vehicles at fair value	372,219	-	-	372,219

Non-specialised land & non-specialised buildings

Non-specialised land is valued using the market approach. Under this valuation method, the assets are compared to recent comparable sales or sales of comparable assets which are considered to have nominal value.

An independent valuation was performed by the Valuer-General Victoria (VGV) to determine the fair value using the market approach. Valuation of the assets was determined by analysing comparable sales and allowing for share, size, topography, location and other relevant factors specific to the asset being valued. From this analysis, an appropriate rate per square metre has been applied to the subject asset. The effective date of the valuation was 30 June 2016.

To the extent that non-specialised land and non-specialised buildings do not contain significant, unobservable adjustments, these assets are classified as Level 2 under the market approach.

EAST GIPPSLAND CATCHMENT MANAGEMENT AUTHORITY

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 30 June 2017

Motor vehicles

Motor vehicles are valued using the depreciated replacement cost method. The Authority acquires new vehicles and at times disposes of them before the end of their economic life. The process of acquisition, use and disposal in the market is managed by experienced fleet managers in the Authority who set relevant depreciation rates during use to reflect the utilisation of the motor vehicles. As depreciation adjustments are considered as significant, unobservable inputs in nature, these assets are classified as level 3 fair value measurements.

Plant and equipment, information and technology assets and office furniture and equipment

Plant and equipment, information technology assets and office furniture and equipment is held at fair value. When plant and equipment, information and technology assets or office furniture and 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. As depreciation adjustments are considered as significant, unobservable inputs in nature, these assets are classified as level 3 fair value measurements.

There were no changes in valuation techniques throughout the period to 30 June 2017.

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

Reconciliation of Level 3 fair value movements

	Specialised land	Information technology assets	Plant and equipment	Office furniture and equipment	Motor vehicles
	\$	\$	\$	\$	\$
2016-17					
Opening Balance	-	24,350	44,255	12,148	372,219
Purchases (sales)	-	8,096	(9,026)	2,382	168,586
Transfers in (out) of Level 3	-	-	-	-	-
Depreciation	-	(25,112)	(6,631)	(2,096)	(82,780)
Gains or losses recognised in net result	-	-	-	-	-
Subtotal	-	7,334	28,598	12,434	458,025
Gains or losses recognised in other economic flows - other comprehensive income					
Revaluation	-	-	4,712	-	739
Subtotal	-	7,334	33,310	12,434	458,764
Closing Balance	-	7,334	33,310	12,434	458,764
2015-16					
Opening Balance	358,000	53,446	47,323	12,007	392,483
Purchases (sales)	-	-	4,224	1,920	61,738
Transfers in (out) of Level 3	(358,000)	-	-	-	-
Depreciation	-	(29,096)	(7,292)	(1,779)	(82,002)
Gains or losses recognised in net result	-	-	-	-	-
Subtotal	-	24,350	44,255	12,148	372,219
Gains or losses recognised in other economic flows - other comprehensive income					
Revaluation	-	-	-	-	-
Subtotal	-	-	-	-	-
Closing Balance	-	24,350	44,255	12,148	372,219

EAST GIPPSLAND CATCHMENT MANAGEMENT AUTHORITY

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 30 June 2017

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

	Valuation technique	Significant unobservable inputs
Specialised land	Market approach	Community Service Obligation (CSO) adjustment
Plant and equipment	Depreciated replacement cost	Cost per unit Useful life of plant and equipment
Information technology, office furniture and equipment	Depreciated replacement cost	Cost per unit Useful life of furniture and equipment
Motor vehicles	Depreciated replacement cost	Cost per unit Useful life of vehicles

Significant unobservable inputs have remained unchanged since June 2016.

8. OTHER DISCLOSURES

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

Structure

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

8.1 Ex-gratia expenses

The Authority had no ex-gratia expenses for the year ended 30 June 2017 (2016 \$0).

8.2 Other economic flows included in net result

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

	2017 \$	2016 \$
Net gain/(loss) on disposal of non-financial assets		
Proceeds from sale of non-financial assets	181,100	186,793
Less written down value	(175,649)	(179,403)
Total net gain/(loss) on disposal of non-financial assets	5,451	7,390
8.3 Reserves	2017 \$	2016 \$
Asset revaluation reserve:(i)		
Balance at beginning of financial year	842,443	576,277
Revaluation increments	-	266,166
Balance at end of financial year	842,443	842,443
Total Reserves	842,443	842,443

(i) The asset revaluation reserve arises on the revaluation of land and buildings.

EAST GIPPSLAND CATCHMENT MANAGEMENT AUTHORITY

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 30 June 2017

8.4 Responsible persons

In accordance with the Ministerial Directions issued by the Minister for Finance under the *Financial Management Act 1994*, the following disclosures are made regarding responsible persons for the reporting period.

The names of the persons who were responsible persons of the Authority at any time during the financial year were:

The Hon. Lisa Neville, MP	Minister for Water	01 Jul 2016 to 30 Jun 2017
The Hon. Lilians D'Ambrosio	Minister for Energy, Environment and Climate Change	01 Jul 2016 to 30 Jun 2017
Peter Veenker	(Chair)	01 Jul 2016 to 30 Jun 2017
William Earnest Bulmer	(Board Member & Deputy Chair)	01 Jul 2016 to 30 Jun 2017
Graeme James Dear	(CEO)	01 Jul 2016 to 30 Jun 2017
Richard Geoffrey Robertson	(Board Member)	01 Jul 2016 to 30 Jun 2017
Ross Anthony Ingram	(Board Member)	01 Jul 2016 to 30 Jun 2017
Nicola Watts	(Board Member)	01 Jul 2016 to 30 Jun 2017
Ewan Waller	(Board Member)	01 Jul 2016 to 30 Jun 2017
Jennifer Fraser	(Board Member)	01 Jul 2016 to 30 Jun 2017
Christine Wrench	(Board Member)	01 Jul 2016 to 30 Jun 2017
Glenys Watts	(Board Member)	01 Jul 2016 to 30 Jun 2017

Remuneration

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

Income band	2017	2016
\$0-\$9,999	0	4
\$10,000-\$19,999	8	8
\$20,000-\$29,999	1	1
\$190,000-\$199,999	0	1
\$200,000-\$209,999	1	0
Total number of Responsible persons	10	12
Total Remuneration \$	346,350	343,768

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

8.5 Remuneration of executive officers

The number of executive officers and their total remuneration during the reporting period are shown in the table below. Total annualised employee equivalents provides a measure of full time equivalent executive officers over the reporting period.

Remuneration comprises employee benefits in all forms of consideration paid, payable or provided by the entity, or on behalf of the entity, in exchange for services rendered, and is disclosed in the following categories.

Short-term employee benefits include amounts such as wages, salaries, annual leave or sick leave that are usually paid or payable on a regular basis, as well as non-monetary benefits such as allowances and free or subsidised goods or services.

Post-employment benefits include pensions and other retirement benefits paid or payable on a discrete basis when employment has ceased.

EAST GIPPSLAND CATCHMENT MANAGEMENT AUTHORITY

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 30 June 2017

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

Termination benefits include termination of employment payments, such as severance packages.

Remuneration of executive officers	2017
	\$
Short-term employee benefits	437,194
Post-employment benefits	41,534
Other long-term benefits	10,930
Termination benefits	-
Total remuneration	489,658
Total number of executives (i)	3.0
Total annualised employee equivalents (ii)	3.0

Notes:

(i) The total number of executive officers includes, but is not limited to, persons who meet the definition of Key Management Personnel (KMP) of the entity under AASB 124 Related Party Disclosures and are also reported within the related parties note disclosure (Note 8.6).

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

(iii) No comparatives have been reported because remuneration in the prior year was determined in line with the basis and definition under FRD 21B.

Remuneration previously excluded non-monetary benefits and comprised any money, consideration or benefit received or receivable from a related party transaction. Refer to the prior year's financial statements for executive remuneration for the 2015-16 reporting period.

8.6 Related parties

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

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

Significant transactions with government-related entities

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

Entity	Funding received
	\$
Department of Environment, Land, Water and Planning	11,208,484
Department of Economic Development, Jobs, Transport and Resources	100,000
Department of Treasury and Finance	411,035

The funding received was government contributions for specific activities undertaken by the Authority in the ordinary course of its business.

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

Entity	Payments made
	\$
Department of Environment, Land, Water and Planning	917,384
Department of Economic Development, Jobs, Transport and Resources	183,085
West Gippsland Catchment Management Authority	1,365,915
Trust for Nature (Victoria)	665,170
Parks Victoria	944,878
East Gippsland Water Corporation	161,555

The payments made were for specific activities or services required by the Authority in the ordinary course of its business.

Key management personnel of the Authority includes all Responsible persons as listed in Note 8.4.

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

EAST GIPPSLAND CATCHMENT MANAGEMENT AUTHORITY

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 30 June 2017

Compensation of KMPs	2017
	\$
Short-term employee benefits	292,668
Post-employment benefits	53,682
Other long-term benefits	10,930
Termination benefits	-
Total	357,280

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

8.7 Remuneration of auditors

Audit fees paid or payable to the Victorian Auditor-General's Office for audit of the Authority's financial report:

	2017	2016
	\$	\$
Victorian Auditor-General's Office for audit of financial statements	10,800	10,500
Total remuneration of auditors	10,800	10,500

8.8 Subsequent events

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

EAST GIPPSLAND CATCHMENT MANAGEMENT AUTHORITY

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 30 June 2017

8.9 Australian Accounting Standards issued that are not yet effective

Certain new Australian Accounting Standards (AAS) have been published that are not mandatory for the 30 June 2017 reporting period. DTF assesses the impact of all these new standards and advises the Authority of their applicability and early adoption where applicable. The following is a list of the AASs issued but are not yet effective for the 2016-17 reporting period.

Standard / Interpretation	Summary	Applicable for annual reporting periods beginning on or after	Impact on financial statements
AASB 9 <i>Financial Instruments</i>	The key changes include the simplified requirements for the classification and measurement of financial assets, a new hedging accounting model and a revised impairment loss model to recognise impairment losses earlier, as opposed to the current approach that recognises impairment only when incurred.	1 Jan 2018	The preliminary assessment has not identified any material impact arising from AASB 9, however it will continue to be monitored and assessed.
AASB 15 <i>Revenue from Contracts with Customers</i>	The core principle of AASB 15 requires an entity to recognise revenue when the entity satisfies a performance obligation by transferring a promised good or service to a customer.	1 Jan 2018	The changes in revenue recognition requirements in AASB 15 may result in changes to the timing and amount of revenue recorded in the financial statements. The Standard will also require additional disclosures on service revenue and contract modifications.
AASB 2016-3 <i>Amendments to 1 Jan 2018 Australian Accounting Standards – Clarifications to AASB 15</i>	This Standard amends AASB 15 to clarify requirements on identifying performance obligations, principal versus agent considerations and the timing of recognising revenue from granting a licence. The amendments require: - a promise to transfer to a customer a good or service that is 'distinct' to be recognised as a separate performance obligation; - for items purchased online, the entity is a principal if it obtains control of the good or service prior to transferring to the customer; and - for licences identified as being distinct from other goods or services in a contract, entities need to determine whether the licence transfers to the customer over time (right to use) or at a point in time (right to access).	1 Jan 2018	The Assessment has indicated that there will be no significant impact for the Authority, other than the impact identified for AASB 15 above.
AASB 16 <i>Leases</i>	The key changes introduced by AASB 16 include the recognition of most operating leases (which are currently not recognised) on balance sheet.	1 Jan 2019	The changes in standard will result in the recognition of the Authority's operating leases on the balance sheet.
AASB 2014-1 <i>Amendments to Australian Accounting Standards [Part E Financial Instruments]</i>	Amends various AASs to reflect the AASB's decision to defer the mandatory application date of AASB 9 to annual reporting periods beginning on or after 1 January 2018 as a consequence of Chapter 6 Hedge Accounting, and to amend reduced disclosure requirements.	1 Jan 2018	This amending standard will defer the application period of AASB 9 to the 2018-19 reporting period in accordance with the transition requirements.

EAST GIPPSLAND CATCHMENT MANAGEMENT AUTHORITY

Declaration in the Financial Statements

The attached financial statements for the East Gippsland Catchment Management Authority have been prepared in accordance with Direction 5.2 of the Standing Directions of the Minister for Finance under the *Financial Management Act 1994*, applicable Financial Reporting Directions, Australian Accounting Standards including Interpretations, and other mandatory professional reporting requirements.

We further state that, in our opinion, the information set out in the comprehensive operating statement, balance sheet, statement of changes in equity, cash flow statement and accompanying notes, presents fairly the financial transactions during the year ended 30 June 2017 and financial position of the Authority at 30 June 2017.

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

We authorise the attached financial statements for issue on 7 September 2017.



Peter Veenker
Chairperson



Graeme Dear
CEO and Accountable Officer



Peter Quilligan
Chief Finance & Accounting Officer



Independent Auditor's Report

To the Board of the East Gippsland Catchment Management Authority

Opinion	<p>I have audited the financial report of the East Gippsland Catchment Management Authority (the authority) which comprises the:</p> <ul style="list-style-type: none"> • balance sheet as at 30 June 2017 • comprehensive operating statement for the year then ended • statement of changes in equity for the year then ended • cash flow statement for the year then ended • notes to the financial statements • declaration in the financial statements. <p>In my opinion the financial report presents fairly, in all material respects, the financial position of the authority as at 30 June 2017 and their financial performance and cash flows for the year then ended in accordance with the financial reporting requirements of Part 7 of the <i>Financial Management Act 1994</i> and applicable Australian Accounting Standards.</p>
Basis for Opinion	<p>I have conducted my audit in accordance with the <i>Audit Act 1994</i> which incorporates the Australian Auditing Standards. My responsibilities under the Act are further described in the <i>Auditor's Responsibilities for the Audit of the Financial Report</i> section of my report.</p> <p>My independence is established by the <i>Constitution Act 1975</i>. My staff and I are independent of the authority in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 <i>Code of Ethics for Professional Accountants</i> (the Code) that are relevant to my audit of the financial report in Australia. My staff and I have also fulfilled our other ethical responsibilities in accordance with the Code.</p> <p>I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.</p>
Board's responsibilities for the financial report	<p>The Board of the authority is responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards and the <i>Financial Management Act 1994</i>, and for such internal control as the Board determines is necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error.</p> <p>In preparing the financial report, the Board is responsible for assessing the authority's ability to continue as a going concern, and using the going concern basis of accounting unless it is inappropriate to do so.</p>

**Auditor's
responsibilities
for the audit
of the financial
report**

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

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

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

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



Roberta Skliros

as delegate for the Auditor-General of Victoria

MELBOURNE
12 September 2017

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LIST OF USED ACRONYMS/ABBREVIATIONS

BAU	Business as Usual
CaLP Act	Catchment and Land Protection Act 1994
CEO	Chief Executive Officer
CMA's	Catchment Management Authorities
DEDJTR	Department of Development, Jobs, Transport and Resources
DELWP	Department of Environment, Land, Water and Planning
EGCMA	East Gippsland Catchment Management Authority
EGWS	East Gippsland Waterway Strategy
EPA	Environment Protection Authority
FMA	Financial Management Act 1994
FOI	Freedom of Information
FOI ACT	Freedom of Information Act 1982
GA	Greening Australia
GEA	Gippsland Environment Agencies
GEA-WIL	Gippsland Environment Agencies – Women in Leadership
GKTOLMB	Gunaikurnai Traditional Owner Land Management Board
GLaWAC	Gunaikurnai Land and Waters Aboriginal Corporation
GLCC	Gippsland Lakes Coordinating Committee
Ha or ha	Hectare
IBAC	Independent Broad-based Anti-corruption Commission
ICT	Information and Communication Technology
Km	Kilometre
No.	Number
Non BAU	Non Business as Usual
NLP	National Landcare Programme
NRM	Natural Resource Management
PA Act	Public Administration Act 2004

PD Act	Protected Disclosure Act 2012
RRAP	Regional Riparian Action Plan
RCS	Regional Catchment Strategy
The Authority	East Gippsland Catchment Management Authority
The Charter	The Charter of Human Rights and Responsibilities Act 2006
VLP	Victorian Landcare Program
VWGIF	Victorian Water Group Investment Framework
Water Act	Water Act 1989
WHS	Workplace Health and Safety

EAST GIPPSLAND
CATCHMENT
MANAGEMENT
AUTHORITY

