

# Annual Report 2023–24



# Acknowledgements

The Mallee Catchment Management Authority (CMA) acknowledges and respects Traditional Owners, Aboriginal communities and organisations. We recognise the diversity of their cultures and the deep connections they have with Victoria's lands and waters.

We value partnerships with them for the health of people and country.

The Mallee CMA Board, management and staff pay their respects to Elders past and present, and recognise the primacy of Traditional Owners' obligations, rights and responsibilities to use and care for their traditional lands and waters.



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Tchum Lake.

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Annual Report 2023–24  
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## Sensitivity Warning

Aboriginal and Torres Strait Islander people should be aware that this publication may contain images and names of deceased persons.

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# Declaration in Report of Operations

## Responsible Body's declaration

In accordance with the *Financial Management Act 1994* (Vic), I am pleased to present Mallee Catchment Management Authority's Annual Report for the year ending 30 June 2024.



**Allison McTaggart**

Board Chair

Mallee Catchment Management Authority

25 September 2024



# Part 1

## Year in Review

### Chair's Report

The work delivered by Mallee Catchment Management Authority (CMA) during 2023-24 demonstrates the organisation's enduring commitment to protecting and enhancing our region's natural, cultural, and productive landscapes by working in close partnership with our communities and key regional stakeholders.

Mallee CMA's Annual Report 2023-24 documents our progress toward delivering Victorian Government objectives and priorities, within the context of the *Catchment and Land Protection Act 1994* (CaLP Act), the *Water Act 1989*, and Ministerial Expectations.

I am pleased to report that in delivering our work, we have continued to ensure our community has remained central to the planning, delivery, and evaluation of Natural Resource Management (NRM) outcomes in the Victorian Mallee. We have worked in partnership with Traditional Owners, community members, partner agencies, and key stakeholders such as Landcare and Friends of groups, with a focus on protecting and enhancing the region's land, water, and biodiversity.

Highlights of our work are noted below according to the 2023-24 Ministerial Expectations for the organisation.

#### Improved performance and demonstrating outcomes

Opportunities for integrated outcomes across the region continued to be identified and progressed through stakeholder participation in the Mallee's two Catchment Partnership Committees (CPCs). These Sustainable Agriculture and Biodiversity/Water focused forums are delivering against the objectives of the Mallee Catchment Partnership Agreement by enhancing knowledge sharing between members and further strengthening collaborative approaches to NRM.

Our commitment to a high level of corporate governance is demonstrated by the ongoing effort invested in retaining ISO 9001:2015 certification of our Quality Management System, with recertification for the 2022-25 period achieved in November 2022.

#### Climate change

Mallee CMA has continued to plan for and respond to a changing climate by ensuring that the design and delivery of regional NRM programs considers priority landscapes and associated interventions established by the Mallee Natural Resource Management Plan for Climate Change (2016), with 94 percent of priority management actions set out by the Plan progressed in 2023-24 to support climate adaptation and resilience outcomes.

This regional framework is enhanced through ongoing participation in the Victorian CMA's state-wide climate change forum to facilitate knowledge transfer and support collaborative approaches to planning and delivery processes. Key initiatives progressed by the forum in 2023-24 included securing funding to support the identification and delivery of adaptation initiatives



that deliver against key objectives of the Victorian Water Cycle Adaptation Action Plan 2022–26.

### Waterway and Catchment Health

Mallee CMA programs and projects collectively delivered some 435,000 hectares of environmental works throughout 2023–24 to protect and improve the region's priority land, water, and biodiversity assets. Alignment with priorities set out by the 2022–28 Mallee Regional Catchment Strategy (RCS) facilitated 94 percent of these works being delivered within the region's high value landscapes to support integrated catchment management outcomes for the multiple asset types occurring within these areas.

Implementation of the Mallee Waterway Strategy was also supported, with over 52,000 hectares of these works being targeted to the region's priority waterways to deliver against environmental, economic, social, and cultural objectives identified for each site. This included each of the four sites identified by Water for Victoria as a priority for the Mallee: Merbein Common wetlands, Lindsay-Wallpolla Islands, Belsar-Yungera Floodplain complex, and Kings Billabong and Woorlong complex.

### Water for Agriculture

Mallee CMA has continued to support a productive and profitable irrigation sector by delivering irrigation and salinity management actions identified by Water for Victoria as a priority for the Mallee. Delivery against two regional frameworks (the Victorian Mallee Irrigation Region Land and Water Management Plan, and the Mallee Salinity Investment Plan) informs the implementation of these actions in partnership with regional stakeholders and builds on previous achievements to support continuous improvement in irrigation and salinity management.

In 2023–24 this included ongoing implementation of the Mallee Irrigation Incentive Program (MIIP) to support scheduling equipment upgrades across 15,000 hectares for improved water-use efficiency and salinity management,

undertaking an Airborne Electro Magnetic (AEM) Survey along 770 kilometres of the Murray River corridor to map saline groundwater and inform future management priorities, and completion of the BSM2030 Nangiloc-Colignan Salinity Management Plan Accountable Action Review.

### Community engagement and partnerships

Providing for extensive and effective engagement of our communities and delivery partners continued to be integral to the delivery of Mallee CMA programs in 2023–24. This included targeted events to build stakeholder capacity and enhance the region's cooperative delivery approaches with activities such as field days, workshops, training events and meetings collectively engaging 3,953 participants and facilitating 84 formal partnerships over the year. Sixty-eight percent of participants evaluating Mallee CMA facilitated engagement activities rated them as excellent, 30% as good, 2% as fair and 0% as poor.

The 258 communication materials and 288 social media posts produced in 2023–24 also provided effective engagement mechanisms by promoting our region, the NRM programs being delivered, and involvement opportunities to a large and diverse audience. Key examples of the approaches employed to disseminate information included segments on the local ABC radio station, media articles in each of the region's six local newspapers, regular social media (i.e., Facebook, Instagram, YouTube) content, and regionally specific educational resources.

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

Direct engagement of Traditional Owners to plan for and deliver Cultural Heritage Assessments, Aboriginal Waterway Assessments, on-ground environmental works, and associated monitoring activities throughout 2023–24 has supported formal recognition of Aboriginal cultural values, and the important role Aboriginal people play in caring for Country, while also supporting self-





determined participation and economic inclusion in NRM across the region.

This included the establishment of seven formal partnership agreements with Traditional Owners to support incorporation of and delivery against cultural objectives and priorities, and the application of over 41,000 hectares of Traditional Owner-led practices (e.g. exclusion fencing, pest plant and animal control, revegetation, watering) to manage and heal Country.

### Recognise recreational values

Mallee CMA recognises that enhancing the recreational values of priority waterways is integral to our waterway management role and that effective stakeholder engagement is essential in ensuring alignment with local objectives and facilitating collaborative outcomes. In 2023–24 this included 23 community consultation activities being delivered to identify recreational values and priorities for local waterways, with delivery against stakeholder priorities being progressed through the establishment of 17 visitor facilities at our two flagship waterways (Merbein Common and Kings Billabong) and the 'Our Catchments, Our Communities' priority landscape (Lake Cullulleraine). Recreational values and objectives also continued to be embedded within environmental watering processes, with the six Environmental Water Management Plans scheduled for review and updating in 2023–24 also incorporating stakeholder priorities relating to associated sites.

### Support resilient and liveable cities and towns

Initiatives that enhance public spaces and urban waterway values through integrated waterway management (IWM) collaborations continued to be supported through participation on the Northern Mallee Integrated Water Management Forum. Key measures progressed in partnership with forum members throughout 2023–24 period included application of the Lake Ranfurly and Lake Hawthorn Integrated Management Plan, implementation of the Wetland Management Strategy

for Kings Billabong, Psyche Bend Lagoon, and Woorlong Wetland, and engagement with First People of the Millewa-Mallee Aboriginal Corporation to ensure Aboriginal values were recognised and supported by associated waterway management activities.

### Leadership, diversity and culture

Through implementation of our Diversity and Inclusion Plan and Gender Equality Action Plan, Mallee CMA has continued to demonstrate a commitment to building a diverse workforce, while encouraging leadership and culture. Key actions progressed in 2023–24 included sponsoring 'women in leadership' learning and development opportunities, providing unconscious bias and workforce obligation training, ensuring gender balance in committee membership, undertaking a review of recruitment processes, establishing a Family Violence Leave policy, and making organisational health and wellbeing initiatives available to all employees.

Renewal of our Innovate Reconciliation Action Plan (2024–26) was achieved through consultation with Aboriginal Reference Group (ARG) members in 2023–24 to ensure alignment with the needs and aspirations of the Aboriginal community regarding land, water, and biodiversity management.

### Conclusion

It is with pleasure, I present to you the Mallee CMA's Annual Report 2023–24.

**Allison McTaggart**

Board Chair

Mallee Catchment Management Authority

25 September 2024

## Mission, Vision, Values

### Our Mission

To ensure natural resources in the region are managed in an integrated and ecologically sustainable way and in accordance with our community's expectations.

### Our Vision

Healthy and resilient landscapes being cared for by connected communities.

### Our Values and Behaviours

The Mallee CMA Board, management, and employees agree to work by the Victorian Public Service Values and Codes of Conduct. We will strive to be a workplace of first choice through the development of a positive can-do culture that strives for excellence. The Mallee CMA Board, management, and employees will demonstrate the following values and behaviours in all aspects of their work.



Figure 1 | Values and Behaviours



## Manner of establishment and responsible Ministers

Mallee Catchment Management Authority (CMA) is established under the *Catchment and Land Protection Act 1994* (CaLP Act). The responsible Ministers:

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

## Nature and range of services provided

The Mallee CMA region covers 39,939 km<sup>2</sup>, around one-fifth of Victoria. The largest catchment management area in the state, it runs along the Murray River from Nyah to the South Australian border and south through vast dryland cropping areas and public reserves.

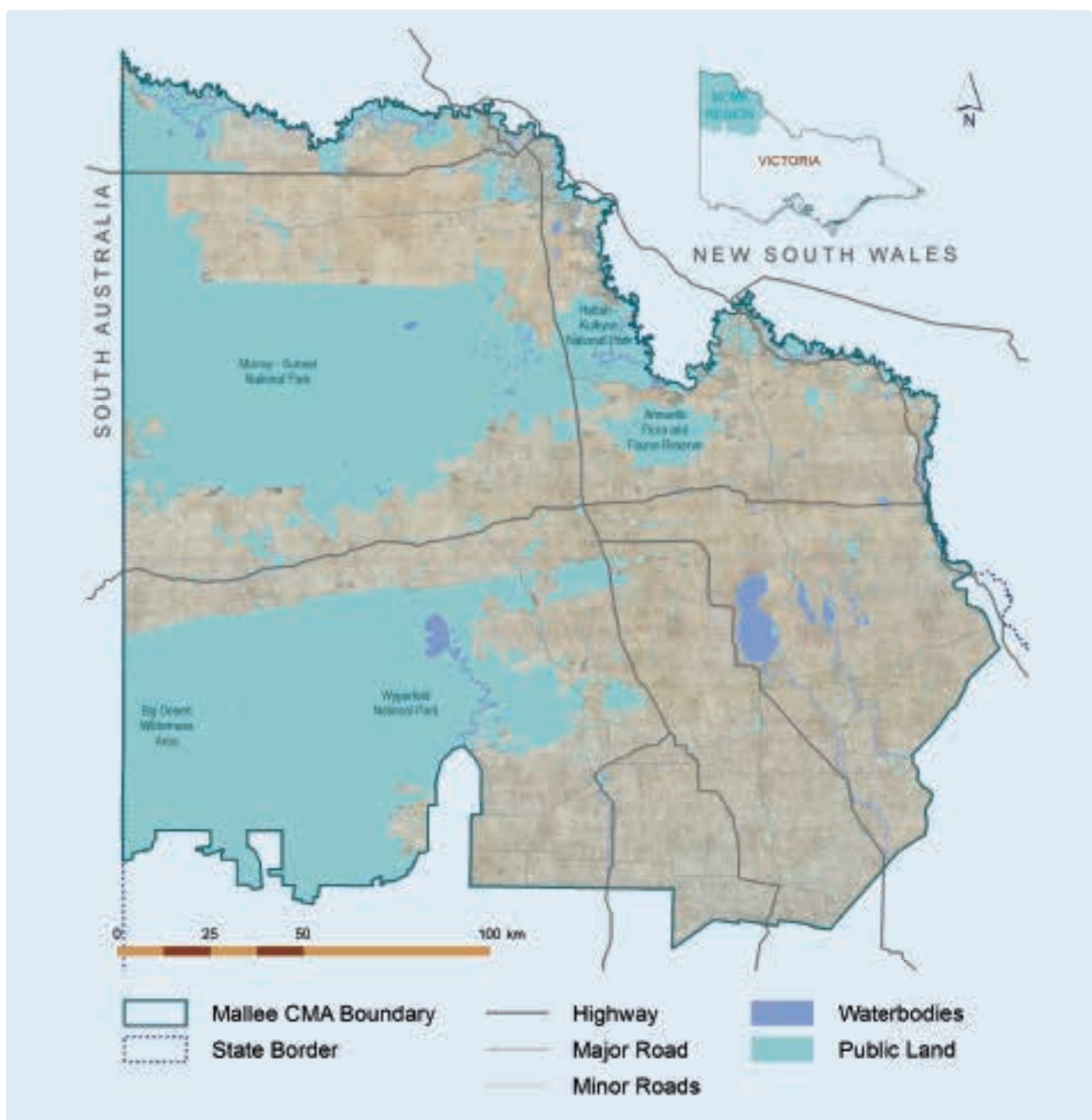


Figure 2 | Mallee CMA region



The primary role of Mallee CMA is to facilitate integrated and ecologically sustainable management of natural, cultural, and productive landscapes occurring within the region. Programs and projects are developed to deliver against the region's priorities for these landscapes, as detailed in the Mallee Regional Catchment Strategy (RCS) and its associated sub-strategies and plans. The Mallee RCS is prepared under provision of the CaLP Act, in partnership with regional stakeholders, as a framework for strategic action to support and focus the ongoing coordinated efforts of the region's land managers, government agencies and community groups.

Within this context, Mallee CMA investment planning and delivery are informed by the long-term (20 year) and medium-term (6-year) outcome targets established by the RCS for each of the following regional asset themes:

- Biodiversity
- Waterways
- Agricultural Land
- Culture and Heritage
- Community Capacity for NRM.

A suite of RCS sub-strategies and plans (e.g. Mallee Waterway Strategy, Mallee Indigenous Participation Plan, Mallee Irrigation Region Land and Water Management Plan, Mallee Floodplain Management Strategy) provides additional detail on the activities required to protect and enhance regional assets, and the roles and responsibilities of regional stakeholders in the delivery of these activities.

These are further complemented by site-based plans (e.g. Environmental Watering Management Plans, Hattah-Kulkyne Lakes Ramsar Site Management Plan) which establish annual priorities and delivery mechanisms.

Key regional stakeholders engaged in the development, delivery, and review of the Mallee RCS and its associated sub-strategies include government agencies; local government; water corporations; community and industry-based groups; private land managers; and Traditional Owners (TOs). Participation by the broader Mallee community in Natural Resource Management (NRM) activities is also supported to facilitate awareness and skills-based outcomes.





## Objectives, functions, powers, and duties

As a statutory authority, Mallee CMA has clear duties and accountabilities set out in legislation. The Statement of Obligations for the CaLP Act and the *Water Act 1989* set out the key business undertakings of the Mallee CMA as being to:

- Facilitate and coordinate the management of catchments in an integrated and sustainable manner as it relates to land, biodiversity, and water resources
- Plan and make decisions within an Integrated Catchment Management (ICM) context that balance social, economic, and environmental outcomes
- Target investment to address priorities and maximise improvement in resource condition of catchments, land, biodiversity, and water resources
- Provide opportunities for community engagement in the integrated management of catchments and natural assets including land, biodiversity, and water resources
- Develop strategic partnerships with relevant stakeholders including public authorities and government agencies

- Promote and apply a risk management approach which seeks to protect, enhance, and restore natural assets and reduce the impact of climate change
- Promote and adopt an adaptive approach to ICM, including continuous review, innovation, and improvement
- Manage business operations in a prudent, efficient, and responsible manner
- Act as the caretaker of river health and provide regional leadership on issues relating to river health
- Undertake the operational management of the Environmental Water Reserve as a key component of an integrated program of river, wetland, floodplain, and aquifer restoration.

The *Public Administration Act 2004* and the *Financial Management Act 1994* together with the Mallee CMA's Board Charter of Corporate Governance, also provide guidance for the Mallee CMA in relation to its governance requirements.



# Part 1

## Performance Reporting - Non-financial

### Achievements, Operational Performance and Key Initiatives

The Mallee CMA Corporate Plan 2023–28 establishes three objectives to inform organisational priorities in delivering our vision over the next five years. Thematic areas and strategic outcomes the Mallee CMA seek to achieve under each objective have been developed to reflect existing delivery and reporting frameworks (both regional and state), Mallee CMA's legislative obligations, and Ministerial Expectations (see Table 1).

**Table 1** | Mallee CMA 2023–28 business objectives strategic outcomes and 2023–24 Ministerial Expectations

Business Objectives	Theme	Strategic Outcomes	Ministerial Expectations
1: Ensure that community is central to the planning, implementation, and evaluation of Natural Resource Management (NRM)	1A: Community Capacity for NRM	Connected and resilient communities leading positive change across our natural, cultural, and productive landscapes	Community engagement and partnerships – Ensure that all aspects of service delivery will be customer and community centred (CE).
	2A: Waterways	Waterways are healthy, resilient, and being managed for shared benefits	Waterway and Catchment Health - Provide leadership in delivery of programs to improve the health of priority waterways and catchments (CH). Recognise recreational values - Support the wellbeing of communities by considering recreational values in waterway planning and management (RV). Resilient and liveable cities and towns – Contribute to healthy communities and support resilient, liveable environments (LC).
2: Protect and enhance the region's natural, cultural, and productive values	2B: Biodiversity	Biodiversity is healthy, resilient, and valued	Waterway and Catchment Health - Provide leadership in delivery of programs to improve the health of priority waterways and catchments (CH).
	2C: Agricultural Land	Agricultural land is managed to optimise productive capacity while avoiding or minimising environmental impacts	Water for Agriculture – Support a productive and profitable irrigation sector and vibrant and resilient regional communities (WA).
	2D: Culture & Heritage	Aboriginal culture and heritage are protected, and Traditional Owner led practices are embedded in the management and healing of Country	Recognise and support Aboriginal cultural and spiritual values, and economic inclusion in the water sector - Promote self-determination of Traditional Owners, including by supporting the Treaty process as required. Support the implementation of Water is Life: Traditional Owner Access to Water Roadmap by building genuine partnerships with Traditional Owners in waterway and environmental water management and decision-making, and promote access to waterways and water for cultural, spiritual, and economic purposes (AC)
3: Strengthen our capacity to operate as a corporately and socially responsible organisation	3A: Governance and Compliance	Internal governance processes are ensuring compliance with all legislative requirements and statutory functions	Leadership, diversity, and culture - Reflect the diverse needs of the community (G). Improved performance and demonstrating outcomes - Commit to delivering integrated catchment management, including leading the implementation and monitoring of catchment partnership agreements (PE).
	3B: Integrated Catchment Management	Regional planning, delivery and evaluation processes are supporting integrated and targeted NRM outcomes	Waterway and Catchment Health - Provide leadership in delivery of programs to improve the health of priority waterways and catchments (CH).
			Climate Change – Explore opportunities and/or deliver carbon sequestration initiatives and adapt to climate change and climate variability (E).

Delivery against these strategic outcomes is guided by priority initiatives and activities identified within the Mallee CMA Corporate Plan 2023–2028. These priorities are reviewed annually to ensure alignment with the organisation’s core responsibilities (e.g., CaLP Act Statement of Obligations and *Water Act 1989* Statement of Obligations) and strategic framework (e.g., Regional Catchment Strategy). Priority activities also reflect Ministerial Expectations and performance priorities for the nine government policy areas outlined in above.

Organisational performance against outcome indicators and activity measures established for each of the business objectives strategic outcomes and Ministerial Expectations (i.e., as detailed by the 2023–28 Corporate Plan) is provided in the following sections.

Figure 3 illustrates the ‘Key to Results’ system applied within the report to indicate the extent of under or over-achievement of activity indicator targets when reporting on their performance.

✓	Performance target achieved or exceeded or expected to be achieved.
■	Performance target not achieved - exceeds 5% variance.
○	Performance target not achieved - within 5% variance.

Figure 3 | Activity performance key to results



Mallee CMA Corporate Plan 2024–29.

## Reporting progress towards Mallee CMA performance objectives, indicators and/or outputs (non-financial)

### Business Objective 1

Ensure the community is central to the planning, delivery, and evaluation of Natural Resource Management

#### Theme: 1A Community Capacity for Natural Resource Management

Communities of the Mallee are at the centre of the current and future management of our natural, cultural, and productive landscapes. NRM is a co-operative endeavour between the community, industry, and government, with effective action requiring effective partnerships founded on a well-informed community with the skills and confidence to identify, direct, and implement change.

Victoria's Catchment Management Framework is built on strong partnerships and community involvement. The Mallee CMA takes great pride in the relationship it has with the regional community and its ability to engage with key agencies, individuals, groups, and businesses, including Traditional Owners/First Peoples, to deliver priority NRM outcomes.

A range of factors can however directly impact the ability of NRM stakeholders to deliver change within our natural, cultural, and productive landscapes. External drivers such as population dynamics, extreme weather events, and a changing climate present key challenges that the Mallee CMA is assisting the community to identify and respond to.

In recognising that the region's capacity to effectively deliver NRM outcomes is dependent not only on the financial and physical resources available but also on the human and social resources it contains, and by working with our community and delivery partners, Mallee CMA is seeking to deliver against the following capacity related outcome:

#### ***Connected and resilient communities leading positive change across our natural, cultural, and productive landscapes***

Delivery against this outcome also contributes to achieving priorities established by key policy and strategic frameworks, including:

- Ministerial Expectations for 'community engagement and partnerships' (2023–24)
- Mallee CMA Annual Engagement Strategy (2023)
- Community Engagement and Partnerships Framework for Victoria's Catchment Management Authorities (2017)
- Our Catchments Our Communities: Building on the Legacy for Better Stewardship (2021).



## Outcome Indicators and Performance Measures

Progress toward this strategic outcome is measured through organisational performance against one key indicator. This indicator is presented according to the Ministerial 'Priority Area' with which it aligns (see Table 2).

Over the five-year reporting period, Mallee CMA programs have continued to apply a strong community focus as the cornerstone of NRM delivery. This approach is informed by, and aligns with, the principles and best practice standards established by the Community Engagement and Partnerships Framework for Victoria's Catchment Management Authorities (2017); and delivers against annual priorities identified in the Mallee CMA Stakeholder Engagement and Communication Plan.

Delivery against this framework has included targeted events to build stakeholder capacity and enhance the region's cooperative delivery approach; with activities such as field days, workshops, and training events collectively engaging 31,764 participants over the 2019–24 period. These activities are well received, with participant evaluations reporting that on average over the five-year period, 64 percent of respondents have provided an 'excellent' rating and 33 percent 'good'; with only two percent rating them as 'fair' and one percent as 'poor'. The effectiveness of the engagement approaches being employed over the reporting period to build capacity is also demonstrated by ongoing evaluations; with an annual average 39 percent increase in 'awareness of NRM issues' being reported by participants, and 15 percent increase in skills to 'address threat processes'.

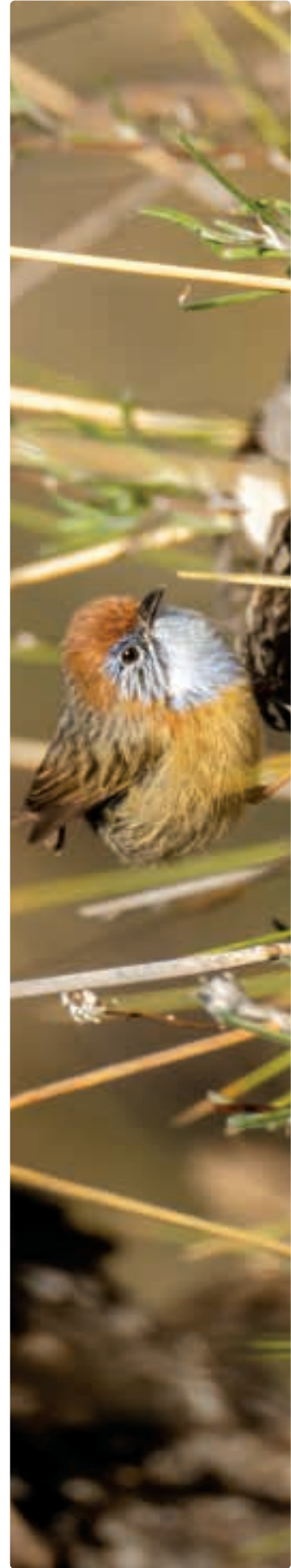
With COVID-19 restrictions throughout 2020–22 and a significant flood event in 2022–23 impacting the number and type of activities undertaken over the five-year (2019–24) reporting period, employing adaptive management approaches (i.e. planning for in-person and virtual delivery scenarios) has ensured our stakeholders continued to be effectively engaged. Hybrid approaches to engagement have continued to be built on and supported post-COVID, providing an effective means to address factors identified as being barriers to participation (e.g. distance).

An important component of these engagement activities has been the coordination of partnership forums with representation from key stakeholders (e.g. land managers, Traditional Owners, government agencies, industry, community) to facilitate cooperative action in the planning and delivery of NRM actions across the region. Over the 2019–24 reporting period, this has supported the establishment and maintenance of 543 (cumulative) partnerships formalised by associated documentation (e.g. MOU, Terms of Reference) and 291 management agreements with private and public land managers to deliver targeted NRM activities.

Annual variations in the number of communication focused activities largely reflects a combination of funding cycle impacts, alignment with State Government guidelines (e.g. COVIDSafe settings throughout 2020–22), and disaster response messaging (e.g. 2022 Flood event). It is evident however that the information and materials produced have continued to build on previous achievements by promoting our region, the NRM programs being delivered, and involvement opportunities to a large and diverse audience. Key examples of the mechanisms employed to disseminate information include media articles in each of the region's six local newspapers, production of a monthly 'Mallee Connections E-newsletter' and biannual 'Mallee Farmer' magazine, development of regionally specific educational resources (e.g. virtual field days, information packs, activity books), and regular social media content across a range of platforms (i.e. Facebook, Instagram, YouTube). These mechanisms have collectively delivered 1,616 publications and some 2,053 Facebook posts (1.6 million views) over the 2019–24 reporting period.

**Table 2 | Progress against performance measures for 'Community Capacity for NRM' strategic outcome indicators**

Outcome Indicators	Performance measures	Unit of measure	2019–20	2020–21	2021–22	2022–23	2023–24
<b>Community engagement &amp; partnerships</b>  <b>A strong community engagement focus that is a cornerstone of all Mallee CMA functions (Ministerial Expectation CE1)</b>	Delivery against Community Engagement and Partnering Framework for Victorian CMAs (2017) key indicators (i.e., meeting best practice standards)	percent	100	100	100	100	100
	Community/stakeholder participation in engagement and capacity building events/ activities	number of participants	6,004	6,275	6,900	8,632	3,953
		number of events	588	501	562	477	370
	Participants rating engagement activities as 'good' or 'excellent'	percent of respondents	99	98	98	96	98
	Cooperative action in planning and delivering priority NRM activities	number of formal partnerships	168	99	95	97	84
		number of management agreements	106	47	53	49	36
	Awareness of NRM issues reported by capacity building focused activity participants	percent increase (average)	61	36	55	17	27
	Skills in identifying and delivering priority NRM activities reported by capacity building focused activity participants	percent increase (average)	8	19	11	22	14
	Landcare Group Health	annual self-assessment score (average)	3.3	3.6	3.2	3.6	3.6
	Information sharing in promoting NRM and associated evidence base	number of communication materials published	439	327	311	281	258
		number of social media posts	408	348	468	541	288
		number of social media views	487,415	307,091	394,407	333,287	154,469



## Activity Indicators and Performance Measures

Performance against the organisation's 2023–24 priority activities for progressing community capacity outcomes, including actual delivery against budgeted targets, is provided in Table 3.

Overall, 91 percent of performance targets were achieved or exceeded over the reporting period; with one of the 11 measures unable to be progressed as originally scheduled (i.e. exceeded -5% variance), specifically:

- *Management Agreements*: The area of works required under 2023–24 incentive and grant programs (i.e. 260,000ha) was achieved through a lower number of agreements with public and private land managers than forecast.

**Table 3** | Performance against 2023–24 Community Capacity for NRM activity measures

Activity Indicators	Performance measures	Unit of measure	2023–24 actual	2023–24 target	Performance variation (%)	Result
<b>Community engagement &amp; partnerships</b>						
<b>Continue to build extensive, effective, and consistent approaches to community engagement and partnerships in regional planning and implementation (Ministerial Expectation CE1.1)</b>	Communication and Engagement Plans developed, implemented, and reported to meet internal and/or government requirements	number	8	8	0	✓
	Formal community and regional delivery partner forums facilitated/coordinated to meet government and/or internal requirements	number	13	13	0	✓
	Participants attending engagement events	number	3,953	2,562	+54	✓
	Participants rating engagement activities as 'good' or 'excellent'	percent of respondents	100	>90	0	✓
	Communication materials produced and disseminated	number	258	228	+13	✓
<b>Work collaboratively with organisations and communities to strengthen engagement approaches and capacity (Ministerial Expectation CE1.2)</b>	Formal partnerships established/maintained to strengthen engagement approaches/capacity	number	84	79	+6	✓
	Management agreements established/maintained with land managers (public and private) to deliver targeted NRM activities	number	36	47	-23	■
	Grants funding allocated to Community Grants expended (i.e. provided to community groups)	percent	113	100	+13	✓
	Funding allocated to land manager incentives/grants expended (i.e. provided to private land managers)	percent	104	100	+4	✓
	Citizen Science programs supported to engage community	number	5	5	0	✓
	Assessments undertaken to inform regional evidence base	number	612	635	-4	○



Key Initiatives and Projects

Initiatives that supported our delivery against stated priority activities and associated performance targets in 2023–24 included both State and Commonwealth funded programs. An overview of their contributions in relation to building Community Capacity for NRM is provided in Table 4.

Table 4 | Key outputs delivered under government programs/initiatives contributing to the achievement of 2023–24 priority 'Community Capacity for NRM' activities and associated performance targets

Program/Initiative	Key 2023–24 outputs and achievements
Community Action for Biodiversity - Icon Species	<p>The Murray Hardyhead Status project is funded by the Victorian Government's 'Unique Biodiversity Protection through Community Driven Action' initiative.</p> <ul style="list-style-type: none"><li>• 3 Murray Hardyhead assessments conducted (Koorlong Lake, Cowanna Billabong and Brickworks Billabong), including eDNA sampling. 1 report published in partnership with Aquasave-Nature Glenelg Trust, providing an update on the status of the Koorlong Lake population and monitoring results from four sites, and an eDNA survey of potential wild sites that Murray Hardyhead may have dispersed to during the 2022–23 flood event.</li><li>• 1 information video to share knowledge of local small-bodied threatened fish.</li><li>• 1 social media post to increase awareness of Murray Hardyhead, to provide updates on the search for Murray Hardyhead in collaboration with First Peoples of the Millewa Mallee Aboriginal Corporation River Rangers.</li></ul> 
Environmental Water Program	<p>Projects including Environmental Watering Reserve Officers and Connecting Communities to Waterways are funded by the Victorian Government's Environmental Water Program.</p> <ul style="list-style-type: none"><li>• 47 publications disseminated to promote the region's waterway values and the shared benefits of environmental watering. These included targeted materials (e.g., flyers, newsletter articles, videos, social media posts, and reports) to promote Seasonal Watering Proposals, opportunities for the community to be involved, and delivery outcomes.</li><li>• 39 Environmental Watering Management Plans (11 complete reviews and 28 having watering history updated) to update associated ecological, social, recreational, and cultural objectives.</li><li>• 7 Environmental Water Delivery Plans developed for sites receiving water in 2023–24</li><li>• 2 Community Led Action Plans (CLAPs) developed for Flagship Waterway Sites (Kings Billabong and Merbein Common)</li><li>• 2 Plans reviewed to inform engagement activities (Communication Plan and Citizen Science project plan).</li><li>• 290 assessments (e.g., cultural, fauna, flora, surface water) undertaken to monitor inundation extent and ecological responses to watering.</li><li>• 2 Seasonal Watering Proposals developed for 2024–25 in consultation with key stakeholders, encompassing priority waterways within the Lower Murray Wetlands and Wimmera Mallee Pipeline Wetlands.</li><li>• 59 engagement activities delivered (678 participants) with a focus on developing water literacy for key stakeholders, facilitating local participation in 'community-led action planning', and connecting community to local waterways through Citizen Science based programs (e.g., bird, bat and frog monitoring).</li></ul> 

Continued...

Table 4 | Key outputs delivered under government programs/initiatives contributing to the achievement of 2023–24 priority 'Community Capacity for NRM' activities and associated performance targets

Program/Initiative	Key 2023–24 outputs and achievements
<div>Future Drought Fund</div>	<div><p>The Building Drought Resilience of Vulnerable Soils projects is funded by the Australian Government's Drought Resilient Soils and Landscapes Grants Program.</p><ul style="list-style-type: none"><li>• 16 assessments (agronomic and social) undertaken to evaluate innovative management practices and determine change in stakeholder awareness and knowledge of soil erosion risks, appropriate interventions to stabilise and reclaim soils in impacted areas, and management practices that provide appropriate levels of protection to high-risk soils in a variable climate.</li><li>• 13 engagement events (154 participants) encompassing workshops, field days, and crop walks.</li><li>• 36 publications, including reports, articles, factsheets, videos, and podcasts to promote project outcomes and disseminate information on best practice management of vulnerable soils.</li></ul></div> <div></div>
<div>Mallee Salinity Investment Plan</div>	<div><p>Salinity Offsetting Charges are collected specifically to offset salinity impact of irrigation development from Nyah to the South Australian border.</p><ul style="list-style-type: none"><li>• 32 engagement events delivered/supported (325 participants), including a site at the Mildura Field Days to provide salinity focused information and activities, and 2 'shed' meetings to engage local irrigators.</li><li>• 13 assessments conducted as part of the regional groundwater (436 bores monitored for water levels and salinity) and surface water (28 drainage outflow sites monitored for flow and salinity levels) programs to inform associated modelling and reporting requirements.</li><li>• 15 publications, including reports to document annual monitoring programs and associated analyses and factsheets to promote the Airborne Electromagnetic (AEM) survey of the Mallee irrigation region.</li><li>• 2 formal partnerships maintained to facilitate stakeholder input into the development, delivery, and evaluation of program activities. This encompassed ongoing operation of the Salinity Accountability Advisory Committee (SAAC) and participation in the Regional Water Monitoring Partnership (RWMP) forum.</li><li>• 5 plans, including property management and annual program plans</li><li>• 2 on-farm decision support tools for irrigation areas being piloted to support landscape salinity management and restoration consistent with legislation and investment guidelines.</li></ul></div> <div></div>

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Table 4 | Key outputs delivered under government programs/initiatives contributing to the achievement of 2023–24 priority 'Community Capacity for NRM' activities and associated performance targets

Program/Initiative	Key 2023–24 outputs and achievements
Murray-Darling Basin Plan	<p>The Living Murray (TLM) is a joint initiative funded by the New South Wales, Victorian, South Australian, Australian Capital Territory, and Commonwealth governments, coordinated by the Murray Darling Basin Authority.</p> <ul style="list-style-type: none"><li>• 31 assessments undertaken to support ongoing monitoring of the impacts of TLM investment over time on both threat mitigation (short-term) and resource condition (long-term). Key activities included fish, water bird, and vegetation health surveys within the two Icon Sites (Hattah and Lindsay, Mulcra, Wallpolla). Findings from these assessments were reported through 15 written publications.</li><li>• 19 events engaged 375 participants in activities such as meetings (e.g., Talk Water events), field days (e.g., vegetation and fish monitoring training), and forums (e.g., TLM Forums). Target audiences included Traditional Owners/First Peoples, land managers, and the Operational Advisory Group (OAG).</li><li>• 2 Seasonal Watering Proposals developed for 2024-25 in consultation with key stakeholders, encompassing priority waterways within the Hattah Lakes and Lindsay, Mulcra, and Wallpolla areas.</li><li>• 3 partnerships maintained with Aboriginal Victorians groups, such as First People of the Millewa-Mallee Aboriginal Corporation (FPMMAC), Murray District Aboriginal Services (MDAS) and Murray Valley Aboriginal Co-operative, ensuring alignment of priorities, and maintaining relationships with key stakeholders.</li></ul>
Natural Heritage Trust	<p>Regional Capacity, Hattah Lakes Ramsar Site, Threatened Mallee Birds, and Sustainable Agriculture Facilitator services are funded by the Australian Government.</p> <ul style="list-style-type: none"><li>• Continued, effective function of the Mallee CMA Aboriginal Reference Group in fostering communications with Aboriginal stakeholders and providing input into regional initiatives and plans.</li><li>• 44 assessments undertaken to support ongoing monitoring of the impacts of investment over time on both threat mitigation (short-term) and resource condition (long-term).</li><li>• 7 plans (engagement, management) developed to support initial planning of the projects, including site management plans, work health safety plans, MERI plans and community engagement plans.</li><li>• 1 publication (factsheet) published to promote NHT delivery arrangements and associated services.</li></ul>

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Table 4 | Key outputs delivered under government programs/initiatives contributing to the achievement of 2023–24 priority 'Community Capacity for NRM' activities and associated performance targets

Program/Initiative	Key 2023–24 outputs and achievements
Our Catchments, Our Communities	<p><b>Projects to improve catchment stewardship and partnerships are funded by the Victorian Government.</b></p> <ul style="list-style-type: none"><li>• 18 formal partnerships established/maintained, including ongoing coordination/facilitation of Catchment Partnership Agreement (CPA) forums (i.e., the Biodiversity/Water and Sustainable Dryland Agriculture Catchment Partnership Committees) to support coordination and collaboration between key regional delivery partners, and with private land managers, Traditional Owners and land managers to enable stewardship focused activities.</li><li>• 41 assessments (cultural, social, ecological, invasive species) undertaken to inform on-ground works delivery and evaluation processes, and to identify changes in stakeholder capacity for natural resource management (NRM) achieved through participation in project activities (e.g., stewardship program).</li><li>• 12 management agreements established, including six with private landholders to undertake stewardship focused actions on riparian habitat and one with First People of the Millewa-Mallee Aboriginal Corporation for the delivery of works to protect a culturally significant site.</li><li>• 34 engagement events (294 participants) including workshops with delivery partners and broader community stakeholders, participation in statewide forums, and on-Country events to support project planning and delivery.</li><li>• 11 publications disseminated to promote project delivery and achievements.</li><li>• Coordination of 'regional leadership' grants program, with community committee members supported to participate in capacity building activities. Regional Leadership grants were also used to produce two videos to promote community leaders in NRM: Tempy Primary School and their work with Malleefowl; and Friends of Merbein Common's ongoing advocacy for the Merbein Common landscape.</li></ul> 
Protecting Biodiversity Program	<p><b>Projects to reduce the impacts of pest plant and animals at priority locations are funded by the Victorian Government to support the implementation of Protecting Victoria's Environment – Biodiversity 2037.</b></p> <ul style="list-style-type: none"><li>• 22 assessments (cultural, invasive species) including cultural heritage assessments and pig and fox assessments to monitor impact of control works.</li><li>• 10 engagement events (38 participants) with delivery partners including land managers and First People of the Millewa Mallee Aboriginal Corporation for project planning and delivery.</li><li>• 2 publications (social media) to promote project delivery at key sites.</li></ul> 
Saving Native Species	<p><b>The Implementing Landscape-scale Actions to Conserve Malleefowl project is funded by the Australian Government to deliver improved trajectories for priority species identified from the Threatened Species Action Plan (2022–32).</b></p> <ul style="list-style-type: none"><li>• 1 stewardship management agreement maintained with a private landowner, covering 125 ha of priority vegetation (i.e. Malleefowl habitat)</li><li>• 2 Assessments to assess fauna and herbivory &amp; physical damage at the target areas.</li><li>• 1 Plan (Management) developed to support project planning.</li></ul> 


Continued...

Table 4 | Key outputs delivered under government programs/initiatives contributing to the achievement of 2023–24 priority 'Community Capacity for NRM' activities and associated performance targets

Program/Initiative	Key 2023–24 outputs and achievements
<div>Sustainable Irrigation Program</div>	<p><b>The Mallee Irrigation Frameworks, Wise Water Use and Best Practice, Irrigation Drainage Management, and BSM2030 projects are funded by the Victorian Government to support implementation of the Victorian Mallee Irrigation Region Land and Water Management Plan.</b></p> <ul style="list-style-type: none"><li>• 17 engagement events delivered/supported (195 participants), including industry workshops, irrigation management training, and presentations at partnership forums/project steering committees.</li><li>• 21 publications disseminated to promote and/or report key 2023–24 activities including updated irrigation incentive guidelines and associated promotional material.</li><li>• 10 formal partnerships established/maintained, including ongoing facilitation of the Land and Water Management Plan Implementation Committee.</li><li>• Participation in other key policy and partnership forums, including the Victorian Salt Disposal Working Group, statewide Sustainable Irrigation Program forum, and Seasonal Annual Use Limit (AUL) Adjustment Review Panel.</li><li>• 10 assessments (groundwater, surface water, weather) to support seasonal annual use limits (AUL) adjustment assessments for the 2023–24 irrigation season.</li></ul> <div></div>

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**Table 4 |** Key outputs delivered under government programs/initiatives contributing to the achievement of 2023–24 priority 'Community Capacity for NRM' activities and associated performance targets

Key 2023–24 outputs and achievements	
Program/Initiative	
Victorian Murray Floodplain Restoration Project	<p><b>The Supporting Aboriginal Values project is funded by the Victorian Government.</b></p> <ul style="list-style-type: none"><li>• 11 engagement events including meetings on-Country to discuss Aboriginal Waterway Assessments and aspirations that Traditional Owners have regarding the management and healing of Country and priority waterways.</li><li>• 4 Assessments (cultural) to complete Aboriginal Waterway Assessments with Traditional Owners on-Country.</li></ul> 
Water, Country, and Community Program	<p><b>The Aboriginal Water Officer project is funded by the Victorian Government.</b></p> <ul style="list-style-type: none"><li>• Providing advice into and supporting development of key planning documentation (i.e. 6 Environmental Water Management Plan (EWMP), contributions to 4 Seasonal Watering Proposals (SWP)) updates) to promote Aboriginal values and interests.</li><li>• Participating in the state-wide Aboriginal Water Officer Network, a key partnership forum, facilitated by the Aboriginal Water Unit of DEECA, that supports collaboration and connection between Aboriginal corporations, community, and government; shares knowledge and practices on Country; and strengthens capacity to self-determine partnership with and participation in the water industry.</li><li>• 13 engagement events (meetings, field days) to build working relationships with Registered Aboriginal Parties, local Aboriginal Elders, Traditional Owner groups, and other community groups (e.g., Mallee District Aboriginal Services), discuss and provide input into water regimes and planning, and provide project updates.</li></ul> 

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Table 4 | Key outputs delivered under government programs/initiatives contributing to the achievement of 2023–24 priority 'Community Capacity for NRM' activities and associated performance targets

Program/Initiative	Key 2023–24 outputs and achievements
Waterway Health Program	<p><b>Projects including the Flagship Waterways (Merbein Common, Kings Billabong), Water Statutory Functions, and Improving Ramsar Management are funded by the Victorian Government.</b></p> <ul style="list-style-type: none"><li>• 114 engagement events (1,247 participants) to promote the region's riparian values and engage stakeholders in their management. This included working with Traditional Owners, land managers and community members to plan and deliver works at Merbein Common and Kings Billabong, the region's 2020–24 Flagship Waterway sites.</li><li>• 11 formal partnerships established/maintained to facilitate coordinated approaches to the development, implementation, and review of regional waterway health-related activities. This included ongoing coordination/facilitation of the Hattah Ramsar Coordinating Committee, which was established to manage implementation of the Ramsar site management plan, and operation of project steering committees for each of the Flagship Waterway sites.</li><li>• 5 plans developed or reviewed, encompassing MERI plans for the two Flagship sites, Hattah Ramsar site annual action plan and MER plan, and the Hattah-Kulkyne Lakes Ramsar Site Feral Goat and Pig Management Plan. These plans directly informed 92 assessments (e.g., cultural, social, fauna, flora, invasive species, surface water, property) undertaken to evaluate the impact/effectiveness of on-ground works and associated capacity building activities. Citizen Science approaches to MER activities were also employed, with local community members engaged in water quality, waterbug, bird, turtle, and frog surveys.</li><li>• 6 management agreements established, including with 2 Landcare groups to deliver riparian restoration works through the Angler Partnership Grants program.</li><li>• 25 publications (social media posts, newsletter/paper articles and reports) disseminated to promote project delivery and engage local stakeholders in associated planning processes.</li></ul>





**Theme: 2A Waterways**

Extensive waterways are a key feature of the region. The Murray River, which forms the northern boundary of the Mallee CMA's area, supports extensive creek and wetland systems, together with associated riparian habitat. North flowing intermittent streams, including Yariambiack and Tyrrell Creeks, and the ephemeral wetland complexes in which they terminate (e.g. Wirrengren Plain, Lake Corrong, and Lake Tyrrell), are defining features of the southern part of the Mallee catchment.

There are more than 900 wetlands in the Victorian Mallee, 14 of which are listed as 'nationally significant'. The Hattah Lakes system is internationally recognised (under the Ramsar Convention) for its value to waterfowl and its importance in maintaining regional biodiversity. The wetland and floodplain ecosystems of the Hattah Lakes and the Lindsay-Mulcra-Wallpolla Islands have also been recognised as Icon Sites under The Living Murray Program.

The environmental condition of our waterways impacts directly on their capacity to provide the environmental, social, and economic services the community values. Mallee waterways continue to be threatened by a range of pressures that can directly impact one or more of their environmental attributes (e.g. connectivity, water quality). This can include altered water regimes, land and water salinisation, invasive plants and animals, land-use change, and recreational pressures. External factors such as climatic conditions (both variability and change) and water availability are also key determinants of both the effectiveness of our management actions and the long-term health of our waterways that will require ongoing attention and adaptive management responses.

Mallee CMA is the regional caretaker for waterway health and relies on the development and implementation of robust and effective management plans at a national, state, regional, and local level to address key threatening processes in an integrated and targeted way. By continuing to work with regional partners and local stakeholders to deliver against priorities identified under this framework, Mallee CMA is seeking to deliver against the following Waterway-related outcome:

***Waterways are healthy, resilient, and being managed for shared benefits.***

Delivery against this outcome also contributes to achieving priorities established by key policy and strategic frameworks, including:

- Ministerial Expectations for 'waterway health', 'recognise recreational values', and 'resilient and liveable cities and towns' policy areas (2023–24)
- Interim Hattah-Kulkyne Lakes Ramsar Site Management Plan (2022) and Annual Action Plan (2023–24)
- Environmental Water Management Plans
- Integrated Water Management Framework for Victoria (2017)
- Mallee Waterway Strategy (2014–22)
- Mallee Floodplain Management Strategy (2018–28)
- Our Catchments, Our Communities: Building on the Legacy for Better Stewardship (2021)
- Water for Victoria (2016).

## Outcome Indicators and Performance Measures

Progress against these strategic outcomes is measured through organisational performance against seven key indicators. These indicators are presented according to the Ministerial 'Priority Area' with which they align (see Table 5).

Delivery of over 222,000 hectares of environmental works over the 2019–24 reporting period represents significant progress against both the short-term (activity/output) and medium-term (outcome) targets set by the Mallee Waterway Strategy 2014–22 (MWS) for priority waterways within each of the region's 23 Waterway Management Units.

Management of the four sites identified by Water for Victoria (2016) as a priority for the Mallee (i.e. Merbein Common wetlands, Lindsay-Wallpolla Islands, Belsar-Yungera Floodplain complex, Kings Billabong and Woorlong complex) has continued to be a priority under state-funded Waterway Health programs; supporting the delivery of environmental, economic, social, and cultural outcomes at each site. Of particular note is the suite of works implemented at the Merbein Common wetlands site, Mallee CMA's 2016–24 Flagship Waterway project titled 'There's nothing common about Merbein Common'. This initiative is delivering significant improvements in habitat condition by rationalising non-arterial user made tracks and repairing key access roads, controlling priority pest plants, and establishing native vegetation. Application of this approach is also being built on through an additional (2020–24) flagship site at Kings Billabong, with track rationalisation and exclusion works undertaken to protect priority habitat.

Application of Seasonal Watering Plans for the region has resulted in 187 watering regimes being implemented over the past five years, inundating over 22,000 hectares to deliver against associated ecological, social, and cultural objectives set out by site based Environmental Water Management Plans. The number and/or area of watering regimes delivered in 2022–24 was reduced in response to high river flows and significant flooding across the basin in 2022–23, with most of the planned Murray River wetland sites receiving water via natural inundation.

Delivery of targeted works programs through the Mallee CMA's 'Ramsar Services' project has facilitated an increase in the area of pest animal control undertaken over the 2020–24 period. This Commonwealth-funded project aims to maintain key invasive species (e.g. foxes, rabbits, goats, pigs) below critical thresholds within the Hattah Ramsar site, and ensure the benefits of environmental watering events can be fully realised.

Mallee CMA recognises that enhancing the recreational values of priority waterways is integral to our waterway management role, and that effective stakeholder engagement is essential in ensuring alignment with local objectives and facilitating collaborative outcomes. This is demonstrated by the development of Community-led Action Plans (CLAPs) in 2021–22 for the two flagship waterways (Merbein Common and Kings Billabong), with local stakeholders directly engaged in the identification and ongoing review of recreational objectives and priorities relating to these sites. Other examples of programs that are directly engaging with stakeholders to identify recreational priorities for local waterways include Our Catchments, Our Communities (to inform identification and prioritisation of visitor facilities being established at Lake Cullulleraine), and Waterway Health (to inform the allocation of 'Angler Partnership' grants).

These engagement processes have informed the installation of 82 individual visitor facilities over the past five years, including picnic and camping facilities, fishing platforms, canoe launches, walking tracks, and interpretation/appreciation signage. Facilities which have enhanced the recreational values of priority waterways to support the well-being of rural and regional communities.

Initiatives that enhance public spaces and urban waterway values through Integrated Waterway Management (IWM) collaborations have also continued to be supported. Key measures progressed in partnership with regional stakeholders over the reporting period have included: application of the Lake Ranfurly and Lake Hawthorn Integrated Management Plan; implementation of the Wetland Management Strategy for Kings Billabong, Psyche Bend Lagoon and Woorlong Wetland; and engagement with First People of the Millewa-Mallee Aboriginal Corporation to ensure Aboriginal values are recognised and supported by associated waterway management activities.

**Table 5 |** Progress against performance measures for Waterway strategic outcome indicators

Outcome Indicators		Performance measures			Unit of measure		2019–20	2020–21	2021–22	2022–23	2023–24
Waterway Health											
Improved waterway health and resilience <i>(Ministerial Expectation CH2)</i>	Waterways treated for priority pest animal species		hectares		5,714	16,986	57,958	57,177		46,307	
	Waterways treated for priority weed species		hectares		2,178	3,139	2,524	1,909		5,474	
	Native vegetation established		hectares		6	11	49	15		14	
	Road rationalisation and repair works		kilometres		18	0	3	19		24	
	Exclusion fencing installed		kilometres		27	49	8	9		20	
	Flagship Waterways managed to deliver against Rivers 2040 targets		number		1	2	2	2		2	
Improved management of Mallee flood risks	Watering regimes delivering against environmental, social, and cultural objectives (i.e. as per Environmental Watering Management Plan)		number		34	48	34	28		43	
			hectares		2,557	9,915	5,633	3,542		603	
	Mallee Floodplain Management Strategy objectives progressed		percent		69	69	83	50		69	
Recognise recreational values											
Increased amenity and recreational values provided by regional waterways <i>(Ministerial Expectation RV1)</i>	Watering regimes delivering against recreational objectives		percent		100	100	100	100		100	
	Visitor facilities installed		number		25	3	26	11		17	
Engagement with the community to identify and prioritise opportunities to deliver recreational objectives relating to the management of water and waterways <i>(Ministerial Expectation RV2)</i>	Community/stakeholder participation in the identification/prioritisation of recreational objectives		number of events/surveys		19	18	21	6		23	
Effective collaboration with other organisations and government agencies to explore and progress opportunities to support recreational values <i>(Ministerial Expectation RV3)</i>	Waterway projects supporting recreational outcomes identified and progressed through collaboration with local stakeholders		number		3	5	7	8		5	
Accessible and user-friendly information for recreational users about waterway conditions to help community members plan their recreational activities <i>(Ministerial Expectation RV4)</i>	Information sources utilised to promote recreational opportunities provided by Mallee waterways		number		8	10	11	6		7	
Resilient and liveable cities and towns											
Enhanced public spaces and urban waterway values <i>(Ministerial Expectation LC1)</i>	Initiatives implemented through integrated waterway management (IWM) collaborations		number		4	4	4	4		4	



## Activity Indicators and Performance Measures

Performance against our organisation's 2023–24 priority activities for progressing Waterway outcomes, including actual delivery against budgeted targets are provided in Table 6. Overall, 95 percent of performance targets were achieved or exceeded over the reporting period; with one of the 20 measures unable to be progressed as originally scheduled (i.e. exceeded -5% variance), specifically:

- **Mallee Floodplain Management Strategy (FMS):** The 2018–28 Strategy identifies Mallee CMA as being responsible for the delivery of 16 priority management actions, with 12 (75%) scheduled to be progressed in 2023–24. While delivery targets for 10 (83%) of these 12 actions were achieved (e.g. Murray River and Beulah Flood Studies, LIDAR surveys, stormwater modelling, and flood levee management), funding required to progress the remaining two actions (flood level gauging and flood mitigation infrastructure survey/assessments) was unable to be secured in 2023–24. Delivery timeframes for these two actions will be revised as part of ongoing reviews of the Mallee FMS Implementation Plan undertaken in consultation with regional stakeholders.

The significant performance variation for exclusion fencing (i.e. target exceeded by 286%) reflects an additional 13km of maintenance works delivered as waterway recovery actions in response to 2022/23 flood events.

**Table 6** | Performance against 2023–24 Waterway activity measures

Activity Indicators	Performance measures	Unit of measure	2023–24 actual	2023–24 target	Performance variation (%)	Result
<b>Waterway Health - Provide leadership in delivery of programs to improve the health of priority waterways</b>						
<b>Coordinate implementation and reporting of the Mallee Waterway Strategy (2014–22) (Ministerial Expectation CH2.1)</b>	Waterways treated for priority pest animal species	hectare	46,307	44,756	+3	✓
	Waterways treated for priority weed species	hectare	5,474	4,751	+15	✓
	Native vegetation established/maintained	hectare	14	12	+17	✓
	Exclusion fencing installed/maintained	kilometre	20	7	+286	✓
	Road rationalisation and repair works	kilometre	24	24	0	✓
<b>Deliver waterway management in line with Water for Victoria (2016) and Victorian Waterway Management Strategy (Ministerial Expectation CH2.2)</b>	Water for Victoria identified priority sites managed to support delivery against identified environmental, economic, social, and cultural outcomes	number	4	4	0	✓
<b>Implement the Murray-Darling Basin Authority's The Living Murray Program (TLM) at Lindsay, Mulcra and Wallpolla Islands: and Hattah Lakes</b>	TLM sites managed, monitored, and reported as per contractual/government requirements	number	2	2	0	✓
<b>Develop and implement Seasonal Watering Proposals to align with and deliver against site based Environmental Watering Management Plans (EWMPs)</b>	Seasonal Watering Proposals submitted annually in line with stated requirements and accepted by associated partners/stakeholders	number	4	4	0	✓
	Environmental water management plans reviewed	percent	19	19	0	✓
	Watering regimes delivered annually	number	43	43	0	✓

Continued...




**Table 6 |** Performance against 2023–24 Waterway activity measures

Activity Indicators	Performance measures	Unit of measure	2023–24 actual	2023–24 target	Performance variation (%)	Result
Implement priority actions established by the Mallee Floodplain Management Strategy (2018)	Mallee Floodplain Management Strategy priority management actions progressed by annual works programs	percent	63	75	-16	■
<b>Recognise recreational values - Support the wellbeing of communities by considering recreational values in waterway planning and management</b>						
Plan for and provide water services that explicitly consider recreational values as part of existing frameworks (Ministerial Expectation RV1)	EWMPs updated to incorporate recreational values and objectives	number	6	6	0	✓
	Environmental water delivery events providing recreational benefits	percent	100	100	0	✓
	Visitor facilities established	number	17	16	+6	✓
Engage with community and stakeholders to identify recreational values of waterways (Ministerial Expectation RV2)	Community consultation activities undertaken to identify recreational values/priorities for local waterways	number	23	23	0	✓
Provide accessible and user-friendly information for recreational users about waterway conditions to assist community members plan recreational activities (Ministerial Expectation RV3)	Online information systems promoting recreational opportunities provided by Mallee waterways	number	4	4	0	✓
Collaborate with other organisations and government agencies to explore and progress opportunities to support recreational values (Ministerial Expectation RV4)	Formal community/delivery partner forums facilitated to support identification/prioritisation of recreational outcomes	number	6	6	0	✓
	Programs/projects with co-investment from other organisations to deliver recreational outcomes	number	2	2	0	✓
<b>Resilient and liveable cities and towns - Contribute to healthy communities and support resilient, liveable environments</b>						
Collaborate with water corporations and local government, including the participation in Integrated Water Management (IWM) Forums, to help facilitate IWM, with a focus on enhancing public open spaces (Ministerial Expectation LC1.1)	IWM forums participated in	number	1	1	0	✓
Participate in the development and implementation of IWM plans, particularly through prioritising measures to enhance urban waterway values (Ministerial Expectation LC1.2)	IWM priority measures supported	number	4	4	0	✓

Key Initiatives and Projects

Initiatives that supported our delivery against the stated priority activities and associated performance targets in 2023–24 included both State and Commonwealth funded programs. An overview of their contribution in relation to waterway management is provided in Table 7.

Table 7 | Key outputs delivered under government programs/initiatives contributing to the achievement of 2023–24 priority 'Waterway' activities and associated performance targets

Program/Initiative	Key 2023–24 outputs and achievements
Environmental Water Program	<p>Projects including Environmental Watering Reserve Officers are funded by the Victorian Government, with works focused on the delivery of appropriate water regimes to enhance priority waterway values.</p> <ul style="list-style-type: none"><li>• Application of 2023–24 Seasonal Watering Plans for Hattah, Lindsay-Mulcra-Wallpolla, Murray Wetlands, and Wimmera Mallee Pipeline Wetlands resulted in 43 environmental water deliveries inundating 603 ha of priority floodplain habitat. Alignment with site based Environmental Water Management Plans is supporting progress against the associated ecological, social, and cultural objectives of the watering regimes.</li></ul> 
Natural Heritage Trust	<p>The Hattah Lakes Ramsar Site: Securing the environmental benefits of appropriate watering regimes project is funded by the Australian Government to protect the ecological character of Ramsar sites.</p> <p>Annual works focused on addressing the increased incidence and impact of priority invasive species within Black Box floodplain habitat and fringing woody vegetation following the 2022 flood event, including:</p> <ul style="list-style-type: none"><li>• 5,841 ha of herbivore control (rabbit and feral goat) to reduce grazing impacts.</li><li>• 4,227 ha managed for Weeds of National Significance (e.g., African boxthorn) to reduce competition</li></ul> 
Our Catchments, Our Communities	<p>The Islands in the Sand – Ancient Connections project is funded by the Victorian Government.</p> <p>Ongoing implementation of site-based plans delivered:</p> <ul style="list-style-type: none"><li>• 6 km of walking track and 2 km of track rationalisation to enhance the recreational opportunities provided by Lake Cullulleraine, an important community hub for residents, Traditional Owners, and tourists. 0.3 ha of vegetation, 353 ha of weed control and 405 ha of pest animal control was also undertaken to protect the sites ecological, cultural, and social values.</li><li>• 12 ha of revegetation, 141 ha of weed control, 134 ha pest animal control and 3 km of fencing undertaken through a stewardship program to protect priority riparian habitat on private land.</li></ul> 

Continued...



Table 7 | Key outputs delivered under government programs/initiatives contributing to the achievement of 2023–24 priority ‘Waterway’ activities and associated performance targets

Key 2023–24 outputs and achievements	
Program/Initiative	
Waterway Health Program	<p>Projects including the Flagship Waterways (Merbein Common, Kings Billabong), Water Statutory Functions, and Improving Ramsar Management are funded by the Victorian Government.</p> <p>Ongoing delivery against Mallee Waterway Strategy (2014–22) priorities in 2023–24 focused on the region's two Flagship Waterways (Merbein Common and Kings Billabong) and the Hattah Lakes Ramsar site. Implementation of associated Action Plans for each site delivered:</p> <ul style="list-style-type: none"><li>• 16 km of track maintenance/upgrades, 8 km of exclusion fencing/bollards installed/ repaired, and 17 visitor facilities (i.e., interpretive signage) across the Flagship sites.</li><li>• 39,895 ha of feral goat and pig control to protect key ecological values of the Ramsar listed lakes.</li></ul> <p>The Angler Partnership Program provides annual grants that support community groups to deliver riparian or instream works at waterways of local priority. In 2023–24 two groups (Mallee and Culgoa Landcare groups) protected riparian areas at Ouyen Lake and Tyrrell Creek through the delivery of:</p> <ul style="list-style-type: none"><li>• 0.5 ha revegetation within priority of riparian habitat</li><li>• 174 ha of targeted weed control works.</li></ul>
Waterways Recovery	<p>Flood recovery actions are funded by the Victorian Government's 'Recovery from Natural Disasters' contribution.</p> <p>Recovery actions following 2022–23 flood events were crucial in repairing and restoring impacted waterways, damaged infrastructure and recreational assets that are highly valued by local communities. Actions included:</p> <ul style="list-style-type: none"><li>• Maintenance works at Mulcra and Lindsay Islands to repair crossings and reopen tracks.</li><li>• Maintenance of 121 gauge boards to clean and repair damage at multiple sites including Lindsay Island, Mulcra Island, Wallpolla Island, Merbein Common, Lake Hawthorn and Ranfurly, Koorlong, Hattah Lakes and Liparoo.</li><li>• Repairs to 11.6 km of damaged fencing along Tyrrell Creek.</li><li>• Control of weeds established post flooding across 547 ha along Tyrrell Creek.</li></ul>



## Theme: 2B Biodiversity

The Mallee supports a diverse and unique range of flora and fauna. Several species occur here which are found nowhere else in Victoria, and many others are genetically distinct from their northern or southern relatives. This includes 40 species and six communities listed as threatened nationally (*Environment Protection and Biodiversity Conservation Act 1999*); and 393 species and seven communities listed at the state level (*Flora and Fauna Guarantee Act 1988*).

Native vegetation across the Mallee once covered some 3,919,887 hectares, of which 52 percent is estimated to have been cleared, particularly those vegetation communities growing on more fertile alluvial soils (i.e., suitable for agriculture).

Much of the region's remaining vegetation has been reserved in large parks such as Murray-Sunset, Big Desert, Wyperfeld and Hattah-Kulkyne National Parks, extensive tracts of riverine and dryland state forests, and over 500 small reserves scattered throughout the agricultural area. These areas of public land are particularly significant given the largely cleared and fragmented agricultural landscape in which they occur.

Remnants on private land, and the roadsides and rail reserves dissecting this land, also represent significant areas of our native vegetation. These are of particular importance for the threatened flora they contain and for the connectivity opportunities they provide to our region's fauna.

Ongoing pressure from a range of long-term threats (e.g. climate variability, habitat loss, fragmentation, grazing pressure, competition from invasive weeds, introduced predators, inappropriate fire regimes, agricultural practices, recreational pressures, constrained regenerative capacity) and emerging threat processes (e.g. changing climate) are directly influencing the condition and resilience of Mallee biodiversity. Collaborative and sustained efforts to effectively manage these processes is vital to securing the long-term health of critical ecosystem processes and the services they provide to the region.

By working with our community and delivery partners to address these key threats, Mallee CMA is seeking to deliver against the following Biodiversity-related outcome:

### ***Biodiversity is healthy, resilient, and valued***

Delivery against this outcome also contributes to achieving priorities established by key policy and strategic frameworks, including:

- Mallee Regional Catchment Strategy (2022–28)
- Protecting Victoria's Environment – Biodiversity 2037 (2017)
- Australian Government's Threatened Species Strategy (2022–32)
- Commonwealth and Victorian Recovery Plans/Action Statements for target threatened species and communities.

### **Outcome Indicators and Performance Measures**

Progress against this strategic long-term outcome is measured through organisational performance against two key indicators (see Table 8), one in relation to terrestrial habitat, and one for threatened species and ecological communities.

Delivery of over 1.3 million hectares of environmental works across the 2019–24 reporting period represents significant progress against federal, state, and regional targets for Mallee biodiversity. This includes the re-establishment or enhancement of priority habitat through tube stock planting and direct seeding; targeted pest plant and animal (i.e. rabbit, feral goat, fox, feral cat) control to reduce competition, grazing and predation impacts; and exclusion fencing to protect priority remnants from overgrazing.

Annual variations in the area of terrestrial habitat managed by each performance measure largely reflect changes in funding arrangements over the reporting period. For example several state funded projects to deliver pest animal, weed and exclusion works identified by the Victorian Biodiversity Strategy (Protecting Victoria's Environment – Biodiversity 2037) as being a priority for the Mallee were completed in 2020-21. The area of pest animal works then increased significantly in 2022-23 with the commencement of new projects to deliver against state priorities. Similarly, the area of native vegetation established in 2023-24 was significantly less than previous years following the completion of a large revegetation program delivered through 2018–23 Natural Heritage Trust (NHT) funding.

From 2022–23, biodiversity focused actions have applied the following principles to align with 2022-28 Mallee RCS management priorities:

- *Terrestrial habitat protection/restoration*: landscape-scale focused delivery which benefits multiple species and builds adaptive capacity, rather than planning for native vegetation and individual species conservation in isolation, or
- *Specialised interventions*: where specific threatened species or ecological communities (terrestrial and aquatic) will not benefit from a wider habitat focused landscape-scale approach, and will require specialised and/or site specific interventions for their protection.

Over the subsequent 2022–24 reporting period terrestrial habitat protection/restoration programs have been delivered within five priority landscapes; Murray Sunset Complex, Annuello-Wandown, Avoca Basin, Wyperfeld Complex, and North Wimmera Creeklines. Four threatened species (Malleefowl, Plains-wanderer, Murray Hardyhead, and Southern Pygmy Perch) and three threatened ecological communities (Buloke Woodlands, Mallee Bird, and Lowland Riverine Fish) have also been targeted by specialised works programs over this period.

**Table 8 |** Progress against performance measures for Biodiversity strategic outcome indicators

Outcome Indicators	Performance measures	Unit of measure	2019–20	2020–21	2021–22	2022–23	2023–24
Enhancing the extent, condition, and ecological connectivity of high value terrestrial habitat	Terrestrial habitat managed for priority pest animal species	hectares	280,967	269,772	117,026	62,211	357,119
	Terrestrial habitat managed for priority weed species	hectares	108,297	120,199	14,742	15,245	11,267
	Native vegetation established	hectares	434	523	593	534	11
	Exclusion fencing installed/maintained	kilometres	5	71	0	2	0
Protecting the present diversity of Mallee threatened species and communities (terrestrial and aquatic) <sup>1</sup>	Threatened species targeted by on-ground works programs (i.e., species x location specific interventions)	number	-	-	-	3	2
	Threatened ecological communities targeted by on-ground works programs (i.e., community x location specific interventions)	number	-	-	-	3	1

<sup>1</sup> Reporting against this indicator commenced in 2022–23 to align with 2022–28 Mallee RCS management priorities and associated outcome measures.



### Activity Indicators and Performance Measures

Performance against the organisation's 2023–24 priority activities for progressing Biodiversity outcomes, including actual delivery against budgeted targets are provided in Table 9.

Overall, 86 percent of performance targets were achieved or exceeded over the reporting period; with one of the seven measures unable to be progressed as originally scheduled (i.e. exceeded -5% variance), specifically:

- *Threatened species response*: Translocation of Murray Hardyhead was not able to be undertaken due to a reduction in source populations following the 2022–23 flood events.

All 2023–24 native vegetation works were completed through Victorian Landcare Grants, with the performance variation (i.e. target exceeded by 120%) due to recipients delivering additional revegetation works.

**Table 9** | Performance against 2023–24 Biodiversity activity measures

Activity Indicators	Performance measures	Unit of measure	2023–24 actual	2023–24 target	Performance variation (%)	Result
Support implementation of Victoria's strategic plan for valuing and managing biodiversity into the future, Protecting Victoria's Environment – Biodiversity 2037 (2017); by delivering against actions identified as a priority for the Mallee	Habitat treated for priority pest animal species	hectare	357,119	341,009	+5	✓
	Habitat treated for priority weed species	hectare	11,596	11,267	+3	✓
	Native vegetation established/maintained	hectare	11	5	+220	✓
	Threatened species response	number	0	1	-100	■
Support implementation of Australian Government's Threatened Species Strategy (2022–32); by delivering against species and places with actions identified as a priority for the Mallee	Australian Government identified priority threatened species and places which occur in the Mallee targeted by works programs	percent	38	38	0	✓
	Priority habitat managed to support recovery of threatened species identified by the Australian Government as a priority for the Victorian Mallee	hectare	140,948	139,600	+2	✓
Align the delivery of threatened species and Align the delivery of threatened species and communities' programs with stakeholder priorities (i.e. cultural importance and/or local significance)	Threatened species and ecological communities targeted by works programs identified as culturally important and/or locally significant	percent	100	100	0	✓

Key Initiatives and Projects

Initiatives that supported our delivery against the priority activities and associated performance targets in 2023–24 included both state and commonwealth-funded programs. An overview of their contribution in relation to Biodiversity is provided in Table 10.

Table 10 | Key outputs delivered under government programs/initiatives contributing to the achievement of 2023–24 priority Biodiversity activities and associated performance targets

Program/Initiative	Key 2023–24 outputs and achievements
Natural Heritage Trust	<p><b>The Threatened Mallee Birds: Restoring landscape-scale connectivity to strengthen resilience project is by the Australian Government to support implementation of the Threatened Species Action Plan (2022–32).</b></p> <p>Targeted works implemented in partnership with land managers and community groups to support the recovery of the Mallee Bird Community included:</p> <ul style="list-style-type: none"><li>• 15,400 ha of critical habitat managed for rabbits and feral goats to reduce grazing impacts and support regeneration outcomes.</li><li>• 1,220 ha of critical habitat managed for Weeds of National Significance (e.g., African boxthorn, bridal creeper) to reduce competition and support vegetation condition outcomes.</li></ul>
Protecting Biodiversity Program	<p><b>The Protecting Biodiversity Program – Eastern Murray and Ned’s Corner projects are funded by the Victorian Government to support implementation of Protecting Victoria’s Environment – Biodiversity 2037.</b></p> <p>Targeted works implemented in partnership with land managers to support biodiversity and threatened species outcomes included:</p> <ul style="list-style-type: none"><li>• 60,051 ha of feral goat and pig control at Eastern Murray project sites to reduce grazing impacts and to enhance condition and connectivity of priority habitat.</li><li>• 10,241 ha of priority weed control at the Ned’s Corner project site to reduce competition and enhance the condition of priority habitat</li><li>• 59,688 ha of targeted fox control at Eastern Murray project sites to reduce predation impacts on threatened species</li><li>• 10,611 ha of targeted feral cat control at the Ned’s Corner project site to reduce threats to native mammals, reptiles, and birds.</li></ul>

Continued...

Table 10 | Key outputs delivered under government programs/initiatives contributing to the achievement of 2023–24 priority Biodiversity activities and associated performance targets

Program/Initiative	Key 2023–24 outputs and achievements
<b>Saving Native Species Program</b>	<div><p>The Implementing Landscape-scale Actions to Conserve Malleefowl project is funded by the Australian Government to deliver improved trajectories for priority species identified from the Threatened Species Action Plan (2022–32).</p><p>Targeted works implemented in partnership with land managers to protect and enhance high value Malleefowl habitat included 167,000 ha of herbivore control (rabbit and feral goat) to support ecosystem recovery and mitigate food resource competition.</p></div> 
<b>Victorian Landcare Program</b>	<div><p>Victorian Landcare Grant projects are funded by the Victorian Government.</p><ul style="list-style-type: none"><li>• 11 ha of revegetation - Yelta, Sea Lake and Red Cliffs Landcare groups.</li><li>• 134 ha of targeted weed control – Mallee, Berniwilllock, Woomelang-Lascelles, Hopetoun, Curyo-Watchuppa, Waitchie and Beulah Landcare Groups</li><li>• 13,246 ha of targeted rabbit control – Mallee, Nullawil, Murrayville, Curyo-Watchuppa, Lalbert, Millewa-Carwarp, Hopetoun, Beulah, Woomelang-Lascelles, Kooloonong Natya, Waitchie, Weeah, Ultima, Berniwilllock, and Nyah West Landcare groups.</li></ul></div> 



## Theme: 2C Agricultural Land

Despite the semi-arid nature of the region, the predominance of winter rainfall and access to reliable water from the Murray River has allowed the Mallee to develop into an agriculturally diverse region, with important irrigation areas in the north along the Murray River, and extensive dryland cropping and grazing areas in the south, east and west. In total, some 62 percent of the region's area is utilised for agricultural production.

The productive capacity of our agricultural lands rose steadily over the last half of the twentieth century in response to increased mechanisation, improved management techniques, and genetic crop improvements. Today, agriculture remains our major land use and most economically important industry.

Dryland farming in the region covers some 2.4 million hectares and includes the cropping of a wide variety of cereals, pulse, and oilseed crops such as wheat, barley, vetch, lupins, lentils, and canola. Irrigation in the Mallee extends adjacent to the Murray River corridor from Nyah to the South Australian Border, encompassing private diverters and the pumped irrigation districts of Mildura, Merbein, Red Cliffs, Robinvale, and Nyah. A groundwater irrigation district centred on the town of Murrayville also exists. The major irrigated sectors are almonds, wine grapes, table grapes, citrus, olives, dried fruit, and vegetables.

It is evident that despite the positive changes in land management being applied in the Mallee, the productivity of our dryland and irrigated agricultural lands continues to be vulnerable to a range of processes such as wind erosion, salinity, pests, and diseases, which, if not managed appropriately, have the potential to degrade the soils and water resources they rely on; and to potentially reduce the area available for production into the future.

Land management practices not only have the potential to impact on the productivity of agricultural land, but also on adjacent natural and cultural values. Off-site impacts such as sand drift, salinity, waterlogging, nutrient enrichment, and spray drift can have significant impacts on the health of our native species, waterways, and culturally significant sites.

External factors such as climatic conditions (both variability and change), water availability and deliverability, and global markets are also key determinants of both overall productivity and the incidence of off-site impacts that require ongoing attention and adaptive management by our agricultural industries.

By continuing to work with regional delivery partners, the Mallee CMA is seeking to support irrigators and dryland farmers to deliver against the following outcome:

### ***Agricultural land is managed to optimise productive capacity, while avoiding or minimising environmental impacts***

Delivery against this outcome also contributes to achieving priorities established by key policy and strategic frameworks, including:

- Ministerial Expectations for 'water for agriculture' policy area (2022–23)
- Mallee Salinity Investment Plan
- Victorian Mallee Irrigation Region Land and Water Management Plan (2020–29)
- Mallee Dryland Sustainable Agriculture Strategy (2017–23)
- Mallee Regional Catchment Strategy (2022–28)
- Basin Salinity Management 2030 Strategy
- Water for Victoria (2016).

## Outcome Indicators and Performance Measures

Progress against strategic outcomes is measured through organisational performance against two key indicators (see Table 11): one in relation to irrigated land, and one for dryland agriculture.

### Irrigated land

Between 1997 and 2021 (for which comprehensive irrigation crop data is available) irrigation development reliant on water from the Murray River has increased from 39,470 hectares to 81,140 hectares, representing a more than doubling of the irrigable area. There is a further 6,785 hectares of irrigable land in the Murrayville groundwater irrigation area, a 5,580 hectare increase since 1997.

Annual calculations of salinity credit consumption through irrigation development is a key regional reporting requirement under both Basin Salinity Management (BSM) 2030 and the *Catchment and Land Protection Act 1994*. The BSM2030 salinity accountability framework commits partner governments (including Victoria) to maintain agreed salinity levels and ensure their actions that increase river salinity are offset by investing in actions to reduce salinity.

Over the 2017–21 reporting period, significant changes were made to the Nyah to SA Border Salinity Management Plan Accountable Action, with its Register A entry revised down from 18.6 EC to 13.4 EC, and a shift from medium to high confidence. These changes represented a major achievement that concludes four years of investment in model development and salinity impact investigations.

The progressive total of salinity debits is now estimated at 14.36 EC; representing a 0.02 EC increase from June 2023 for the Nyah to SA border irrigation and no change to the 0.4 EC impact from Nyah to Colignan. With a total salinity credit allocation of 23.22 EC the region is currently 8.86 EC in credit overall and remains compliant at a regional scale.

The Mallee Irrigation Incentive Program (MIIP), delivered in partnership with Agriculture Victoria, represents an integrated package of measures to encourage improved planning and management of irrigation and drainage systems. It provides financial assistance for improved irrigation management, for system upgrades, for skills development and planning at the farm level. All financial incentives are based on cost-sharing arrangements between the MIIP and irrigators, and are supported by two separate initiatives:

- Incentives funded under the Victorian Sustainable Irrigation Program focus on supporting on-farm works and measures to improve irrigation management and water efficiency.
- Salinity impact offset charges collected by water authorities are managed under the Mallee Salinity Investment Plan and support the implementation of works which will secure future salinity benefits by reducing salt loads to the Murray River.

Over the 2019–24 reporting period, the water use efficiency gains achieved by these works is estimated to be 7,689 ML, with salinity benefits estimated to be a reduction of 10,026 tonnes/year in salt to the Murray River.

The contribution of these activities to regional outcome measures has however varied significantly over the reporting period. Delivery of the MIIP was delayed in 2020–21 to align with completion of a state-wide review of irrigation incentive programs and enable associated recommendations to be incorporated into regional delivery processes; a revised program was launched in April 2021. Promotion of this new program was significantly impacted by ongoing COVID-19 restrictions, with many traditional engagement mechanisms (e.g. shed meetings) unable to be conducted and landholder interest limited throughout much of the 2021–22 reporting period. The delivery of targeted promotional campaigns facilitated the submission of expressions of interest (EOIs) from landholders throughout 2022–23, with a large proportion of approved works completed in 2023–24.

## Dryland agriculture

Mallee CMA's delivery against dryland agriculture outcomes is primarily funded under commonwealth initiatives which identify increased groundcover (and reduced wind erosion), soil organic carbon, and climate (variability/change) resilience/adaptation as priorities for the Victorian Mallee.

Over the 2019–24 reporting period, these programs focused on building the awareness, knowledge, and skills of land managers in relation to implementing improved management practices (as reported under Objective 1 - Community Capacity for NRM of this performance report) and the delivery of on-ground research and development programs to identify, validate and promote best practice for soil health, productivity, and climate resilience outcomes.

The Mallee Dryland Sustainable Agriculture Strategy (2017–23) establishes a groundcover target of >50 percent to minimise the risk of wind erosion across the region's cropping areas. Performance against this target is reported annually in March, which represents a period of high erosion risk. Between 70 percent and 98 percent of the region achieved this target over the reporting period. The low (70%) figure reported for the 2019–20 period is largely a response to the well below average rainfall levels experienced across the region (especially the northern Mallee) over 2018–20, rather than any indication of widespread returns to inappropriate land management practices. Groundcover (75% of region achieving target) in March 2022 reflects relatively low rainfall over summer, with levels rising to 89 percent in April 2022 following the autumn break and to 98% in March 2023 in response to the 'very much above' average rainfall to 'highest on record' falls experienced in the preceding months.

**Table 11** | Progress against performance measures for Agricultural Land strategic outcome indicators

Outcome Indicators	Performance measures	Unit of measure	2019–20	2020–21	2021–22	2022–23	2023–24
<b>Irrigated Land (Water for Agriculture)</b>							
<b>Improved productivity and resilience of the Victorian Mallee irrigation sector (Ministerial Expenditure WA1)</b>	Irrigable area	hectares	81,245	81,245	88,125	88,125	88,125
	Estimated water use efficiency (WUE) gains achieved by irrigation infrastructure works	ML	1,066	137	0	47	6,439
	Estimated salinity benefits (i.e. reduced irrigation recharge) achieved by irrigation infrastructure works	tonnes/year reduction in salt to Murray River	4,171	483	0	19	5,363
	Salinity credit uptake	EC at Morgan	18.46	13.8 <sup>2</sup>	13.94	14.34	14.36
<b>Dryland Agriculture</b>							
<b>Improved productive capacity and resilience of dryland agricultural soils within the Victorian Mallee</b>	Targeted research, demonstration, and extension programs delivered to identify, validate, and promote 'best practice' for soil health, productivity, and climate resilience improvements	Number	2	2	3	4	2
	Proportion of the Mallee with more than 50 percent groundcover in March	percent	70	82	75	98	94

<sup>2</sup> Changes to the Nyah to SA Border Salinity Management Plan Accountable Action in 2021–22 revised its Register A entry down from 18.6 EC to 13.4 EC, and a shift from medium to high confidence. The total EC reported for 2021–22 (13.8) includes a 0.4 impact for the Nangiloc to Colignan management area.



### Activity Indicators and Performance Measures

Performance against the organisation's 2023–24 priority activities for progressing Agricultural Land outcomes, including actual delivery against budgeted targets are provided in Table 12; with 100 percent of performance targets achieved or exceeded over the reporting period.

The significant performance variation for irrigation scheduling equipment (i.e. targets significantly exceeded) is due to the scale and timing and of properties participating in the associated incentive program. Incentives for growers to install scheduling equipment that provide for water use efficiency and salinity benefits are dependent on ongoing application and approval processes. In 2023–24, more incentives were delivered than originally scheduled to account for shortfalls in previous years (see Outcome Performance Measures section above) and on properties significantly larger (i.e. ranging from 490 to 2,010ha) than the average area delivered under previous programs, on which the target is based.



**Table 12** | Performance against 2022–23 Land activity measures

Activity Indicators	Performance measures	Unit of measure	2023–24 actual	2023–24 target	Performance variation (%)	Result
<b>Irrigated land (Water for Agriculture) - Support a productive and profitable irrigation sector and vibrant and resilient regional communities</b>						
Support irrigation communities by implementing the Victorian Mallee Irrigation Region Land and Water Management Plan (2020–29) via collaborative partnerships with community and industry	Land and Water Management Plan priority management actions progressed	percent	32	32	0	✓
Promote sustainable irrigation management practices to support the growth and viability of regional communities (Ministerial Expectation WA1.1 & WA1.3)	Irrigation scheduling equipment installed for improved WUE (ha)	hectares	9,708	8	+121,350	✓
Support implementation and reporting of Victoria's salinity impact obligations under the Basin Salinity Management 2030 Strategy (BSM2030) (Ministerial Expectation WA1.2)	Compliance with DEECA guidelines for Annual BSM2030 Implementation Report	percent	100	100	0	✓
	Accountable action reviews progressed as per BSM2030 Register	percent	100	100	0	✓
Implement priorities established by the Mallee's Salinity Investment Plan to offset the salinity impact of new irrigation development between Nyah and the South Australian border (Ministerial Expectation WA1.1)	Irrigation scheduling equipment installed for salinity benefits	hectares	5,372	35	+15,349	✓
	Annual Mallee Salinity Investment Plan priority activities progressed	percent	100	100	0	✓
<b>Dryland Agriculture</b>						
Implement priority actions established by the Mallee Dryland Sustainable Agriculture Strategy (2017–23)	On-ground research and demonstration sites to identify, validate, and promote improved management practices	number	10	10	0	✓
	Targeted extension programs delivered to promote sustainable agricultural production systems and improved management practices	number	1	1	0	✓
	Monitoring programs delivered for improved understanding of spatial/temporal variability in land management practices and associated soil health impacts	number	3	1	0	✓

Key Initiatives and Projects



Initiatives that supported our delivery against the priority activities and associated performance targets in 2023–24 included state, commonwealth, and regionally funded programs. An overview of their contribution in relation to Agricultural Land management is provided in Table 13.

Table 13 | Key outputs delivered under government programs/initiatives contributing to the achievement of 2023–24 priority 'Land' activities and associated performance targets

Program/Initiative	Key 2023–24 outputs and achievements
Future Drought Fund	<p><b>The Building Drought Resilience of Vulnerable Soils projects is funded by the Australian Government's Drought Resilient Soils and Landscapes Grants Program.</b></p> <ul style="list-style-type: none"><li>• 10 trial sites maintained across the region in areas vulnerable to wind erosion, demonstrating the effective integration of best practice strategies that improve groundcover, which in turn stabilise vulnerable soils and improve resilience to drought</li><li>• 10 case studies detailing best practice strategies applied at each trial site and results of associated monitoring actions to support broader identification/adoption of tailored soil erosion rehabilitation and risk mitigation actions.</li></ul> 
Mallee Salinity Investment Plan	<p><b>Activities delivered by projects funded from Salinity Offsetting Charges (collected specifically to offset salinity impact of irrigation development from Nyah to the South Australian border).</b></p> <p>All priority activities established by the 2023–24 Mallee Salinity Investment Plan were progressed, including:</p> <ul style="list-style-type: none"><li>• Scheduling equipment upgrades across 5,372 ha of irrigated agricultural areas to reduce recharge and associated salt loads to the river</li><li>• Undertaking Airborne Electro Magnetic (AEM) Survey along 770 kilometres of the Murray River corridor to map saline groundwater and inform future management priorities</li><li>• Ongoing implementation of surface water and groundwater monitoring programs to measure salinity levels over time in response to changed irrigation practices.</li></ul> 

Continued...

Table 13 | Key outputs delivered under government programs/initiatives contributing to the achievement of 2023–24 priority 'Land' activities and associated performance targets

Program/Initiative	Key 2023–24 outputs and achievements
Sustainable Irrigation Program	<p><b>Mallee Irrigation Frameworks, Irrigation Drainage Management, Wise Water Use &amp; Best Practice, and BSM2030 projects are funded by the Victorian Government.</b></p> <p>Activities to progress implementation of the Victorian Mallee Irrigation Region Land and Water Management Plan included:</p> <ul style="list-style-type: none"><li>• Scheduling equipment upgrades across 9,708 ha of irrigated agricultural areas for improved water-use efficiency</li><li>• Preparation and submission of the BSM2030 Annual Implementation Report, providing an assessment of the salinity impact of irrigation development under the Nyah to South Australian Border Salinity Management Plan as per government requirements</li><li>• Completion of the BSM2030 Nangiloc-Colignan Salinity Management Plan Accountable Action Review</li><li>• Ongoing coordination and communication of the Seasonal Annual Use Limit (SAUL) adjustment process.</li></ul> <div></div>



## Theme: 2D Culture and Heritage

The region's rich and diverse Aboriginal culture and heritage has been formed through the historical and spiritual significance of sites associated with human occupation spanning thousands of years, together with the enduring connection Traditional Owners/First Peoples have with Mallee landscapes. The oldest dated Aboriginal heritage site in the Mallee region is located at Direl (Lake Tyrrell), with human activity recorded as far back as between 26,600 and 32,000 years ago, although use of the site was possibly as early as 45,000 years ago.

The first inhabitants of our region were numerous Aboriginal tribes of different language groups, including: Ngintait, Ngarkat, Latji, Nyeri, Wergaia, Wadi, Wemba Wemba, Jari, and Tati. Given the semi-arid climate of the region, ready access to more permanent water has been a major determinant of human habitation, and as such the highest density of identified Aboriginal cultural heritage sites are located around, or close to areas of freshwater sources.

The high number of cultural sites throughout the Murray floodplain is unique in Victoria, both for their concentration and diversity; including large numbers of burials, middens, and hearth sites. There are also numerous meeting and ceremonial places, scarred trees, and artefact sites located across this landscape. In the south of the region, freshwater lakes, streams, and wetlands were focal points for Traditional Owners. Many lakes were the sites of large gatherings of several family groups that afforded trade and cultural exchanges.

Aboriginal cultural heritage is inextricably connected to our natural landscapes and as such is vulnerable to the same suite of threatening processes (e.g. altered hydrological regimes, soil erosion). Efforts to protect our natural values from these threats can also pose significant risks to cultural sites, particularly where soil disturbance is required (e.g. built infrastructure, invasive species management, and revegetation).

The *Aboriginal Heritage Act 2006* provides for the protection of cultural heritage in Victoria, covering both tangible and intangible heritage. The Aboriginal Heritage Regulations 2018 give effect to the Act, defining 'areas of cultural heritage sensitivity' and 'high impact activities'; and setting out the circumstances in which a Cultural Heritage Management Plan (CHMP) should be prepared.

Traditional Owners, as Registered Aboriginal Parties (RAPs), have cultural heritage responsibilities under the *Aboriginal Heritage Act 2006*. These include the evaluation of CHMPs and decisions about cultural heritage permit applications. There are currently two RAPs who represent the interests of Traditional Owners in their respective Country areas across the Mallee: Barengi Gadjin Land Council Aboriginal Corporation (BGLC) and First People of the Millewa-Mallee Aboriginal Corporation (FPMMAC). Provisions are also made for Traditional Owners in non-RAP areas to be engaged in cultural heritage protection and management processes.

In delivering against its cultural heritage management responsibilities, Mallee CMA continues to work with Traditional Owners, regional partners, and local stakeholders to deliver against the following outcome:

### ***Aboriginal culture and heritage is protected and Traditional Owner led practices are embedded in the management and healing of Country***

Delivery against this outcome also contributes to achieving priorities established by key policy and strategic frameworks, including:

- Mallee CMA Cultural Heritage Assessment Policy and Procedure (2023)
- Mallee CMA Indigenous Participation Plan (2023–28)
- Mallee CMA Reconciliation Action Plan (2018)
- Water is Life: Traditional Owner Access to Water Roadmap (2022)
- Pupangarli Marmarnepu 'Owning Our Future' Aboriginal Self-Determination Reform Strategy 2020–25.

## Outcome Indicators and Performance Measures

Progress against this strategic outcome is measured through organisational performance against two key indicators (see Table 14).

Achieving full compliance with Aboriginal Heritage Regulations over the reporting period has been facilitated by ongoing implementation of the Mallee CMA Cultural Heritage Assessment Policy and Procedure (2023). This has included 568 Cultural Heritage assessments being undertaken at proposed works sites, encompassing all areas of our organisation's on-ground works programs (i.e. land, water, and biodiversity). Ten CHMPs covering some 1,000 hectares have also been developed, approved, and lodged by Mallee CMA with First Peoples – State Relations to identify the potential impacts of proposed activities and establish the measures to be taken to manage and protect Aboriginal cultural heritage.

It is assumed that a site listed on a relevant heritage register is afforded some level of protection, and similarly that sites captured within a CHMP are protected through associated threat/risk mitigation activities. This assumption is applied in determining progress against the organisation's stated outcome for Culture and Heritage. Mallee CMA Cultural Heritage Assessment and CHMP processes require that the location of any new (i.e. unregistered) sites identified as part of on-site inspections are provided to First Peoples – State Relations for inclusion on the Aboriginal Cultural Heritage Register and Information System (ACHRIS) database. While records are not kept regarding the number of sites specifically provided by Mallee CMA, performance at a regional scale is demonstrated by the total number of additional Aboriginal places and individual components registered in ACHRIS; which, since 2019 has been 65 and 273 respectively.

Aboriginal cultural values and economic inclusion in the development and delivery of Mallee CMA programs continue to be supported through several Mallee CMA facilitated forums, with the Mallee Aboriginal Reference Group (ARG) providing a central point for direct connections with Aboriginal community groups across the region. The ARG oversee implementation of the Mallee CMA Indigenous Participation Plan (IPP), facilitating member participation in regional planning processes and the identification of opportunities for Traditional Owner involvement in the delivery of associated activities.

Ongoing Traditional Owner participation in workshops, on-Country visits, and cultural assessments continues to enhance this partnership approach by providing for the identification, incorporation of cultural knowledge, practice, and objectives into NRM activity across the region. Key examples of programs supporting the application of Traditional Owner led knowledge/practices that provide for the healing and strengthening of Country and Culture have included:

- FPMMAC implementing actions (e.g. revegetation, pest plant and animal control, exclusion fencing, water delivery) to rehabilitate sites (Neds Corner, Merbein Common, Musk Duck wetland, B16) with significant culture and heritage values.
- BGLC restoring degraded Buloke Woodland habitat in the southern Mallee.
- Traditional Owners undertaking Aboriginal Waterway Assessments to document the cultural health and use of priority waterways, identify associated aspirations for sites, support implementation of short-medium term priorities, and develop pathways to delivering against long-term goals.



**Table 14** | Progress against performance measures for Culture and Heritage strategic outcome indicators

Outcome Indicators	Performance measures	Unit of measure	2019–20	2020–21	2021–22	2022–23	2023–24
Cultural landscapes are protected and improved as an integral component of land, water, and biodiversity management processes	Compliance with <i>Aboriginal Heritage Amendment Act 2016</i> (i.e. no non-compliance reports registered)	percent	100	100	100	100	100
	Registered Aboriginal Places (ACHRIS)	number	4,405	4,463	4,455 <sup>3</sup>	4,457	4,470
	Components Recorded (ACHRIS)	number	6,128	6,214	6,281	6,302	6,401
	CHMPs approved and lodged by Mallee CMA with First Peoples-State Relations	number	2	1	0	0	1
<b>Recognise and support Aboriginal cultural values and economic inclusion in the water sector</b>							
Effective and genuine partnerships with Traditional Owners (Ministerial Expectation AC1)	TO groups participating in forums (formal & informal) to inform project planning and delivery processes	percent of Registered Aboriginal Parties	100	100	100	100	100
	TO groups participating in the delivery of NRM focused activities	percent of Registered Aboriginal Parties	100	100	100	100	100
	Programs applying TO led practices/knowledge to manage and heal Country <sup>4</sup>	number	-	-	-	3	5



<sup>3</sup> A decrease in registered Places from the previous year is likely due to the reclassification of the status of a site, or the merging of existing registered Places following further investigation.

<sup>4</sup> Reporting against this measure commenced in 2022–23 to align with renewed RCS priorities and Ministerial Expectations.



## Activity Indicators and Performance Measures

Performance against our organisation's 2023–24 priority activities for progressing Culture and Heritage outcomes, including actual delivery against budgeted targets are provided in Table 15. Overall, 88 percent of performance targets were achieved or exceeded over the reporting period, with one of the eight measures unable to be progressed as originally scheduled (i.e. exceeded -5% variance), specifically:

- *Cultural Heritage Management Plan*: Completion of the CHMP being developed for proposed flood recovery works at Cowanna Brickworks Regulator has been delayed by a higher number of components being recorded at the site than expected, requiring additional time to provide for further investigations. CHMP approval and lodgement processes will now be completed in the 2024–25 reporting period.

**Table 15** | Performance against 2023–24 Culture and Heritage activity measures

Activity Indicators	Performance measures	Unit of measure	2023–24 actual	2023–24 target	Performance variation (%)	Result
Implement all activities in line with the Mallee CMA Cultural Heritage Assessment Policy and Procedure (2023) to ensure that all obligations set out by the <i>Aboriginal Heritage Act 2016</i> are met; and that the location of any new (i.e., unregistered) sites are provided to First Peoples – State Relations for inclusion on the ACHRIS database	Proposed works sites with completed cultural heritage assessments/approvals	percent	100	100	0	✓
	CHMPs approved and lodged by Mallee CMA with First Peoples – State Relations	number	1	2	-50	■
<b>Recognise and support Aboriginal cultural values and economic inclusion in the water sector - Promote self-determination of Traditional Owners, including by supporting the Treaty process as required. Support the implementation of Water is Life: Traditional Owner Access to Water Roadmap by building genuine partnerships with Traditional Owners in waterway and environmental water management and decision-making, and promote access to waterways and water for cultural, spiritual, and economic purposes.</b>						
Partner with Traditional Owners in water planning and management to support improved outcomes for Aboriginal communities (Ministerial Expectation AC1.1)	Opportunities for Traditional Owners/First Nations Peoples to reconnect to Country	number events/activities	15	15	0	✓
	Engagements with Traditional Owners in water planning and management	number	22	22	0	✓
	Formal partnership agreements established/maintained with Traditional Owners	number	7	7	0	✓
	Programs incorporating and delivering on cultural objectives and priorities	number	7	7	0	✓

Key Initiatives and Projects

Initiatives that supported our delivery against the priority activities and associated performance targets in 2023–24 included both state and commonwealth funded programs. An overview of their contribution in relation to Culture and Heritage management is provided in Table 16.

Table 16 | Key outputs delivered under government programs/initiatives contributing to the achievement of 2023–24 priority ‘Culture and Heritage’ activities and associated performance targets

Program/Initiative	Key 2023–24 outputs and achievements
Across all Programs	<ul style="list-style-type: none"><li>• All 202–24 funding initiatives delivering on-ground works programs have contributed to the delivery of 52 Cultural Heritage assessments undertaken at proposed works sites, encompassing &gt;200,000 ha. Through these programs, Mallee CMA demonstrated 100% compliance with obligations as set out by the Aboriginal Heritage Amendment Act 2016.</li><li>• Several programs applying Traditional Owner led practices and knowledge to manage and heal Country including:<ul style="list-style-type: none"><li>• Victorian Mallee Floodplain Restoration Project – Supporting Aboriginal Values: 4 Aboriginal Waterway Assessments (AWA) conducted with local Traditional Owner groups (Nyeri Nyeri, Curpla Mille, First People of the Millewa Mallee Aboriginal Corporation and Munatunga Elders) to assess waterway values and identify associated cultural priorities for project areas.</li><li>• Protecting Biodiversity Program: Pest plant and animal control was delivered by the Registered Aboriginal Party (First People of the Millewa Mallee Aboriginal Corporation) including 10,240 ha of weed control and 31,071 ha of pest animal control (foxes and rabbits).</li><li>• Our Catchments Our Communities – Islands in the Sand - Ancient Connections: B16 is a privately managed site at Wallpolla that contains significant culture and heritage values. Actions undertaken by the associated Registered Aboriginal Party (First People of the Millewa-Mallee Aboriginal Corporation) included 3 ha of irrigation, 2km fencing, 3 ha of revegetation and 64 ha of rabbit and weed control.</li><li>• Waterway Health Program: Works were undertaken by Registered Aboriginal Party (First People of the Millewa Mallee Aboriginal Corporation) including 1 ha of mulching and seed bombing at 2 Flagship Waterway Sites (Kings Billabong and Werbein Common).</li></ul></li></ul>
	  

## Business Objective

3

Strengthen our capacity to operate as a corporately and socially responsible organisation

### Theme: 3A Governance and Compliance

As a statutory authority, Mallee CMA has clear duties and accountabilities set out in legislation. The Statement of Obligations for the *Catchment and Land Protection Act 1994* (CaLP Act) and the *Water Act 1989*, the *Public Administration Act 2004*, the *Financial Management Act 1994*, and Mallee CMA's Board Charter of Corporate Governance all provide guidance for the Authority in relation to its governance requirements.

In delivering against these requirements, Mallee CMA is committed to a high level of corporate governance and to fostering a culture that values ethical behaviour, integrity, and respect. The Mallee CMA Board believes adopting and operating in accordance with high standards of corporate governance is essential for sustainable long-term performance and achievement of priority NRM outcomes.

Mallee CMA is also committed to building a diverse workforce and a culture of inclusion in all areas of our business by valuing social and professional identity, diverse thinking, backgrounds, experiences, uniqueness, and creativity.

By continuing to focus on strong governance and sustainable business practices for improved transparency, accountability, and inclusiveness; Mallee CMA is seeking to deliver against the following Governance and Compliance related outcome:

#### ***Internal governance processes are ensuring compliance with all legislative requirements and statutory functions***

Delivery against this outcome also contributes to achieving priorities established by key policy and strategic frameworks, including:

- Ministerial Expectations for 'leadership, diversity and culture', and 'improved performance and demonstrating outcomes' policy areas (2023–24)
- Mallee CMA Risk Management Framework (2023)
- Mallee CMA Cultural Competency Framework (2022–23)
- Mallee CMA Gender Equality Action Plan (2021–25)
- Mallee CMA Workforce Strategy (2021–24)
- Mallee CMA Integrity, Fraud and Compliance Framework (2023–24)
- Mallee CMA Quality Objectives (2023–24)
- Mallee CMA Social Procurement Strategy (2022–25)
- Mallee CMA Strategic Internal Audit Plan (2023–24)
- Mallee CMA Asset Management Accountability Strategy (2023–26).



## Outcome Indicators and Performance Measures

Progress against this strategic outcome is measured through organisational performance against two key indicators. These indicators are presented according to the Ministerial 'Priority Area' with which they align (see Table 17).

Mallee CMA's commitment to a high level of corporate governance continues to be demonstrated by the ongoing effort invested in retaining ISO 9001:2015 certification for our Quality Management System (QMS). Since achieving certification in 2016, annual surveillance audits have not identified any major non-conformities. Three yearly accreditation audits conducted in 2019 and 2022 did not identify any major or minor non-conformities, with recertification for the 2022–25 period achieved in November 2022. Furthermore, 100 percent of areas identified for improvement by these audits and annual management reviews continue to be addressed on an ongoing basis.

Our organisation also continues to demonstrate compliance with legislative requirements and statutory functions as set out by the CaLP and Water Acts. This has included incorporation of the 'outcome' based framework, introduced as a whole-of-government requirement in 2018–19, into annual planning and reporting processes (i.e. Corporate Plan and Annual Report).

Several regional strategies and plans were progressed in line with legislated requirements and government guidelines over the 2019–24 reporting period. This included completion of the Mallee Floodplain Management Strategy (2018–2028), the Victorian Mallee Irrigation Region Land and Water Management Plan (2020–2029), the Mallee CMA Social Procurement Strategy (2022–2025), the Mallee Regional Catchment Strategy (2022–2028), the Mallee CMA Indigenous Participation Plan (2023–2028) and the Mallee Reconciliation Action Plan (2024–26).

The Mallee CMA Gender Equality Action Plan (GEAP) was accepted by the Commission for Gender Equality in the Public Sector in June 2022. It provides our commitment to gender equality throughout the organisation and ensures it is embedded in all workplace behaviour and decision-making processes. Reporting against the strategies and measures set out by the GEAP commenced in 2022–23, with the first Gender Equality Progress Report being submitted in February 2024. The report demonstrated our progress towards achieving gender equality through Gender Impact Assessments (GIAs), strategies and measures in our GEAP, and the Workplace Gender Equality Indicators.

Implementation of the Mallee CMA Diversity and Inclusion Plan over the reporting period has also promoted leadership and culture across the organisation by providing cultural awareness training, promoting cultural and linguistic diversity, ensuring appropriate gender balance in recruitment panels, promoting LGBTQIA+ awareness and inclusion, and making organisational health and wellbeing initiatives available to all employees.



**Table 17** | Progress against performance measures for Governance and Compliance strategic outcome indicators

Outcome Indicators	Performance measures	Unit of measure	2019–20	2020–21	2021–22	2022–23	2023–24
<b>Improved performance and demonstrating outcomes</b>							
<b>Improved performance and demonstrated results against outcomes</b> ( <i>Ministerial Expectation PE1</i> )	Ongoing maintenance of ISO 9001:2015 Certification achieved in 2016 (major non-conformities findings by annual surveillance audits and three yearly accreditation audits)	number	0	0	0	0	0
	QMS initiatives implemented to support ongoing improvements/efficiencies	number	6	3	8	7	6
	Government approval/acceptance of Mallee CMA Annual Reports, Corporate Plans, Board/Audit and Risk Committee performance assessment reports, and legislated regional strategies/action plans	percent	100	100	100	100	100
	Statutory requirements (permits, referrals, advice, and licenses) responded to within the prescribed period (<20 working days)	percent	100	100	100	100	100
	Registered stakeholder feedback which is 'positive'	percent	100	89	87	83	100
	Participants rating the delivery of information at engagement activities as good/excellent	percent	98	98	98	98	98
<b>Leadership, diversity, and culture</b>							
<b>Increased diversity and inclusion in the workplace</b> ( <i>Ministerial expectation G1</i> )	Mallee CMA Diversity and Inclusion Plan workforce initiatives implemented	percent	100	100	100	100	100
	Mallee CMA Gender Equality workforce initiatives implemented	percent	-	-	-	100	100



## Activity Indicators and Performance Measures

Performance against the organisation's 2023–24 priority activities for progressing Governance and Compliance outcomes, including actual delivery against budgeted targets is provided in Table 18, with 100 percent of performance targets achieved over the reporting period.

**Table 18** | Performance against 2023–24 Governance and Compliance activity measures

Activity Indicators	Performance measures	Unit of measure	2023–24 actual	2023–24 target	Performance variation (%)	Result
<b>Improved performance and demonstrating outcomes</b>						
<b>Collaborate with DEECA and other funding bodies to improve reporting systems and processes</b> (Ministerial Expectation PE1.1)	Reporting-focused forums coordinated and/or supported to meet government and internal requirements	number	7	7	0	✓
	Compliance with DEECA 2022–23 Annual Report guidelines	percent	100	100	0	✓
<b>Demonstrate outcomes of government investment into waterways and catchment health</b> (Ministerial Expectation PE1.2)	Compliance with DEECA 2024–29 Corporate Plan guidelines	percent	100	100	0	✓
	Compliance with DEECA Guidelines for Board and Audit Committee performance assessment report	percent	100	100	0	✓
	Strategic planning, evaluation and reporting frameworks developed/reviewed in line with government/internal requirements	number	11	11	0	✓
<b>Deliver efficiency through shared services, smarter procurement, and lower-cost technology</b> (Ministerial Expectation PE1.3)	Management actions implemented to improve Mallee CMA QMS including initiatives which support efficiencies	percent	100	100	0	✓
<b>Embed integrity within decision making processes</b>	Mallee CMA employees, Board, and committee members completing Fraud and Corruption prevention awareness training	percent	100	100	0	✓

Continued...



Table 18 | Performance against 2023–24 Governance and Compliance activity measures

Activity Indicators	Performance measures	Unit of measure	2023–24 actual	2023–24 target	Performance variation (%)	Result
<b>Leadership, diversity, and culture</b>						
Implement strategies that will increase cultural diversity in the workforce and gender equality in executive leadership and throughout the organisation (Ministerial Expectation G1.6)	Priorities established by the Mallee CMA Gender Equality, and Diversity & Inclusion Implementation Plan progressed	percent	100	100	0	✓
	Priorities established by the Mallee CMA GEAP progressed	percent	100	100	0	✓
Encourage staff participation in the Victorian Public Sector Commission 'People Matter' Survey (Ministerial Expectation G1.7)	Staff participating in 'People Matter' survey	percent	80	>75	0	✓
Satisfy Customers	Works on Waterway statutory referrals responded to within required timeframes (< 20 days)	percent	100	100	0	✓
	Registered stakeholder feedback which is positive	percent	100	>85	0	✓
	Participants rating the delivery of information at Mallee CMA events/activities as good/excellent (not fair/poor)	percent	98	>90	0	✓



## Key Initiatives and Projects

An overview of key initiatives that supported delivery against the stated Governance and Compliance priority activities and associated performance targets in 2023–24 is provided in Table 19.

**Table 19** | Key outputs delivered under government programs/initiatives contributing to the achievement of 2023–24 priority 'Governance and Compliance' activities and associated performance targets

Program/Initiative	Key 2023–24 outputs and achievements
Catchment Governance Program	<p><b>Mallee CMA delivers against corporate and statutory functions set out under <i>Catchment and Land Protection Act 1994</i> through funding support provided by the Victorian Government.</b></p> <ul style="list-style-type: none"> <li>• 9 Ordinary Board Meetings conducted and ongoing operation of associated sub-committees including the Audit and Risk Committee (8 meetings) and Remuneration Committee (1 meeting).</li> <li>• Ongoing operation of the Land and Water Advisory Committee, maintaining a two-way communication channel between Board and members of the Victorian Mallee community (4 meetings).</li> <li>• Development, implementation and reporting of business plans to support compliance with legislative obligations including the 2022–23 Annual Report, 2024–29 Corporate Plan, Diversity and Inclusion Policy 2023–25, Learning and Development Framework 2023–26, Gender Equality Action Plan 2021–25, and Social Procurement Strategy 2022–24.</li> <li>• 9 information management systems maintained, including social media platforms and Mallee CMA website, Technology One financial and document management systems, and Employee and Supplier Induction and Incident Reporting system (Rapid). Delivery against the organisation's overarching Mallee CMA Information, Communication and Technology (ICT) strategy is ensuring that these individual components are part of a coordinated framework which continues to identify efficiency opportunities.</li> <li>• 56 publications (e.g., social media posts, E-newsletter) disseminated for general promotion of the region's natural, cultural, and productive landscapes, and Mallee CMA operations.</li> </ul>
Waterway Health Program	<p><b>Mallee CMA delivers Water Statutory Functions as required under Part 10 and 11 of the <i>Water Act 1989</i> are delivered by the Mallee CMA, through funding support provided by the Victorian Government.</b></p> <ul style="list-style-type: none"> <li>• Delivery against the Mallee CMA statutory responsibilities with regard to floodplain management and works on waterways included processing 33 planning referrals, providing 44 formal responses to enquiries, and issuing 2 waterway permits.</li> <li>• Ongoing application of the Floodzoom program, including Planning System module for processing and responding to integration floodplain referrals, advice, and works on waterways permits.</li> <li>• Participation in 6 associated forums including the state-wide Floodplain Managers Forum, spatial and emergency groups.</li> </ul>

### Theme: 3B Integrated Catchment Management

Mallee CMA programs and projects are developed to deliver against regional priorities detailed in the Mallee Regional Catchment Strategy (RCS) and its associated sub-strategies and plans. The Mallee RCS is prepared under the provisions of the CaLP Act to establish a framework for the integrated and coordinated management of the region's natural, productive, and cultural landscapes. Developed in partnership with regional stakeholders, it provides a six-year framework for strategic action to support and focus the ongoing coordinated effort of the region's land managers, government agencies, and community groups.

Application of the RCSs' integrated and targeted delivery framework to project planning further ensures available resources are applied effectively and efficiently. Under this framework key threatening processes are addressed across priority landscapes to deliver environmental, social, and economic outcomes for multiple asset types (e.g. waterways, biodiversity, and community capacity) and their associated natural, cultural, and/or productive values.

The RCS monitoring, evaluation, reporting, and improvement (MERI) framework is also applied to Mallee CMA programs, projects, and associated activities to support continuous improvement and adaptive management processes.

By continuing to apply this approach to the identification and implementation of regional NRM priorities, Mallee CMA is seeking to deliver against the following ICM-related outcome:

#### ***Regional planning, delivery and evaluation processes are supporting integrated and targeted NRM outcomes***

Delivery against this stated outcome also contributes to achieving priorities established by key policy and strategic frameworks, including:

- Ministerial Expectations for 'catchment health', and 'climate change' policy areas (2023–24)
- Mallee Natural Resource Management for Climate Change Plan (2016)
- Mallee Regional Catchment Strategy (2022–28)
- Vic Catchments Strategic Plan – Looking Forward 2020–23
- Our Catchments Our Communities - Building on the Legacy for Better Stewardship (2021)
- Victoria's Climate Change Strategy (2021).

#### **Outcome Indicators and Performance Measures**

Progress against this strategic outcome is measured through organisational performance against two key indicators. These indicators are presented according to the Ministerial 'Priority Area' with which they align (see Table 20).

Mallee CMA programs and projects are collectively achieving ICM outcomes across the region through their alignment with regional priorities detailed within the Mallee RCS. Developed in partnership with regional stakeholders, review and renewal of this primary strategic planning document commenced in 2020–21 to establish the next six-year (2021–27) framework for strategic action that supports and focuses the ongoing coordinated effort of the region's land managers, government agencies, community groups, and Traditional Owners. With the release of the revised 2022–28 document in January 2023, the new framework set out by the Strategy has been applied in assessing performance against 2022–24 outcome indicators; with the previous three years measured against the 2013–19 RCS.



The RCS prioritises key threatening processes and associated interventions within high value landscapes (Local Areas) to deliver environmental, social, and economic outcomes for multiple asset types (e.g. waterways, biodiversity, and community capacity) and their associated natural, cultural, and/or productive values. Alignment with these priorities over the reporting period is demonstrated by the extent to which Mallee CMA NRM activities deliver against medium-term targets each year (89 percent average), and the high proportion of associated works that are being delivered annually within priority landscapes (95 percent average).

Progress against RCS targets is also considered as part of the Mallee Condition and Management Report (see Appendix 2). Developed to align with government guidelines, the report provides an annual assessment of the condition of biodiversity, waterway, agricultural land, culture and heritage, and community capacity assets; and the likely impact of management actions, climatic events and other influencing factors on condition outcomes.

Completion of the 2016–20-funded 'Tyrrell Project – Ancient Landscapes, New Connections' represented significant progress in applying the RCS ICM framework, delivering landscape-scale stewardship outcomes for multiple assets occurring within the Avoca Basin Terminal Lakes System and Creeklines target area. Application of this approach was subsequently applied to the implementation of another ICM-focused initiative, the 2021–24 'Islands in the Sand' project which delivered against community and Traditional Owner priorities for two Mallee RCS priority landscapes: the 'Murray River and Floodplain – Merbein to SA Border' and 'Murray Scroll Belt'.

Opportunities for integrated outcomes across the broader region are identified and progressed through stakeholder participation in the Mallee's two Catchment Partnership Committees (CPCs). These Sustainable Agriculture and Biodiversity/Water focused forums are delivering against the objectives of the Mallee Catchment Partnership Agreement by enhancing knowledge sharing between members and further strengthening collaborative approaches to NRM.

As an addendum to the Mallee RCS, the Mallee NRM for Climate Change Plan identifies 17 priority management actions (interventions) to support regional adaptation and resilience outcomes. Mallee CMA has continued to plan for and respond to a changing climate by incorporating priority landscapes and associated interventions established by this Plan into the ongoing delivery of regional programs.

This has included participation in the Victorian CMA's state-wide climate change forum to facilitate knowledge transfer and support coordinated approaches to associated planning processes. Key carbon sequestration/offset initiatives progressed by the forum over the 2019–24 period included the 'State-wide Carbon Sequestration Analysis Project' undertaken in partnership with Water Corporations to establish regional carbon yields/implementation costs associated with environmental planting offsets, improving stakeholder understanding of opportunities and challenges of co-benefits and co-investments related to carbon offsets in the water sector, and identifying key knowledge gaps and associated opportunities to progress Teal carbon outcomes. Mallee CMA is also working with regional dryland farming groups to deliver soil carbon-focused activities which facilitate the identification, validation, and communication of practices for improved sequestration outcomes in the Mallee.



**Table 20** | Progress against performance measures for Integrated Catchment Management strategic outcome indicators

Outcome Indicators	Performance measures	Unit of measure	2019–20	2020–21	2021–22	2022–23	2023–24
<b>Catchment health</b>							
<b>Improved catchment health and resilience</b> (Ministerial Expectation CH2 & PE1)	Compliance with the Catchment Condition and Management Report guidelines	percent	-	-	100	100	100
	Mallee RCS medium-term (6-year) outcome targets delivered against	percent	95	93	95	80	80
	On-ground works delivered within Mallee RCS priority landscapes (Local Areas) to support ICM outcomes	percent	96	96	92	97	94
	Our Catchments, Our Communities - Building on the legacy for better stewardship priority ICM actions progressed (i.e., CMA responsible)	percent	80	100	100	100	100
<b>Climate change</b>							
<b>Active and collaborative investigation into new opportunities to sequester carbon</b> (Ministerial Expectation E1)	Carbon sequestration/offset initiatives supported – including through projects which deliver economic, environmental, and/or social co-benefits for Mallee communities	number	3	3	3	2	4
	Mallee NRM Plan for Climate Change adaptation outcome targets (6 year) delivered against	percent	94	88	94	100	94



## Activity Indicators and Performance Measures

Performance against our organisation's 2023–24 priority activities for progressing Integrated Catchment Management outcomes, including actual delivery against budgeted targets is provided in Table 21; with 100 percent of performance targets achieved or exceeded over the reporting period.

**Table 21** | Performance against 2023–24 Integrated Catchment Management activity measures

Activity Indicators	Performance measures	Unit of measure	2023–24 actual	2023–24 target	Performance variation (%)	Result
<b>Catchment health</b>						
<b>Coordinate implementation and reporting of RCS in line with legislative changes</b> (Ministerial Expectation CH2.1)	Mallee RCS priority management actions progressed	percent	85	>75	0	✓
	Compliance with guidelines for development and dissemination of RCS Annual Report (Catchment Condition and Management Report)	percent	100	100	0	✓
<b>Deliver integrated catchment management (ICM) in line with Our Catchments Our Communities (OCOC) – Building on the legacy for better stewardship</b> (Ministerial Expectation CH2.2)	OCOC priority ICM objectives progressed	percent	100	100	0	✓
	Place-based on-ground catchment stewardship projects delivered in partnership with local stakeholders and Traditional Owners	number	8	8	0	✓
<b>Work collectively via Vic Catchments membership to strengthen collaboration/performance in the Catchment management sector in Victoria</b> (Ministerial Expectation PE1.4)	Priority actions/projects identified within Vic Catchments Strategic Framework actively supported	percent	100	100	0	✓
<b>Lead the implementation, monitoring and reporting of the Mallee Catchment Partnership Agreement (CPA)</b> (Ministerial Expectation CH2.3)	Partnership forums delivering against Mallee CPA objectives	number	3	3	0	✓
	CPA signatories participating in the Mallee CPA forums	percent	100	100	0	✓
	Priority actions identified by the CPA Annual Plan progressed	number	6	6	0	✓
<b>Climate change - Explore opportunities and/or deliver carbon sequestration initiatives and adapt to climate change and climate variability</b>						
<b>Explore opportunities to sequester carbon and generate carbon offsets</b> (Ministerial Expectation E1.1)	Carbon sequestration/offsets opportunities progressed in partnership with land managers and other regional stakeholders	number	4	4	0	✓
<b>Progress on climate change adaption initiatives outlined in Mallee climate change and catchment strategies</b> (Ministerial Expectation E1.2)	Mallee NRM Plan for Climate Change/Mallee RCS priority adaptation actions progressed	percent	94	>75	0	✓

Continued...



Key Initiatives and Projects

An overview of key initiatives that supported our delivery against the Integrated Catchment Management priority activities and associated performance targets in 2023–24 is provided in Table 22.

Table 22 | Key outputs delivered under government programs/initiatives contributing to the achievement of 2023–24 priority 'Integrated Catchment Management' activities and associated performance targets

Program/Initiative	Key 2023–24 outputs and achievements
Catchment Governance Program	<p>The Mallee CMA delivers against corporate and statutory functions set out under <i>Catchment and Land Protection Act 1994</i> through funding support provided by the Victorian Government.</p> <p>Key activities supporting integrated catchment management approaches included:</p> <ul style="list-style-type: none"><li>• Participation on Vic Catchments forum, with support provided for delivery against Strategic Framework priorities (i.e., Effective community engagement in catchment management; better connections between state, regional, and local planning; strengthened implementation of Regional Catchment Strategies; clearer roles, strengthened accountability and coordination; and improved monitoring, evaluation, and reporting).</li><li>• Participation on Northern Mallee Integrated Water Management forum to facilitate collaboration with water corporations and local government</li><li>• Member of Tri-State Murray NRM Regional Alliance, which consists of the Victorian North East, Goulburn Broken, North Central and Mallee Catchment Management Authorities; the New South Wales Murray Local Land Services; and the South Australian Murray-Darling Basin Natural Resources Management Board.</li><li>• Member of NRM Regions Australia, which has representation from chairs of each of the 54 regional NRM bodies across Australia. The primary objectives of the group are to build networks, share information, and receive briefings on strategic direction for NRM policies and programs.</li><li>• Application and maintenance of regional evidence base to support the collection, collation and communication of information required by RCS and Corporate Plan reporting frameworks.</li></ul>



Continued...

**Table 22** | Key outputs delivered under government programs/initiatives contributing to the achievement of 2023–24 priority 'Integrated Catchment Management' activities and associated performance targets

Key 2023–24 outputs and achievements	
Program/Initiative	<p><b>Projects supporting integrated catchment management (ICM) outcomes are funded by the Victorian Government.</b></p> <ul style="list-style-type: none"><li>• 8 formal partnerships established/maintained to facilitate coordinated approaches to the identification, development, implementation, and review of integrated catchment management. This included partnerships with Traditional Owner groups (Barengi Gadijin Land Council Aboriginal Corporation and First People of the Millewa Mallee Aboriginal Corporation), and participation in state-wide forums with representation from all Victorian CMAs.</li><li>• Ongoing coordination of the region's two Catchment Partnership Committees (Sustainable Agriculture and Biodiversity/Water) to deliver against objectives of the Mallee Catchment Partnership Agreement by enhancing knowledge sharing between members and further strengthening collaborative approaches to NRM in the region.</li><li>• Implementation of the 2021–24 Mallee ICM project: 'Islands in the Sand – Ancient Connections' project to deliver against community and Traditional Owner priorities that provide multiple (environmental economic and social) outcomes for two Mallee RCS priority local areas: the 'Murray River Floodplain' and 'Murray Scroll Belt'.</li></ul> <p><b>Our Catchments Our Communities</b></p>





# Part 1

## Performance Reporting - Financial

### Five year financial summary

The Mallee CMA's financial results for this reporting year and the previous four years are detailed in Table 23.

**Table 23** | Five year financial summary

Five year financial summary	2023-24 \$'000	2022-23 \$'000	2021-22 \$'000	2020-21 \$'000	2019-20 \$'000
<b>Revenue</b>					
Commonwealth Government contributions	5,035	5,110	6,061	4,881	4,538
State Government contributions	9,033	9,792	11,150	9,946	7,500
Other revenue	6,229	8,244	9,109	7,057	6,275
<b>Total Revenue</b>	<b>20,297</b>	<b>23,146</b>	<b>26,320</b>	<b>21,884</b>	<b>18,313</b>
<b>Expenditure</b>					
Employee benefits expenses	5,913	6,440	6,365	5,817	4,957
Grants and Incentives	1,581	1,902	724	1,083	1,365
Other operating expenses	15,255	12,973	15,248	9,966	10,470
<b>Total Expenditure</b>	<b>22,749</b>	<b>21,315</b>	<b>22,337</b>	<b>18,866</b>	<b>16,793</b>
<b>Assets</b>					
Current assets	49,995	52,395	50,270	46,406	42,768
Non-current assets	769	464	333	460	664
<b>Total Assets</b>	<b>50,764</b>	<b>52,859</b>	<b>50,603</b>	<b>46,866</b>	<b>43,432</b>
<b>Liabilities</b>					
Current liabilities	549	833	666	978	1,460
Non-current liabilities	1,238	836	1,205	1,139	161
<b>Total Liabilities</b>	<b>1,787</b>	<b>1,669</b>	<b>1,871</b>	<b>2,117</b>	<b>1,621</b>

### Current year financial review

Mallee CMA is financially sound, with adequate provisions in place to fulfil its obligations to employees, and replacement of plant and equipment. Sufficient resources are allocated to deliver the Corporate Plan business objectives, forming the organisation's strategic direction for 2023-24.

Mallee CMA reported a deficit of \$2,212,492 (2023: surplus \$2,457,818) for the financial year. Assets exceed liabilities by \$48,977,477 (2023: \$51,189,969).

### Significant changes in financial position

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

### Significant changes or factors affecting performance

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



## Disclosure of grants and transfer payments

Mallee CMA has provided financial assistance as part of the grants and incentives programs it is responsible for administering. Grants were provided in 2023–24 to deliver targeted on-ground works (i.e. fencing, revegetation, pest plant and animal control, track rationalisation and maintenance, access improvement, and signage), and capacity building activities (i.e. utilising new technology, demonstration sites, workshops, field days, citizen science).

**Table 24** | Disclosure of grants and transfer payments

Organisation	Payments \$
<b>Building Drought Resilience of Vulnerable Soils</b>	
Demonstration site, field days, workshops, and targeted extension materials	
Birchip Cropping Group	106,089
Mallee Sustainable Farming	250,978
<b>Implementing landscape-scale actions to conserve Malleefowl</b>	
Pest animal control, fencing, and revegetation works	
National Malleefowl Recovery Group	28,000
1 Landholder	29,091
<b>Islands in the Sand (OCOC) 2021–24</b>	
Pest plant and animal control, fencing, revegetation works and track maintenance	
Mildura Rural City Council	70,000
6 Landholders	42,971
<b>Mallee Wise Water Use and Best Practice (Sustainable Irrigation Program)</b>	
Irrigation infrastructure upgrades/conversions for improved water-use efficiency (WUE)	
1 Landholder	122,000
<b>Protecting Biodiversity Program - Eastern Murray</b>	
Pest plant and animal control on public land reserves, roadsides, and private remnants	
Parks Victoria	155,680
<b>Salinity Capital</b>	
Irrigation infrastructure upgrades/conversions for improved WUE	
1 Landholder	78,000
<b>The Catfish Connection 2022–24</b>	
Angler Partnership Grants (pest plant and animal control, track rationalisation, access improvement, signage, information sessions, presentations)	
Culgoa Landcare Group	9,920
Mallee Landcare Group	9,959
<b>Threatened Mallee Birds: Restoring landscape-scale connectivity</b>	
Pest plant and animal control and revegetation on public land reserves and private remnants	
Department of Energy, Environment and Climate Action	90,909
3 Landholders	54,825

Organisation	Payments \$
<b>Victorian Landcare Grants (Victorian Landcare Program)</b>	
On-ground works that protect and restore the Victorian landscape	
Annuello Landcare Group	17,438
Berriwillock Landcare Group	16,658
Beulah Landcare Group	17,438
Culgoa Landcare Group	3,386
Curry-Whitupga Landcare Group	17,438
Friends of Mallee Conservation	10,171
Hopetoun Landcare Group	17,438
Kooloonong-Natya Landcare Group	17,438
Mallee Landcare Group	38,228
Manangatang Landcare Group	17,438
Millewa Carwarp Landcare	17,438
Murrayville Landcare Group	25,570
Nullawil Landcare Group	17,438
Nyah West Landcare Group	17,438
Ozfish Unlimited	5,751
Sea Lake Landcare Group	17,438
Waitchie & District Landcare Group	17,438
Weeah Landcare	17,438
Woomelang Lascelles Landcare Group	17,438
Yelta Landcare Group	13,266
<b>TOTAL</b>	<b>\$1,388,146</b>

## Subsequent events

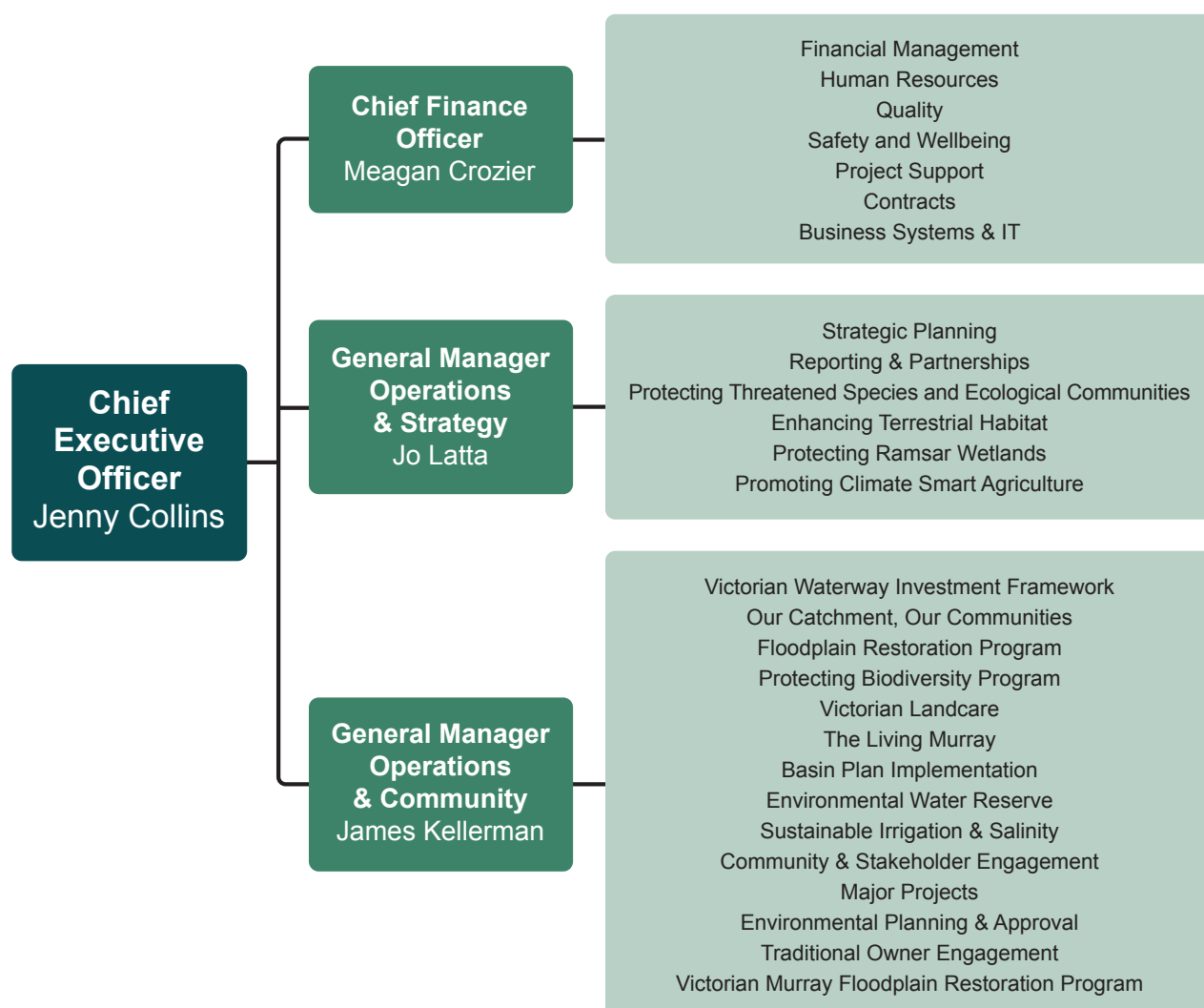
There were no events occurring after the balance date which may significantly affect Mallee CMA's operations in subsequent reporting periods.

# Part 2

## Governance and Organisational Structure

### Organisational structure and corporate governance

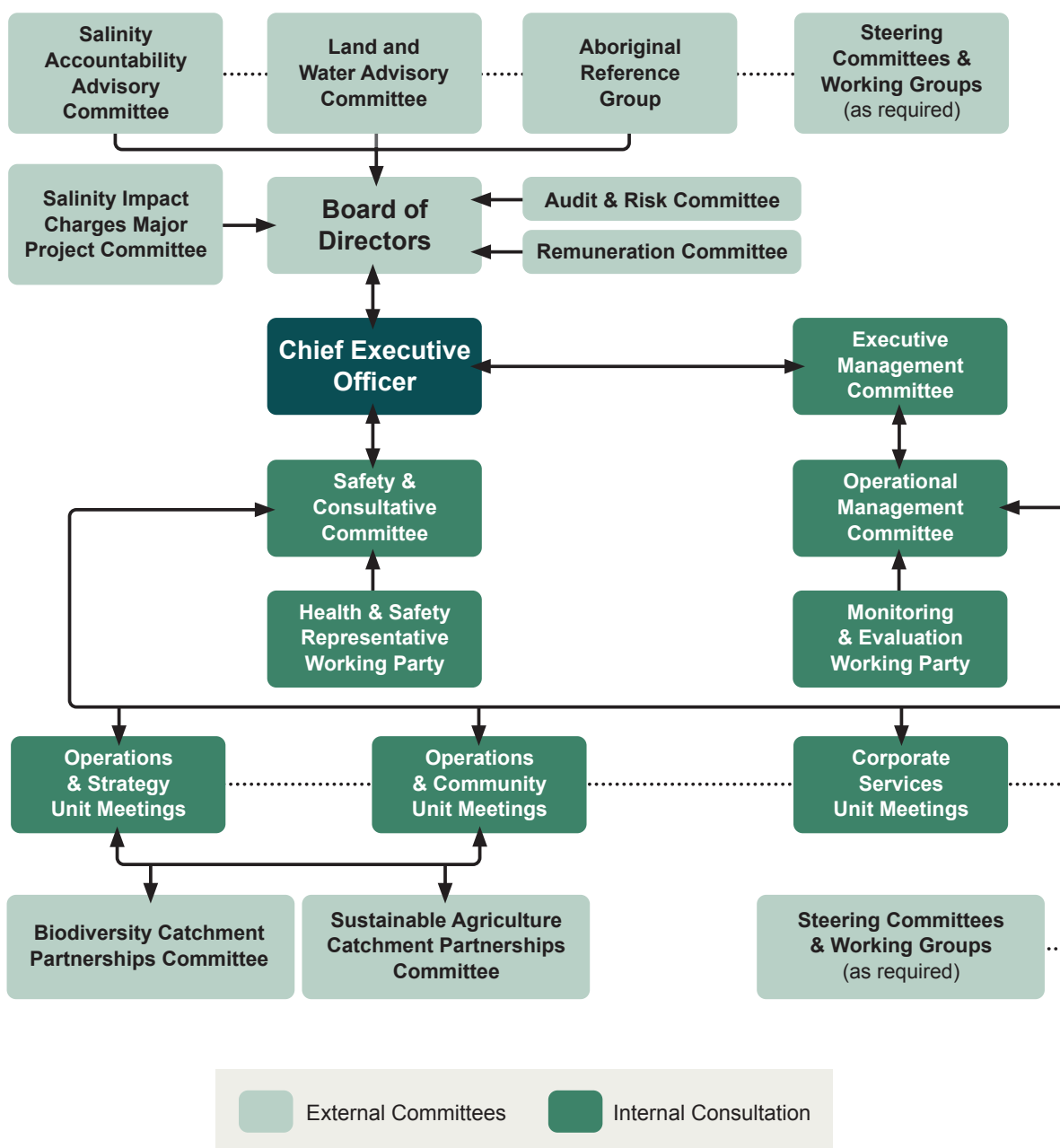
The organisational and governance structure of the Mallee CMA (Figure 4) provides a framework for the integrated and effective management of the region's key assets. This structure allows for efficient program planning across all areas of operation and the sharing of resources, where possible, with partner agencies and the community.



**Figure 4** | Mallee CMA organisational structure

The Mallee CMA Board sets governance level policies and establishes the organisation's vision, strategic directions, and business objectives. The Board is responsible for all functions undertaken by Mallee CMA and consists of up to nine members appointed by the Minister.

Several sub-committees, including an Audit and Risk Committee, Remuneration Committee, Salinity Accountability Advisory Committee, Salinity Impact Charges Major Projects Project Control Group (PCG), Land and Water Advisory Committee, and Aboriginal Reference Group have been established by the Board to advise on specific areas of responsibility. Additional sub-committees are convened as necessary to ensure continued effective governance and performance.



**Figure 5 |** Mallee CMA organisational and governance structure



### Governing Board

Mallee CMA's current Board represents a wide range of interests across the Mallee region, including community engagement; agriculture; economics; horticulture; financial auditing; risk management; governance; workplace health and safety; human resource management; community service; and the environment. As part of their responsibilities, each Board member has a specific leadership role that reflects their area of expertise. Through these leadership roles, a strong governance culture is realised that enables a measured and strategic approach to all business undertaken by Mallee CMA.

### Governing Board Members

#### **Allison McTaggart - Chair**

Allison is the principal consultant at Allison McTaggart and Associates, a human resources and business consultancy business. Allison's consultancy work includes strategic planning, governance, recruitment, training, corporate communications, and workplace health and safety.

Allison is a Director of Western Murray Irrigation, and previously held employment with the Australian Table Grape Association as Manager for Communications and Industry Analysis, Murray Primary Health Network as a Workforce Development Officer, and Tandou Limited as Human Resource Manager. Her diverse background also includes agribusiness, earthmoving and small mines extraction, public relations, marketing, and workforce development.

Allison is a fellow of the Australian Institute of Company Directors and a member of the Australian Human Resource Institute; Governance Institute of Australia; and Institute of Community Directors Australia.

Allison holds a Bachelor of Arts (Management Communication) and an Associate Diploma in Animal Production.

Allison currently represents the Mallee CMA Board as:

- Chair - Mallee CMA Board
- Chair - Remuneration Committee
- Chair - Regional Catchment Strategy Steering Committee
- Member - Salinity Impact Charges Major Projects, Project Control Group

Allison was a Board member during the reporting year with her current term of appointment being from 01 October 2021 to 30 September 2025.

#### **Kellie Nulty - Deputy Chair**

In addition to being a partner in a dryland farming operation at Carwarp, Kellie has a strong background in accounting and auditing. Kellie has worked as a practising accountant for more than 20 years.

Kellie has extensive internal and external auditing experience across a variety of industries. Her fields of expertise include management and financial accounting; information technology; risk management; corporate governance; project management; and business consultancy.

Kellie is a Chartered Accountant, Registered Company Auditor, Registered Superannuation Fund Auditor, and holds degrees in both Business and Computer Science.

Kellie is the current CEO at Jacaranda Village.

Kellie currently represents the Mallee CMA Board as:

- Deputy Chair - Mallee CMA Board
- Member - Audit and Risk Committee
- Member - Remuneration Committee

Kellie was a Board member during the reporting year with her current term of appointment being from 01 October 2023 to 30 September 2025.

### **Robert Matthews**

Having grown up on the family farm at Meringur, Robert has been involved in dryland wheat and sheep farming his whole life. After 13 years in the Commonwealth public service working in employment counselling, Robert returned to full-time farming in 1998.

With a keen focus on all areas of Natural Resource Management; combatting soil erosion, resource efficiency and the further development of biological farming methods are major priorities for Robert.

Robert is currently serving as Secretary of the Koorlong Hall Committee and is the sole director of Kurnwill Quarries.

Robert currently represents the Mallee CMA Board as:

- Member - Land and Water Advisory Committee
- Member - Salinity Accountability Advisory Committee

Robert was a Board member during the reporting year with his current term of appointment being from 01 October 2021 to 30 September 2025.

### **Janice Kelly**

Janice has over 30 years of experience as a primary producer and 35 years of experience as a Chartered Accountant. Janice is an experienced Finance and Corporate Services Manager and has completed the Australian Institute of Company Directors course.

Janice is an experienced company director and is currently a Director of Swan Hill District Health, and Chair of its Corporate Governance Committee.

Janice has provided significant input into organisational strategic plans both as a board member and senior manager.

Janice currently represents the Mallee CMA Board as:

- Chair - Audit and Risk Committee
- Member - Remuneration Committee

Janice was a Board member during the reporting year with her current term of appointment being from 01 October 2023 to 30 September 2027.

### **Antonio (Tony) Alessi**

Tony is a registered, self-employed chiropractor who grew up on a vineyard specialising in fresh and dried fruit.

From 2016–22 Tony was a member of Mallee Regional Partnerships where he assisted in assessing and advocating for projects that improved the liveability of communities, access to services, and economic development. Tony was an inaugural director on the Mildura Base Public Hospital Board, where he was also a member of the Quality, Safety, and Risk Committee. Previous positions include Deputy Chair, Arts Mildura (2018–20) and member of the Regional Advisory Council; Victorian Multicultural Commission (2015–20).

Tony has attained a Bachelor of Applied Science (Chiropractic) and is a graduate of the Australian Institute of Company Directors. Tony brings skills, knowledge, and experience in corporate governance, risk, audit, primary industry, and community engagement.

Tony currently represents the Mallee CMA Board as:

- Member - Audit and Risk Committee
- Member - Land and Water Advisory Committee

Tony was a Board member during the reporting year with his current term of appointment being from 01 October 2021 to 30 September 2025.

### **Ann Hodge**

Ann brings over 25 years of Primary Production experience, particularly in dairy management and development. She has an ongoing interest in water policy and the environment, exemplified by the DEECA committee appointments: Irrigators' Share Committee; and Consultative Committee for Stage 1A of the Victorian Constraints Measures Program.

Ann is a Board member of the Barham based, Western Murray Land Improvement Group which is concerned with: Ag Research, Development and Extension; Industry Diversification; Landcare; Environmental Services; and Environmental Markets. Ann is also Chair of the Victorian Murray Floodplain Restoration Project Gunbower Stakeholder Advisory Group, and previous Chair of the Torrumbarry Water Services Committee at the Goulburn-Murray Water Corporation (2018–2020).

With a Bachelor of Arts in Physical Education, Ann possesses skills, knowledge, and experience in committee leadership, primary production, water policy, and community engagement.

Currently Ann represents the Mallee CMA Board as:

- Member - Audit and Risk Committee
- Member - Salinity Accountability Advisory Committee

Ann was a Board member during the reporting year with her current term of appointment being from 01 October 2021 to 30 September 2025.

### **Kym McIntosh**

Kym McIntosh grew up in north central Victoria on a mixed cattle sheep and cropping farm.

After completing a Bachelor of Recreation, Kym worked in community leisure and then took some time to travel. Kym went on to work in state government including roles with Sport and Recreation Victoria, and Services Australia (formerly the Department of Human Services) in project management/disability services and then undertook further studies to obtain a graduate certificate in Natural Resource Management through Deakin University.

Kym and her husband recently purchased her parent's small dryland farm near Kerang, where they manage a herd of Angus. Kym also assists her husband with his Melbourne-based landscaping business.

As an active member of her local Enhancing Northern Waterways Advisory Group (hosted by the North Central CMA), and Mallee CMA Board Member Kym is able to follow her passion of protecting and enhancing waterways and the environment.

Kym currently represents the Mallee CMA Board as:

- Member - Land and Water Advisory Committee

Kym was a Board member during the reporting year with her current term of appointment being from 01 October 2023 to 30 September 2025.

### **Ruwan Jayasinghe**

Ruwan is a chartered professional civil engineer and a fellow of the Institution of Engineers Australia. He has worked extensively in floodplain management, asset management, and facilitated the delivery of multi-million-dollar capital works programs and flood overlay planning scheme amendments. Currently he works for City of Stonnington in a leadership role in asset management, as well as for the Institute of Civil Infrastructure, where he assesses civil engineers for state registration.

Prior to 2022, Ruwan worked with all Catchment Management Authorities as a member of the Victorian Floodplain Manager's Forum for three years. One key function of this forum is sharing knowledge in flood management for the common good of all Victorians.

Ruwan also worked for Melbourne Water in various technical and leadership roles for 26 years. During this period Ruwan

engaged constructively with many organisations and communities to facilitate positive outcomes across Victoria. This included contributing to many statewide committees, projects, and publications such as: the Victorian Flood Mapping and Data Guidelines, Melbourne Water's Flood Mapping Technical Specifications, Benchmarking Australian Rainfall and Runoff 2019 for Victoria, City of Melbourne's Integrated Climate Adaptation Model Steering Committee, and the Victorian Natural Disaster Resilience Grants Scheme.

Ruwan currently represents the Mallee CMA Board as:

- Member - Salinity Accountability Advisory Committee

Ruwan was a Board member during the reporting year with his current term of appointment being from 01 October 2023 to 30 September 2027.



## Non-voting Board Members: 12-month appointments

### **Andrew Charles**

Andy Charles (a descendant of Yorta Yorta/Wemba Wemba Aboriginal tribes) brings a wealth of knowledge and expertise with over 15 years' experience within the Family and Community Services sector and has demonstrated a dedicated commitment to improving the well-being of families and communities through innovative and client-centred approaches.

Andy holds a master's degree of Management, Post Graduate Certificate in Family Therapy, and a Diploma of Community Services, and has developed his skills over time through hands-on experience in a variety of roles within the sector and community. He has a proven track record of advocating for vulnerable children, youth, and families, developing and implementing programs that address social inequalities, and fostering partnerships with local organisations to support families in need.

Andy approaches his work with empathy, cultural sensitivity, and a deep understanding of the complex issues facing families and communities today. He believes in the power of collaboration, community engagement, and a strengths-based approach to empower individuals to overcome challenges and achieve their full potential.

He is currently the Executive General Manager of Child and Family Services (Victoria/NSW) at Mallee Family Care, as well as the Executive Chair of the Mallee Child and Family Services Alliance and President of the Irymple Football Netball Club.

Andy was a Delegate member for a portion of the reporting year with his current term of appointment being from 03 June 2024 to 02 June 2025.

### **Gregory Lewis**

Having grown up on a family farm near the Welsh border of England, Greg moved to Australia in 2012 and made this move permanent from 2014. Greg has since been employed by Olam Orchards Australia growing almonds throughout the Sunraysia region and is currently Operations Analyst based at the Carwarp Processing Facility.

Greg has a BSc (Hons) in Sports and Exercise Science from Cardiff Metropolitan University in the UK and a Graduate Certificate in Agribusiness from Marcus Oldham College.

Greg brings knowledge of agriculture and particularly irrigated horticulture combined with analytical skills and a keen interest in sports and recreation.

Greg currently represents the Mallee CMA Board as:

- Associate Board Member (ABM)

Greg was an Associate member for a portion of the reporting year with his current term of appointment being from 03 June 2024 to 02 June 2025.

### Board meetings attended

Nine Ordinary Board Meetings were held during the 2023–24 financial year. The Chair approved all Board member absences during the reporting period.

**Table 25** | Board membership, terms, and meeting attendance 2023–24

Board Member	Appointed	Appointment review	Attended	Eligible to attend
Allison McTaggart (Chair)	01 October 2021	30 September 2025	9	9
Ann Hodge	01 October 2021	30 September 2025	8	9
Janice Kelly	01 October 2023	30 September 2027	8	9
Kellie Nulty	01 October 2023	30 September 2025	7	9
Kym McIntosh	01 October 2023	30 September 2025	7	7
Robert Matthews	01 October 2021	30 September 2025	8	9
Ruwan Jayasinghe	01 October 2023	30 September 2027	7	7
Tony Alessi	01 October 2021	30 September 2025	8	9
Sharyon Peart	01 October 2019	Expired 30 September 2023	2	2
<b>Non-voting members: Independent Aboriginal Delegate (IAD) / Associate Board Member (ABM)</b>				
Andrew Charles (IAD)	03 June 2024	02 June 2025	1	1
Gregory Lewis (ABM)	03 June 2024	02 June 2025	1	1

### Audit and Risk Committee membership and roles

The members of the Audit and Risk Committee (ARC) in 2023–24 is detailed in Table 26.

The ARC's responsibilities are set out in Standing Direction 3.2.1.1. Key responsibilities are to:

- review and report independently to the board on the annual report and all other financial information published by Mallee CMA
- assist the board in reviewing the effectiveness of Mallee CMA's internal control environment covering
- effectiveness and efficiency of operations; reliability of financial reporting; and compliance with applicable laws and regulations
- determine the scope of the internal audit function and ensure its resources are adequate and used effectively, including coordination with the external auditors

- maintain effective communication with external auditors, consider recommendations made by internal and external auditors and review the implementation of actions to resolve issues raised
- oversee the effective operation of the risk management framework.

Members are appointed by the board annually and are subject to the committee's terms of reference.

Meetings are typically scheduled monthly and at any other time at the request of a committee member or the internal or external auditor. In 2023–24 the committee met eight times. Attendance of committee members is detailed in Table 26.

**Table 26** | Audit and Risk Committee membership, terms, and attendance 2023–24

Member	Appointed	Appointment review	Attended	Eligible to attend
Janice Kelly (Chair)	19 October 2023	30 September 2024	7	8
Anne Hodge	19 October 2023	30 September 2024	5	5
Kellie Nulty	19 October 2023	30 September 2024	7	8
Tony Alessi	19 October 2023	30 September 2024	7	8

Board committees

The committees act on the Board’s behalf, as deemed necessary. Appropriate advisory committees ensure projects are properly guided and funds are spent wisely.

Remuneration Committee

The primary purpose of the Remuneration Committee is to assist the Board to discharge its responsibilities as a central point for developing action plans and initiatives in relation to the Chief Executive Officer employment cycle, board inductions, learning and development, and assessments in accordance with the Department of Energy, Environment and Climate Action (DEECA) guidelines. The Remuneration Committee:

- Aims to improve the performance of the CEO and Board, strengthening the efficiency, effectiveness, and capability of the public sector to meet existing and emerging needs and deliver high-quality services and maintain and advocate for public sector professionalism and integrity

- Takes a risk mitigation approach and establishes formal processes to address succession risk management (specifically vacancy, readiness, and transition risk).

The Remuneration Committee manages the employment cycle of the CEO by:

- Encompassing the full employment cycle from advertising to contract negotiation, employee performance management, and end of tenure
- Succession planning for the role.

The Remuneration Committee achieves this by providing the following services on behalf of the Board:

- Ensuring reporting disclosures related to remuneration meet the Board’s disclosure objectives and all relevant legal requirements
- Coordinating the Annual Board Assessment in accordance with DEECA Guidelines
- Ensuring procedures for agendas, decision items, and reporting to the Board are adhered to.

Table 27 | Remuneration Committee membership, and attendance 2023–24

Member	Appointed	Appointment review	Attended	Eligible to attend
Allison McTaggart (Chair), Board Chair	25 October 2023	30 September 2024	1	1
Janice Kelly	25 October 2023	30 September 2024	1	1
Kellie Nulty	25 October 2023	30 September 2024	1	1





### Salinity Accountability Advisory Committee

The Salinity Accountability Advisory Committee (SAAC) is pursuant to Mallee CMA's obligations under the *Catchment and Land Protection Act 1994* and delegated responsibilities under the *Water Act 1989*.

The prime responsibility of the SAAC is to provide advice to the Mallee CMA Board on:

- Annual reporting associated with Basin Salinity Management 2030 and salinity impact of irrigation
- Outputs, activities, and reporting that relate to Mallee Accountable Actions under Schedule B of the Murray-Darling Basin Agreement; and Salinity Impact Charges and its uses which are collected to mitigate and offset the salinity impact of irrigation between Nyah and the South Australian Border
- Business as usual projects and low-risk or low-complexity projects valued under \$800,000.

The SAAC is not a decision-making body. In broad terms, it allows detailed attention to be given to matters and then makes recommendations to the Board for consideration.

**Table 28** | Salinity Accountability Advisory Committee membership 2023–24

Member		Appointment review
James Kellerman (Chair)	Mallee CMA	30 September 2024
Ann Hodge	Mallee CMA Board Member	30 September 2024
Kaleb Sexton	Lower Murray Water	
Lauren Lo & Samira Akavan	DEECA	
Mark Potter	Goulburn Murray Water	
Owen Lloyd	Community member (retired 23 November 2023)	
Peter Jones	Community member	30 June 2024
Robert Matthews	Mallee CMA Board Member	30 September 2024
Ruwan Jayasinghe	Mallee CMA Board Member	30 September 2024
Troy Richman	Community member	30 June 2024

The SAAC met three times during the 2023–24 reporting period.

The appointed Board representatives on the SAAC for the reporting period were:

- Ann Hodge
- Robert Matthews
- Ruwan Jayasinghe

### Salinity Impact Charges Major Projects Project Control Group

Salinity Impact Charges (SIC) Major Projects are defined as any SIC project with a value exceeding \$800,000.00 or deemed a Major Project due to the project's complexity

and/or risk level (e.g., complex delivery, high community interest).

The SIC Major Projects Project Control Group (PCG) is a skills-based group responsible for the oversight and delivery of approvals, and the design and delivery of the SIC Major Projects. The SIC Major Projects PCG achieves this by providing the following services on behalf of the Board:

- Reviewing all SIC projects and confirming the proposed project governance structure, either:
  - Business as usual with Salinity Accountability Advisory Committee oversight for established low-risk and low-complexity projects less than \$800,000 in value; or
  - Major Projects with PCG oversight for projects with a value exceeding \$800,000 or that are deemed high-risk and or high complexity by the PCG.
- Efficiently and effectively delivering SIC Major Projects in accordance with delegated authority from Mallee CMA Board, Mallee CMA policies and procedures, and in alignment with funding guidelines and governance of SIC prepared by DEECA.
- Closely monitoring major project delivery, approving all variations to time, scope, and budget as required.
- Quarterly reporting to the Mallee CMA Board on SIC Major Projects' progress.
- Immediately reporting material variations or risks to the Board.
- Ensuring effective relationships between SIC Major Project partners.

Providing recommendations to the Board on matters relating to the approval of all Major Projects, in accordance with Mallee CMA procurement policy and procedures.

**Table 29** | SIC Major Projects PCG membership 2023–24

Member	
James Kellerman (Chair)	General Manager Operations and Community, Mallee CMA
Allison McTaggart	Board Chair, Mallee CMA
Andrew Fennessy	Executive Director Statewide Infrastructure and Rural Strategy, DEECA
Campbell Fitzpatrick	Independent Member
Jenny Collins	Chief Executive Officer, Mallee CMA

The SIC Major Projects PCG met once during the 2023–24 reporting period.

### Land and Water Advisory Committee

The core function of the Land and Water Advisory Committee (LWAC) is to:

- Provide general advice to the Board on the development and delivery of projects and programs from a community perspective.

- Advise management and the Board on the process and appropriate levels of community ownership, consultation, and engagement.

The LWAC may also be requested by the Board to provide feedback on issues identified as necessitating a community perspective.

**Table 30 |** LWAC membership 2023–24

Member	Appointment review
Robert Biggs (Chair)	30 June 2024
Andrew Hudson	30 June 2024
Christiane Jaegar	30 June 2024
Brian Ebery	30 June 2024
	30 June 2024

The LWAC met four times during the 2023–24 reporting period.

The appointed Board representatives on the LWAC for the reporting period were:

- Kym McIntosh
- Robert Matthews
- Tony Alessi

### Aboriginal Reference Group

The core function of the Aboriginal Reference Group (ARG) is to provide advice and guidance to the Board and Mallee CMA on:

- How to engage Aboriginal stakeholders in relevant natural resource management (NRM) project planning.

- Aboriginal stakeholder needs and environmental values, including how these may be addressed through the organisation’s work.
- Emerging Aboriginal stakeholder issues and perspectives relevant to NRM.

The ARG may also be requested by the Board to provide feedback on specific issues identified as requiring a community perspective.

The Committee represents the interests of all Aboriginal communities, not the interests of a specific group that a member may belong to.

**Table 31 |** ARG membership 2023–24

Member	Appointment review
Charlene Davis (Chair)	30 June 2024
Leigh Fuller	30 June 2024
Margaret Hannah	30 June 2024
Rose Kirby	30 June 2024
Veronica Harradine	30 June 2024
Barenji Gadjin Land Council Aboriginal Corporation	30 June 2024
First People of Millewa Mallee Aboriginal Corporation	30 June 2024

The ARG met four times during the 2023–24 reporting period. At least one Board member attends ARG meetings.

The appointed Board representative on the ARG for the reporting period was:

- Allison McTaggart



## Public Sector Values and Employment Principles

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

Mallee CMA is committed to applying merit and equity principles when appointing employees. Selection processes ensure applicants are assessed and evaluated fairly and equitably based on core capabilities against the Mallee CMA Workforce Capability Framework Policy and without discrimination.

To ensure public sector values (Figure 1) are embedded within the workplace, Mallee CMA's policies and practices are consistent with the VPSC's employment and conduct principles and provide for fair treatment, career opportunities and the early resolution of workplace issues. Mallee CMA advises its employees on how to manage conflicts of interest, how to respond to offers of gifts, benefits, and/or hospitality and how the organisation deals with misconduct.

## Occupational Health, Safety and Wellbeing

Mallee CMA is committed to the effective management of occupational health, safety, and wellbeing (OHSW) which includes the promotion of mental health and wellbeing of all employees within the organisation. It is the aim of Mallee CMA to minimise the risk of injury and disease to its employees and other persons by adopting a planned and systematic approach to the management of OHSW, ensuring the resources for its successful implementation and continuous improvement are provided.

During the reporting period Mallee CMA has focused on and psychosocial initiatives and training.

### Training

Throughout 2023–24 Mallee CMA provided training to enhance employee OHSW skills and competency in the following areas:

- First Aid and CPR
- Mental Health First Aid
- Psychosocial training
- Hazard identification and risk control
- Snake and Wildlife awareness
- Australian Fire Danger Ratings
- 4WD Driver training
- Trailer towing training
- Warden training
- Safety in the Construction Industry (White Card)
- Occupational Violence and Aggression Prevention training

Internal OHSW training is completed within the Rapid system. Reminders for refresher training are automatically generated by the system, ensuring training is kept up to date and easily monitored.

### Incident Management

Safety related occurrences across the Mallee CMA are reported in the categories of hazard and incident. Incidents of all types are grouped to give an overall total, while injuries are noted for reporting purposes only.

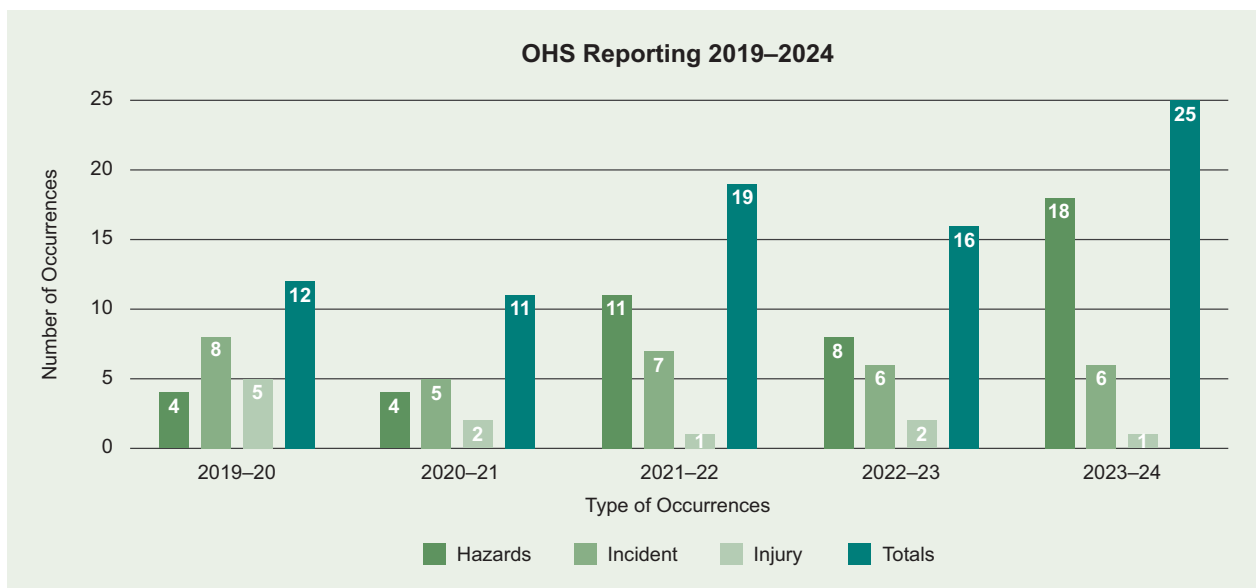
Reporting hazards provides a way to monitor potential problems and identify root causes as they occur. The documentation of potential problems and root causes increases the likelihood that issues will be corrected before they cause actual incidents or injuries.

The Rapid system provides for hazard, incident, and injury reporting. Various reports can be exported from this system and then reported to the relevant Mallee CMA committee.

Mallee CMA recognises the importance of incident reporting and supports continuous improvement through its commitment to retaining ISO 9001:2015 certification for the QMS.

Mallee CMA had zero notifiable incidents during the reporting period. Notifiable incidents are those which must be reported to WorkSafe in accordance with s37 of the *Occupational Health and Safety Act 2004*.





**Figure 6** | Mallee CMA OHS reported occurrences 2019 to 2024



**Table 32 | Performance against OHS management measures**

Measures	Key Performance Indicators	2021–22	2022–23	2023–24
<b>Incidents</b>	Number of incidents (rate per 100 FTE)	12.6	10.9	12.7
<b>Claims</b>	Number of claims (rate per 100 FTE)	0	1	0
	Number of lost time claims (rate per 100 FTE)	0	1	0
	Number of claims exceeding 13 weeks (rate per 100 FTE)	0	1	0
<b>Fatalities</b>	Fatality claims	Nil	Nil	Nil
<b>Claim costs</b>	Average cost per standard claim	\$0	\$16,767	\$0
<b>Return to work</b>	Percentage of claims with return to work plans <30 days	Nil	Nil	Nil
<b>Management commitment</b>	Evidence of OHS policy statement, OHS objectives, regular reporting to senior management of OH&S, and OHS plans (signed by CEO or equivalent)	Completed	Completed	Completed
	Evidence of OHS criteria(s) in purchasing guidelines (including goods, services, and personnel).	Completed	Completed	Completed
<b>Consultation and participation</b>	Evidence of agreed structure of designated workgroups (DWGs), health and safety representatives (HSRs), and issue resolution procedures (IRPs).	Completed	Completed	Completed
	Compliance with agreed structure on DWGs, HSRs, and IRPs	Completed	Completed	Completed
<b>Risk management</b>	Percentage of internal audits/inspections conducted as planned.	100%	100%	100%
	No. of Improvement Notices issued across the Department by WorkSafe Inspector	Nil	Nil	Nil
	<b>Percentage of issues identified actioned arising from:</b>			
	Internal audits	100%	100%	100%
	HSR provisional improvement notices (PINs)	Nil	Nil	Nil
	Worksafe notices	Nil	Nil	Nil
	<b>Percentage of managers and employees that have received OH&amp;S training:</b>			
	Induction	100%	100%	100%
	Management training	100%	100%	100%
	Contractors, temporary workers, and visitors	100%	100%	100%
	<b>Percentage of HSRs trained:</b>			
	Acceptance of role	100%	100%	100%
	Re-training or refresher training	100%	100%	100%
	Reporting of incidents and injuries	100%	100%	100%

# Part 3

## Workforce Data

### Workforce Data

Table 33 discloses the headcount and full-time employee equivalent (FTE) of all active public service employees of Mallee CMA, employed in the last full pay period in June of the current reporting period (2024), and in the last full pay period in June of the previous reporting period (2023).

All employees have been correctly classified in workforce data collection.

**Table 33** | Details of employment levels in the last full pay period in June 2024 and 2023

	June 2023						June 2024					
	All Employees		Ongoing <sup>(ii)</sup>		Fixed term & Casual		All Employees		Ongoing <sup>(ii)</sup>		Fixed term & Casual	
	Head count	FTE	Head count	FTE	Head count	FTE	Head count	FTE	Head count	FTE	Head count	FTE
<b>Gender</b>												
Men	21	20.8	10	10	11	10.8	17	16.2	11	11	6	5.2
Women	35	32.39	18	16.8	17	15.59	33	28.84	24	20.58	9	8.26
Self-described	0	0	0	0	0	0	0	0	0	0	0	0
Prefer not to respond	1	1	0	0	1	1	0	0	0	0	0	0
<b>Age</b>												
15-24	2	1.8	0	0	2	1.8	1	1	1	1	0	0
25-34	14	13.61	6	6	8	7.61	12	10.57	10	8.57	2	2
35-44	14	12.38	6	5	8	7.38	12	10.17	6	4.91	6	5.26
45-54	15	14.6	8	7.8	7	6.8	12	11.8	9	8.8	3	3
55-64	6	6	5	5	1	1	7	7	5	5	2	2
65+	6	5.8	3	3	3	2.8	6	4.5	4	3.3	2	1.2
<b>Classification</b>												
CEO	1	1	0	0	1	1	1	1	0	0	1	1
General Managers	3	3	3	3	0	0	3	3	3	3	0	0
Managers	9	8.4	8	7.4	1	1	9	8.40	7	6.40	2	2
Project/Support Staff	44	41.79	17	16.4	27	25.39	37	32.64	25	22.18	12	10.46
<b>Total</b>	<b>57</b>	<b>54.19</b>	<b>28</b>	<b>26.8</b>	<b>29</b>	<b>27.39</b>	<b>50</b>	<b>45.04</b>	<b>35</b>	<b>31.58</b>	<b>15</b>	<b>13.46</b>

'n' denotes that no data has been collected

<sup>(i)</sup> Excluded are external contractors/consultants, and temporary employees employed by employment agencies.

<sup>(ii)</sup> Ongoing employees include people (full-time and part-time) engaged on an open-ended contract of employment and executives engaged on a standard executive contract who were active in the last full pay period of June.



Workforce Inclusion Policy

Mallee CMA is working towards improving workplace inclusion and ensuring it is embedded in all workplace behaviour, processes and decision making. The Diversity and Inclusion Policy details key initiatives focusing on diversity, inclusion, and gender equality principles. These initiatives are delivered against relevant strategies and plans, including the GEAP, Social Procurement Strategy, Innovate Reconciliation Action Plan, Community Engagement Strategy, People Matter Survey Action Plan, and the Psychosocial Risk Management Action Plan. To achieve workforce inclusion initiatives, each strategy and plan details specific targets and evaluation measures which are regularly monitored and reviewed by the Executive Management Committee.

A key achievement in the reporting year was the submission of Mallee CMA's first Gender Equality Progress Report in February 2024. The report demonstrated our commitment and progress towards achieving gender equality through Gender Impact Assessments (GIAs), strategies and measures in our Gender Equality Action Plan, the Workplace Gender Equality Indicators.

As part of the Diversity and Inclusion Policy, Mallee CMA has a target of increasing the percentage of its employees who undertake training through the Centre for Cultural Competency Australia (Module A) to 100% by 2025. The following table outlines Mallee CMA's actual progress against this target in 2022–23 and 2023–24.

Table 34 | Progress against Diversity and Inclusion policy initiative

Diversity and Inclusion policy initiative	Target	Actual progress in 2022–23	Actual progress in 2023–24
Provide regular training and support to Board members and employees to promote a strong understanding of, and support for, diversity and inclusion in the workplace	100% completion of accredited cultural and diversity training of Board members and employees	75%	84%

Executive Officer Data

A member of the Senior Executive Service (SES) is defined as an executive under Part 3 of the *Public Administration Act 2004* (Vic) or a person to whom the Victorian Government's Public Entity Executive Remuneration (PEER) Policy applies.

During the reporting period, Mallee CMA had one employee on a PEER contract who is female.

Mallee CMA does not have any SES employment that meets the definition of FRD 15 and 21 disclosures of responsible persons and executive officers, other than ministers and the accountable officer, during the reporting period.

The Accountable Officer's remuneration has been disclosed in the financial statements Note 8.3 Related Parties and Note 9.8 Remuneration of executives.

# Part 4

## Other Disclosures

### Expenditure of funds within the Mallee Salinity Investment Plan 2023–24

The Ministerial Determination of Salinity Impact Zones and Salinity Impact Charges fixes the salinity impact charges for the purposes of section 232B of the Water Act 1989. Salinity Impact Charges are generated when a new water-use licence (WUL) is created or an existing WUL is varied to allow an increase in megalitres of annual use limit (AUL). The purpose of the charge is for the WUL holder to contribute towards the cost of works or measures to mitigate or offset the salinity impact of irrigation.

The charge is collected from WUL holders by the Minister's delegate, Lower Murray Water (LMW). The charge is transferred annually to Mallee CMA, less the portion required to meet LMW's costs and expenses. Mallee CMA must hold and apply the funds consistent with the direction, function and powers delegated to it by the Minister.

Salinity Levies received by Mallee CMA in 2023–24 totalled \$3,371,198.

Total expenditure in 2023–24 within the Mallee Salinity Investment Plan was \$8,115,825. Projects delivered include:

Managing statutory responsibilities through the implementation of a governance framework to deliver regional monitoring and reporting obligations under the *Water Act 2007* and *Catchment and Land Protection Act 1994* as delegated to the Mallee CMA, and to support the functions of the SAAC. Implementing actions in accordance with the Victorian Mallee Irrigation Region Land and Water Management Plan 2020–29 (\$415,496).

No expressions of interest for on-ground works and investigations to generate additional salinity credits for Victoria were received for the 2023–24 financial year (\$0).

The Mallee On-farm Irrigation Incentives Program, which focused on assisting irrigators in the upgrade and management of on-farm infrastructure to generate water-use efficiency outcomes resulting in salinity benefits. For the 2023–24 financial year, four applications were received, approved, and completed (\$101,292).

Two major projects listed on the Annual Salinity Major Projects Work Program that are critical to the offsetting and mitigation of salinity impacts from irrigation in waterways and landscapes. A program of works has been developed to deliver these projects. The first two of these projects underway are the Airborne Electromagnetic (AEM) Survey and the Irrigation Futures and Restoration Management (iFARM) project. Each project moves through a series of defined gateways: concept, preliminary investigation, detailed design, delivery, and ongoing monitoring. Major projects are overseen by an independent governance panel known as the Salinity Impact Charges Major Projects Project Control Group which makes recommendations to the Mallee CMA Board. Both projects progressed through various levels of planning, procurement, and delivery (\$248,429).

Procurement of the Principal Contractor to deliver the data acquisition, data validation and final products was commenced. The stakeholder community group was established along with the development of associated engagement materials. By providing more detailed data on the subsurface geology, AEM provides Mallee CMA with the capability to reduce uncertainty and enable the delivery of targeted efficient works to help manage salinity (\$4,974,245).

iFARM pilot project development and completion has taken place. Four pilot iFARM projects have been complete. Also, development of a landscape assessment and salinity remediation tool occurred. Procurement has been made ready for research into the development of an offset policy specific to landscape salinity impacts (\$378,223).

Project management to help drive the development and implementation of capital projects, specialist project management consultancy, susceptibility to salinisation from cumulative impacts of irrigation, a review of relevant research previous done with outstanding recommendations prioritised, investigations into alternative water sources and BSM2030 annual reporting completed (\$300,612).

The operation of the SAAC to provide advice to the Mallee CMA Board on salinity and irrigation management matters, including Accountable Actions under Schedule B of the Murray Darling Basin Agreement, management, and maintenance of the Mallee Regional Salinity Register and administration of the Salinity Impact Charges annual program (\$48,789).

Annual data collection from Mallee groundwater observation bores and irrigation drainage monitoring stations helped to support and refine salinity impact assessments that generated salinity credits and debits for the region. This project involved the collection and management of groundwater level and salinity data at 436 monitoring bores visited on a quarterly, biannual, or annual basis, along with the collection and management of salinity and flow data from 23 irrigation drainage outfall sites and three river sites. The data informs salinity impact models and reviews of specific accountable actions within the region (\$541,072).

The Groundwater Rationalisation project complimented groundwater monitoring by installing 10 new groundwater monitoring bores in locations of Parks Victoria (PV) and Mildura Rural City Council (MRCC) Road reserves. Six bores were drilled in Cowanna Bend (Yelta), Bottle Bend (Karadoc) Bridge Creek (Piambie) and Hattah-Kulkyne National Park. Four bores were drilled in Leerson Road, Cullulleraine, and Castle Crossing Road, Colignan. Thirty-one non monitored redundant groundwater bores were decommissioned at the Yatpool Raak/Buloke Conservation Area in Iraak. The Mallee CMA has also rehabilitated several Mallee network groundwater bores on floodplains which have been impacted by the December 2022 Murray River flood through over topping and/or headwork damage (\$238,890).

A methodology document was prepared providing a plan for undertaking five yearly reviews of salinity impact charges in Victoria to ensure that these charges keep up with changes in scientific knowledge, policy context, and salinity management requirements. Standard and comprehensive reviews were proposed in the methodology based on the cost recovery approaches for annual cost and capital charges (\$90,877).

The Run of River survey between Red Cliffs and Boundary Bend has been completed. A combination of Global Positioning System, salinity sensors and bathymetric surveying techniques were used to capture river salinity and bathymetric data. The integration and overlaying of salinity data with bathymetric data facilitates a clearer understanding of how salinity levels correspond to specific locations and depths within the Murray River (\$296,080).

A range of activities and material were completed as part of communication and engagement activities including:

- Challenges and opportunities for irrigation development and salinity management in the Mallee region were provided and discussed at the sustainable irrigation program forums and Victorian Salt disposal Working Group to ensure that the knowledge developed is disseminated to relevant stakeholders.
- A package of communication materials regarding water in the Mallee was developed for Traditional Owners. The material was refined following feedback from the Mallee CMA ARG. Following the development of the communication material an engagement event was organised for the FPMMAC on basic water literacy. The program was developed to deliver actions 39–41 of the Land and Water Management Plan and will be continued in 2024–25.
- Presentation at the May 2024 Mildura Field Days with access to over 750 people participating in salinity and water management presentations.
- AEM survey communication and engagement plan was developed and shared with key stakeholders and target audiences. The plan focused on project information dissemination for key stakeholders, supported by a combination of communication types across a diverse range of platforms to ensure all stakeholders are appropriately informed of the survey and its benefits.
- Key communication documents and fact sheets related to AEM developed which include, media releases, case studies, website content, social media and other corporate communications materials.
- Organisation of irrigator shed meetings in Koorlong, Nangiloc, Boundary Bend, Lindsay Point and Robinvale with presentations on irrigation incentives, land and water management options, seasonal water availability and Murray River flows being provided. Over 65 irrigators and 14 agency partner representatives attended these meetings, and
- The engagement strategy developed, which informed the 2023–24 community and stakeholder engagement plan. (\$189,847).

Geospatial imaging (aerial photography) was undertaken from December 2023 to March 2024 with data refinement, product generation and quality assurance completed. The data will be used in the production of the 2024 Mallee Irrigation Region Crop Report together with other NRM programs across the region (\$75,058).

Benchmark scoping studies using existing information were carried out for irrigation areas of Boundary Bend, Nangiloc-Colignan, Wemen, Merbein West, Lake Cullulleraine and Kenley to Nyah to assess cumulative impacts of irrigation on salinity in the landscapes (both adjacent and on sites). The perceived risk may be due to existing perched water table beneath irrigation which expands to the adjacent landscape that includes dryland agriculture, native flora and fauna and existing irrigation developments. A multi criteria analysis (MCA) using geographic information system was developed



to assess the threat/susceptibility to salinisation from cumulative impacts from existing irrigation developments (\$216,916).

The balance of funds at 30 June 2024 is \$32,851,092. These funds are segregated for operational and capital expenditure for the purpose of mitigating or offsetting the salinity impact of irrigation in the Victorian Mallee and to maintain the region's compliance with state and federal requirements.

## Local Jobs First

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

Mallee CMA is required to apply the Local Jobs First policy to all projects valued at \$1 million or more for projects in regional Victoria. MPSG applies to all construction projects valued at \$20 million or more. MPSG and VIPP guidelines will continue to apply to applicable projects where contracts have been entered prior to 15 August 2018.

### Projects Commenced – Local Jobs First Standard

1 Local Jobs First Standard project was commenced during 2023–24.

### Projects Completed – Local Jobs First Standard

1 Local Jobs First Standard project was completed during 2023–24.

### Reporting requirements – all projects

Mallee CMA has no contracts prior to 15 August 2018 for which a VIPP Plan or Local Industry Development Plan was required.

### Reporting requirements – grants

No grants associated with Local Jobs First standard were provided during 2023–24.

## Social Procurement Framework

Mallee CMA is fully committed to supporting the government's directions under the Social Procurement Framework and we recognise that we play a key role in advancing social and sustainable outcomes for Victorians.

Mallee CMA Social Procurement Strategy was reviewed in May 2022 for a further three years to enable a strategic, agency-wide approach to how it will deliver social and sustainable outcomes through our procurement in accordance with the Social Procurement Framework.

The Mallee CMA Strategy has prioritised four key SPF objectives and associated reporting metrics which have been detailed in Tables 35 and 36. As managers of the largest catchment area in the State of Victoria, these objectives were selected in line with the Mallee CMA's strategic direction, values, and project responsibilities.

**Table 35** | Prioritised SPF objectives 2023–24

Objective prioritised	Outcome sought	SPF Reporting metric
Opportunities for Victorian Aboriginal People	Increased proportion of use of suppliers both directly and indirectly such as contractors incorporating the employment of Victorian Aboriginal people and/or engaging Aboriginal businesses.	Number as a proportion of the suppliers used by Mallee CMA and the monetary value Number of suppliers that employ Victorian Aboriginal people on contracts awarded by Mallee CMA and the monetary value
Opportunities for Victorians with disability	Increased proportion of engagement	Number as a proportion of the suppliers used by Mallee CMA and the monetary value
Women's Equality and Safety	Increase proportion of engagement with these suppliers	Number as a proportion of the suppliers used by Mallee CMA and the monetary value
Sustainable Victorian social enterprise and Aboriginal business sectors	Increase the proportion of suppliers employing sustainable Victorian social enterprise and Aboriginal business sectors	Number as a proportion of the suppliers used by Mallee CMA and the monetary value

## Achievements

Mallee CMA's Social Procurement Strategy provides a framework for the continuous professional development and implementation of social and sustainable outcomes in its procurement activities. During the 2023–24 reporting year, Mallee CMA continued to develop resources to ensure ongoing efficiency in our procurement processes, forms, and communication.

In addressing Opportunities for Victorian Aboriginal People and Sustainable Victorian social enterprise and Aboriginal business sectors, Mallee CMA has:

- Continued support and use of Victorian Aboriginal businesses and those that employ Victorian Aboriginal Peoples

- Tracked expenditure and employment of Victorian Aboriginal people through its supplier contracts
- Engaged regionally RAPs and Aboriginal Peoples in the development of CHMP assessments.

In addressing Opportunities for Victorians with disability, Mallee CMA has:

- Continued its support and use of the services provided by Around Again's confidential document destruction service

**Table 36** | Achievements against SPF objectives and metrics

Objective prioritised	Outcome sought	SPF Reporting metric	2023–24
Opportunities for Victorian Aboriginal People	Purchasing from Victorian Aboriginal businesses	Number of Victorian Aboriginal businesses engaged	5
		Total expenditure with Victorian Aboriginal businesses	\$521,000*
Opportunities for Victorians with disability	Purchasing from Victorian social enterprises and Australian Disability Enterprises	Number of Victorian social enterprises (led by a mission for people with disability) and Australian Disability Enterprises engaged	4
		Total expenditure with Victorian social enterprises (led by a mission for people with disability) and Australian Disability Enterprises	\$116,000*
Women's Equality and Safety	Adoption of family violence leave by Victorian Government suppliers	Number of Victorian Government suppliers that have implemented family violence leave policy	3
	Gender equality within Victorian government suppliers	Number of Victorian Government suppliers that have a gender equality policy	12
Sustainable Victorian social enterprise and Aboriginal business sectors	Purchasing from Victorian social enterprises and Aboriginal businesses	Number of Victorian social enterprises engaged	2
		Total expenditure with Victorian social enterprises	\$161,000*

\*Note \$ excl GST



## Government advertising expenditure

Mallee CMA expenditure in the 2023–24 reporting period on government campaign expenditure was NIL.

## Consultancy expenditure

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

In 2023–24, there were 65 consultancies where the total fees payable to the consultants were \$10,000 or greater. The total expenditure incurred during 2023–24 in relation to these consultancies was \$4,367,257.10 (excl. GST).

Details of individual consultancies are outlined on the Mallee CMA's website, at [www.malleecma.com.au](http://www.malleecma.com.au) (under the Resources tab).

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

In 2023–24, there were 34 consultancies engaged during the year where the total fees payable to the consultants were less than \$10,000. The total expenditure incurred during 2023–24 in relation to these consultancies was \$117,274.55 (excl. GST).

For this reporting requirement the following definitions are applied:

- a consultant is a particular type of contractor that is engaged primarily to perform a discrete task for an entity that facilitates decision making through:
  - provision of expert analysis and advice
  - development of a written report or other intellectual output
- a contractor is an individual or organisation that is formally engaged to provide works or services for or on behalf of an entity. This definition does not apply to casual, fixed term or temporary employees directly employed by the entity.

## Reviews and studies expenditure

Mallee CMA has adopted a transitional approach to reporting reviews and studies, including associated expenditure. During this transitional stage Mallee CMA will develop a system to capture the required information to enable reporting in the 2024–25 annual report.

## Information and Communication Technology (ICT) expenditure

For the 2023–24 reporting period, Mallee CMA had a total ICT expenditure of \$633,429.23, as detailed in Table 37.

### Note:

ICT expenditure refers to Mallee CMA's costs in providing business enabling ICT services within the current reporting period. It comprises BAU ICT expenditure and non-BAU as Usual ICT expenditure.

Non-BAU ICT expenditure relates to extending or enhancing Mallee CMA's current ICT capabilities.

BAU ICT expenditure includes all remaining ICT expenditure and typically relates to ongoing activities to operate and maintain the current ICT capability.

## Major contracts

The Mallee CMA did not enter into any major contracts during 2023–24.

A 'major contract' is a contract entered into during the reporting period valued at \$10 million or more.

**Table 37** | ICT Expenditure 2023–24

All operational ICT expenditure	ICT expenditure relating to projects to create or enhance ICT capabilities		
Business As Usual (BAU) ICT expenditure	Non-BAU ICT expenditure (OPEX + CAPEX)	Operational expenditure (OPEX)	Capital expenditure (CAPEX)
\$633,429.23	\$289,847.21	\$289,847.21	0



### Freedom of information

The *Freedom of Information Act 1982* (FOI Act) allows the public a right of access to documents held by Mallee CMA. The purpose of the FOI Act is to extend as far as possible the right of the community to access information held by government departments, local councils, Ministers, and other bodies subject to the FOI Act.

An applicant has a right to apply for access to documents held by Mallee CMA. This comprises documents both created by or supplied to Mallee CMA by an external organisation or individual, and may also include maps, films, photographs, computer printouts, computer discs, recordings, and video. Information about the type of material produced by the Mallee CMA is available on its website at [malleecma.com.au/corporate-policies](http://malleecma.com.au/corporate-policies) under its Part II Information Statement.

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

Under the Act, the FOI processing time for requests received is 30 days. However, when external consultation is required under ss29, 29A, 31, 31A, 33, 34 or 35, the processing time automatically reverts to 45 days. Processing time may also be extended by periods of 30 days, in consultation with the applicant. With the applicant's agreement this may occur any number of times. However, obtaining an applicant's agreement for an extension cannot occur after the expiry of the timeframe for deciding a request.

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

#### Making a request

FOI request information be lodged online at [www.ovic.vic.gov.au](http://www.ovic.vic.gov.au). An application fee of \$32.70 applies. Access charges may also be payable if the document pool is large, and the search for material, time consuming.

Access to documents can also be obtained through a written request to the Mallee CMA's Freedom of Information Team, as detailed in s17 of the Act.

When making a FOI request, applicants should ensure requests are in writing, and clearly identify what types of material/documents are being sought and be accompanied by the application fee to be a valid request.

Requests for documents in the possession of the Mallee CMA should be addressed to:

Freedom of Information Team  
Mallee Catchment Management Authority  
PO Box 5017, Mildura, Victoria 3502

#### Fol statistics

During 2023–24, Mallee CMA received 2 applications. Of these requests:

- 2 were from the general public.
- Mallee CMA made 2 FOI decisions during the 12 months ended 30 June 2024.
- 2 decisions were made within the statutory 30-day time periods.

The average time taken to finalise requests in 2023-24 was 19 days.

#### Further information

Further information regarding the operation and scope of FOI can be obtained from the FOI Act; regulations made under the FOI Act; and Freedom of Information – Office of the Victorian Information Commissioner ([www.ovic.vic.gov.au](http://www.ovic.vic.gov.au)).

### Building Act 1993

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

### Competitive Neutrality Policy

Competitive neutrality requires government businesses to ensure where services compete, or potentially compete with the private sector, any advantage arising solely from their government ownership be removed if it is not in the public interest. Government businesses are required to cost and price these services as if they were privately owned. Competitive neutrality policy supports fair competition between public and private businesses and provides government businesses with a tool to enhance decisions on resource allocation. This policy does not override other policy objectives of government and focuses on efficiency in the provision of service.

Mallee CMA continues to comply with the requirements of the Competitive Neutrality Policy.

## Public Interest Disclosure Act 2012

The *Public Interest Disclosure Act 2012* (PID Act) enables people to make a disclosure about corrupt or improper conduct by a public officer or a public body.

Mallee CMA does not tolerate improper conduct by employees, nor the taking of reprisals against those who come forward to disclose such conduct. It is committed to ensuring transparency and accountability in its administrative and management practices and supports the making of disclosures that reveal corrupt conduct, conduct involving a substantial mismanagement of public resources, or conduct involving a substantial risk to public health and safety or the environment.

Mallee CMA is a public body for the purposes of the PID Act.

### What is a public interest disclosure?

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

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

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

### How do I make a public interest disclosure?

You can make a public interest disclosure about Mallee CMA or its board members, officers, or employees by contacting IBAC (details below).

Mallee CMA is not able to receive public interest disclosures.

Mallee CMA has established procedures for the protection of persons from detrimental action in reprisal for making a public interest disclosure about Mallee CMA, its board members, officers, or employees. You can access Mallee CMA's procedures on its website at: [malleecma.com.au/corporate-policies](http://malleecma.com.au/corporate-policies).

### 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

Phone: 1300 735 135

Internet: [www.ibac.vic.gov.au](http://www.ibac.vic.gov.au)

Email: A secure email disclosure process is available on IBAC's website.

**Table 38** | Disclosures under the *Public Interest Disclosure Act 2012*

Disclosures under the <i>Public Interest Disclosure Act 2012</i>	2022–23	2023–24
The number of disclosures made by an individual to the Mallee CMA and notified to the Independent Broad-based Anti-corruption Commission.	0	0



## Catchment and Land Protection Act 1994

Mallee CMA was established in 1997 under the *Catchment and Land Protection Act 1994* (CaLP Act) and has responsibilities under the *Water Act 1989* (Vic), Statement of Obligations, and the CaLP Act, Statement of Obligations.

The Statement of Obligations for both the CaLP Act and *Water Act* were re-issued in January 2018 and were applied to the Mallee CMA's 2018–23 Corporate Plan and reported against in the 2018–19 and subsequent Annual Reports.

CaLP Act responsibilities are set out on page 6 of this Annual Report. The Mallee CMA is compliant with these establishing Act requirements.

## Emergency Procurement

In 2023–24 Mallee CMA Emergency Procurement was not activated, resulting in NIL spending for emergency procurements.

## Procurement Complaints

Under the Governance Policy of the Victorian Government Purchasing Board (VGPB), Mallee CMA must disclose any formal complaints relating to the procurement of goods and services received through its procurement complaints management system.

Mallee CMA did not receive any formal complaints through its procurement complaints management system in 2023–24.

## Environmental Reporting

### Office-based environmental impacts

Mallee CMA strives to implement and improve sustainable practices in its operations in both the office and field environment and has modified its business activities in accordance with the Environmental Sustainability Policy. The policy identifies environmental impacts and measures for the reduction in the usage of resources and waste production. As a member of the Victorian Government - Irymple site user group, Mallee CMA has committed to modifying its practices to facilitate a site-wide reduction in environmental impacts via an improvement in sustainability.

As a tenant of the Victorian Government site at Irymple, utility resource usage is monitored and controlled by the state government department as the landlord. All steps taken to reduce environmental impacts implemented by the Mallee CMA contribute to the whole-of-site energy efficiencies and contribute toward the reduction in DEECA energy resource usage.

Mallee CMA has been assessed as a Tier 4 entity under FRD 24 reporting requirements. Further information on office-based environmental impacts is presented in Table 39.

### Transportation

Mallee CMA's fleet comprised of 20 vehicles essential to the Authority's provision of NRM across the Mallee CMA region. Mallee CMA has one van (5%) that is used for community engagement activities. The remainder were passenger vehicles for pool use. Of the goods vehicles, all were internal combustion engine vehicles.

Energy used in transport fuels decreased by 30 percent from 2022–23 to 2023–24 as vehicle usage was lower in 2023–24. Greenhouse gas emissions from transport also decreased by 30 per cent in line with the usage reduction and commercial air travel increased by 33 percent. The transport changes have been driven by heightened demand for technology support services associated with the shift to hybrid working arrangements and a resumption of corporate air travel. Commercial air travel use is starting to increase compared to use during the COVID-19 pandemic. Passenger vehicle use has declined with more employees taking advantage of telepresence and remote meeting technologies.

Mallee CMA is planning to transition to 100 per cent zero emissions vehicles for the shared passenger vehicle fleet within the next 12 years consistent with the Victorian Government's commitment as a signatory to the COP26 declaration on accelerating the transition to 100 per cent zero emissions cars and vans.



**Table 39 | Mallee CMA office-based environmental impacts**

Outputs	Activity	2021–22 Actual	2022–23 Actual	2023–24 Actual
Energy use	Total energy usage segmented by primary source, including Green Power (mega joules)	*	*	*
	Greenhouse gas emissions associated with energy use, segmented by primary source and offsets (tonnes CO <sub>2</sub> -e)	*	*	*
	Percentage of electricity purchased as Green Power (%)	*	*	*
	Units of energy used per full time employee (megajoules per FTE)	*	*	*
	Units of energy used per unit of office area (megajoules per m <sup>2</sup> )	*	*	*
Waste and recycling	Total units of office waste disposed of by destination (kilograms per year)	*	*	*
	Total units of office waste disposed of per FTE by destination (kilograms per FTE)	*	*	*
	Recycling rate (% of total waste by weight)	*	*	*
	Waste disposal - separation of office waste into 'classes' e.g. paper, recyclable plastics, rubbish	*	*	*
	Reduction and recycling of cartridges (through suppliers) and consumables containers (through site)	100%	100%	100%
	Re-use and/or recycling (recycled when replaced with new handsets) of mobile phones and unserviceable equipment Surplus or obsolete equipment sent to Waste Management Centre - Mildura Rural City Council 'Around Again' re-use facility or EWaste Contractor for site.	100%	100%	100%
Paper Use	Total units of A4 equivalent copy paper used (reams) Default printer settings to double-sided and save to user boxes for release, to reduce paper usage	108	74	114
	Units of A4 equivalent copy paper reams used per FTE	1.6	1.3	2.1
	Percentage of recycled content in copy paper purchased	100%	100%	100%
Water consumption	Total units of metered water consumed by water source (kilolitres)	*	*	*
	Units of metered water consumed in offices per FTE (kilolitres per FTE)	*	*	*
	Units of metered water used in offices per unit of office area (kilolitres per m <sup>2</sup> )	*	*	*
Transport	Total energy consumption by vehicle fleet segmented by vehicle/fuel type (megajoules)	549,527 Diesel	868,779 Diesel	525,880 Diesel
		103,383 Unleaded	167,217 Unleaded	189,345 Unleaded
	Total vehicle travel associated with operations segmented by vehicle/fuel type (kilometres)	170,207 Diesel	231,902 Diesel	167,548 Diesel
		56,194 Unleaded	64,446 Unleaded	74,551 Unleaded
	Total distance travelled by air (kilometres)	31,199	103,369	117,852
Greenhouse gas emissions (tonnes CO <sub>2</sub> e)	Total greenhouse gas emissions associated with vehicle fleet	56.40	79.28	54.32
	Total greenhouse gas emissions associated with air travel	5.90	12.60	16.81
	Total greenhouse gas emissions associated with energy use	*	*	*
	Total greenhouse gas emissions associated with waste disposal	*	*	*
	Greenhouse gas emissions offsets purchased	Nil	Nil	Nil

*Continued...*

Entries marked with an asterisk (\*) contribute to the whole of Victorian Government Site - Irymple managed by the landlord, DJPR.

**Table 39** | Mallee CMA office-based environmental impacts *Continued...*

Outputs	Activity	2021–22 Actual	2022–23 Actual	2023–24 Actual
<b>Procurement</b>	<p>The Mallee CMA Purchasing and Procurement Policy includes environmental procurement as an essential consideration. (Participation % of FTE)</p> <p>Employees are required to purchase goods and services that have reduced impacts on the environment.</p> <p>Employees are also required to consider environmental impacts and opportunities during the procurement process. Employees undertaking procurement should consider where appropriate the inclusion of minimum environmental requirements in specifications.</p> <p>Environmental requirements can be defined in relation to performance standards, the impact of the good or service on the environment and/or in relation to supplier's environmental management practices.</p> <p>The Mallee CMA policy also requires employees to undertake socially responsible procurement which includes the protection of the environment and the conservation of resources.</p>	100%	100%	100%

Entries marked with an asterisk (\*) contribute to the whole of Victorian Government Site - Irymple managed by the landlord, DJPR.

## 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 Mallee CMA and are available (in full) on request, subject to the provisions of the *Freedom of Information Act 1982*:

- details of publications produced by Mallee CMA about itself, and how these can be obtained
- details of any major external reviews carried out on Mallee CMA
- details of major research and development activities undertaken by Mallee CMA
- details of major promotional and public relations activities undertaken by Mallee CMA to develop community awareness of the entity and its services
- details of all consultancies and contractors, including consultants/contractors engaged, services provided, and expenditure committed for each engagement.

The information is available on request from:  
Mallee Catchment Management Authority  
Phone: 03 5001 8600  
Email: [foi@malleecma.com.au](mailto:foi@malleecma.com.au)

## Additional information included in the annual report

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

- assessments and measures undertaken to improve occupational health and safety of employees - page 70
- Mallee CMA's major committees, the purposes of each committee and the extent to which the purposes have been achieved – from page 61
- training is undertaken to improve the occupational health and safety of employees – page 70
- details of changes in FOI fees – page 80

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

- details of shares held by senior officers (no shares have ever been issued in Mallee CMA)
- details of changes in prices, fees, charges, rates, and levies charged by the agency (Mallee CMA does not charge other than FOI applications)
- details of overseas visits undertaken (no board members or senior executives took overseas work-related trips).

## Asset Management Accountability Framework

The Asset Management Accountability Framework is a mandatory framework for managing public assets in Victoria that seeks to ensure an organisation's implementation is both fit for purpose and achieves organisational objectives.

Prior to the end of the reporting year, an independent review was conducted as an assurance activity to measure and validate the level of asset maturity assessment of the organisation.

In comparison to the other public sector organisations Mallee CMA has a small asset base and does not own any large infrastructure, land, or buildings.

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

### **Leadership and accountability (requirements 1 to 19)**

Mallee CMA has met its target maturity level under all applicable requirements in this category.

### **Planning (requirements 20 to 23)**

Mallee CMA has met its target maturity level in this category.

### **Acquisition (requirements 24 and 25)**

Mallee CMA has met its target maturity in this category.

### **Operation (requirements 26 to 40)**

Mallee CMA has met its or exceeded target maturity in this category.

### **Disposal (requirement 41)**

Mallee CMA has met its target maturity level in this category.

## Financial Management Compliance Attestation Statement

### **Mallee Catchment Management Authority Financial Management Compliance Attestation Statement**

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



**Allison McTaggart**  
Board Chair  
Mallee Catchment Management Authority

25 September 2024



# Part 5

## Financial Statements

For the year ended  
30 June 2024



### Declaration in Financial Statements

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

We further state that, in our opinion, the information set out in the comprehensive operating statement, balance sheet, statement of changes in equity, cash flow statement and accompanying notes, presents fairly the financial transactions during the year ended 30 June 2024 and financial position of the Authority at 30 June 2024.

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

We authorise the attached financial statements for issue on 28 August 2024.

**Allison McTaggart**  
Chairperson  
Mallee Catchment Management Authority

**Jenny Collins**  
Chief Executive Officer and Accountable Officer  
Mallee Catchment Management Authority

**Meagan Crozier CPA**  
Chief Finance Officer  
Mallee Catchment Management Authority

## Independent Auditor's Report

### To the Board of the Mallee Catchment Management Authority

<b>Opinion</b>	<p>I have audited the financial report of the Mallee Catchment Management Authority (the authority) which comprises the:</p> <ul style="list-style-type: none"> <li>• balance sheet as at 30 June 2024</li> <li>• comprehensive operating statement for the year then ended</li> <li>• statement of changes in equity for the year then ended</li> <li>• cash flow statement for the year then ended</li> <li>• notes to the financial statements, including significant accounting policies</li> <li>• declaration in the financial statements.</li> </ul> <p>In my opinion, the financial report presents fairly, in all material respects, the financial position of the authority as at 30 June 2024 and its financial performance and cash flows for the year then ended in accordance with the financial reporting requirements of Part 7 of the <i>Financial Management Act 1994</i> and applicable Australian Accounting Standards.</p>
<b>Basis for Opinion</b>	<p>I have conducted my audit in accordance with the <i>Audit Act 1994</i> which incorporates the Australian Auditing Standards. I further describe my responsibilities under that Act and those standards in the <i>Auditor's Responsibilities for the Audit of the Financial Report</i> section of my report.</p> <p>My independence is established by the <i>Constitution Act 1975</i>. My staff and I are independent of the authority in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 <i>Code of Ethics for Professional Accountants</i> (the Code) that are relevant to my audit of the financial report in Victoria. My staff and I have also fulfilled our other ethical responsibilities in accordance with the Code.</p> <p>I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.</p>
<b>Board's responsibilities for the financial report</b>	<p>The Board of the authority is responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards and the <i>Financial Management Act 1994</i>, and for such internal control as the Board determines is necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error.</p> <p>In preparing the financial report, the Board is responsible for assessing the authority's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless it is inappropriate to do so.</p>

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

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

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

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

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

MELBOURNE  
3 September 2024



Paul Martin  
*as delegate for the Auditor-General of Victoria*



**Mallee Catchment Management Authority - Comprehensive Operating Statement**  
For the financial year ended 30 June 2024

		\$	\$
	Notes	2024	2023
<b>Income from transactions</b>			
Government contributions	2.2.1	14,637,630	19,109,974
Interest	2.2.2	2,254,601	1,372,913
Salinity levies	2.2.3	3,371,247	2,571,319
Other income	2.2.4	33,531	91,675
<b>Total income from transactions</b>		<b>20,297,009</b>	<b>23,145,881</b>
<b>Expenses from transactions</b>			
Employee expenses	3.1.1	5,913,408	6,439,540
Contractors - project based		6,880,793	3,165,378
Consultancies - project based		5,327,979	4,842,967
Project operations and maintenance	3.4	1,111,037	2,093,266
Grants and incentives	3.2	1,580,598	1,902,475
Depreciation	4.1.1	290,747	186,201
Operating expenses	3.3	1,644,619	2,186,236
<b>Total expenses from transactions</b>		<b>22,749,181</b>	<b>20,816,064</b>
<b>Net result from transactions (net operating balance)</b>		<b>(2,452,172)</b>	<b>2,329,817</b>
<b>Other economic flows included in net result</b>			
Net gain on disposal of non-financial assets (a)	8.1	239,681	128,001
<b>Total other economic flows – included in net result</b>		<b>239,681</b>	<b>128,001</b>
<b>Comprehensive result</b>		<b>(2,212,491)</b>	<b>2,457,818</b>

*Notes:*

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

The accompanying notes form part of these financial statements

## Mallee Catchment Management Authority - Balance Sheet

As at 30 June 2024

		\$	\$
	Notes	2024	2023
<b>Assets</b>			
<b>Financial assets</b>			
Cash and deposits	6.1	48,398,229	50,144,042
Receivables	5.1	1,510,835	2,172,580
<b>Total financial assets</b>		<b>49,909,064</b>	<b>52,316,622</b>
<b>Non-financial assets</b>			
Prepayments	5.3	86,471	77,478
Plant and equipment	4.1	768,739	464,409
<b>Total non-financial assets</b>		<b>855,210</b>	<b>541,887</b>
<b>Total assets</b>		<b>50,764,274</b>	<b>52,858,509</b>
<b>Liabilities</b>			
Payables	5.2	548,860	390,319
Employee related provisions	3.1.2	1,237,937	1,278,221
<b>Total liabilities</b>		<b>1,786,797</b>	<b>1,668,540</b>
<b>Net assets</b>		<b>48,977,477</b>	<b>51,189,969</b>
<b>Equity</b>			
Accumulated surplus		3,882,247	3,372,908
Reserves	8.2	40,997,895	43,719,726
Contributed capital		4,097,335	4,097,335
<b>Net worth</b>		<b>48,977,477</b>	<b>51,189,969</b>

Note:

The accompanying notes form part of these financial statements.

## Mallee Catchment Management Authority - Cash Flow Statement

For the financial year ended 30 June 2024

		\$	\$
	Notes	2024	2023
<b>Cash flows from operating activities</b>			
<b>Receipts</b>			
Receipts from government		15,238,373	18,399,655
Interest received		2,254,601	1,372,913
Goods and services tax received from the ATO (a)		1,147,593	506,915
Other receipts		3,974,258	6,871,010
<b>Total receipts</b>		<b>22,614,825</b>	<b>27,150,493</b>
<b>Payments</b>			
Payments to suppliers and employees		(24,005,242)	(22,350,930)
<b>Total payments</b>		<b>(24,005,242)</b>	<b>(22,350,930)</b>
<b>Net cashflows from/(used in) operating activities</b>	6.1.1	<b>(1,390,418)</b>	<b>4,799,564</b>
<b>Cash flows from investing activities</b>			
Purchases of non-financial assets		(600,850)	(360,906)
Proceeds from sale of non-financial assets		245,455	171,364
<b>Net cashflows (used in) investing activities</b>		<b>(355,395)</b>	<b>(189,543)</b>
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>(1,745,813)</b>	<b>4,610,021</b>
Cash and cash equivalents at the beginning of the financial year		50,144,042	45,534,021
<b>Cash and cash equivalents at the end of the financial year</b>	6.1	<b>48,398,229</b>	<b>50,144,042</b>

Notes:

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

The accompanying notes form part of these financial statements.

**Mallee Catchment Management Authority - Statement of Changes in Equity**  
For the financial year ended 30 June 2024

					\$
	Notes	Reserves	Accumulated surplus / (deficit)	Contributed capital	Total
<b>Balance at 1 July 2022</b>		<b>41,380,608</b>	<b>3,254,208</b>	<b>4,097,335</b>	<b>48,732,150</b>
Net result for the year		-	2,457,818	-	2,457,818
Transfers to/(from) reserves		2,339,118	(2,339,118)	-	-
<b>Balance at 30 June 2023</b>		<b>43,719,726</b>	<b>3,372,908</b>	<b>4,097,335</b>	<b>51,189,969</b>
Net result for the year		-	(2,212,492)	-	(2,212,492)
Transfers to/(from) reserves	8.2	(2,721,831)	2,721,831	-	-
<b>Balance at 30 June 2024</b>		<b>40,997,895</b>	<b>3,882,247</b>	<b>4,097,335</b>	<b>48,977,477</b>

Notes:

The accompanying notes form part of these financial statements.



**Mallee Catchment Management Authority - Notes to the Financial Report  
for the year ended 30 June 2024**

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**1. ABOUT THIS REPORT**

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The Mallee Catchment Management Authority (the Authority) is a government authority of the State of Victoria, established by the *Catchment and Land Protection Act 1994*.

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

Its principal address is:

Agriculture Victoria Complex  
308-390 Koorlong Avenue  
Irymple, Victoria, 3498

**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.

Consistent with the requirements of AASB 1004 *Contributions*, contributions by owners (that is, contributed capital and its repayment) are treated as equity transactions and, therefore, do not form part of the income and expenses of the Authority.

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

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

- Employee benefit provisions (Note 3.1.2);
- Determining whether the performance obligations are sufficiently specific so as to determine whether the arrangement is within the scope of AASB 15: *Revenue from Contracts with Customers* or AASB 1058: *Income of Not-for-Profit Entities* (Note 2.2.1);
- Commitments for expenditure (Note 6.2);
- Fair value determination of assets and liabilities (Note 7.3).

**Rounding**

All amounts have been rounded to the nearest dollar unless otherwise stated. Figures in the financial statements may not equate due to rounding.

**Compliance information**

These general purpose financial statements have been prepared in accordance with the *Financial Management Act 1994* and applicable Australian Accounting Standards (AASs) which include Interpretations, issued by the Australian Accounting Standards Board (AASB). In particular, they are presented in a manner consistent with the requirements of AASB 1049 *Whole of Government and General Government Sector Financial Reporting*.

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

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**2. FUNDING DELIVERY OF OUR SERVICES**

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**Introduction**

The Authority's primary objective is to facilitate integrated and ecological sustainable management of the natural, cultural and productive landscapes occurring within the region. Programs and projects are developed to deliver against the region's priorities for these landscapes.

To enable the Authority to fulfil its objective and provide outputs it receives income (predominantly accrual based government contributions). The Authority also receives Salinity levies collected specifically to offset salinity impact of irrigation development.

**Mallee Catchment Management Authority - Notes to the Financial Report  
for the year ended 30 June 2024**

**2.1 Summary of income that funds the delivery of our services**

**Significant Judgement: Grants Contributions**

The Authority has made the judgement that amounts received in relation to government contributions should be recognised under AASB 1058 on the basis that the relevant funding agreements do not contain sufficiently specific performance obligations to satisfy the application of AASB 15.

		\$	\$
	Notes	2024	2023
Government Contributions	2.2.1	14,637,630	19,109,974
Interest	2.2.2	2,254,601	1,372,913
Salinity Levies	2.2.3	3,371,247	2,571,319
Other Income	2.2.4	33,531	91,675
<b>Total income that funds delivery of services</b>		<b>20,297,009</b>	<b>23,145,881</b>

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

**2.2 Income from transactions**

**2.2.1 Government contributions**

**Income recognised under AASB 1058**

	\$	\$
	2024	2023
<b>State Government</b>		
State Government Contributions	4,030,559	4,235,780
Catchment Governance	615,000	1,016,866
Sustainable Irrigation Program	479,000	698,500
Landcare Program	525,001	388,250
Environmental Water Program	593,000	582,000
Environmental Water Holder	401,337	68,532
Water Management Program	1,813,000	2,240,000
Our Catchment Our Communities	576,000	562,000
<b>Total State Government contributions</b>	<b>9,032,897</b>	<b>9,791,928</b>
<b>Commonwealth Government</b>		
Victorian Murray Floodplain Restoration Project	569,480	4,208,016
Commonwealth Contributions	633,158	113,589
The Living Murray	2,818,083	2,465,265
National Landcare Program	1,050,511	2,531,177
Biodiversity Fund	533,500	-
<b>Total Commonwealth Government contributions</b>	<b>5,604,733</b>	<b>9,318,046</b>
<b>Total Government contributions</b>	<b>14,637,630</b>	<b>19,109,974</b>

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

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

- (a) contributions by owners, in accordance with AASB 1004;
- (b) revenue or a contract liability arising from a contract with a customer, in accordance with AASB 15;
- (c) a lease liability in accordance with AASB 16;
- (d) a financial instrument, in accordance with AASB 9; or
- (e) a provision, in accordance with AASB 137 *Provisions, Contingent Liabilities and Contingent Assets*.

Income received for specific purpose grants for on-passing is recognised simultaneously as the funds are immediately on passed to the relevant recipient entities.

**Mallee Catchment Management Authority - Notes to the Financial Report  
for the year ended 30 June 2024**

**Grants recognised under AASB 15**

Income from grants that are enforceable and with sufficiently specific performance obligations are accounted for as revenue from contracts with customers under AASB 15. Consideration received in advance of recognising the associated revenue from the customer is recorded as a contract liability. Where the performance obligations is satisfied but not yet billed, a contract asset is recorded. In 2023-24 the Authority has not recognised any revenue as a contract asset under AASB 15 (2023: Nil), and has not recognised any revenue as a contract liability under AASB 15 (Note 5.2) (2023: Nil).

**2.2.2 Interest income**

	\$	\$
	2024	2023
<b>Interest from financial assets at amortised cost</b>		
Interest on bank deposits	2,254,601	1,372,913
<b>Total interest from financial assets at amortised cost</b>	<b>2,254,601</b>	<b>1,372,913</b>

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

**2.2.3 Salinity Levies**

	\$	\$
	2024	2023
Salinity Levies	3,371,247	2,571,319
<b>Total salinity levies</b>	<b>3,371,247</b>	<b>2,571,319</b>

Salinity levies are collected under the Ministerial 'policies for managing water use licences in salinity impact zones (2007)', whereby each mega litre of new or increased Annual Use Limit (AUL) attracts a capital or ongoing charge to contribute to the costs of works and measures to offset salinity impacts.

**2.2.4 Other income**

	\$	\$
	2024	2023
Sundry income	33,531	91,675
<b>Total other income</b>	<b>33,531</b>	<b>91,675</b>

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

Sundry income is paid parental leave and reimbursements for trainees.

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**3. THE COST OF DELIVERING OUR SERVICES**

**Introduction**

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

**3.1 Expenses incurred in delivery of services**

		\$	\$
	Notes	2024	2023
Employee benefits expense	3.1.1	5,913,408	6,439,540
Consultancies - project based		6,880,793	4,842,967
Contractors - project based		5,327,979	3,165,378
Project operations and maintenance	3.4	1,111,037	2,093,266
Grants and incentives	3.2	1,580,598	1,902,475
Other operating expenses	3.3	1,644,619	2,186,236
<b>Total expenses incurred in delivery of services</b>		<b>22,458,434</b>	<b>20,629,863</b>

**3.1.1 Employee benefits in the comprehensive operating statement**

		\$	\$
	Notes	2024	2023
Salaries and wages, annual leave and long service leave		5,251,705	5,866,555
Termination benefits		75,749	5,570
Defined contribution superannuation	3.1.3	585,953	567,415
<b>Total employee benefits expenses</b>		<b>5,913,408</b>	<b>6,439,540</b>

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

The amount recognised in the comprehensive operating statement in relation to superannuation is employer contributions for members of defined contribution superannuation plans that are paid or payable during the reporting period. The Authority does not contribute to any defined benefit superannuation plans.

Termination benefits are payable when employment is terminated before normal retirement date, or when an employee accepts an offer of benefits in exchange for the termination of employment. Termination benefits are recognised when the Authority is demonstrably committed to terminating the employment of current employees according to a detailed formal plan without possibility of withdrawal or providing termination benefits as a result of an offer made to encourage voluntary redundancy.

**3.1.2 Employee benefits in the balance sheet**

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

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



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	\$	\$
	2024	2023
<b>Current provisions:</b>		
<b>Annual leave</b>		
Unconditional and expected to settle within 12 months	281,809	293,196
Unconditional and expected to settle after 12 months	105,560	113,334
<b>Time in lieu and rostered days off</b>		
Unconditional and expected to settle within 12 months	7,623	-
<b>Long service leave</b>		
Unconditional and expected to settle after 12 months	564,337	572,593
<b>Provisions for on-costs</b>		
Unconditional and expected to settle within 12 months	39,595	36,270
Unconditional and expected to settle after 12 months	117,882	105,289
<b>Total current provisions for employee benefits</b>	<b>1,116,806</b>	<b>1,120,682</b>
<b>Non-current provisions</b>		
Employee benefits	102,516	136,035
On-costs	18,615	21,504
<b>Total non-current provisions for employee benefits</b>	<b>121,131</b>	<b>157,539</b>
<b>Total provisions for employee benefits</b>	<b>1,237,937</b>	<b>1,278,221</b>

	\$
	2024
<b>Reconciliation of movement in on-cost provision</b>	
<b>Opening balance</b>	<b>163,063</b>
Additional provisions recognised	13,028
<b>Closing balance</b>	<b>176,092</b>
<b>Current</b>	<b>157,477</b>
<b>Non-current</b>	<b>18,615</b>

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

The liability for salaries and wages are recognised in the balance sheet at remuneration rates which are current at the reporting date. As the Authority expects the liabilities to be wholly settled within 12 months of reporting date, they are measured at undiscounted amounts.

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

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

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

**Unconditional annual leave and LSL** are disclosed as a current liability; even where the Authority does not expect to settle the liability within 12 months because it will not have the unconditional right to defer the settlement of the entitlement should an employee take leave within 12 months.

The components of this current LSL liability are measured at either undiscounted value, if the Authority expects to wholly settle within 12 months, or present value, if the Authority does not expect to wholly settle within 12 months.

**Conditional LSL** is disclosed as a non-current liability. There is an unconditional right to defer the settlement of the entitlement until the employee has completed the requisite years of service. This non-current LSL is measured at present value.

Any gain or loss following revaluation of the present value of non-current LSL liability is recognised as a transaction.

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**3.1.3 Superannuation contributions**

Employees of the Authority are entitled to receive superannuation benefits. The Authority only contributes to defined contribution plans. The name, details and amounts expensed in relation to the major employee superannuation funds and contributions made by the Authority, and outstanding at year end, are as follows:

	\$	\$	\$	\$
	Paid contributions for the year		Contributions outstanding at year end	
	2024	2023	2024	2023
<b>Defined contribution plans</b>				
VicSuper	-	145,172	-	-
Vision Super	92,353	85,736	8,123	9,935
Aware Super	237,271	75,307	19,577	18,797
Other superannuation funds	256,329	261,200	23,062	24,727
<b>Total</b>	<b>585,953</b>	<b>567,415</b>	<b>50,762</b>	<b>53,459</b>

**3.2 Grant expenses**

	\$	\$
	2024	2023
Payments for specific purposes	1,580,598	1,902,475
<b>Total grant expenses</b>	<b>1,580,598</b>	<b>1,902,475</b>

Grant expenses are contributions of the Authority's resources to another party for specific purposes where there is no expectation that the amount will be repaid in equal value (either by money, goods or services).

Grants can be either operating or capital in nature. The Authority only makes special purpose grants which are paid for a particular purpose and/or have conditions attached regarding their use.

Grant expenses are recognised in the reporting period in which they are paid or payable. Grants only take the form of money.

**3.3 Other operating expenses**

	\$	\$
	2024	2023
<b>Supplies and services</b>		
Purchase of services	1,205,006	1,632,588
Office expenses	124,926	226,461
Leases - short term	314,687	327,187
<b>Total other operating expenses</b>	<b>1,644,619</b>	<b>2,186,236</b>

**3.4 Project operations and maintenance expense**

	\$	\$
	2024	2023
<b>Supplies and services</b>		
Cultural Heritage Advice and Assessments	524,377	-
Other project expenditure	586,660	2,093,266
<b>Total other operating expenses</b>	<b>1,111,037</b>	<b>2,093,266</b>

Other operating expenses generally represent the day-to-day running costs incurred in normal operations.

Supplies and services are recognised as an expense in the reporting period in which they are incurred.

Project based consultancy and contractor expenses relate to specific on ground projects undertaken by the Authority and do not include similar expenses of a corporate nature.

Operating lease payments (including contingent rentals) are recognised on a straight line basis over the lease term, except where another systematic basis is more representative of the time pattern of the benefits derived from the use of the leased asset.

**Short-term leases and leases of low-value assets**

The Authority has elected to account for short-term leases and leases of low-value assets using the practical expedients. Instead of recognising a right-of-use asset and lease liability, the payments in relation to these are recognised as an expense in profit or loss on a straight-line basis over the lease term.

At 30 June 2024 the Authority does not have any commitments for short-term or low value leases.

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**4. KEY ASSETS AVAILABLE TO SUPPORT OUTPUT DELIVERY**

**Introduction**

The Authority controls non-financial physical assets and investments that are utilised in fulfilling its objectives and conducting its activities. They represent the resources that have been entrusted to the Authority to be utilised for delivery of those outputs.

*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.

**4.1 Total plant and equipment**

	\$	\$	\$	\$	\$	\$
	Gross carrying amount		Accumulated depreciation		Net carrying amount	
	2024	2023	2024	2023	2024	2023
Motor vehicles at fair value	1,013,237	904,965	(383,122)	(526,145)	630,116	378,821
Office furniture and equipment at fair value	18,124	42,535	(12,089)	(32,657)	6,035	9,877
Plant and equipment at fair value	316,533	220,165	(183,945)	(144,454)	132,588	75,711
<b>Net carrying amount</b>	<b>1,347,894</b>	<b>1,167,665</b>	<b>(579,155)</b>	<b>(703,256)</b>	<b>768,739</b>	<b>464,409</b>

**Initial recognition:** Items of 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 a leasehold improvements is capitalised and depreciated over the shorter of the remaining term of the lease or their estimated useful lives.

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

**Motor vehicles** are valued using the current 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 an experienced fleet manager in the Authority who set relevant depreciation rates during use to reflect the utilisation of the vehicles.

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

Refer to Note 7.3 for additional information on fair value determination of plant and equipment.

**Impairment of plant and equipment**

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

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**4.1.1 Depreciation**

Charge for the period	\$	\$
	2024	2023
Motor vehicles	206,465	134,859
Office furniture and equipment	3,841	7,199
Plant and equipment	80,439	44,143
<b>Total depreciation</b>	<b>290,747</b>	<b>186,201</b>

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

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

Asset	(Years) Useful life
Motor vehicles	4 to 8
Office furniture and equipment	5 to 15
Plant and equipment	3 to 10

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

**4.1.2 Reconciliation of movements in carrying amounts of plant and equipment**

	\$	\$	\$	\$
	Motor vehicles at fair value	Office furniture and equipment at fair value	Plant and equipment at fair value	Total
<b>2024</b>				
<b>Opening balance</b>	378,820	9,877	75,711	464,409
Additions	463,533	-	137,317	600,850
Disposals	(5,773)	-	-	(5,773)
Depreciation	(206,465)	(3,841)	(80,440)	(290,747)
<b>Closing balance</b>	<b>630,115</b>	<b>6,036</b>	<b>132,588</b>	<b>768,739</b>

	\$	\$	\$	\$
	Motor vehicles at fair value	Office furniture and equipment at fair value	Plant and equipment at fair value	Total
<b>2023</b>				
<b>Opening balance</b>	203,577	17,076	112,414	333,067
Additions	353,465	-	7,441	360,906
Disposals	(43,363)	-	-	(43,363)
Depreciation	(134,859)	(7,199)	(44,143)	(186,201)
<b>Closing balance</b>	<b>378,820</b>	<b>9,877</b>	<b>75,711</b>	<b>464,409</b>



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**5. OTHER ASSETS AND LIABILITIES**

**Introduction**

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

**5.1 Receivables**

	\$	\$
	2024	2023
<b>Contractual</b>		
Other receivables	1,139,925	2,083,129
<b>Statutory</b>		
GST input tax receivable	370,910	89,451
<b>Total receivables</b>	<b>1,510,835</b>	<b>2,172,580</b>

Receivables consist of:

**Contractual receivables** are classified as financial instruments and categorised as 'financial assets at amortised costs'. They are initially recognised at fair value plus any directly attributable transaction costs. The Authority holds the contractual receivables with the objective to collect the contractual cash flows and therefore subsequently measured at amortised cost using the effective interest method, 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 for disclosure purposes. The Authority applies AASB 9 for initial measurement of the statutory receivables and as a result statutory receivables are initially recognised at fair value plus any directly attributable transaction cost.

**5.2 Payables**

	\$	\$
	2024	2023
<b>Contractual</b>		
Supplies and services	548,860	390,319
<b>Total payables</b>	<b>548,860</b>	<b>390,319</b>

Payables consist of:

**Contractual payables**, classified as financial instruments and measured at amortised cost. Accounts payable represent liabilities for goods and services provided to the Authority prior to the end of the financial year that are unpaid. An amount has also been recognised for revenue received in advance, which has been assessed under AASB 15 *Revenue from Contracts with Customers*; and

**Statutory payables**, that 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.

Payables for supplies and services have an average credit period of less than 30 days. No interest is charged on contractual payables.

The terms and conditions of amounts payable to the government and agencies vary according to the particular agreements and as they are not legislative payables, they are not classified as financial instruments.

**Maturity analysis of contractual payables <sup>(a)</sup>**

	\$	\$	\$	\$	\$	\$	\$
	Carrying amount	Nominal amount	Less than 1 month	1 - 3 months	Maturity dates 3 months - 1 year	1-5 years	5+ years
<b>2024</b>							
Supplies and services	548,860	548,860	548,860	-	-	-	-
<b>Total</b>	<b>548,860</b>	<b>548,860</b>	<b>548,860</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	\$	\$	\$	\$	\$	\$	\$
<b>2023</b>							
Supplies and services	390,319	390,319	390,319	-	-	-	-
<b>Total</b>	<b>390,319</b>	<b>390,319</b>	<b>390,319</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

(a) Maturity analysis is presented using the contractual undiscounted cash flows.

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**5.3 Other non-financial assets**

	\$	\$
	2024	2023
<b>Current other assets</b>		
Prepayments	86,471	77,478
<b>Total current other assets</b>	<b>86,471</b>	<b>77,478</b>
<b>Total other Assets</b>	<b>86,471</b>	<b>77,478</b>

Other non-financial assets include prepayments, which represent payments in advance of receipt of goods or services or the payments made for services covering a term beyond that financial accounting period.

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**6. HOW WE FINANCED OUR OPERATIONS**

**Introduction**

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

This section includes disclosures of balances that are financial instruments (such as cash balances). Notes 7.1 and 7.3 provide additional, specific financial instrument disclosures.

**6.1 Cash flow information and balances**

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

	\$	\$
	2024	2023
Cash on hand	1,000	1,000
Cash and deposits disclosed in the balance sheet	48,397,229	50,143,042
<b>Balance as per cash flow statement</b>	<b>48,398,229</b>	<b>50,144,042</b>

The Authority is responsible for the facilitation and coordination of catchments in an integrated and sustainable manner. This is achieved by undertaking projects funded by state and federal government. The Authority receives 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 Energy, Environment and Climate Change and 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 significant cash and cash equivalents that will be utilised to complete these projects in future financial years.

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

	\$	\$
	2024	2023
<b>Net result for the period</b>	(2,212,492)	2,457,818
<b>Non-cash movements</b>		
Gain on disposal of non-current assets	(239,681)	(128,001)
Depreciation and amortisation of non-current assets	290,747	186,201
<b>Movements in assets and liabilities</b>		
Decrease in receivables	661,746	2,563,424
(Decrease)/Increase in employee related provisions	(40,285)	73,522
Increase in prepayments	(8,993)	(77,478)
(Decrease)/Increase in payables	158,541	(275,923)
<b>Net cash flows from/(used in) operating activities</b>	<b>(1,390,418)</b>	<b>4,799,564</b>

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**6.2 Commitments for expenditure**

Commitments for future expenditure include operating and capital commitments arising from contracts. These commitments are recorded below at their nominal value and are exclusive of GST. Where it is considered appropriate and provides additional relevant information to users, the net present values of significant individual projects are stated. 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**

	\$	\$	\$	\$
Nominal amounts				
2024	Less than 1 year	1 - 5 years	5+ years	Total
Other commitments payable	5,647,203	1,649,859	-	7,297,062
<b>Total commitments</b>	<b>5,647,203</b>	<b>1,649,859</b>	<b>-</b>	<b>7,297,062</b>
	\$	\$	\$	\$
Nominal amounts				
2023	Less than 1 year	1 - 5 years	5+ years	Total
Other commitments payable	4,025,409	296,421	-	4,321,830
<b>Total commitments</b>	<b>4,025,409</b>	<b>296,421</b>	<b>-</b>	<b>4,321,830</b>



## 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 related mainly to fair value determination.

### 7.1 Financial instruments specific disclosures

#### Introduction

Financial instruments arise out of contractual agreements that give rise to a financial asset of one entity and a financial liability or equity instrument of another entity. Due to the nature of the Authority's activities, certain financial assets and financial liabilities arise under statute rather than a contract (for example taxes, fines and penalties). Such assets and liabilities do not meet the definition of financial instruments in AASB 132 *Financial Instruments: Presentation*.

#### Categories of financial assets

##### Financial assets at amortised cost

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

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

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

The Authority recognises the following assets in this category

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

#### Categories of financial liabilities

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

#### 7.1.1 Financial instruments: Categorisation

	\$	\$	\$
	Financial assets at amortised cost (AC)	Financial liabilities at amortised cost (AC)	Total
2024			
<b>Contractual financial assets</b>			
Cash and deposits	48,398,229	-	48,398,229
<b>Receivables <sup>(a)</sup></b>			
Other contractual receivables	1,139,924	-	1,139,924
<b>Total contractual financial assets</b>	<b>49,538,153</b>	<b>-</b>	<b>49,538,153</b>
<b>Contractual financial liabilities</b>			
Supplies and services		548,860	548,860
<b>Total contractual financial liabilities</b>	<b>-</b>	<b>548,860</b>	<b>548,860</b>

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	\$	\$	\$
	Financial assets at amortised cost (AC)	Financial liabilities at amortised cost (AC)	Total
<b>2023</b>			
<b>Contractual financial assets</b>			
Cash and deposits	50,144,042	-	50,144,042
<b>Receivables <sup>(a)</sup></b>			
Other contractual receivables	2,083,129	-	2,083,129
<b>Total contractual financial assets</b>	<b>52,227,171</b>	<b>-</b>	<b>52,227,170</b>
<b>Contractual financial liabilities</b>			
Supplies and services	-	390,319	390,319
<b>Total contractual financial liabilities</b>	<b>-</b>	<b>390,319</b>	<b>390,319</b>

Note: (a) The total amounts disclosed here exclude statutory amounts (e.g. amounts owing from Victorian Government and GST input tax credit recoverable and taxes payable).

**7.1.2 Financial risk management objectives and policies**

As a whole, the Authority's financial risk management program seeks to manage credit, liquidity and interest rate risks and the associated volatility of its financial performance. The Authority is not exposed to foreign currency or equity price risks.

Details of the significant accounting policies and methods adopted, including the criteria for recognition, the basis of measurement, and the basis on which income and expenses are recognised, with respect to each class of financial asset, financial liability and equity instrument above are disclosed in Note 7.3 to the financial statements.

The main purpose in holding financial instruments is to prudentially manage the Authority's financial risks within the government policy parameters.

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

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

**Financial instruments: Credit risk**

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

Credit risk associated with the Authority's contractual financial assets is minimal because the main debtors are the Victorian and Commonwealth Government. For debtors other than the Government, it is the Authority's policy to only deal with entities with high credit ratings, where appropriate.

In addition, the Authority does not engage in hedging for its contractual financial assets and mainly obtains contractual financial assets that are on fixed interest, except for cash and deposits, which are mainly cash at bank. As with the policy for debtors, the Authority's policy is to only deal with banks with high credit rating.

Provision of impairment for contractual financial assets is recognised when there is objective evidence that the Authority will not be able to collect a receivable. Objective evidence includes financial difficulties of the debtor, default payments, debts that are more than 60 days overdue, and changes in debtor credit ratings.

Except as otherwise detailed in the following table, the carrying amount of contractual financial assets recorded in the financial statements, net of any allowances for losses, represents the Authority's maximum exposure to credit risk without taking account of the value of any collateral obtained.

There has been no material change to the Authority's credit risk profile in 2023-24.

**Mallee Catchment Management Authority - Notes to the Financial Report  
for the year ended 30 June 2024**

**Credit quality of contractual financial assets**

	\$	\$	\$	\$
	Financial institution (triple-A credit rating)	Government agencies (triple-A credit rating)	Other (min triple-B credit rating)	Total
<b>2024</b>				
<b>Financial assets</b>				
<b>Financial assets with loss allowance measured at 12-month expected credit loss</b>				
Cash and deposits	48,397,229	-	-	48,397,229
<b>Total contractual financial assets</b>	<b>48,397,229</b>	<b>-</b>	<b>-</b>	<b>48,397,229</b>

**Credit quality of contractual financial assets**

	\$	\$	\$	\$
	Financial institution (triple-A credit rating)	Government agencies (triple-A credit rating)	Other (min triple-B credit rating)	Total
<b>2023</b>				
<b>Financial assets</b>				
Cash and deposits	50,143,042	-	-	50,143,042
<b>Total contractual financial assets</b>	<b>50,143,042</b>	<b>-</b>	<b>-</b>	<b>50,143,042</b>

**Impairment of financial assets under AASB 9**

The Authority records the allowance for expected credit loss for the relevant financial instruments, applying AASB 9 Expected Credit Loss approach.

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

While cash and cash equivalents are also subject to the impairment requirements of AASB 9, there was no identified impairment loss.

**Contractual receivables at amortised cost**

Contracted receivables are considered to have low credit risk, taking into account the counterparty's credit rating, risk of default and capacity to meet contractual cash flow obligations in the near term. As the result, the Authority does not estimate any doubtful debts or credit risk associated with its contracted receivables for the 12 month period.

**Statutory receivables at amortised cost**

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

Statutory receivables are considered to have low credit risk, taking into account the counterparty's credit rating, risk of default and capacity to meet contractual cash flow obligations in the near term. As the result, the Authority does not estimate any credit risk associated with its statutory receivables for the 12 month period. No loss allowance has been recognised.

**Financial instruments: Liquidity risk**

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

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

- maintaining an adequate level of uncommitted funds that can be drawn at short notice to meet its short-term obligations;
- holding investments and other contractual financial assets that are readily able to be liquidated; and
- careful maturity planning of its financial obligations based on forecasts of future cash flows.

The Authority's exposure to liquidity risk is deemed insignificant based on prior periods' data and current assessment of risk. Cash for unexpected events is generally sourced from liquidation of available-for-sale financial investments.

**Mallee Catchment Management Authority - Notes to the Financial Report  
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**Financial instruments: Interest rate risk**

Fair value interest rate risk is the risk that the fair value of a financial instrument will fluctuate because of changes in market interest rates. The Authority does not hold any interest bearing financial instruments that are measured at fair value, and therefore has no exposure to fair value interest rate 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 has minimal exposure to cash flow interest rate risks through cash and deposits and term deposits that are at floating rate.

The Authority manages this risk by mainly undertaking fixed rate financial instruments with relatively even maturity profiles, with only insignificant amounts of financial instruments at floating rate. Management has concluded for cash at bank, as financial assets that can be left at floating rate without necessarily exposing the Authority to significant bad risk, management monitors movement in interest rates on a frequent basis.

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

**Interest rate exposure of financial instruments**

		\$	\$	\$	\$
	Weighted average interest rate %	Carrying amount	Fixed interest rate	Variable interest rate	Non bearing interest
<b>2024</b>					
<b>Financial assets</b>					
Cash and deposits	4.42%	48,398,229	-	48,397,229	1,000
<b>Receivables <sup>(a)</sup></b>					
Other contractual receivables		1,597,305	-	-	1,597,305
<b>Total financial assets</b>		<b>49,995,534</b>	<b>-</b>	<b>48,397,229</b>	<b>1,598,305</b>
<b>Financial liabilities</b>					
<b>Payables <sup>(a)</sup></b>					
Supplies and services		548,860	-	-	548,860
<b>Total financial liabilities</b>		<b>548,860</b>	<b>-</b>	<b>-</b>	<b>548,860</b>

(a) The total amounts disclosed here exclude statutory amounts (e.g. amounts owing from Victorian Government and GST input tax credit recoverable).

		\$	\$	\$	\$
	Weighted average interest rate %	Carrying amount	Fixed interest rate	Variable interest rate	Non bearing interest
<b>2023</b>					
<b>Financial assets</b>					
Cash and deposits	3.12%	50,144,042	-	50,143,042	1,000
<b>Receivables</b>					
Other contractual receivables		2,250,058	-	-	2,250,058
<b>Total financial assets</b>		<b>52,394,100</b>	<b>-</b>	<b>50,143,042</b>	<b>2,251,058</b>
<b>Financial liabilities</b>					
<b>Payables <sup>(a)</sup></b>					
Supplies and services		390,319	-	-	390,319
<b>Total financial liabilities</b>		<b>390,319</b>	<b>-</b>	<b>-</b>	<b>390,319</b>

(a) The total amounts disclosed here exclude statutory amounts



**Mallee Catchment Management Authority - Notes to the Financial Report  
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Interest rate risk sensitivity	\$		
	Carrying amount	-100 basis points Net result	+100 basis points Net result
<b>2024</b>			
<b>Contractual financial assets</b>			
Cash and deposits	48,398,229	(483,982)	483,982
<b>Total impact</b>	<b>48,398,229</b>	<b>(483,982)</b>	<b>483,982</b>
	\$	\$	\$
<b>2023</b>			
<b>Contractual financial assets</b>			
Cash and deposits	50,144,042	(501,440)	501,440
<b>Total impact</b>	<b>50,144,042</b>	<b>(501,440)</b>	<b>501,440</b>

## 7.2 Contingent assets and contingent liabilities

The Authority does not have any contingent assets or 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.

This section sets out information on how the Authority determined fair value for financial reporting purposes. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

The following assets and liabilities are carried at fair value:

- plant and equipment, motor vehicles and office furniture and equipment.

### **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.

The Authority monitors changes in the fair value of each asset and liability through relevant data sources to determine whether revaluation is required.

### **How this section is structured**

For those assets and liabilities for which fair values are determined, the following disclosures are provided:

- carrying amount and the fair value (which would be the same for those assets measured at fair value);
- which level of the fair value hierarchy was used to determine the fair value; and
- in respect of those assets and liabilities subject to fair value determination using Level 3 inputs:
  - a reconciliation of the movements in fair values from the beginning of the year to the end; and
  - details of significant unobservable inputs used in the fair value determination.

This section is divided between disclosures in connection with fair value determination for financial instruments (refer to Note 7.3.1) and non-financial physical assets (refer to Note 7.3.2).

**Mallee Catchment Management Authority - Notes to the Financial Report  
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**7.3.1 Fair value determination of financial assets and liabilities**

The fair values and net fair values of financial assets and liabilities are determined as follows:

- Level 1 – the fair value of financial instrument with standard terms and conditions and traded in active liquid markets are determined with reference to quoted market prices;
- Level 2 – the fair value is determined using inputs other than quoted prices that are observable for the financial asset or liability, either directly or indirectly; and
- Level 3 – the fair value is determined in accordance with generally accepted pricing models based on discounted cash flow analysis using unobservable market inputs.

The Authority currently holds a range of financial instruments that are recorded in the financial statements where the carrying amounts are a reasonable approximation of fair value, either due to their short-term nature or with the expectation that they will be paid in full by the end of the 2024-25 reporting period.

These financial instruments include:

Financial assets	Financial liabilities
Cash and deposits	Payables:
Receivables:	· supplies and services
· income receivable	

**7.3.2 Fair value determination of non-financial physical assets**

Fair value measurement hierarchy		\$	\$	\$	\$
2024	Carrying amount as at 30 June	Fair value measurement at end of reporting period using:			
		Level 1	Level 2	Level 3	
Plant, equipment and vehicles at fair value:					
Motor vehicles	630,116	-	630,116	-	
Office furniture and equipment	6,035	-	-	6,035	
Plant and equipment	132,588	-	-	132,588	
<b>Total of plant, equipment and vehicles at fair value</b>	<b>768,739</b>	<b>-</b>	<b>630,116</b>	<b>138,623</b>	
		\$	\$	\$	\$
2023					
Plant, equipment and vehicles at fair value:					
Motor vehicles	378,821	-	378,821	-	
Office furniture and equipment	9,877	-	-	9,877	
Plant and equipment	75,711	-	-	75,711	
<b>Total of plant, equipment and vehicles at fair value</b>	<b>464,409</b>	<b>-</b>	<b>378,821</b>	<b>85,588</b>	

There have been no transfers between levels during the period.

**Vehicles** are held at fair value and fair value is determined using the current 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 the Chief Finance Officer of the Authority who sets relevant depreciation rates during use to reflect the utilisation of the vehicles.

**Plant and Equipment and Office Furniture and Equipment** are held at fair value. When plant and equipment 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 current replacement cost method. As depreciation adjustments considered as significant, unobservable inputs, these assets are classified as Level 3 fair value measurements.

There were no changes in valuation techniques throughout the period to 30 June 2024.

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

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Reconciliation of Level 3 fair value movements			
	\$	\$	\$
<b>2024</b>	<b>Office furniture and equipment</b>	<b>Plant and equipment</b>	<b>Total</b>
Opening balance	9,877	75,711	85,588
Purchases (sales)	-	137,317	137,317
Depreciation	(3,841)	(80,440)	(84,281)
<b>Closing balance</b>	<b>6,036</b>	<b>132,588</b>	<b>138,624</b>
	\$	\$	\$
<b>2023</b>			
Opening balance	17,076	112,414	129,490
Purchases (sales)	-	7,441	7,441
Depreciation	(7,199)	(44,144)	(51,343)
<b>Closing balance</b>	<b>9,877</b>	<b>75,711</b>	<b>85,588</b>

There were no unrealised gains or losses (2024: Nil) on non-financial assets.

**Description of significant unobservable inputs to Level 3 valuations**

2024	Valuation technique	Significant unobservable inputs
Office furniture and equipment	Replacement cost	Cost per unit Useful life of office furniture and equipment
Plant and equipment	Replacement cost	Cost per unit Useful life of plant and equipment

There have been no significant changes to observable inputs for the 2023-24 year.

**Mallee Catchment Management Authority - Notes to the Financial Report  
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**8. OTHER DISCLOSURES**

**Introduction**

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

**8.1 Other economic flows included in net result**

Other economic flows are changes in the volume or value of an asset or liability that do not result from transactions. Other gains/(losses) from other economic flows include the gains or losses from the revaluation of the present value of the long service leave liability due to changes in bond interest rates.

	\$	\$
	2024	2023
<b>Net gain on non-financial assets</b>		
Net gain on disposal of plant and equipment	239,681	128,001
<b>Total net gain on non-financial assets</b>	<b>239,681</b>	<b>128,001</b>

**8.2 Reserves**

	\$	\$
	2024	2023
<b>Committed funds reserve <sup>(a)</sup></b>		
Balance at beginning of financial year	6,572,931	5,698,717
Transfers to/(from) accumulated surplus	563,871	874,214
<b>Balance at end of financial year</b>	<b>7,136,802</b>	<b>6,572,931</b>
<b>Salinity offset reserve <sup>(b)</sup></b>		
Balance at beginning of financial year	36,146,795	34,681,891
Transfers to/(from) accumulated surplus	(3,285,702)	1,464,904
<b>Balance at end of financial year</b>	<b>32,861,093</b>	<b>36,146,795</b>
<b>Capital renewals reserve <sup>(c)</sup></b>		
Balance at beginning of financial year	1,000,000	1,000,000
Transfers to/(from) accumulated surplus	-	-
<b>Balance at end of financial year</b>	<b>1,000,000</b>	<b>1,000,000</b>
<b>Total reserves</b>	<b>40,997,895</b>	<b>43,719,726</b>

(a) The committed funds reserve contains amounts allocated to the completion of specific projects.

(b) The salinity offset reserve contains the amount held by the Authority in accordance with ministerial policies for managing water use licences in salinity impact zones under the *Water Act 1989*.

(c) The capital renewals reserve contains amounts that have been set aside by the Authority for the purpose of funding capital projects.



**Mallee Catchment Management Authority - Notes to the Financial Report  
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**8.3 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.

**Names**

The persons who held the positions of Ministers and Accountable Officer in the Authority are as follows:

*Ministers*

The Hon. Harriet Shing MP, Minister for Water	1 July 2023 to 30 June 2024
The Hon. Ingrid Stitt MP, Minister for Environment	1 July 2023 to 1 October 2023
The Hon. Steve Dimopoulos MP, Minister for Environment	2 October 2023 to 30 June 2024

*Board Members*

Allison McTaggart, Board Chair	1 July 2023 to 30 June 2024
Kellie Nulty, Deputy Board Chair	1 July 2023 to 30 June 2024
Sharyon Peart, Board Member	1 July 2023 to 30 September 2023
Robert Matthews, Board Member	1 July 2023 to 30 June 2024
Janice Kelly, Board Member	1 July 2023 to 30 June 2024
Ann Hodge, Board Member	1 July 2023 to 30 June 2024
Antonio Alessi, Board Member	1 July 2023 to 30 June 2024
Kym McIntosh, Board Member	1 October 2023 to 30 June 2024
Janitha (Ruwan) Jayasinghe, Board Member	1 October 2023 to 30 June 2024

*Accountable Officer*

Jennifer Collins, Chief Executive Officer	1 July 2023 to 30 June 2024
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**Remuneration**

Remuneration received or receivable by the Accountable Officer in connection with management of the Authority during the reporting period was in the range: PESES-2 \$279,239-\$401,017 (2023: \$257,112-\$370,331).

The number of responsible persons whose remuneration from the Authority were as follows:

	2024	2023
\$0 to \$9,999	1	-
\$10,000 to \$19,999	4	4
\$20,000 to \$29,999	2	2
\$30,000 to \$39,999	1	1
\$279,239 to \$401,017	1	1
<b>Total number of responsible persons</b>	<b>9</b>	<b>8</b>
<b>Total remuneration \$</b>	<b>504,301</b>	<b>493,755</b>

**8.4 Remuneration of executives**

The Authority does not have any executive officers that meet the definition of Financial Reporting Directions (FRDs) 21C disclosures of executive officers, other than ministers and the CEO, during the reporting period.

The CEO, to whom the Victorian Government's Public Entity Executive Remuneration (PEER) Policy applies, is an accountable officer whose remuneration has been disclosed in note 8.3 Responsible Persons.

**Mallee Catchment Management Authority - Notes to the Financial Report  
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**8.5 Related parties**

The Mallee Catchment Management Authority is statutory authority established by the *Catchment and Land Protection Act 1994*. 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.

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

Key management personnel of the Authority includes Portfolio Ministers, board members and the chief executive officer;

- The Hon. Harriet Shing MP, Minister for Water
- The Hon. Ingrid Stitt MP, Minister for Environment
- The Hon. Steve Dimopoulos MP, Minister for Environment
- Allison McTaggart, Board Member, Chair
- Kelly Nulty, Board Member, Deputy Chair
- Sharyon Peart, Board Member
- Robert Matthews, Board Member
- Janice Kelly, Board Member
- Ann Hodge, Board Member
- Antonio Alessi, Board Member
- Kym McIntosh, Board Member
- Janitha (Ruwan) Jayasinghe, Board Member
- Jennifer Collins, Chief Executive Officer.

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

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

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

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

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

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

	\$	\$
Compensation of KMP	2024	2023
Short-term employee benefits	450,041	444,570
Post-employment benefits	41,180	39,928
Other long-term benefits	13,080	9,257
Termination benefits	-	-
<b>Total compensation <sup>(a)</sup></b>	<b>504,301</b>	<b>493,755</b>

(a) Note that KMP are also reported in the disclosure of remuneration of executive officers (Note 8.3).

**Mallee Catchment Management Authority - Notes to the Financial Report  
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**Government Related Entities**

During the year, the Authority received significant funding and made significant payments to the following government related entities (over \$70,000):

			\$	\$	\$	\$
Name of Government Entity	Details Transaction	Nature of Relationship	Receipts	Outstanding Receipts	Payments	Commitments
Department of Energy, Environment and Climate Action (DEECA)	Provision of grant funding to undertake projects.	Significant influence	12,003,701	50,000	-	-
Department of Energy, Environment and Climate Action (DEECA)	Purchase of goods/services to undertake projects.	Significant influence	-	-	1,862,319	247,891
Department of Jobs, Precincts and Regions (DJPR)	Purchase of goods/services to undertake projects.	Significant influence	-	-	332,750	-
Department of Justice and Community Safety (DJCS)	Purchase of goods/services to undertake projects.	Joint responsibility	261,250	-	-	-
Department of Transport and Planning	Purchase of goods/services to undertake projects.	Joint responsibility	-	-	72,926	-
Lower Murray Water	Salinity levies for managing water use licences in salinity impact zones. Reimbursement of costs associated with joint project.	Joint responsibility	3,997,675	46,948	-	-
Lower Murray Water	Purchase of goods/services to undertake projects.	Joint responsibility	-	-	3,508	-
Parks Victoria	Purchase of goods/services to undertake projects.	Significant influence	-	-	281,362	147,283

**Other Related Party Transactions**

During the year the Authority reported related party transactions with the following key management personnel:

			\$	\$	\$	\$
Name of counterparty	Details Transaction	Relationship	Receipts	Outstanding Receipts	Payments	Commitments
Mallee Sustainable Farming	Purchase of goods/services to undertake projects.	Supplier	-	-	183,192	-
Lower Murray Water	Salinity levies for managing water use licences in salinity impact zones. Reimbursement of costs associated with joint project.	Board Chair	3,997,675	46,948	-	-
Lower Murray Water	Purchase of goods/services to undertake projects.	Board Chair	-	-	3,508	-

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

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**8.6 Remuneration of auditors**

	\$	\$
	2024	2023
<b>Victorian Auditor-General's Office</b>		
Audit of the financial statements	23,800	23,000
<b>Total remuneration of auditors</b>	<b>23,800</b>	<b>23,000</b>

(a) The Victorian Auditor-General's Office is not allowed to provide non-audit services

**8.7 Subsequent events**

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

**8.8 Australian Accounting Standards issued that are not yet effective**

Certain new and revised accounting standards have been issued but are not effective for the 2023-24 reporting period. These accounting standards have not been applied to the Model Financial Statements. The Authority is reviewing its existing policies and assessing the potential implications of these accounting standards which includes:

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

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

Among other things, the Standard:

- specifies that an entity needs to consider whether an asset's highest and best use differs from its current use only when it is held for sale or held for distributions to owners under AASB 5 *Non-current Assets Held for Sale and discontinued operations* or if it is highly probable that it will be used for an alternative purpose;
- clarifies that an asset's use is 'financially feasible' if market participants would be willing to invest in the asset's service capacity, considering both the capacity to provide needed goods or services and the resulting costs of those goods and services;
- specifies that if both market selling price and some market participant data required to fair value the asset are not observable, an entity needs to start with its own assumptions and adjust them to the extent that reasonably available information indicates that other market participants would use different data; and
- provides guidance on the application of the cost approach to fair value, including the nature of costs to be included in a reference asset and identification of economic obsolescence.

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

**Other Amending Standards**

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

**8.9 Glossary of technical terms**

The following is a summary of the major technical terms used in this report.

**Amortisation** is the expense which results from the consumption, extraction or use over time of a non-produced physical or intangible asset. This expense is classified as an 'other economic flow'.

**Commitments** include those operating, capital and other outsourcing commitments arising from non-cancellable contractual or statutory sources.

**Comprehensive result** is the amount included in the operating statement representing total change in net worth other than transactions with owners as owners.

**Controlled item** generally refers to the capacity of a department to benefit from that item in the pursuit of the entity's objectives and to deny or regulate the access of others to that benefit.

**Current grants** are amounts payable or receivable for current purposes for which no economic benefits of equal value are receivable or payable in return.

**Depreciation** is an expense that arises from the consumption through wear or time of a produced physical or intangible asset. This expense is classified as a 'transaction' and so reduces the 'net result from transaction'.

**Effective interest method** is the method used to calculate the amortised cost of a financial asset and of allocating interest income over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset or, where appropriate, a shorter period.

**Employee benefits expenses** include all costs related to employment including wages and salaries, fringe benefits tax, leave entitlements, redundancy payments, defined benefits superannuation plans, and defined contribution superannuation plans.



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

**Financial asset** is any asset that is:

- cash;
- an equity instrument of another entity;
- a contractual right:
  - to receive cash or another financial asset from another entity; or
  - to exchange financial assets or financial liabilities with another entity under conditions that are potentially favourable to the entity; or
- a contract that will or may be settled in the entity's own equity instruments and is:
  - a non-derivative for which the entity is or may be obliged to receive a variable number of the entity's own equity instruments; or
  - a derivative that will or may be settled other than by the exchange of a fixed amount of cash or another financial asset for a fixed number of the entity's own equity instruments.

**Financial instrument** is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.

**Financial liability** is any liability that is:

- a contractual obligation:
  - to deliver cash or another financial asset to another entity; or
  - to exchange financial assets or financial liabilities with another entity under conditions that are potentially unfavourable to the entity; or
- a contract that will or may be settled in the entity's own equity instruments and is:
  - a non derivative for which the entity is or may be obliged to deliver a variable number of the entity's own equity instruments; or
  - a derivative that will or may be settled other than by the exchange of a fixed amount of cash or another financial asset for a fixed number of the entity's own equity instruments. For this purpose, the entity's own equity instruments do not include instruments that are themselves contracts for the future receipt or delivery of the entity's own equity instruments.

**Financial statements** comprise:

- a balance sheet as at the end of the period;
- a comprehensive operating statement for the period;
- a statement of changes in equity for the period;
- a cash flow statement for the period;
- notes, comprising a summary of significant accounting policies and other explanatory information;
- comparative information in respect of the preceding period as specified in paragraph 38 of AASB 101 *Presentation of Financial Statements*; and
- a statement of financial position as at the beginning of the preceding period when an entity applies an accounting policy retrospectively or makes a retrospective restatement of items in its financial statements, or when it reclassifies items in its financial statements in accordance with paragraphs 41 of AASB 101.

**Grant expenses and other transfers** are transactions in which one unit provides goods, services, assets (or extinguishes a liability) or labour to another unit without receiving approximately equal value in return. Grants can either be operating or capital in nature.

While grants to governments may result in the provision of some goods or services to the transferor, they do not give the transferor a claim to receive directly benefits of approximately equal value. For this reason, grants are referred to by the AASB as involuntary transfers and are termed non reciprocal transfers. Receipt and sacrifice of approximately equal value may occur, but only by coincidence. For example, governments are not obliged to provide commensurate benefits, in the form of goods or services, to particular taxpayers in return for their taxes.

Grants can be paid as general purpose grants which refer to grants that are not subject to conditions regarding their use. Alternatively, they may be paid as specific purpose grants which are paid for a particular purpose and/or have conditions attached regarding their use.

**General government sector** comprises all government departments, offices and other bodies engaged in providing services free of charge or at prices significantly below their cost of production. General government services include those which are mainly non market in nature, those which are largely for collective consumption by the community and those which involve the transfer or redistribution of income. These services are financed mainly through taxes, or other compulsory levies and user charges.

**Grants for on passing** are grants paid to one institutional sector (e.g. a State general government entity) to be passed on to another institutional sector (e.g. local government or a private non-profit institution).

**Interest expense** represents costs incurred in connection with borrowings. It includes interest on advances, loans, overdrafts, bonds and bills, deposits, interest components of finance lease repayments, and amortisation of discounts or premiums in relation to borrowings.

**Interest income** includes unwinding over time of discounts on financial assets and interest received on bank term deposits and other investments.

### Mallee Catchment Management Authority - Notes to the Financial Report for the year ended 30 June 2024

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**Joint ventures** are contractual arrangements between the Authority and one or more other parties to undertake an economic activity that is subject to joint control and have rights to the net assets of the arrangement. Joint control only exists when the strategic financial and operating decisions relating to the activity require the unanimous consent of the parties sharing control (the venturers).

**Leases** are rights conveyed in a contract, or part of a contract, the right to use an asset (the underlying asset) for a period of time in exchange for consideration

**Net acquisition of non-financial assets** (from transactions) are purchases (and other acquisitions) of non-financial assets less sales (or disposals) of non-financial assets less depreciation plus changes in inventories and other movements in non-financial assets. Includes only those increases or decreases in non-financial assets resulting from transactions and therefore excludes write offs, impairment write downs and revaluations.

**Net financial liabilities** is calculated as liabilities less financial assets, other than equity in PNFCs and PFCs. This measure is broader than net debt as it includes significant liabilities, other than borrowings (e.g. accrued employee liabilities such as superannuation and long service leave entitlements). For the PNFC and PFC sectors, it is equal to negative net financial worth.

**Net financial worth** is equal to financial assets minus liabilities. It is a broader measure than net debt as it incorporates provisions made (such as superannuation, but excluding depreciation and bad debts) as well as holdings of equity. Net financial worth includes all classes of financial assets and liabilities, only some of which are included in net debt.

**Net gain on equity investments in other sector entities** measured at proportional share of the carrying amount of net assets/(liabilities) comprises the net gains relating to the equity held by the general government sector in other sector entities. It arises from a change in the carrying amount of net assets of the subsidiaries. The net gains are measured based on the proportional share of the subsidiary's carrying amount of net assets/(liabilities) before elimination of inter sector balances.

**Net lending/borrowing** is the financing requirement of government, calculated as the net operating balance less the net acquisition of non-financial assets. It also equals transactions in financial assets less transactions in liabilities. A positive result reflects a net lending position and a negative result reflects a net borrowing position.

**Net operating balance – net result from transactions:** Net result from transactions or net operating balance is a key fiscal aggregate and is revenue from transactions minus expenses from transactions. It is a summary measure of the ongoing sustainability of operations. It excludes gains and losses resulting from changes in price levels and other changes in the volume of assets. It is the component of the change in net worth that is due to transactions and can be attributed directly to government policies.

**Net result** is a measure of financial performance of the operations for the period. It is the net result of items of revenue, gains and expenses (including losses) recognised for the period, excluding those classified as 'other non-owner movements in equity'.

**Net worth** is calculated as assets less liabilities, which is an economic measure of wealth.

**Non-financial assets** are all assets that are not financial assets. It includes inventories, land, buildings, infrastructure, road networks, land under roads, plant and equipment, cultural and heritage assets, intangibles and biological assets such as commercial forests.

**Non-financial public sector** represents the consolidated transactions and assets and liabilities of the general government and PNFC sectors. In compiling statistics for the non-financial public sector, transactions and debtor/creditor relationships between sub-sectors are eliminated to avoid double counting.

**Non-produced assets** are assets needed for production that have not themselves been produced. They include land, subsoil assets, and certain intangible assets. Non-produced intangibles are intangible assets needed for production that have not themselves been produced. They include constructs of society such as patents.

**Operating result** is a measure of financial performance of the operations for the period. It is the net result of items of revenue, gains and expenses (including losses) recognised for the period, excluding those that are classified as 'other non-owner movements in equity'. Refer also 'net result'.

**Other economic flows included in net result** are changes in the volume or value of an asset or liability that do not result from transactions. In simple terms, other economic flows are changes arising from market remeasurements. They include gains and losses from disposals, revaluations and impairments of non-current physical and intangible assets; fair value changes of financial instruments and agricultural assets; and depletion of natural assets (non-produced) from their use or removal.

**Other economic flows – other comprehensive income** comprises items (including reclassification adjustments) that are not recognised in net result as required or permitted by other Australian Accounting Standards. They include changes in physical asset revaluation surplus; share of net movement in revaluation surplus of associates and joint ventures; and gains and losses on remeasuring available-for-sale financial assets.

**Payables** includes short and long-term trade debt and accounts payable, grants, taxes and interest payable.

**Produced assets** include buildings, plant and equipment, inventories, cultivated assets and certain intangible assets. Intangible produced assets may include computer software, motion picture films and research and development costs (which does not include the start-up costs associated with capital projects).

**Public financial corporations** are bodies primarily engaged in the provision of financial intermediation services or auxiliary financial services. They are able to incur financial liabilities on their own account (e.g. taking deposits, issuing securities or providing insurance services). Estimates are not published for the public financial corporation sector.

**The public non financial corporation (PNFC)** sector comprises bodies mainly engaged in the production of goods and services (of a non financial nature) for sale in the market place at prices that aim to recover most of the costs involved (e.g. water and port authorities). In general, PNFCs are legally distinguishable from the governments which own them.

**Mallee Catchment Management Authority - Notes to the Financial Report  
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**Receivables** include amounts owing from government through appropriation receivable, short and long-term trade credit and accounts receivable, accrued investment income, grants, taxes and interest receivable.

**Sales of goods and services** refers to income from the direct provision of goods and services and includes fees and charges for services rendered, sales of goods and services, fees from regulatory services and work done as an agent for private enterprises. It also includes rental income under operating leases and on produced assets such as buildings and entertainment, but excludes rent income from the use of non-produced assets such as land. User charges includes sale of goods and services income.

**Supplies and services** generally represent cost of goods sold and the day to day running costs, including maintenance costs, incurred in the normal operations of the Authority.

**Taxation income** represents income received from the State's taxpayers and includes:

- payroll tax, land tax and duties levied principally on conveyances and land transfers;
- gambling taxes levied mainly on private lotteries, electronic gaming machines, casino operations and racing;
- insurance duty relating to compulsory third party, life and non life policies;
- insurance company contributions to fire brigades;
- motor vehicle taxes, including registration fees and duty on registrations and transfers;
- levies (including the environmental levy) on statutory corporations in other sectors of government; and
- other taxes, including landfill levies, licence and concession fees.

**Transactions** are those economic flows that are considered to arise as a result of policy decisions, usually an interaction between two entities by mutual agreement. They also include flows into an entity such as depreciation, where the owner is simultaneously acting as the owner of the depreciating asset and as the consumer of the service provided by the asset. Taxation is regarded as mutually agreed interactions between the government and taxpayers. Transactions can be in kind (e.g. assets provided/given free of charge or for nominal consideration) or where the final consideration is cash. In simple terms, transactions arise from the policy decisions of the Government.

# Appendices

## 1 Disclosure Index

The Mallee Catchment Management Authority (CMA) annual report is prepared in accordance with all relevant Victorian legislation and pronouncements. This index has been prepared to facilitate the identification of the CMA's compliance with statutory disclosure requirements.

**Table 1 | Ministerial Directions and Financial Reporting Directions Disclosure index**

Report of Operations		
Legislation	Requirement	Page
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FRD 22	Nature and range of services provided	7
FRD 22	Purpose, functions, powers and duties	9
FRD 22	Key initiatives and projects	10
<b>Management and structure</b>		
CALP 19B	Annual Catchment Condition and Management Report	122
FRD 22	Organisational structure	60
<b>Financial and other information</b>		
FRD 10	Disclosure index	120
FRD 12	Disclosure of major contracts (if no contracts awarded a nil response is required)	72
FRD 15	Executive Officer disclosure	74
FRD 22	Employment and conduct principles	70
FRD 22 & 29	Workforce Data	73
FRD 22	Workforce Inclusive Policy	74
FRD 22	Occupational health and safety policy	70
FRD 22	Summary of the financial results for the year	58
FRD 22	5-year financial summary	58
FRD 22	Summary operational and budgetary objectives including performance	10
FRD 22	Significant changes in financial position during the year	58
FRD 22	Major changes or factors affecting performance	58
FRD 22	Subsequent events	59
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FRD 22	Compliance with building and maintenance provisions of the <i>Building Act 1993</i>	80

Continued...



**Table 1 | Ministerial Directions and Financial Reporting Directions Disclosure index** *Continued...*

Legislation	Requirement	Page
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FRD 22	Application and operation of the <i>Public Interest Disclosure Act 2012</i>	81
FRD 22	Details of consultancies over \$10,000 (consultancy expenditure)	79
FRD 22	Details of consultancies under \$10,000 (consultancy expenditure)	79
FRD 22	Disclosure of government advertising expenditure	79
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<b>Compliance attestation and declaration</b>		
SD 5.1.4	Attestation for Financial Management Compliance or Attestation for Compliance with Ministerial Standing Directions	85
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# Appendices

## 2 Condition and Management Report

### 1 Introduction

Condition and management reporting is undertaken to fulfil the Mallee Catchment Management Authority's (CMA's) annual reporting requirements as outlined in Section 19B of the *Catchment and Land Protection Act 1994* (CaLP Act), which states that: 'each Authority must include in its report of operations prepared under Part 7 of the *Financial Management Act 1994*, a report on the condition and management of land and water resources in its region and the carrying out of its functions'.

The report provides an assessment of the current condition of the region's environment and a reflection on the likely impact of annual-scale actions (management), external drivers, and observed changes over both the 2023–24 reporting period and the preceding five years. A key purpose of monitoring change within this

short-medium term operating context is to help identify opportunities for adapting and changing the way we manage the environment.

Assessments are reported against five headline themes and associated sub-themes (Table 1) to align with the state-wide outcome framework that links the outcomes being sought by our regional communities (i.e. as established by the Mallee Regional Catchment Strategy (RCS) 2022–28<sup>1</sup>) to the high-level policy outcomes of the Victorian and Australian Governments.

Developed as per DEECA Guidelines for Annual Condition and Management Report<sup>2</sup>, this 2023–24 report has a focus on assessing Mallee CMA's contribution to the management of land and water resources, with detailed reporting on medium-long term changes in condition indicators for each headline theme to be undertaken as part of the mid-term and final reviews of the RCS.

Table 1 | Headline themes

Headline theme	Sub-theme	Definition / Scope
Biodiversity	Threatened Species and Communities	Populations of threatened or significant species, occurrences of threatened ecological communities (aquatic and terrestrial species/communities).
	Terrestrial Habitat	Terrestrial habitat provided by ecological vegetation classes and their contribution to landscape processes.
Waterways		Rivers, streams, their tributaries, surrounding riparian land (including the floodplain), individual wetlands, wetland complexes, and associated floodplain ecosystems (including groundwater dependent ecosystems and the groundwater flow systems and aquifers they are reliant on).
Agricultural Land	Dryland	All parts of the landscape developed for the purpose of dryland and irrigated agricultural production (including the soil and water resources they rely and impact on).
	Irrigated	
Culture and Heritage		All tangible and intangible Aboriginal culture and heritage that has recognised cultural, historical, or spiritual significance; and Traditional Ecological Knowledge rejuvenation, protection, and application in cultural landscapes management.
Community Capacity for NRM		The inherent knowledge, skills, and motivation that the community has for effective and sustainable NRM (where 'community' encompasses all land managers, Traditional Owners, organisations, groups, and individuals contributing to NRM related activity across the region).

<sup>1</sup> See <https://mallee.rcs.vic.gov.au/>

<sup>2</sup> Department of Energy, Environment and Climate Action (2024)

## 1.1 Assessment Framework




Condition and Management assessments are based on a set of state-wide indicators outlined in the RCS Outcomes Framework, augmented with regionally specific indicators, which have been selected based on criteria including availability and quality of data, and the linkages back to regional and policy outcomes. Three levels of indicators are applied:

- **Management indicators** are applied annually to rate the delivery of CMA programs and activities against planned targets (see Table 2)
- **Contextual indicators** help identify how external environmental factors and internal drivers may have influenced program delivery and associated asset/threat responses to management actions throughout 2023–24.
- **Condition indicators** are applied every three-years, reflecting the timeframes to observe changes in the natural environment and the availability of the supporting data. With the next complete assessment scheduled for 2024–25 (i.e. as part of RCS mid-term review processes), an interim 'summary' rating is included in this 2023–24 report to build on previous year's assessments. A 6-year trend assessment is also provided to reflect changes in condition over the short to medium term, with change assessed against the direction required to contribute to the achievement of regional outcomes (see Table 3).

**Table 2 | Management Assessment**

Management rating	Description
<b>Above expectations</b>	Delivery of activities and programs associated with this indicator is assessed as above expectations for the 12-month period (i.e. majority of activities delivered /targets met or exceeded).
<b>Satisfactory</b>	Delivery of activities and programs associated with this indicator is assessed as satisfactory for the 12-month period (i.e. targets for some activities were not achieved or the majority were almost achieved).
<b>Below expectations</b>	Delivery of activities and programs associated with this indicator is assessed as below expectations for the 12-month period (i.e. some critical activities/targets not delivered, or the majority of activities/targets not delivered).
<b>Not applicable</b>	A management rating is not applicable for this indicator.
<b>Unknown</b>	The rating for this indicator is not known and/or assessable.

**Table 3 | Condition Assessment**

Condition rating	Description	6-year Condition Trend	Description
<b>Good</b>	The condition is classified as good.	 <b>Positive</b>	The condition is moving in a positive direction over the short to medium term pending ongoing management and environmental impacts.
<b>Moderate</b>	The condition is classified as moderate.	 <b>Neutral</b>	The condition is in a neutral state over the short to medium term and is considered stable pending ongoing management and environmental impacts.
<b>Poor</b>	The condition is classified as poor.	 <b>Concerned</b>	The condition is cause for concern over the short to medium term and will continue to decline pending ongoing management and environmental impacts.
<b>Not applicable</b>	A condition rating is not applicable for this indicator		

2 Regional catchment condition summary

A summary of condition and trend assessments for each theme (and sub-theme as applied) is provided in Table 4. The reporting format aims to provide a transparent path between the evidence and the assessment. It is not a definitive assessment but rather a point-in-time assessment based on available evidence and expert advice.

Table 4 | Overview of regional condition assessments for each headline theme

Theme	Sub-theme	Condition		Management Rating	Summary Comment
		Rating	Trend (6-year)		
Biodiversity	Threatened Species and Communities	Poor	 Neutral	Satisfactory	<p><b>Condition Rating:</b> Overall condition is considered to be poor on the basis of the proportion of both FFG and EPBC listed threatened species/communities which are recorded as occurring in the Mallee (i.e. FFG = 20% of species / 17% of communities and EPBC = 2% of species / 6% of communities). This assessment is further supported by species/community specific studies that identify the significant influence of external factors (e.g. climate variability and large bushfire events) on the long-term viability of these species/communities, and the expected trajectory of key species without effective and sustained interventions.</p> <p><b>Condition Trend:</b> Several site-based assessments of individual threatened species and communities over medium (6-year) term indicate a stable condition trend, with evidence of increases in population numbers/distribution of threatened flora and fauna species experiencing favourable conditions (e.g. environmental watering). There is also some evidence to support the expectation that the significant area of targeted threat mitigation works undertaken over recent years will provide a basis for future improvements as favourable climatic conditions occur (e.g. responses to 2022–23 rainfall and flood events).</p> <p><b>Management Rating:</b> Two programs to implement species x location specific on-ground interventions were delivered as planned in 2023–24 (i.e. Malleefowl and Mallee Bird Community targeted actions), a third program to translocate Murray Hardyhead was not able to be undertaken however due to a reduction in source populations following the 2022–23 flood events.</p>
	Terrestrial Habitat	Moderate	 Positive	Above Expectations	<p><b>Condition Rating:</b> While there has been an estimated three percent decline in native vegetation extent across the region since 1985<sup>3</sup>, current condition (as measured by leaf area index) is above the 22-year (2000–22) average<sup>4</sup>, resulting in a moderate condition assessment. It is also recognised however that condition measures for major parks and reserves would be higher than in more fragmented areas of the landscapes; with condition likely to be poor within smaller remnants that have not been subjected to ongoing management.</p> <p><b>Condition Trend:</b> Significant areas of targeted works have been undertaken over an extended period to protect and enhance priority habitat, with evidence that these management actions are having a positive impact in the short (i.e. threat mitigation) to medium (i.e. condition improvements) term. This includes grazing management programs maintaining herbivores (rabbits and feral goats) below regional thresholds to support recruitment outcomes, and evidence of ecological functionality returning to revegetated sites.</p> <p><b>Management Rating:</b> All activities and associated delivery targets were met or exceeded in 2023–24, including: 357,119ha of pest animal control, 11,596ha of weed control, and 11ha of native vegetation established. It is also noted that the significantly lower area of revegetation delivered compared to previous years (e.g. 534ha in 2022–23) reflects the completion of a 5-year revegetation program in Winter 2023, with a new 4-year program scheduled to commence in Autumn 2025.</p>

Continued...

<sup>3</sup> Department of Energy, Environment and Climate Action (2019), Victorian Land Cover Time Series  
<sup>4</sup> Australian National University and TERN (2024), Australia's Environment Explorer



Table 4 | Overview of regional condition assessments for each headline theme Continued...

Theme	Sub-theme	Condition		Management Rating	Summary Comment
		Rating	Trend (6-year)		
Waterways		Moderate	<div><div></div><div>Above Expectations</div></div>		<p><b>Condition Rating:</b> Overall condition is assessed as being moderate to reflect the findings of previous regional scale and recognise site-based evidence of long-term improvements in response to both targeted and landscape scale protection/enhancement efforts. The ongoing decline in the extent of wetlands is of concern however, with the area of seasonal wetlands estimated to have declined by 23 percent (3,431 ha) between 1985 and 2019, and perennial wetlands by 53 percent (88 ha) over the same period<sup>5</sup>.</p> <p><b>Condition Trend:</b> Evidence that management actions are having a positive impact. For example significant areas of inundation achieved through environmental watering is having a demonstrable impact on waterway connectivity and both aquatic and riparian habitat condition. There is also evidence that targeted threat mitigation works (e.g. invasive plant and animal management) are further securing environmental outcomes achieved by recent environmental watering events and protecting priority riparian landscapes. Short-term responses to the major riverine flood events experienced in 2022–23 have also been largely positive, with evidence of increased waterbird breeding, fish numbers, and vegetation recruitment continuing into 2023–24. Strategic management of associated increases in the incidence of invasive plants and animals will be integral to ensuring these gains are maintained.</p> <p><b>Management Rating:</b> All activities and associated delivery targets were met or exceeded in 2023–24, including the completion of several works programs that were deferred from 2022–23 to allow for site accessibility issues throughout the 2022–23 flood events. Key achievements included 46,307ha of pest animal control, 5,474ha of weed control, 24km of road rationalisation and repair works, 20km of exclusion fencing established/maintained, 14ha of native vegetation established, and 43 watering regimes delivered.</p>

Continued...



<sup>5</sup> Department of Energy, Environment and Climate Action (2019), Victorian Land Cover Time Series

Table 4 | Overview of regional condition assessments for each headline theme *Continued...*

Theme	Sub-theme	Condition		Management Rating	Summary Comment
		Rating	Trend (6-year)		
Agricultural Land	Dryland	Moderate	 Neutral	Above Expectations	<p><b>Condition Rating:</b> While widespread management changes over the past 30 years have provided for increased productivity, while also supporting increased vegetation cover, soil aggregation and overall soil stability; it is also evident that there continues to be significant risks to associated soil resources. Groundcover observations demonstrate that on average, 81 percent of agricultural land in the region exceeded the total vegetation cover (TVC) target of &gt;50% between 2001 and 2023. TVC levels have however been consistently below average when dry conditions are experienced; a key example being 2019 when 26% of agricultural land achieved the &gt;50% threshold, resulting in significant erosion events and associated declines in soil health and productivity. Impacts that would have been further exacerbated had ongoing practice change not occurred.</p> <p><b>Condition Trend:</b> While medium-term trends in productivity and soil health are directly influenced by rainfall, there is evidence that the majority of dryland farmers are continuing to implement and adapt best management practices in response to seasonal conditions. It is also recognised however that ongoing support needs to be provided to farmers in susceptible landscapes to accelerate the identification, validation and adoption of practices that promote increased groundcover and reduce erosion risk, particularly in regard to providing effective management responses in dry seasons. In the short-term, the climatic conditions experienced in 2022–23 (i.e. highest spring rainfall on record) provided for significant improvements in condition indicators such as ground cover, with the longer-term impacts expected to be limited should there be a return to extended dry periods (i.e. as experienced in 2018 and 2019).</p> <p><b>Management Rating:</b> All activities and associated delivery targets were met or exceeded in 2023–24, including: 10 on-ground research, demonstration, and extension sites to identify/validate best practice for improved drought resilience and one monitoring program to improve stakeholder understanding of spatial/temporal variability in land management practices and associated soil health impacts.</p>
	Irrigated	Moderate	 Positive	Above Expectations	<p><b>Condition Rating:</b> Overall condition is assessed as being moderate to reflect improvements in irrigation management over the past 30 years that have decreased subsurface drainage flows to the river, to the floodplain and to inland drainage basins. This practice change has also supported a trend of decreased river salinity from Swan Hill to Lock 6 and decreased the groundwater mound under the older irrigation areas, reducing saline groundwater flows to the river and floodplain. Water supply and demand challenges for perennial horticulture plantings across the region are also recognised by this assessment, along with the potential impacts of both a variable and changing climate on the risks that this presents.</p> <p><b>Condition Trend:</b> Considered to be improving in the medium to short-term, with evidence that the ongoing implementation of targeted management actions is continuing to reduce the incidence and impact of key threat processes.</p> <p><b>Management Rating:</b> All activities and associated delivery targets were met or exceeded in 2023–24, including: 15,080ha of irrigation scheduling equipment established to support some 6,439ML of water use efficiency gains and an estimated 5,363 tonnes/year reduction in salt to the Murray River.</p>

*Continued...*

**Table 4 |** Overview of regional condition assessments for each headline theme *Continued...*

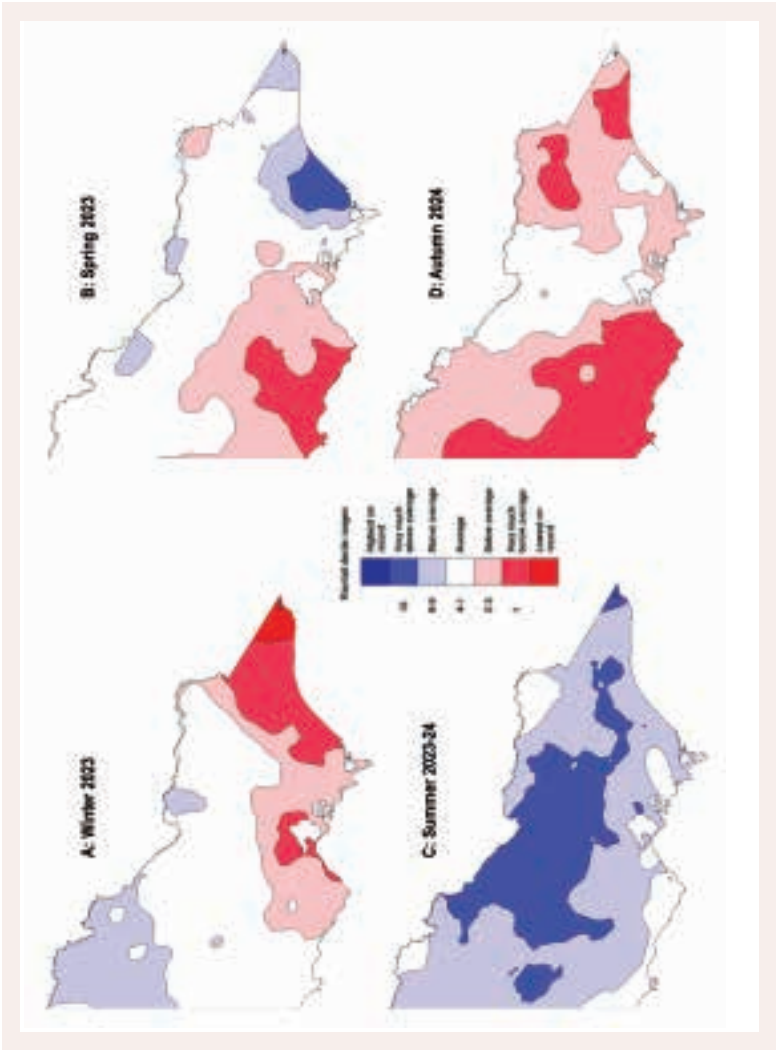
Theme	Sub-theme	Condition		Management Rating	Summary Comment
		Rating	Trend (6-year)		
Culture and Heritage		Moderate	 Positive	Above Expectations	<p><b>Condition Rating:</b> Overall condition is assessed as being moderate on the basis of ongoing increases in the number of Aboriginal Places and individual components being identified, registered, and protected. Given that these formalised records only reflect locations where associated surveys have been undertaken, it is likely that only a small proportion of sites are recognised, with the condition of broader culture and heritage values vulnerable to ongoing management impacts. Formal recognition of the important role Aboriginal people plays in caring for and healing Country is also supporting an increase in self-determined participation and economic inclusion in NRM, with the significant advances that are still required to deliver against Traditional Owner aspirations and objectives.</p> <p><b>Condition Trend:</b> The condition of culture and heritage is considered to be improving in the short to medium-term, with evidence of increased recognition and protection. There are 4,470 Registered Aboriginal Places in the Mallee, a three percent (125) increase since 2018–19. These Places were comprised of 6,401 individual components in 2023–24, a six percent (370) increase since 2018–19. Within the region, there are currently 139 Cultural Heritage Management Plans (CHMPs) covering 20,351ha that have been approved and lodged with First Peoples – State Relations, and a further 38 (6,259ha) in preparation. Trends in the number of regional NRM programs incorporating and delivering on cultural objectives and priorities that include social, ecological, and economic co-benefits are also assessed as being positive over the short to medium-term, with evidence of several new pathways for Traditional Owner-led practices being applied.</p> <p><b>Management Rating:</b> All activities and associated delivery targets were met or exceeded in 2023–24, including: seven formal partnerships established with Traditional Owners, seven programs incorporating and delivering on cultural objectives and priorities, and Traditional Owner-led practices being applied to 41,371ha to manage and heal Country.</p>
Community Capacity for NRM		Moderate	 Positive	Above Expectations	<p><b>Condition Rating:</b> Overall condition is assessed as moderate on the basis of individual stakeholder, community group and government agency/organisation responses to associated evaluations (e.g. Landcare group health surveys, land manager capacity surveys). The assessment also recognises that small rural communities are continuing to experience population decline and increasingly older age profiles; directly impacting the capacity of rural landholders and community NRM groups to co-invest time and resources.</p> <p><b>Condition Trend:</b> Ongoing participation by stakeholders and the broader community in awareness, skill development, and collaboration focused activities is providing for condition improvements over both the short and medium term. Participant evaluations identify a high level of satisfaction in regard to the delivery of these events, with improvements in capacity being reported by stakeholders engaged through education programs (i.e. awareness raising), incentive/grants programs (i.e. knowledge and skill development), and by those participating in community advisory/reference groups.</p> <p><b>Management Rating:</b> All activities and associated delivery targets were met or exceeded in 2023–24, including: 3,953 participants attending 370 capacity building and engagement events, 258 communication materials produced and disseminated, 84 formal partnerships and 36 management agreements established/maintained to facilitate cooperative action, and five Citizen Science programs supported.</p>



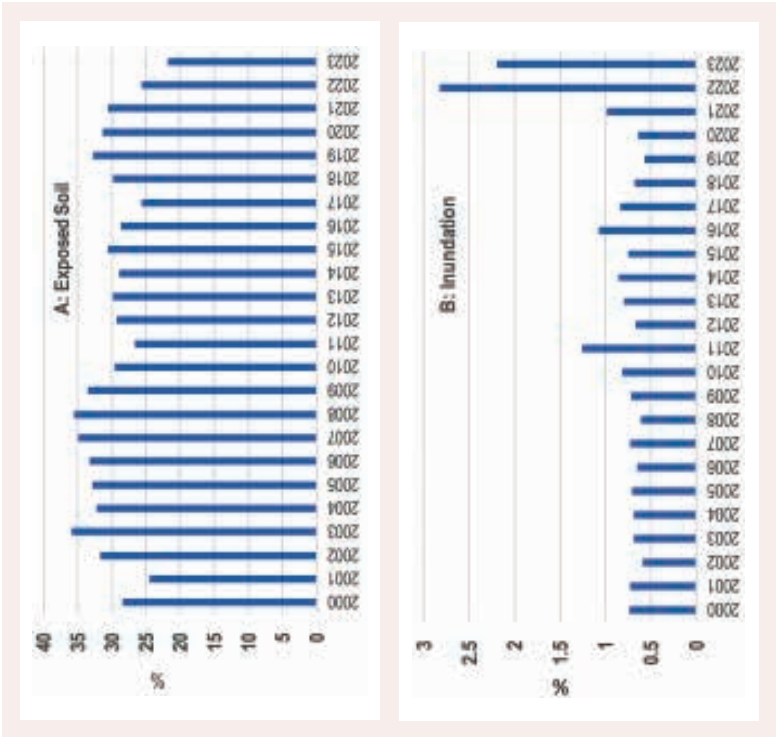
### 3 Contextual Information

#### 3.1 External influences

Climatic conditions can have a significant impact on both the condition and management of regional assets. In 2023–24 total rainfall experienced across the Mallee was ‘average’ to ‘below average’, with significant seasonal variation occurring throughout the year (Figure 1). This followed ‘very much above average’ to ‘highest on record’ rainfall in 2022–23 and widespread flooding along both the Murray River and southern creek systems. Conditions which supported short-medium term improvements in key environmental indicators throughout 2023<sup>6</sup>. This included the area of unprotected (exposed) soil being the lowest recorded since 2000, and the area inundated being the second highest since 2000; with 2022 being the highest (Figure 2).



**Figure 1** | Victorian Rainfall Deciles for A - 1 June to 31 August, B - 1 September to 30 November, C - 1 December to 29 February 2024, and D - 1 March to 31 May (Source: Australian Bureau of Meteorology).

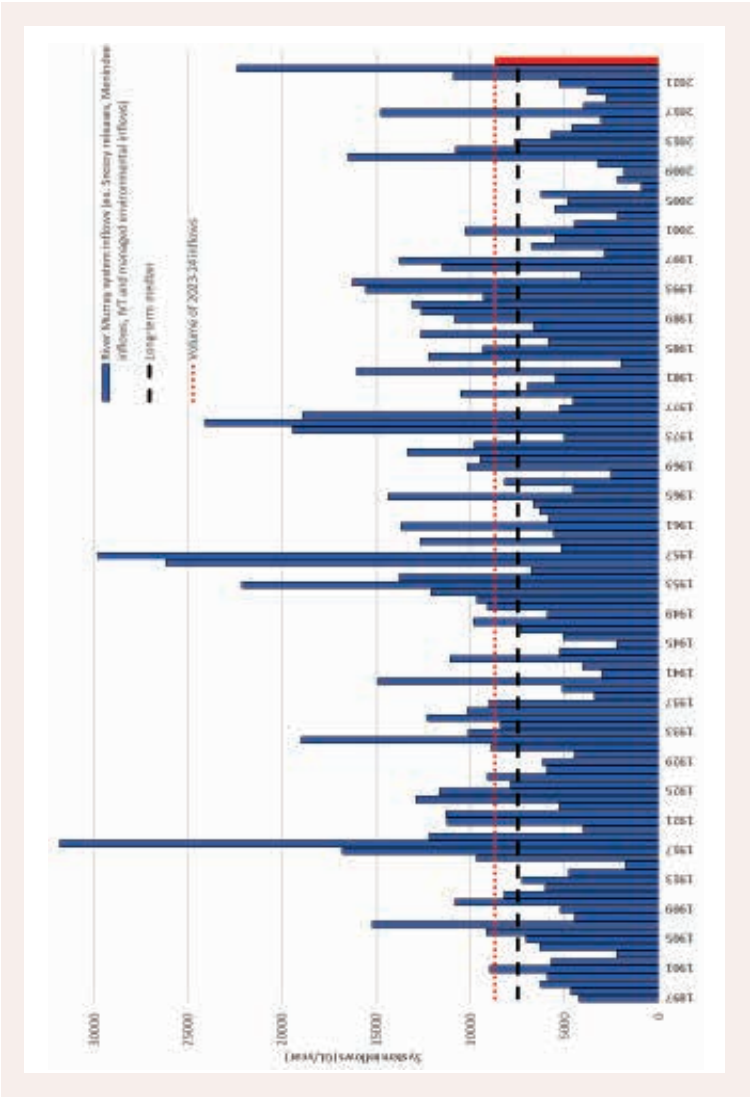


**Figure 2** | A – Annual mean percentage of Mallee soil unprotected by living vegetation or litter, and B – Annual maximum Mallee water extent (Source: Australia’s Environment Explorer).

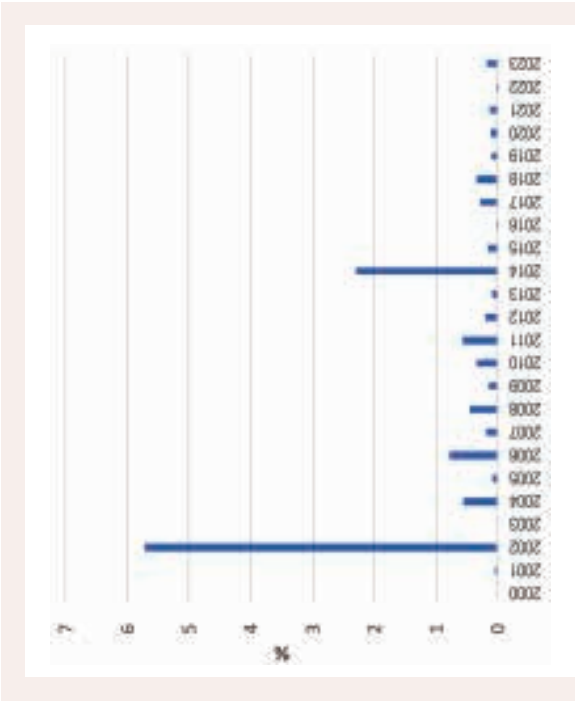
<sup>6</sup> Encompasses January to December 2023, with data for the January to June 2024 reporting period not yet available.



After the sixth highest inflow water year on record in 2022–23, volumes across the Murray system returned to around average levels in 2023–24 (Figure 3). Similarly, no large bushfires were experienced across the region in 2023<sup>7</sup>, with the area burnt being around average for the 2000 to 2023 period (Figure 4).



**Figure 3** | River Murray system inflows - water year totals (to end May) since 1897 (Source: Murray-Darling Basin Authority 2024). Black dashed line shows the long-term median for 130 years on record. The red dashed line shows the 2023–24 inflows compared with all years on record since 1897. Note: inflows exclude Snowy Hydro inflows, inter-valley transfer (IVT) delivery, managed environmental inflows and inflows to Menindee Lakes.



**Figure 4** | Area of Mallee burnt annually (Source Australia's Environment Explorer).

<sup>7</sup> Encompasses January to December 2023, with data for the January to June 2024 reporting period not yet available.



### 3.3 Strategic Framework

Key strategic documents developed or reviewed by Mallee CMA in 2023–24 to support ongoing advances in the planning, delivery, and evaluation of NRM focused activities, included:

- Biodiversity and Agricultural Natural Capital Emergency Preparedness and Response Plan: Victorian Mallee
- Mallee CMA Indigenous Participation Plan (2023–28)
- Mallee CMA Innovate Reconciliation Action Plan 2024
- Mallee Waterway Strategy (2014–2022): Final Review Addendum
- Mallee Floodplain Management Strategy (2018–28): *Implementation Plan Mid-term Review*
- Seasonal Watering Proposals (2024–25): Encompassing Living Murray Icon Sites, Lower Murray wetlands and Wimmera Mallee Pipeline wetlands
- Site based Environmental Water Management Plans: *Scheduled reviews of 6 Plans*
- Hattah-Kulkyne Ramsar Site Annual Action Plan (2024–25): *Annual review*
- Victorian Mallee Irrigation Region Land and Water Management Plan (2020–2029): *Annual review*

## Notes

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