Annual Report

2025–2026



EAST GIPPSLAND
CATCHMENT
MANAGEMENT
AUTHORITY

VICTORIA
State
Government

Acknowledgements



We acknowledge the Traditional Owners and First Nations people of East Gippsland and recognise their continuing connection to Country, Culture and Community. We pay our respects to Elders past and present.

"The artwork featured was commissioned by the East Gippsland Catchment Management Authority and was proudly painted by local Gunaikurnai man, Bradley Brown. The artwork is of this Country, East Gippsland and the people and conversations we have to preserve them for the next generation. It's about the river systems that flow through this area, the mountains and landscape leading to the sea".



Cover Photo:
Aerial view of Snowy River.
Photo by Jon Hallam, East Gippsland CMA.

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EAST GIPPSLAND CATCHMENT MANAGEMENT AUTHORITY

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Responsible body declaration

In accordance with the *Financial Management Act 1994* (FMA), I am pleased to present East Gippsland Catchment Management Authority's Annual Report for the year ending 30 June 2026.

Stephen Angus
Chairperson
East Gippsland Catchment Management Authority
29 September 2026

Chair's report

On behalf of the Board, I am pleased to present the 2025/26 Annual Report for the East Gippsland Catchment Management Authority (the Authority). I would like to thank our employees, agency partners, Traditional Owners and First Nations People, community groups and individuals for continuing to support each other.

This year the Authority has focussed on working closely with communities, farmers, partner agencies, Traditional Owners and First Nations People to deliver collaborative projects that make a difference to our environments and the places we live.

Working in partnership, the Authority has achieved great things throughout the year. Some of those achievements are presented below.

Climate change

The Authority has continued to work in partnership with communities, Traditional Owners and First Nations People and partner agencies to mitigate risks, reduce emissions and adapt to climate change impacts. This year the Authority has increased our knowledge and skills in climate adaptation pathways, delivered carbon outreach programs to farmers, worked in collaboration with other East Gippsland organisations to reduce emissions, revised the Authority's net zero plan and continued to deliver the Gippsland Lakes Room to Move project.

Customer, community and engagement

The Authority prides itself on the relationships and partnerships forged across East Gippsland. Nearly 6,500 participants have been engaged across Authority engagement activities for the year. This included over 500 participants through one on one stakeholder engagement with community members and landholders, 3,756 attendees at meetings and forums with agency partners, and 2,155 participants at community events. Highlights for the year include working closely with farmers and farming communities to improve productivity, farm resilience and environmental condition. We strengthened relationships with regional partners to deliver regional priorities more effectively with agencies working together to deliver outcomes. The Gippsland Lakes program is a great example of this. We strengthened relationships to support Treaty and self-determination with GLaWAC, Bidwell Maap and Ngarigo Monero, and we supported Landcare and other community initiatives to improve social and environmental connection and health.

Recognise Aboriginal values

The Authority continues to strengthen relationships with Traditional Owners and First Nations People through Treaty and self-determination. A key highlight for this year has been the engagement with the Aboriginal groups as part of the renewal of the Regional Waterway Strategy, working together to set collective priorities. Other achievements throughout the year have included working together to deliver the Gippsland Lakes and Natural Heritage Trust programs.



Recognise recreational values

Recreational user groups are engaged by the Authority to help shape regional priorities, organisational direction and actions. Examples of this throughout the year have included working closely with local angling clubs with the installation of habitat for fish, fish monitoring and surveys, and supporting community events and initiatives. Recreational groups have also been involved in the renewal of the Regional Waterway Strategy (RWS), providing input into prioritisation and outcome setting.

Resilient and liveable regions and places

The Authority plays a key role in contributing to healthy communities and supporting resilient environments, Integrated Water Management (IWM) continues to be embedded across regional programs. The Authority plays an integral role in the coordination of the program, including chairing the IWM Forum. Some of the highlights for this year have included finalising the Lakes Entrance IWM Plan, undertaking restoration works along urban waterways, working in partnership to improve flood management and planning, and strengthening partnerships and processes in preparing, responding and recovering in extreme events.

Leadership, diversity and culture

The Authority continues to position itself as a provider of high-quality professional services and an employer of choice within the region. The Authority reflects the diverse needs of staff and our communities. This year the Authority had an 83% engagement rate for the VPSC People Matter Survey. The Authority has developed and is implementing an internal leadership program and continues to invest in our employees through professional development opportunities. The Independent Aboriginal Delegate and Youth Associate completed their terms on the Authority Board.

Performance and financial management

The Authority continues to uphold high standards of corporate governance for sustainable long-term performance. This year the Authority pursued the following business improvements including, delivering the Corporate Plan and Annual Report on time and to budget; improving efficiencies through the implementation of the Authority's Information and Communications Technology (ICT) Strategy; sharing services with other CMAs through a centralised compliance project; and working with other CMAs to investigate efficiencies through improving processes and implementing levels of better practice for financial management.



Waterway and catchment health

The Authority continues to lead integrated catchment management and waterway health programs in the region. Key projects and initiatives have included Platy Patch waterway rehabilitation work and Flagship waterways along the lower Mitchell River; monitoring and design along the Cann River; and willow and weed control programs across fire impacted waterways. This year the Authority has also focussed on strengthening collaboration with partner agencies to deliver priorities outlined in the Regional Catchment Strategy (RCS) and the RWS. The renewal of the RWS has provided the opportunity to reset and reconnect with our engagement and prioritisation process to develop clear and measurable outcomes to be achieved over the next 10 years. The fire and flood cycle is creating long-term impacts to catchments; this was evident following the Dargo complex fires this year.

Water for agriculture

The Authority has continued to support partner agencies and agricultural groups to adapt to changing technology, markets and climate change to be a thriving and efficient industry. This year the Authority provided support to improve agricultural sustainability and productivity through partnerships. This included the continued employment of the Sustainable Agriculture Facilitator; working in partnership with Gippsland Agriculture Group to deliver the Soils School and TopSoils projects, coordinating the Carbon Outreach Program, delivering the National Soil Monitoring Program for Gippsland Program and supporting the drought development and recovery programs.

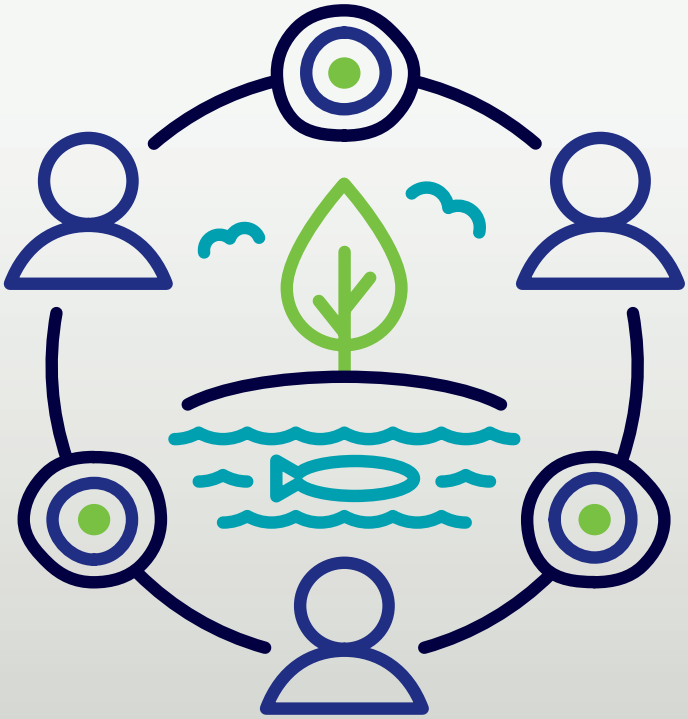


Stephen Angus
Chairperson
East Gippsland Catchment Management Authority

PART 1
Year in review



Vision, mission and values



Purpose

Promote collaborative management of the land, water, and sea resources in the region; and promote community awareness and understanding of the importance of sustainable use, conservation, and rehabilitation of East Gippsland's catchments.

Vision

"Leaders in integrated catchment management, partnering with our communities to enhance East Gippsland's landscapes, biodiversity and cultural values."

Values

The Authority maintains the values defined in the *Public Administration Act 2004* (PA Act)., s. 7.

Manner of establishment and relevant Minister/s

The East Gippsland Catchment Management Authority is established under the *Catchment and Land Protection Act 1994* (CaLP Act). The Act is jointly and severally administered by the Minister for Water and the Minister for Environment.

The responsible Ministers are detailed to the right.

The Hon. Gayle Tierney, MP, Minister for Water for the period from 1 July 2025 to 14 April 2026. From 15 April 2026 to 30 June 2026 the Hon. Harriet Shing, MLC, Minister for Water.

The Minister for Environment from 1 July 2025 to 14 April 2026, **The Hon. Steve Dimopoulos, MP**. From 15 April 2026 to 30 June 2026 **The Hon. Enver Erdogan, MP**, Minister for Environment.

Nature and range of services provided

The Authority is a government statutory authority with legislated functions for planning and delivering waterway management programs and leadership and co-ordination of integrated catchment management across the region, in partnership with Traditional Owners and First Nations People, agencies and the community.

The Authority leads development and co-ordinates implementation of the RCS in close collaboration with Traditional Owners and First Nations People, partner agencies and the community. The East Gippsland RCS was approved in December 2022 and provides the overarching strategy for managing natural resources, including land, biodiversity, waterways and coasts across East Gippsland.

The Authority's customers and key stakeholders include Traditional Owners and First Nations People, local landholders, community groups, partner agencies, regional organisations, State and Federal Government.

The East Gippsland region covers 2.2 million hectares of land, lakes and coastal waters in eastern Victoria. Approximately 83% of the region is in public ownership, mainly as state forests, national and coastal parks, and marine national parks, and virtually all of this retains extensive native vegetation cover. East Gippsland is the only place on mainland Australia where such continuity of natural ecosystems, from the alps to the sea still exists.

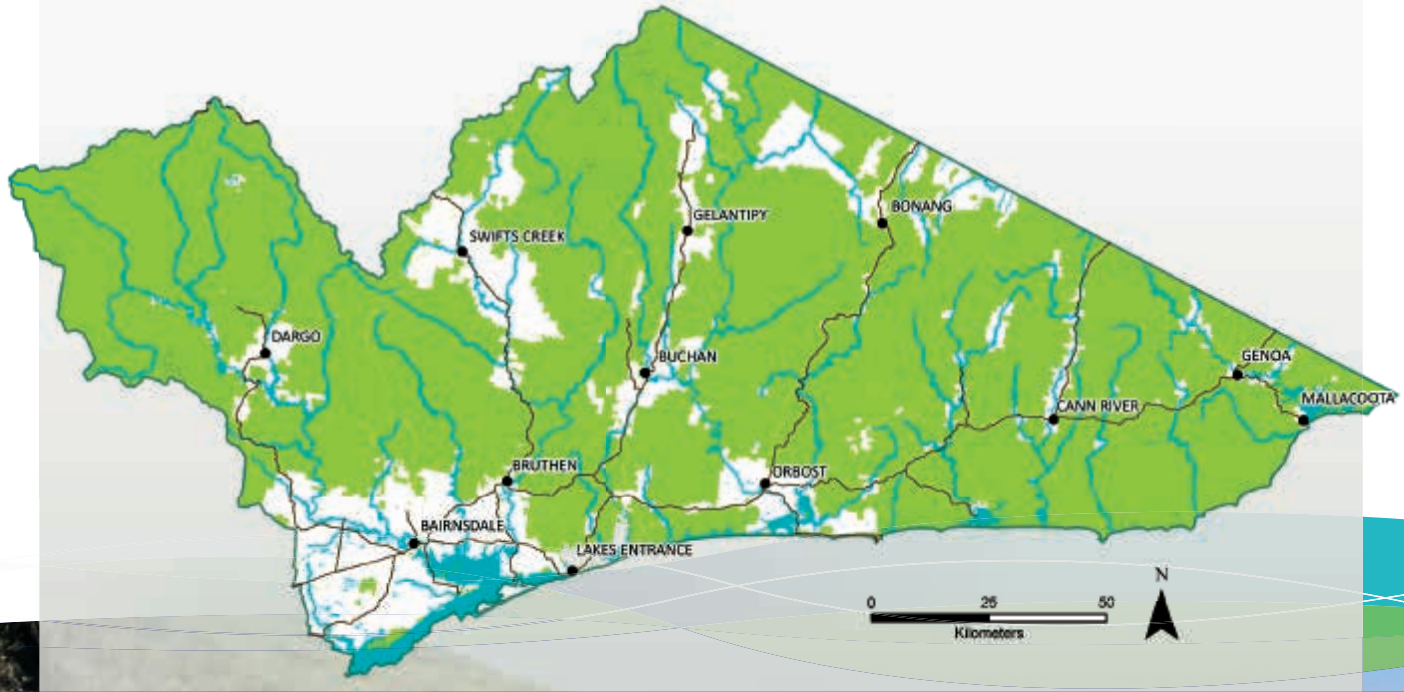
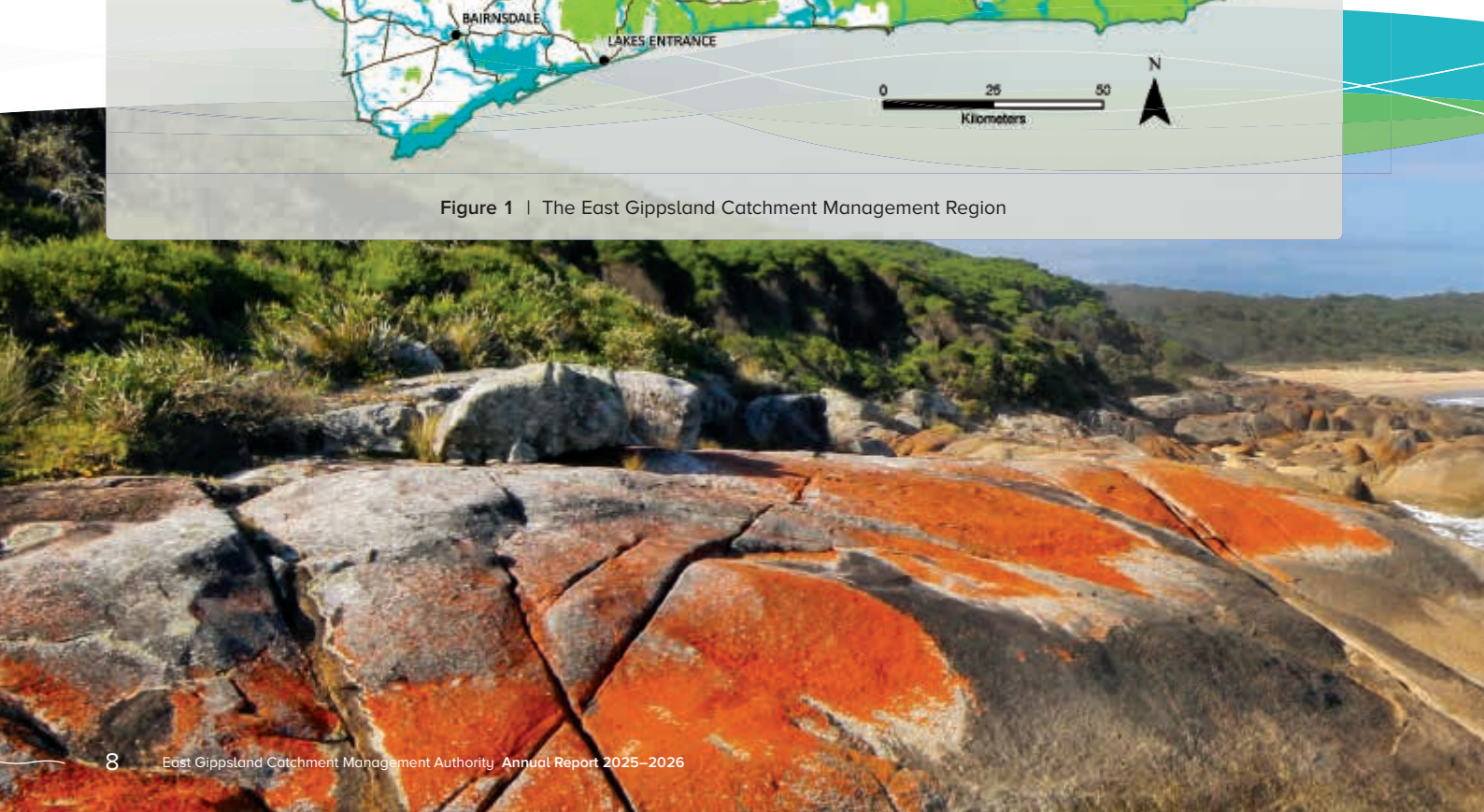


Figure 1 | The East Gippsland Catchment Management Region



Objectives, functions, powers and duties

The Authority's major functions, powers and duties under its governing legislation are described below.

Catchment and Land Protection Act 1994

Responsibilities under the CaLP Act include:

- Develop a regional catchment strategy for the region and co-ordinate and monitor its implementation.
- Promote the cooperation of those involved in the management of land and water resources in the region.
- Provide advice to the Minister on regional priorities for activities and resource allocation to those involved in the management of land and water resources in the region.
- Provide advice on matters relating to catchment management and land protection and resource condition.

The Authority helps build government and community cooperation in maintaining our natural resources and promotes community awareness and understanding of the importance of land and water resources, their sustainable use and issues relating to catchment management.

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

Water Act 1989

Responsibilities under the *Water Act* include provision of all waterway and floodplain-related service delivery including:

On-ground waterway health works

The *Water Act 1989* Statement of Obligations establishes the Authority as caretaker for waterway health in East Gippsland. This means planning and delivering on-ground works designed to maintain or improve the health of our waterways.

Water statutory functions

The Authority is responsible for preparing a regional waterway strategy for the region, in collaboration with Traditional Owners and First Nations People, agency partners and communities.

The Authority is also responsible for providing advice and information for strategic and statutory planning issues on floodplains. The Authority also issues works on waterways permits and provides advice and information on other waterway health related issues and input to strategies and plans being developed by other agencies and stakeholders.

Community engagement

The Authority helps build government and community cooperation in maintaining and improving the health of our waterways and educates the public about any aspect of waterway management.





Performance Reporting (Non-financial)

This section of the report includes annual achievements, operational performance and projects aligned to the regional outcomes in the Corporate Plan and program outputs and key initiatives.

EGCMA Strategic Priorities

The strategic plan presents the intent of the Authority and delivers on the expectations of the Authority, namely the Victorian Government's policy framework including the Ministerial Statement of Expectations and the objectives, functions, powers and duties.

Strategic goals of the Authority as described in the Authority's Corporate Plan 2025–2030:

Priority Area	Outcome
Climate Change and Energy	• The Authority is net zero by end of 2025; and reduce our reliance on purchasing carbon credits; and progressing towards reducing emissions. • Communities of East Gippsland understand and are part of the adaptation pathway process. • East Gippsland communities and Government are working together to sequester carbon and implement carbon offset credit projects.
Customer, Community and Engagement	• Strong relationships with regional partners and partnership programs developed. • Partnerships help deliver regional priorities more effectively by enabling agencies to work together towards shared outcomes, rather than in silos. Raise awareness and understanding of the Authority and the work we undertake.
Recognise Aboriginal Values	• Traditional Owners and First Nations People aspirations and recommendations inform and influence water planning, strategies and management. • Opportunities to work on Country and learn from each other are created through delivery of projects.
Recognise Recreational Values	• Communities are aware of, and have the opportunity to enjoy, waterways in East Gippsland, with appropriate infrastructure. • Community engagement processes are inclusive of recreational objectives relating to: - Waterway health and environmental land - Water planning and management

Continued...



Priority Area	Outcome
Resilient and Liveable Cities and Towns	• Integrated water management brings a healthy environment and economy. • Landcare and other community initiatives provide avenues for community to work together to improve environmental, cultural, social, and economical condition across East Gippsland. • The Authority creates opportunity to support and invest in smaller communities. • Estuaries are managed in partnership with other agencies to consider impacts (from artificial estuary openings).
Leadership, Diversity and Culture	• The Authority is a diverse organisation that is regarded as an employer of choice that delivers for and with the community. • The Authority has a strong health and well-being culture that delivers a safe working environment for our staff, contractors, and volunteers.
Performance and Financial Management	• The Authority is respected for strong performance and transparent business activity and is a trusted agency in the region and State. • The organisation is efficient and effective in delivering catchment, coastal and waterway programs regionally.
Waterway and Catchment Health	• East Gippsland waterways are healthy, with integrated and prioritised management programs to deliver results with, and for community. • The scale and intensity of impacts to catchments and communities is reduced. • Partner agencies collaborate and deliver programs that build resilience in the Gippsland Lakes. • The *Restoring Our Mitchell* project is implemented with involvement from GLaWAC. • Manage community and Government expectations with on ground delivery and staff retainment.
Water for Agriculture	• Land managers are prepared for changes in the climate and have practices in place that will make them and their businesses more resilient. • The Authority is actively engaged in the key actions in the Sustainable Water Strategy (SWS) that directly involve the East Gippsland Catchment Management Authority (Mitchell, Nicholson and Gippsland Lakes). • Landholders are aligned and work closely with the Authority to implement regional priorities.

Operational performance

The functions of the Authority were delivered through programs aligned to the organisational structure of the Authority and both Victorian and Australian Government policy and investment priorities. The following section of the report provides a summary of achievements related to the 2025/26 Corporate Plan program theme outputs, outcome indicators and regional measures for each of the programs.

Program outputs

Waterway Health — This program aims to work in partnership with landholders and agencies to maintain or improve the health of priority waterways and catchments so that they can support environmental, social, cultural and economic values.

Project	2025/26 Investment	2025/26 Expected Output	% Complete
Environmental Water The project will support the role of a dedicated Environmental Water Officer with a specific focus on environmental water related issues, projects and community engagement.	$236,000	0.6 FTE EW Officer 2 Community Engagement Events 1 Assessment (Snowy monitoring)	All 100%
Victorian Estuary Resilience and Hazard Risk Reduction Project This project will improve the estuary monitoring capability to better understand long term changes in estuary dynamics through the establishment of monitoring infrastructure and subsequent analysis of real time and historical estuary data.	$115,000	4 Monitoring Structures 1 Ecological Assessment 1 Written Publication	All 100%
Integrated Catchment Management Deliver integrated catchment management outcomes across East Gippsland through the implementation of key priorities identified in the East Gippsland RCS.	$452,000	6 Vegetation – Native* 15 Weed Control - Non woody 31 Weed Control – Woody* 1 Earthworks – Armouring 31 Assessment – Property 15 Engagement Event – Meeting 20 Engagement Event – Field Day 4 Partnership – Agency 16 Partnership – Mixed*	All 100% apart from Vegetation, Woody Weed Control & Partnership
Increasing Fish Habitat This project will include the installation of fish habitat structures into the Gippsland Lakes and rivers flowing into the Lakes.	$290,000	60 new fish habitat structures 17 existing habitat structures replenished with new logs	100%
Statutory Functions – Planning, Assessment and Approvals Meet the responsibilities in the *Water Act* and the Statement of Obligations for CMA's, including floodplain referrals and recommendations; and monitoring condition of waterways, wetlands, and floodplains.	$851,000	125 Approval and Advice 60 Approval and Advice 1 Partnership, Agency	100%
Building Resilient Waterways Program Maintain and protect the health of the riparian areas of priority waterways across the region, including waterways recovering from fires, floods, and storms.	$745,000	2 Water Storage – Tank* 1.5 Fence 5.5 Vegetation – Native* 35.5 Weed Control - Non woody 120.5 Weed Control – Woody 0.5 Grazing – Riparian 2 Management Agreement - Binding (non-perpetual) 35 Assessment – Property 54 Engagement Event – Meeting 7 Partnership – Agency* 22 Partnership – Mixed	All 100%, apart from Water Tanks, Vegetation & Partnership Agency

Continued...

Project	2025/26 Investment	2025/26 Expected Output	% Complete
Flagship Waterway – Mitchell Rehabilitation works along the lower Mitchell to transition the waterway from a willow dominated river to a resilient waterway with a native vegetation corridor.	$412,000	1 Water Storage – Tank 1 Fence* 4 Vegetation – Native* 25.5 Weed Control - Non woody* 40.5 Weed Control – Woody 0.5 Grazing – Riparian 1 Management Agreement – Binding (non-perpetual 10 Assessment - Ecological 25 Assessment – Property 22 Engagement Event – Meeting 3 Partnership – Agency 11 Partnership – Mixed	All 100%
Flagship Waterway – Cann Continue to improve the resilience and resistance of the river to improve the bed and bank stability and native vegetation corridor.	$270,000	3 Vegetation – Native 10 Weed Control - Non woody 25 Weed Control – Woody 10 Assessment - Ecological 10 Assessment – Property 20 Engagement Event – Meeting 1 Partnership – Agency 10 Partnership – Mixed	All 100%
Floodplain Management Maintain and strengthen partnerships to implement the Regional Floodplain Management Strategy.	$200,000	2 Plans – Management 6 Partnerships – Agency 4 Engagement Event - Meeting	All 100%

Biodiversity

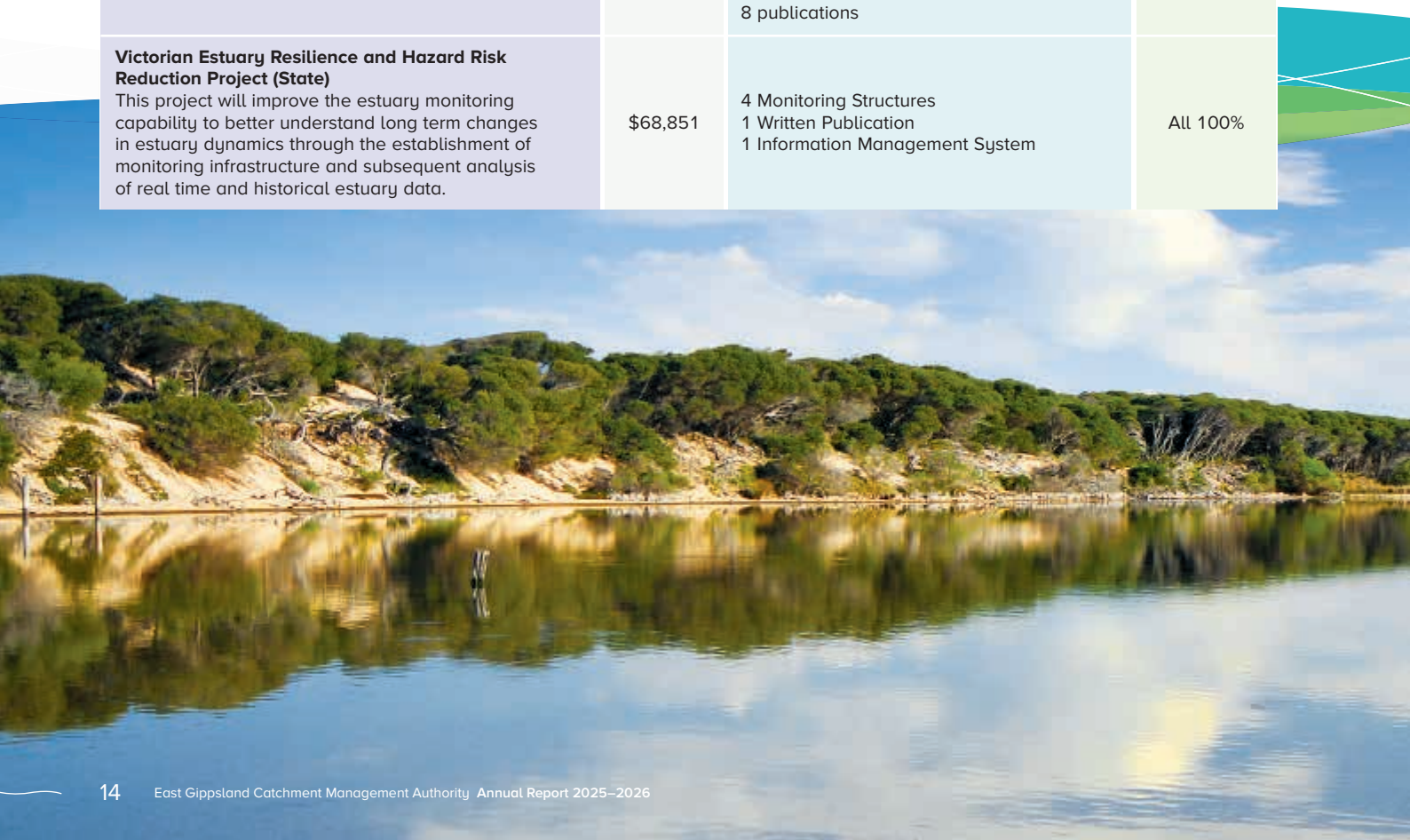
This program aims to work in partnership with agencies and community to maintain or improve the health of terrestrial species, including plants and animals. The main areas of focus for this year include the Red Gum Plains, Gippsland Lakes and South East Coastal Ranges.

Project	2025/26 Investment	2025/26 Expected Output	% Complete
Red Gum Plains This project seeks to improve the condition of the Redgum Woodlands and Seasonal Herbaceous Wetland Threatened ecological communities.	$508,272.61	70ha Weed control 31.5ha Revegetation 20ha of Conservation Agreements 1 First Nations Australian Cultural Practices (cultural assessments) 1 Weed Distribution Survey 10ha implementing Fire Management Actions 1 Community Engagement Event	All 100%
South East Coastal Ranges This project seeks to improve the condition of threatened ecological communities within the South East Coastal Ranges priority place by applying landscape-scale pest plant and animal control.	$977,499.92	150ha Weed control 2ha Revegetation 5,166ha Controlling Pest Animals 2 Fauna Surveys 40ha of Conservation Agreements 0.25 ha Controlling Access 1 Community Stakeholder Engagement Events 1 Communications Material 4 Habitat Condition Assessment Survey	All 100%

Gippsland Lakes

This program aims to work in partnership with agencies and community to maintain or improve the health of the Gippsland Lakes, and catchment area. The program also includes coordination and implementation of the Gippsland Lakes Ramsar Site Management Plan.

Project	2025/26 Investment	2025/26 Expected Output	% Complete
Gippsland Lakes Program (State) This project will deliver a program of works designed to improve the health of the Gippsland Lakes and contribute towards achieving the long-term outcomes of the Gippsland Lakes Ramsar Site Management Plan.	$700,000	276 attendees at Engagement Events. 39 Partnerships 5 Plans 298 Publications 1,880ha of Weed Control 19,492ha Pest Animal Control 82 Assessments 2 Information Management Systems 0.1ha Vegetation	All 100%
Gippsland Lakes Ramsar Site Management This project will facilitate the coordination of management of the Gippsland Lakes Ramsar site, including the implementation of priority actions, monitoring and evaluation projects.	$140,000	0.5 FTE Ramsar Officer 2 Monitoring Structure (Measuring Station) 55 Engagement Event Participants 12 Partnerships 1 Plan* 1 Information Management System (database) 1 Assessment (Surface Water) 2 Assessment (Flora) 1 Assessment (Ecological)	All 100%
Gippsland Lakes Program (Natural Heritage Trust) This project will see 4ha of critical bird breeding and feeding habitat restored along the Gippsland Lakes. It will also ensure the data captured for key species within the Lakes (frogs, birds, saltmarsh and seagrass habitats) will continue, to assist in the application of management actions for the Gippsland Lakes system.	$853,000	2x Flora Survey (seagrass and saltmarsh) 3x Synthesising Baseline Datasets (sand renourishment and seagrass, frogs and birds) 4 x Water Quality Surveys 13 x Fauna Survey (frogs and birds) 1x First Nations Cultural Practices (cultural assessment)	All 100%
Environmental Water (State) The project will support the role of a dedicated Environmental Water Officer with a specific focus on environmental water related issues, projects and community engagement.	$236,000	0.6 FTE EW Officer 75 attending Community Engagement Events 9 Partnerships 3 Engagement Events 1 Assessment (Buchan Fishway Monitoring) 1 Publication (Fishway Monitoring Report) 1 Video 8 publications	All 100%
Victorian Estuary Resilience and Hazard Risk Reduction Project (State) This project will improve the estuary monitoring capability to better understand long term changes in estuary dynamics through the establishment of monitoring infrastructure and subsequent analysis of real time and historical estuary data.	$68,851	4 Monitoring Structures 1 Written Publication 1 Information Management System	All 100%



Sustainable Agriculture

This program aims to work with agencies, community, and landholders to maintain or improve the health of agricultural land across East Gippsland.

Project	2025/26 Investment	2025/26 Expected Output	% Complete
Sustainable Agriculture Facilitator (SAF) The role of the SAF is to engage and inform the agricultural community about innovative practices and government policies, facilitate partnerships, assist in project development and funding opportunities, and support sustainable agriculture projects enhancing productivity, profitability, and sustainability.	$161,000	1 Employment of SAF (1FTE)	All 100%
State-wide Carbon Outreach Program In collaboration with the Victorian CMAs, support Victorian farmers to transition to a low carbon future.	$76,391	0.2 FTE employment 6 Engagement events	All 100%
National Soil Monitoring Program The aim of this national initiative is to monitor physical, chemical and biological soil properties and to use the data to help understand soil condition and trends.	$164,800	64 Soil Assessments	All 100%
Climate Smart Agricultural Program (TopSoils3) The TopSoils 3 program is a multi-partner project aimed at enhancing soil health and farm profitability through farmer-led focus groups and demonstration sites across East Gippsland.	$488,000	11 Communication Materials 24 Engagement Events 120 Skills and Knowledge Surveys 20 Soil Tests	All 100%

Corporate Governance

The Authority continued to maintain high standards of corporate governance. This year the focus included upgrades to the ICT systems, introductions and inductions to the four new Authority Board members and newly appointed Gippsland Lakes Coordinating Committee, and seeking improvements and efficiencies in business across CMAs.





Key initiatives and projects

The 2025–2030 Corporate Plan includes a section where the Authority identifies a range of opportunities and challenges. This section of the Annual Report provides an update on these initiatives and challenges the Authority has focused on throughout 2025/26.

Preparing for Change

This year has provided the Authority with the opportunity to reflect and drive preparedness. This has included undertaking staff training on climate change adaptation pathways, working closely with researchers to understand extreme event impacts, undertaking further monitoring and surveys to further our understanding on waterway condition and future scenario modelling, and consider collaborative models and approaches.

Improving the health of the Gippsland Lakes program

The delivery of the Gippsland Lakes program is well underway with over 40 partner agencies and community groups working together to deliver a range of projects and outcomes. The Gippsland Lakes program is well established with strong governance, understanding and collective action in a complex social, cultural and environmental system. Further information can be found in the Gippsland Lakes Annual Report.

Supporting Traditional Owners and First Nations People's self-determination

The Authority continues to strengthen relationships with Traditional Owners and First Nations People. Highlights for 2025/26 include:

- GLaWAC, Bidwell Maap and Ngarigo Monero engaged throughout the RWS renewal process, designing the priorities and outcomes jointly with CMA.
- GLaWAC delivering projects in the NHT and Gippsland Lakes programs.
- Moogji NRM works crew working on the Snowy River with the CMA for the past 24 years
- Bidwell – Maap undertaking training and development in preparing an NRM works crew



The Authority is developing partnership agreements with each group, including GLaWAC, Ngarigo Monero and Bidwell Maap.

Mitchell (Wyung) River Rehabilitation

The Authority's priority project for 2025/26 is to develop a long-term project and funding proposal for the rehabilitation of the lower Mitchell River. This year the program has worked closely with the Traditional Owners, GLaWAC, to support the journey of self-determination. This has included employing local contractors, involving farmers and the community to control and remove willows and weeds, phasing out stock grazing along the bank of the river, planting native vegetation, installing aquatic habitat and improving access for community to undertake recreation activities and enjoy the river.

Capacity to deliver services

The Authority relies heavily on State and Federal government funding to maintain capacity to deliver its planned programs and statutory functions. In the current environment of constrained budgets and increasing costs, it is a challenge to maintain capacity to deliver meaningful programs.

The Authority has shared service arrangements in place with West Gippsland CMA to deliver statutory functions and the Gippsland Lakes program. The Authority is also working with other CMAs to develop initiatives to deliver efficiencies through additional shared service opportunities where it is appropriate and sustainable. Examples of this throughout the year includes sharing policies and procedures, sharing employees and resources, maintaining regional roundtable discussions and seeking opportunities of working more closely together to create efficiencies in training and development, and corporate governance systems and processes.

Annual Catchment Condition and Management Report

This section of the Annual Report provides an assessment of the condition and management of the region's environment, and a reflection on the likely effect of management actions, environmental factors, and the observed change within the year, and over the previous three years. A key purpose of monitoring changes in our operating context is to help identify opportunities for adapting and changing the way we manage the environment.

The report is structured in line with the State-wide outcomes framework. This links the regional outcomes sought by catchment communities to the high-level policy outcomes of the Victorian and Australian Governments. These are outlined in each RCS across the State and can be found here (https://eastgippsland.rcs.vic.gov.au/this-strategy/strategy-mer/).

In 2025/26, reporting has focussed on assessing the Authority's contribution to the management of land and water resources. Given the time often required for management actions to demonstrate sustained environmental change, reporting on condition indicators will be undertaken as part of the final review of the RCS.

How to interpret this report

The assessment is based on a set of State-wide indicators outlined in the RCS outcomes framework, augmented with regionally specific indicators that have been selected based on criteria including availability and quality of data, and the linkages back to regional and policy outcomes.

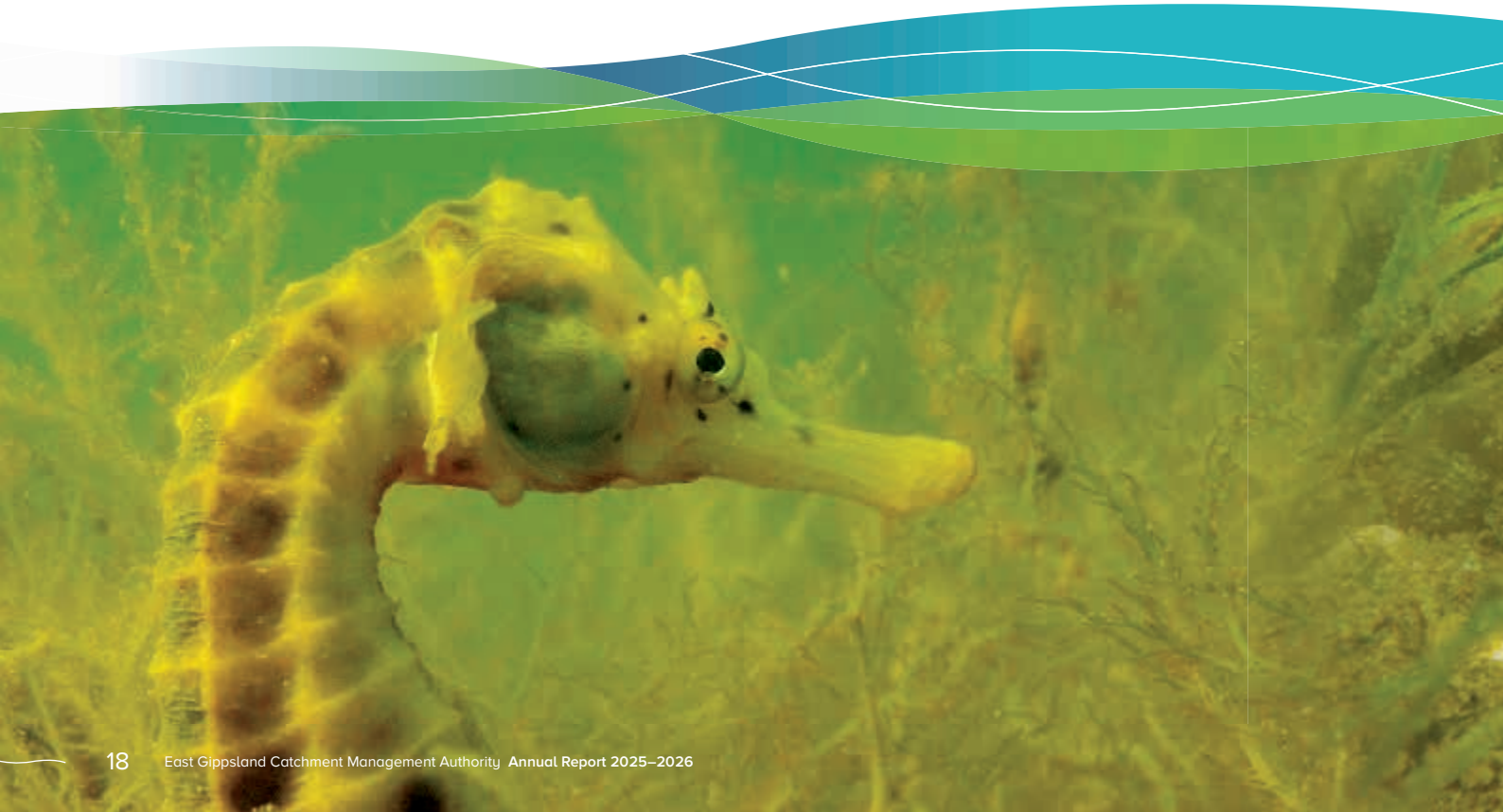
This report provides a summary assessment for condition and management indicators at a theme level (water, biodiversity, land, coast and marine, communities and integrated catchment management).

The management assessment for each theme assesses the delivery of CMA programs and activities.

Reporting on management indicators is undertaken annually.

Reporting on catchment condition indicators is undertaken less frequently, reflecting the timeframes to observe changes in the natural environment and the availability of the supporting data. The 2025/26 Annual Report includes the 2022/23 condition ratings and an update on factors that may have influenced catchment condition over the preceding year.

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



Condition Ratings

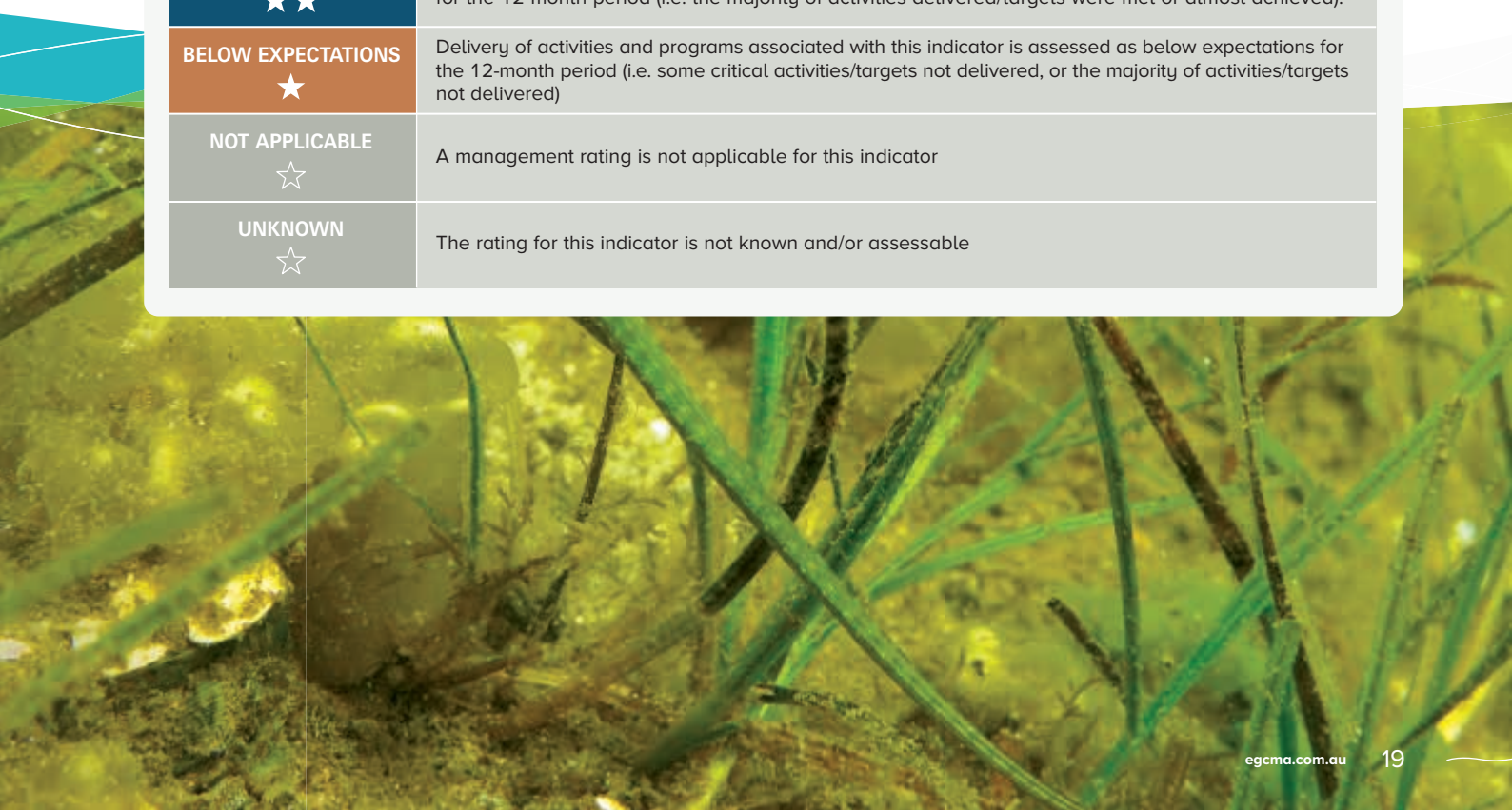
An overall condition rating for each theme is provided. CMAs assigned overall condition ratings at this time based on a set of condition indicators for each theme and consideration of other influencing factors. The assessment incorporated available science, expert advice and other evidence. The annual update aims to provide an overview of the factors that may have influenced catchment condition over the preceding year or any new information relating to catchment condition that will inform future assessments.

Condition rating	Description
GOOD	The condition is classified as good.
MODERATE	The condition is classified as moderate.
POOR	The condition is classified as poor.
NOT APPLICABLE	A condition rating is not applicable for this indicator.

Management Ratings

Management ratings are presented in summary form for each theme and are assessed by comparing the delivered activities for the financial year against the funded activities for the financial year. The table presents results based on the number of indicators assessed as meeting each category (Above expectations, Met expectations, Below expectations or Not applicable) with the total number of indicators assessed in each theme also provided. The overall management rating for each theme has been assigned by considering the individual indicator ratings and other influencing factors. The management summary text provides a rationale for the ratings including commentary on factors influencing the delivery of CMA programs such as climate, natural events, organisational capacity and socio-economic factors.

Management rating	Description
ABOVE EXPECTATIONS ★★★	Delivery of activities and programs associated with this indicator is assessed as above expectations for the 12-month period (i.e. majority of activities delivered /targets met or exceeded)
MET EXPECTATIONS ★★	Delivery of activities and programs associated with this indicator is assessed as having met expectations for the 12-month period (i.e. the majority of activities delivered/targets were met or almost achieved).
BELOW EXPECTATIONS ★	Delivery of activities and programs associated with this indicator is assessed as below expectations for the 12-month period (i.e. some critical activities/targets not delivered, or the majority of activities/targets not delivered)
NOT APPLICABLE ☆	A management rating is not applicable for this indicator
UNKNOWN ☆	The rating for this indicator is not known and/or assessable





2022/2023 Catchment Condition Rating

WATER	LAND	COAST AND MARINE	BIODIVERSITY	COMMUNITY	INTEGRATED CATCHMENT MANAGEMENT
GOOD	GOOD	MODERATE	MODERATE	GOOD	GOOD

2025/2026 Catchment Condition Rating

WATER	LAND	COAST AND MARINE	BIODIVERSITY	COMMUNITY	INTEGRATED CATCHMENT MANAGEMENT
GOOD	GOOD	GOOD	GOOD	GOOD	GOOD

2025/2026 Catchment Condition Update

Water

Localised but intense bushfires occurred across several catchment areas. Subsequent impacts, including runoff effects are now compounding the existing pressures from the 2019/20 bushfires. River systems have shown general stability and steady recovery throughout a decade marked by drought, bushfire, and repeated flooding. Despite this resilience, a drying climate and the ongoing recovery phase from previous bushfires continue to exert pressure across the region's catchments and wetlands. Monitoring and investigation of key risks remains ongoing.



Land

Soil moisture remains below average across the region. Winter rains provided only surface level relief, while underlying deficits have persisted throughout the reporting period. Parts of East Gippsland have seen good seasonal conditions, but this did not extend uniformly across the catchment unit. Active landholder engagement, collaborative knowledge exchange, and vegetation gains are supporting improved land management practices that moderate these impacts. Community led groups continue to expand their leadership and influence over regional agricultural and land management outcomes.

Coast and Marine

The East Gippsland coast remains in good condition. Localised rainfall during the reporting period saw estuaries open and close largely through natural cycles, though climate change is influencing the duration and frequency of these events. One estuary required artificial intervention. The Gippsland Lakes support significant ecological and cultural values. Extreme weather events continue to affect water quality and associated species. The Lakes retain their status as a Wetland of International Importance, with ongoing collaboration and funding supporting the maintenance of these values.

Biodiversity

Ecological communities across the region continue their recovery trajectory, though localised fires have affected threatened species and compounded impacts already sustained from the 2019/20 bushfire season. On ground delivery of biodiversity focused programs has achieved tangible benefits and mitigation outcomes, particularly for threatened species and ecological communities. Ongoing investment and collaborative partnerships remain essential to supporting long term recovery and building resilience across the region's biodiversity assets.

Community

Natural events have continued to impact communities, with sustained disruption to infrastructure, tourism and primary production. The Authority and partner agencies have delivered targeted support through grant programs, community events, and school-based initiatives. Community led recovery efforts have strengthened local networks and adaptive capacity. While challenges remain, the collective resolve and cooperation across the region continue to reinforce East Gippsland's resilience into the future.

Integrated Catchment Management

East Gippsland continues to demonstrate strong leadership in integrated water management and integrated catchment management. Collaborative partnerships and forums on a State, regional, and local scale continue to work collectively to deliver catchment-wide outcomes. While pressures from natural events persist, the strength of these partnerships ensures that East Gippsland remains well positioned to navigate future challenges and achieve lasting catchment wide outcomes.

2025/2026 Catchment Management Rating

(No. indicators assessed as meeting each category)						
THEME	Not Applicable	Below Expectations	Met Expectations	Above Expectations	Total no. indicators assessed	Overall Rating
WATER	0	0	3	1	4	MET EXPECTATIONS
LAND	0	0	1	2	3	ABOVE EXPECTATIONS
COAST AND MARINE	0	0	0	3	3	ABOVE EXPECTATIONS
BIODIVERSITY	0	0	0	3	3	ABOVE EXPECTATIONS
COMMUNITY	0	0	1	2	3	ABOVE EXPECTATIONS
INTEGRATED CATCHMENT MANAGEMENT	0	0	0	1	1	ABOVE EXPECTATIONS



2025/2026 Management Summary

Water

State and Commonwealth funding continues to support on ground works. Activities include riparian weed control, revegetation along waterways, bank stabilisation, and protective fencing to exclude livestock. These measures aim to improve water quality, reduce sediment and nutrient runoff, restore aquatic habitats and support catchment health. By strengthening streamside vegetation and reducing erosion, the project enhances waterway function and builds long-term resilience for local water resources and ecosystems.

Land

This year, the Sustainable Agriculture Program centred on strengthening the capacity, capability, and knowledge of regional landholders through the TopSoils Program. Event content saw a strong emphasis on soil biology, water retention and carbon. The initiative continues to foster existing partnerships and peer-to-peer learning networks. The East Gippsland Sustainable Agriculture Facilitator role remained funded throughout 2025/26, providing crucial support for regional collaborations, small-property skill development and TopSoils program delivery.

Coast and Marine

The Gippsland Lakes program continues to thrive, with over 40 partner agencies and community groups collaborating to deliver environmental outcomes across the Lakes and their catchment. In addition to on-ground works, the program completed monitoring activities, saltmarsh and seagrass distribution surveys, as well as frog and bird surveys. These activities continue to build our knowledge on the condition of the Lakes ecosystem.

Biodiversity

Working with regional and interstate partners, we have completed the South East Coastal Ranges project. Funded under the Federal Government's Saving Native Species program and listed as one of 20 priority places in the Threatened Species Action Plan. The project delivered significant outcomes including pest animal control, weed control, and mapping a previously unmapped Threatened Ecological Community, the River Flat Eucalypt Forest, deepening our knowledge of this important habitat. Significant progress has been made in the federally funded Redgum Woodlands and cross regional Alpine Peatlands projects.

Community

The Authority continues to strengthen partnerships and work alongside Traditional Owners and First Nations People. This year we have collaborated with GLaWAC to implement projects focused on biodiversity, waterway health, and the Gippsland Lakes. We have also continued our journey with Ngarigo Monero and Bidwell Maap groups, exploring opportunities to support their aspirations and priorities. We have continued to support community interest through the delivery of 25 project grants and hosting the large-scale community event for the second year running, a major community gathering that has drawn strong local participation and interest throughout the region.

Integrated Catchment Management

East Gippsland Catchment Management Authority continues to deliver a holistic framework to balance the health of land, water, biodiversity and coastal ecosystems across 2.2 million hectares of diverse terrain. Working with government agencies, Traditional Owners and First Nations People, landholders, and community groups, we are strengthening partnerships and progressing on-ground outcomes for the region's environmental resilience.



2025/2026 Catchment Management Rating

Indicator Name	Used in this assessment	Comment
WATER		
Extent of protected or improved riparian land (ha)	3.74	Waterway restoration has advanced through targeted weed control (willows, blackberries, cape ivy) and extensive revegetation across riparian zones and public/private land, creating connected vegetation corridors that enable species movement. Long-term protection has been secured via three new conservation covenants on private land, supported by grazing management agreements for wetland rehabilitation. Collectively, these efforts are enhancing water quality, reducing runoff, restoring aquatic ecosystems, and strengthening catchment resilience.
Fence (km)	6702.5	
Water storage – trough (no.)	0	
Vegetation (ha)	54.5	
Weed control (ha)*	847	
Number of Management Agreements (perpetual or non-perpetual)	10	
Environmental flow compliance	0	
LAND		
Area of improved Agricultural Practices (ha)	0	Land health has been supported through 124 property evaluations, incorporating over 80 soil tests and weed and habitat condition surveys. In parallel, grazing management assessments and whole-of-farm plans have been delivered via educational programs, supporting landholders to adopt sustainable practices. This integrated approach ensures that on-ground interventions such as revegetation and weed control are strategically targeted and backed by strong property-level planning.
Number of Assessments	124	
Number of Property Plans	13	
BIODIVERSITY		
Vegetation (ha)	66.5	Biodiversity outcomes have been advanced through native vegetation restoration across public and private land, creating connected habitats that support species movement. Significant pest animal control has reduced threats to native wildlife, while 163ha of ecologically valuable land have been permanently protected by conservation covenants. These integrated actions are strengthening habitat resilience, protecting threatened species, and securing lasting conservation benefits across the landscape.
Pest herbivore and predator control (ha)	9452	
Additional area of permanent protection through CMA programs (ha)	164	
COAST AND MARINE		
Vegetation (ha)	0.1	Coastal and marine environments have benefited from targeted on-ground actions, including vegetation rehabilitation, strategic weed control and extensive pest animal control. These complementary interventions are reducing invasive species pressures, protecting native coastal vegetation, and enhancing the resilience of foreshore and estuarine habitats.
Pest herbivore and predator control (ha)	19,492	
Weed control (ha)	1,880	
Additional area of permanent protection through CMA programs (ha)	0	
COMMUNITY		
Number of formal partnership agreements with Traditional Owners / First Nations People	0	Community engagement has been strong and consistent throughout the year, with high participation across events and a committed volunteer cohort. The Victorian Landcare Grants program has further empowered landholders and community groups to deliver local action. This sustained investment in people and partnerships is building local capacity, fostering stewardship, and ensuring the long-term sustainability of catchment outcomes.
Number of participants in Engagement Events	2,751	
Number of Volunteers in CMA programs	15,000	
Total quantum of grants awarded ($)	$341,775	
INTEGRATED CATCHMENT MANAGEMENT		
Number of partnerships	53	Strong partnerships across the region and interstate have been central to this year's success. Collaborative relationships with government agencies, research partners, industry, and community groups have enabled coordinated action, shared expertise, and efficient use of resources. Recognising that environmental challenges cross borders, these partnerships have been essential in aligning efforts and delivering lasting outcomes.

Five year financial summary

	2025/26 ('000)	2024/25 ('000)	2023/24 ('000)	2022/23 ('000)	2021/22 ('000)
Operating Revenue					
Victorian Government	8,232	7,732	8,435	9,132	9,115
Commonwealth Government	2,463	3,210	646	1,211	1,198
Other revenue	974	1,041	1,196	1,246	1,036
Total Operating Revenue	**11,669**	**11,983**	**10,277**	**11,589**	**11,349**
Operating Expenses					
Governance and Corporate	1,981	1,973	1,891	1,823	1,692
Project Expenditure	9,217	8,052	10,351	12,608	8,345
Total Operating Expenses	**11,198**	**10,025**	**12,242**	**14,431**	**10,037**
Total Assets	15,477	14,766	10,685	13,289	16,096
Total Liabilities	3,196	3,142	1,009	1,697	1,733

Current year financial review

The Authority is financially sound, with adequate provisions in place to fulfil its obligations to staff and replacement of plant and equipment. Sufficient resources are allocated to deliver the Corporate Plan objectives for 2025/26.

Significant changes in financial position

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

Significant changes or factors affecting performance

The Authority has delivered programs as planned, with some changes to delivery associated with extreme events.

Disclosure of grants and transfer payments

The Authority has provided grants to partners in natural resource management including community groups and organisations in the East Gippsland region. Grants were provided in 2025/26 for the purposes of supporting the administration of Landcare groups and implementing on-ground natural resource management projects.

Total grants paid during the 2025/26 year were $1.96 million

The following grant amounts were paid:

Recipient	Amount
Not-for-profit organisations	$714,391
Landholders	$66,392
Partner Agencies	$1,178,296

Subsequent events

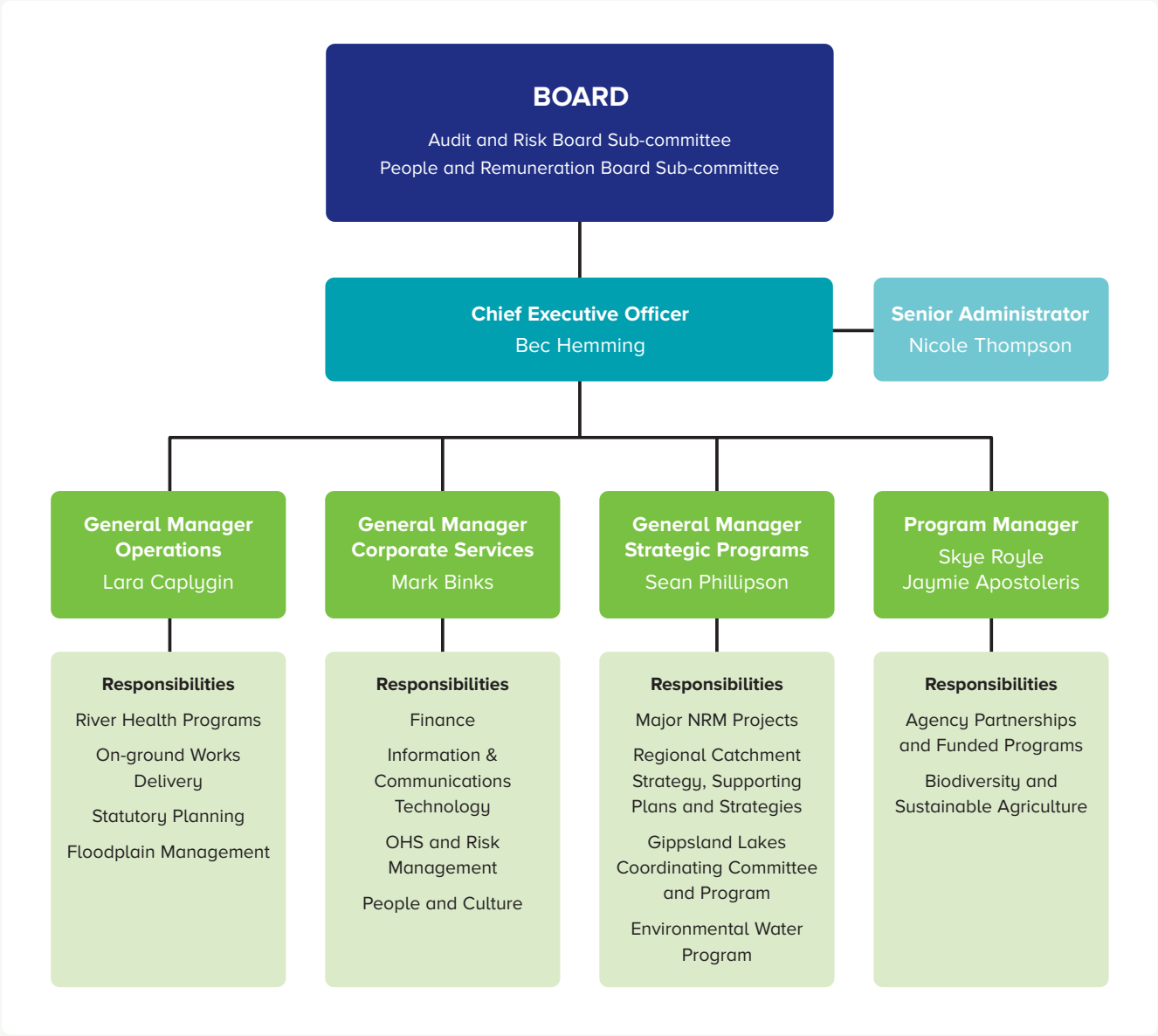
There were no events occurring after balance date which may significantly affect the Authority's operations in subsequent reporting periods.

PART 2

Governance and organisational structure



Organisational structure



Governing Board

Authority Board

The Board is responsible for:
- The strategic planning of the Authority.
- Deciding the policies of the Authority.
- The management of the affairs of the Authority, including ensuring the performance of the functions and the carrying out of the duties of the Authority.

The Board may exercise the powers of the Authority.

Each Board of an Authority, in performing its functions, exercising its powers and carrying out its duties, must act in a proper and efficient manner.

Board Members	Term of Appointment	Meeting Attendance
Mr Ewan Waller (Chairperson)	27/10/2015 – 30/09/2025 01/05/2020 – 30/09/2025	1 of 1
Ms Frances MacLennan	01/10/2017 – 30/09/2025	1 of 1
Ms Claire Miller	01/10/2017 – 30/09/2025	0 of 1
Ms Glenys Watts	27/10/2015 – 30/09/2025	1 of 1
Mr Stephen Angus (Chairperson)	01/10/2021 – 30/09/2029 01/10/2025 – 30/09/2029	8 of 8
Ms Merrilyn Woodhouse	01/10/2019 – 30/09/2027	7 of 8
Ms Kate Commins	01/07/2020 – 30/09/2027	7 of 8
Ms Jessica Knight	01/10/2023 – 30/09/2027	7 of 8
Mr Alexander Aeschlimann	01/10/2025 – 30/09/2027	7 of 7
Ms Michelle Dowsett	01/10/2025 – 30/09/2029	7 of 7
Mr Robert Hescock	01/10/2025 – 30/09/2029	5 of 7
Mr Daniel Rodaughan (Independent Aboriginal Delegate)	01/10/2025 – 30/09/2029 11/06/2024 – 11/06/2026	7 of 7
Ms Caitlin Berecry (Associate Board Member)	22/07/2024 – 21/07/2026	2 of 8

Board committees

The following committees report to the Board.

Audit and Risk Committee membership and roles

During 2025/26 the Committee consisted of the following Board members who are not involved in the day-to-day management of the Authority:

Name	Independent / External	Term	Attended	Eligible to attend
Mr Stephen Angus (Convenor)	Independent	1 July 2025 – 30 September 2025	2	2
Mr Stephen Angus (Ex-Officio)		1 October 2025 – 30 June 2026	3	3
Ms Merrilyn Woodhouse	Independent	1 July 2025 – 30 June 2026	1	2
Ms Merrilyn Woodhouse (Convenor)		26 November 2025 – 30 June 2026	3	3
Ms Jessica Knight	Independent	1 July 2025 – 30 June 2026	4	5
Ms Michelle Dowsett	Independent	25 February 2026 – 30 June 2026	1	2
Ms Thelma Hutchison	External	1 July 2025 – 30 June 2026	4	5
Mr Craig Nisbet	External	1 July 2025 – 30 June 2026	5	5

The responsibilities of the Committee are set out in Standing Direction 3.2.1.1. Key responsibilities include:

- Financial performance and the effectiveness of the financial reporting process, including performance against the annual budget, the annual financial statements and all other internal controls.
- The scope of work, performance and independence of the independent internal audit function.
- Recommend to the Board the engagement and dismissal of internal auditors.
- The scope of work and performance of the external auditor.
- Review the operation and implementation of the risk management framework.
- Review the operation and implementation of the Occupational Health and Safety Management System.
- Review and endorsement of finance, risk and related policies for Board approval.
- The effectiveness of management of the information technology systems and other systems of internal control.
- The Authority's process for monitoring compliance with legislation, regulations, ministerial directions and other compliance obligations.

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

Meetings are held not less than quarterly.

Communications and Engagement Board Sub-Committee

The Committee consisted of the following Board members:

Name	Independent / External	Term
Ms Frances MacLennan (Convenor)	Independent	1 July 2025 – 30 September 2025
Ms Glenys Watts	Independent	1 July 2025 – 30 September 2025
Ms Kate Commins	Independent	1 July 2025 – 22 October 2025
Mr Ewan Waller (Ex-officio member)	Independent	1 July 2025 – 30 September 2025
Ms Lauren Carey	External	1 July 2025 – 22 October 2025
Ms Mandi Davidson	External	1 July 2025 – 22 October 2025

The Board resolved to close the Communications and Engagement Sub-Committee at its meeting held on 22 October 2025 determining that all future communication and engagement matters will be managed at Board level.

The Committee's primary responsibility was to oversee and advise the Board on matters of Authority communications and engagement. In fulfilling its responsibilities, the Committee advised the Board of opportunities to improve the performance of the Authority.

People and Remuneration Board Sub-Committee

The Committee consisted of the following Board members:

Name	Independent / External	Term
Mr Ewan Waller (Convenor)	Independent	1 July 2025 – 30 September 2025
Ms Claire Miller	Independent	1 July 2025 – 30 September 2025
Mr Stephen Angus (Convenor)	Independent	1 October 2025 – 30 June 2026
Ms Kate Commins	Independent	1 July 2025 – 30 June 2026
Mr Robert Hescock	Independent	25 February 2026 – 30 June 2026
Mr Alex Aeschlimann	Independent	25 February 2026 – 30 June 2026

The key function of the Committee is to make recommendations to the Board on matters relating to the remuneration and performance monitoring of the CEO and oversee the Authority's human resources function.

PART 3
Workforce data



Public sector values and employment principles

The *Public Administration Act 2004* (PA Act) specifies several employment principles that must be observed by public sector organisations and their employees in addition to the Victorian Public Sector Commission Code of Conduct for Victorian Public Sector Employees.

The Authority has policies and procedures that are consistent with both the employment and conduct principles, and which provide for fair treatment and the early resolution of workplace issues. The Authority has advised its employees on how to avoid conflict of interest, how to respond to offers of gifts and how it deals with grievances in the workplace.

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

In addition, the Authority has applied the public sector employment principles and public sector values in the following ways:

1 Development and implementation of Plans, Policies and Procedures that support a fair and equitable workplace for employees, including:

- Equal Opportunity Procedure
- Human Resources Policy
- Recruitment and Selection Procedure
- Discipline Procedure
- Grievance Procedure
- Human Resources Procedure
- Gifts, Benefits and Hospitality Policy and Procedure
- Inclusion and Diversity Implementation Plan

2 Development of workplace values and behaviours based on the public sector values and the inclusion of these in the Annual Employee Review and Plan Procedure.

Occupational health and safety

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

During the 2025/26 financial year, management and the OHS Committee in consultation with stakeholders have updated Authority policies and procedures, reviewed and updated contractor OHS standards and the Employee OHS Manual, worked with the other CMAs to improve OHS across the sector. In addition, the Authority has identified proactive responses to the Psychological Health Regulations 2025, including the development of actions and processes to support reporting.

The Authority's suite of OHS documents includes a policy, OHS Manual and Safe Work Procedures as well contractor standards and a contractor manual.

The Authority has identified a combination of leading and lagging Key Performance Indicators. Progress against the indicators is reported at OHS Committee Meetings and Audit and Risk Board Sub-Committee Meetings. The Authority's progress against the indicators demonstrates a commitment to achieving best practice with a focus on continuous improvement. It recognises that health and safety contributes to overall organisational and business success through a reduction in workplace injuries and ill health.

For the 2025/26 financial year, the Authority had 19 incidents, 11 hazards and 3 near misses reported.

There was one lost time injury for the reporting period.

Incidents	2025/26	2024/25	2023/24
Contractor time lost to injuries/ accidents (days)	0	0	0
Contractor incident notifications	4	5	3
Staff time lost to injuries/ accidents (days)	0	1	0
Staff hazard/incident notifications	29	14	28
Incidents reported to WorkSafe	0	0	0
Work Cover claims	0	0	0
Average cost per claim	0	0	0

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



Workforce data

On 30 June 2026, the Authority employed 27 staff (24.14 full time equivalent), compared to 27 staff (24.7 full time equivalent) on 30 June 2025. The Authority's workforce numbers have remained fairly consistent between the two years.

Employees have been correctly classified in workforce data collections.

The breakdown of staff for the Authority at the end of 2025/26 compared to 2024/25 is as follows:

Staff	2025/26		2024/25	
	Number (headcount)	FTE	Number (headcount)	FTE
Chief Executive Officer	1	1	1	1
Senior Managers	4	3.4	2	1.8
Corporate Services staff (including hosted employees)	7	6	8	7.3
Program staff	15	13.74	16	14.6
Total	**27**	**24.14**	**27**	**24.7**

Notes
- All figures reflect employment levels during the last full pay period in June of each year.
- The figures exclude casuals and external contractors/consultants.
- The figures include staff who are employed in ongoing and fixed term positions.
- The Chief Executive Officer is engaged on a standard executive contract.
- Senior Managers report directly to the Chief Executive Officer.
- FTE means "Full Time Equivalent".



Workforce inclusion policy

The Inclusion and Diversity Plan continues to follow and strengthen the Authority's commitment to Aboriginal participation, psychological health and safety in the workplace, secondment and learning opportunities, young people and the values and behaviours which guide the organisation.

The Key Target Areas actions within the plan are focussed on strengthening and building existing strategies and policies while still aligning with the Government's focus. In addition, the Authority's Traditional Owner and First Nations People Partnership Policy supports Aboriginal self-determination by working together in partnership with Aboriginal people to establish a framework that provides for the consideration of Aboriginal interests in relation to all activities undertaken by the Authority.

The Authority's progress in these areas is outlined below:

Diversity and Inclusion Plan	Progress in 2025/26	Progress in 2024/25
Workforce participation measured by gender	Senior Manager level: Male: 40% / Female: 60% Middle management: Male: 0% / Female: 100% Youth employed (24 and under): 0	Senior Manager level: Male: 40% / Female: 60% Middle management: Male: 25% / Female: 75% Youth employed (24 and under): 0
Target Actions	1. Continue to remove the name and gender of candidates from initial job application assessments to prevent discrimination, stereotyping and potential hidden bias. 2. Underpinned by the Authority's merit-based appointments approach, continue to ensure the Authority is able to support and facilitate equity in succession planning, recruitment and employment.	
Implement the Authority's Social Procurement Strategy	Number of contracts and onground projects awarded to suppliers who are Victorian Aboriginal businesses – 28% Number of grants awarded who involve Traditional Owners in their delivery – 30%	Number of contracts and onground projects awarded to suppliers who are Victorian Aboriginal businesses – 24% Number of grants awarded who involve Traditional Owners in their delivery – 4%

PART 4

Other disclosures



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.

The Authority is required to apply the Local Job First policy in all projects valued at $3 million or more in Metropolitan Melbourne or for State-wide projects, or $1million or more for projects in regional Victoria. MPSG applies to all construction projects valued at $20 million or more. The MPSG guidelines and VIPP guidelines will continue to apply to MPSG applicable and VIPP applicable projects respectively where contracts have been entered prior to 15 August 2018.

Projects Commenced – Local Jobs First Standard
During 2025/26, the Authority commenced no Local Jobs First Standard projects.

Projects Completed – Local Jobs First Standard
During 2025/26, the Authority completed no Local Jobs First Standard project.

Reporting requirements – all projects
During 2025/26, no businesses prepared a Local Industry Development Plan (LIDP) for Authority tenders.

Reporting requirements – grants
There were no grants provided during 2025/26 that corresponded with the registration and issue of an Interaction Reference Number.

Social procurement

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

In 2019, the Authority developed a Social Procurement Strategy to guide our approach to the delivery of social outcomes via our procurement.

The Authority's overall social procurement activities for 2025/26 are:

Social Procurement activities 2025/26	No.	Value $ direct spend (excl. GST)	% Total Spend
Number of social benefit suppliers engaged during the reporting period	4	$666,825	8.5%
Total procurement of mainstream suppliers engaged that have made social procurement commitments in their contracts with the Victorian Government	0	-	-
Total number of contracts that include social procurement commitments	0	-	-

In the Strategy, the Authority has prioritised three SPF objectives detailed in the tables below with their associated reporting metrics:

SPF Objective: Opportunities for Victorian Aboriginal people	
SPF Outcome	**SPF Reporting Metrics**
Employment of Victorian Aboriginal people by suppliers to the Victorian Government.	Number of contracts awarded to suppliers who are Victorian Aboriginal businesses.

SPF Objective: Supporting Safe and Fair Work Practices	
SPF Outcome	**SPF Reporting Metrics**
Purchasing from suppliers that comply with industrial relations laws and promote secure employment.	Number of Authority contracted suppliers that attest to compliance with the Workplace Self-Assessment Checklist and Industrial Relations Declaration of Compliance (for procurements over $50,000).

SPF Objective: Sustainable Victorian Social Enterprises and Aboriginal business sectors	
SPF Outcome	**SPF Reporting Metrics**
Purchasing from Victorian social enterprises and Aboriginal businesses.	Number of contracts awarded to suppliers who are Victorian Aboriginal businesses.

Achievements to date include:

- Established our Social Procurement Strategy
- Commenced implementation and measurement of targets
- Updated our Procurement Procedure to align with our Social Procurement Strategy
- Supported the development of the proposed regional Aboriginal Workforce Strategy
- Implementation of the Traditional Owner and First Nations People Partnership Policy

Activities

To support the objectives of Opportunities for Victorian Aboriginal People and Sustainable Victorian Social Enterprises and Aboriginal business sectors, the Authority tracks the number of projects completed by local Aboriginal businesses through its on-ground water and catchment works program. In addition, the Authority has a Traditional Owner and First Nations People Partnership Policy. The Policy notes that the Authority is committed to developing



and maintaining constructive working relationships with Traditional Owners and First Nations People organisations in the delivery of Natural Resource Management (NRM) initiatives.

To address the Supporting Safe and Fair Work Practices objective, the Authority includes the Self-Assessment Checklist and Industrial Relations Declaration of Compliance in RFQs and RFTs above $50,000.

Government advertising expenditure

The Authority's expenditure in the 2025/26 reporting period on government campaign expenditure was nil.

Consultancy expenditure

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

In 2025/26 there were 21 consultancies where the total fees payable to the consultants were $10,000 or greater. The total expenditure incurred during 2025/26 in relation to these consultancies was $396,772 (excl. GST). Details of individual consultancies can be viewed at https://www.egcma.com.au.

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

In 2025/26 there were 22 consultancies where the total fees payable to the consultants were less than $10,000. The total expenditure incurred during 2025/26 in relation to these consultancies was $90,201 (excl. GST).

Reviews and studies expenditure

In 2025/26, there were no reviews or studies undertaken.



Information and Communication Technology (ICT) expenditure

For the 2025/26 reporting period, the Authority had a total ICT expenditure of $327,504 (excl. GST) with the details shown below:

Business as Usual (BAU) ICT expenditure	Non-Business As Usual (non-BAU) ICT expenditure (Total = Operational expenditure and Capital expenditure)	Non-BAU ICT expenditure • Operational expenditure (Opex)	Non-BAU ICT expenditure • Capital expenditure (Capex)
$327,504	$152,343	$92,703	$59,639

Disclosure of major contracts

The Authority did not award any major contracts (valued at $10M or more) during 2025/26.

Freedom of Information

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

An applicant has a right to apply for access to documents held by the Authority. This comprises documents both created by the Authority or supplied to the Authority by an external organisation or individual, and may also include maps, films, microfiche, photographs, computer printouts, computer discs, tape recordings and videotapes. Information about the type of material produced by the Authority is available on the website under its Part II Information Statement.

The Act allows the Authority 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 Authority in-confidence.

Under the Act the Freedom of Information (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 the Authority, under section 49A of the Act, they have the right to seek a review by the Office of the Victorian Information Commissioner (OVIC) within 28 days of receiving a decision letter.

Making a request

FOI requests can be lodged online at https://ovic.vic.gov.au. An application fee of $34.50 applies. Access charges may also be payable if the document pool is large, and the search for material is time consuming.

Access to documents can also be obtained through a written request to the Authority, as detailed in s17 of the *Freedom of Information Act 1982*.

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

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

The FOI Officer
East Gippsland Catchment Management Authority
PO Box 1012, Bairnsdale, VIC 3875
Phone: 03 5150 1184
Email: FOI@egcma.com.au

FOI statistics/timeliness

- During 2025/26, the Authority received 1 application from the general public.
- The Authority made 1 FOI decision during the 12 months ended 30 June 2026.
- 1 decision was made within an extended statutory 30 – 45-day time period.
- Of the decision made, access was granted in part to the documents.
- The time taken to finalise the request was 43 days.
- During 2025/26, no requests were subject to a complaint/internal review by OVIC.

Further information

Further information regarding the operation and scope of FOI can be obtained from the Act; regulations made under the Act; and Freedom of Information – Office of the Victorian Information Commissioner

Compliance with *Building Act 1993*

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

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

The Authority did not commence or complete any major projects or works on buildings owned by it greater than $50,000 in 2025/26.

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

Competitive neutrality policy

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

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



Public Interest Disclosures Act 2012

The Public Interest Disclosures Act 2012 (PID Act) enables people to make disclosures about improper conduct by public officers and public bodies.

The Authority 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 the Authority or its Board members, officers or employees by contacting Independent Broad-Based Anti-Corruption Commission IBAC (details below).

The Authority is not able to receive public interest disclosures. No disclosures were made against the Authority.

The Authority has established procedures for the protection of persons from detrimental action in reprisal for making a public interest disclosure about the Authority, its Board members, officers or employees. You can access the Authority's procedures on its website at https://egcma.com.au/legislation.

IBAC Victoria
Level 1, North Tower, 459 Collins Street, Melbourne VIC 3000
Mail: IBAC, GPO Box 24234, Melbourne Victoria 3001
Phone: 1300 735 135
Internet: https://www.ibac.vic.gov.au
Email: A secure email disclosure process is available on IBAC's website.

Emergency procurement disclosure

In 2025/26 the Authority did not need to activate Emergency Procurement on any occasion in accordance with the requirements of government policy and accompanying guidelines, resulting in nil spending for emergency procurements.



Procurement complaints

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

The Authority did not receive any formal complaints through its procurement complaints management system in 2025/26.

Environmental reporting

The Authority is committed to environmental sustainability in its operations. Sustainability and greenhouse gas emissions reduction form core parts of the Authority's corporate strategy. The Authority supports the Victorian public sector in adopting new technology that lowers emissions and increases environmental sustainability.

During 2025/26, the Authority operates from its head office in Bairnsdale at 75 Macleod Street, Bairnsdale and operates three depots across the region – Bairnsdale, Orbost and Genoa.

Collaborative Regional and Statewide Environmental Impacts

The Authority participates in the Regional Climate Change Collective which aims to provide coordinated leadership and alignment across multiple agencies within East Gippsland. This group is designed to coordinate and achieve success with sustainable climate actions between agencies within the region. Authority staff also attend the quarterly Victorian CMAs' Climate Change Forum with aims to maintain an overview of all CMA climate change efforts and positions, to exchange knowledge among CMAs, and to support and influence policy and program design.

Electricity Production and Consumption

The Authority has finalised its Net Zero Roadmap which includes cost-effective and efficient strategies to achieve net zero emissions by 2025. This includes generating and supplying solar power from our depot in Bairnsdale, and purchasing green energy or carbon offset schemes.

Transportation

The Authority's fleet consists of 11 vehicles essential to its roles and responsibilities in the management of land, biodiversity, and water resources in the region. The Authority is planning to transition to 100% zero emissions vehicles for its vehicle fleet within the next 10 years consistent with the Victorian Government's commitment as a signatory to the COP26 declaration on accelerating the transition to 100% zero emissions vehicles.

Environmentally Sustainable Design in new buildings and infrastructure

During 2025/26 the Authority did not undertake any new office accommodation or any substantial tenancy fit out that would trigger a National Australian Built Environment Rating System (NABERS) rating change.

Electricity Production and Consumption Indicator	2025/26	2024/25	2023/24
EL1 – Total Electricity Consumption (MWh)			
Purchased Electricity - Consolidated	45.5	5.5	4.9
Depots	3.3	3.6	3.4
MacLeod Street offices [a]	42.2	1.9	1.5
EL4 - Total electricity offsets (MWh)	45.5	5.5	4.9
Greenpower [b]	45.5	5.5	4.9

Notes

(a) Macleod Street office. Increase in electricity consumption reflects first full year of operations at the Macleod Street office. In prior years, the Authority was located within the DEECA office, where electricity costs were included as part of the lease agreement..

(b) 100% Green Power at all CMA Offices and Depots.

Transportation Indicator	2025/26	%	2024/25	%	2023/24	%
T2 - Number and proportion of vehicles						
Passenger Vehicles	11	100	11	100	12	100
Petrol	5	45	4	36	2	16
Diesel/Biodiesel	6	55	7	64	10	84



Statement of availability of other information

Additional information available on request

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

a) Details of publications produced by the Authority about itself, and how these can be obtained.

b) Details of any major external reviews carried out on the Authority.

c) Details of major research and development activities undertaken by the Authority.

d) Details of major promotional, public relations and marketing activities undertaken by the Authority to develop community awareness of the entity and its services; and

e) Details of changes in prices, fees, charges, rates and levies charged.

The information is available on request from:
Chief Executive Officer
East Gippsland Catchment Management Authority
Phone: 03 5152 1184
Email: reception@egcma.com.au

Additional information included in annual report

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

f) Assessments and measures undertaken to improve the occupational health and safety of employees (page 31).

g) A list of the Authority's major committees; the purposes of each committee; and the extent to which the purposes have been achieved (page 28).

h) A statement of completion of declarations of pecuniary interests by relevant officers is not included.

Information that is not applicable to the Authority

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

i) A declaration of shares held by senior officers (no shares have ever been issued in the Authority's name).

j) Details of overseas visits undertaken (no Board members or senior executives took overseas work-related trips).

k) Statement of industrial relations within the Authority.



Financial Management Compliance Attestation Statement

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

Stephen Angus
Chairperson
East Gippsland Catchment Management Authority
29 September 2026

PART 5

Financial Statements 2025–2026



Independent Auditor's Report

Victorian Auditor-General's Office

To the Board of East Gippsland Catchment Management Authority

Opinion	I have audited the financial report of East Gippsland Catchment Management Authority (the authority) which comprises the: • balance sheet as at 30 June 2026 • comprehensive operating statement for the year then ended • statement of changes in equity for the year then ended • cashflow statement for the year then ended • notes to the financial statements, including material accounting policy information • declaration in the financial statements. In my opinion, the financial report presents fairly, in all material respects, the financial position of the authority as at 30 June 2026 and its financial performance and cash flows for the year then ended in accordance with the financial reporting requirements of Part 7 of the *Financial Management Act 1994* and Australian Accounting Standards - Simplified Disclosures.
Basis for opinion	I have conducted my audit in accordance with the *Audit Act 1994* which incorporates the Australian Auditing Standards. I further describe my responsibilities under that Act and those standards in the *Auditor's responsibilities for the audit of the financial report* section of my report. My independence is established by the *Constitution Act 1975.* My staff and I are independent of the authority in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (the Code) that are relevant to my audit of the financial report in Victoria. My staff and I have also fulfilled our other ethical responsibilities in accordance with the Code. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.
Other information	The Board is responsible for the other information. The other information obtained at the date of this auditor's report is information included in the annual report but does not include the financial report and our auditor's report thereon. My opinion on the financial report does not cover the other information and accordingly I do not express any form of assurance conclusion thereon. In connection with our audit of the financial report, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report, or my knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on the work I have performed on the other information obtained prior to the date of this auditor's report, I conclude that there is a material misstatement of this other information, I am required to report that fact. I have nothing to report in this regard.

Level 31 / 35 Collins Street, Melbourne Vic 3000
T 03 8601 7000 enquiries@audit.vic.gov.au www.audit.vic.gov.au

Board's responsibilities for the financial report	The Board is responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards - Simplified Disclosures and the *Financial Management Act 1994,* and for such internal control as the Board determines is necessary to enable the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error. In preparing the financial report, the Board is responsible for assessing the authority's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless it is inappropriate to do so.
Auditor's responsibilities for the audit of the financial report	As required by the *Audit Act 1994,* my responsibility is to express an opinion on the financial report based on the audit. My objectives for the audit are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with 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 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 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.

Auditor's responsibilities for the audit of the financial report **(continued)**	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
29 September 2026

Timothy Maxfield
as delegate for the Auditor-General of Victoria

How this report is structured

The East Gippsland Catchment Management Authority (the Authority) has presented its audited general purpose financial statements for the financial year ended 30 June 2026 in the following structure to provide users with information about the Authority's stewardship of resource entrusted to it.

Financial statements

Comprehensive operating statement

Balance sheet

Cash flow statement

Statement of changes in equity

Notes to the financial statements

1. About this report
The basis on which the financial statements have been prepared and compliance with reporting regulations.

2. Funding delivery of our services
Income recognised in respect of Government contributions and other income sources
- 2.1 Income from transactions

3. The cost of delivering services
Operating expenses of the Authority
- 3.1 Employee expenses
- 3.2 Materials, grants and consultancies
- 3.3 Other operating expenses

4. Key assets available to support output delivery
Land, buildings, works assets, equipment, and motor vehicles
- 4.1 Property, plant and equipment

5. Other assets and liabilities
Other key assets and liabilities
- 5.1 Receivables
- 5.2 Payables
- 5.3 Contract assets and liabilities

6. How we financed our operations
Borrowings, Cash flow information, Leases, commitments for expenditure and carry forward project funding
- 6.1 Borrowings - leases
- 6.2 Leases
- 6.3 Cash flow information and balances
- 6.4 Commitments for expenditure
- 6.5 Carry forward project funding

7. Financial instruments, contingencies and valuation judgements

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

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

8. Other disclosures

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

8.1 Ex-gratia expenses
8.2 Other economic flows included in net result
8.3 Responsible persons
8.4 Remuneration of executive officers
8.5 Related parties
8.6 Remuneration of auditors
8.7 Subsequent events
8.8 Economic dependency

Declaration in the Financial Statements

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

We further state that, in our opinion, the information set out in the comprehensive operating statement, balance sheet, statement of changes in equity, cash flow statement and accompanying notes, presents fairly the financial transactions during the year ended 30 June 2026 and financial position of the Authority at 30 June 2026.

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 29 September 2026.



Stephen Angus
Chairperson



Rebecca Hemming
CEO and Accountable Officer



Mark Binks
Chief Finance & Accounting Officer

COMPREHENSIVE OPERATING STATEMENT

for the financial year ended 30 June 2026

	Notes	2026 $	2025 $
Income from transactions			
Government contributions	2.1.1	10,695,629	10,941,333
Interest		456,259	431,907
Other income	2.1.2	517,982	609,049
Total income from transactions		**11,669,870**	**11,982,289**
Expenses from transactions			
Employee expenses	3.1.1	3,629,907	3,739,453
Depreciation	4.1.3	272,431	181,421
Amortisation	4.2	4,185	8,884
Materials, grants and consultancies	3.2	2,570,198	1,795,686
Contractors		3,740,796	3,108,886
Interest expense on lease liabilities	6.1.1	36,245	18,815
Other operating expenses	3.3	944,185	1,171,652
Total expenses from transactions		**11,197,947**	**10,024,797**
Net result from transactions (net operating balance)		**471,923**	**1,957,492**
Other economic flows included in net result			
Net gain / (loss) on non-financial assets (ii)	8.2	48,594	(9,225)
Net result		**520,517**	**1,948,267**
Other economic flows - other comprehensive income			
Items that will not be reclassified to net result			
Changes in physical asset revaluation surplus	4.1.3	135,290	-
Comprehensive result		**655,807**	**1,948,267**

The accompanying notes form part of these financial statements.

Note:
(i) This format is aligned to *AASB 1049 Whole of Government and General Government Sector Financial Reporting.*
(ii) Net gain/(loss) on non-financial assets includes gains (losses) from disposals of all physical assets.

BALANCE SHEET
as at 30 June 2026

	Notes	2026 $	2025 $
Assets			
Financial assets			
Cash and deposits	6.3	11,400,678	9,616,539
Receivables	5.1	3,622	315,012
Contract assets	5.3	1,193,286	2,121,082
Total financial assets		**12,597,586**	**12,052,633**
Non-financial assets			
Property, plant and equipment	4.1	2,845,262	2,677,292
Intangible assets		-	4,185
Other non-financial assets		33,724	32,056
Total non-financial assets		**2,878,986**	**2,713,533**
Total assets		**15,476,572**	**14,766,166**
Liabilities			
Payables	5.2	1,673,309	1,656,401
Borrowings	6.1	842,420	904,415
Employee related provisions	3.1.2	680,496	580,811
Total liabilities		**3,196,225**	**3,141,627**
Net assets		**12,280,347**	**11,624,539**
Equity			
Accumulated surplus		3,901,577	3,381,060
Physical asset revaluation surplus		1,391,404	1,256,113
Contributed capital		6,987,366	6,987,366
Net worth		**12,280,347**	**11,624,539**

The accompanying notes form part of these financial statements.

Note:
(i) This format is aligned to AASB 1049 *Whole of Government and General Government Sector Financial Reporting.*

CASH FLOW STATEMENT

for the year ended 30 June 2026

	Notes	2026 $	2025 $
Cash flows from operating activities			
Receipts			
Receipts from government		12,053,430	9,009,782
Interest received		456,259	431,907
Other receipts		691,866	639,657
Total receipts		**13,201,555**	**10,081,346**
Payments			
Payments to suppliers and employees		(10,697,854)	(8,347,549)
Net goods and services tax paid to the ATO (ii)		(372,210)	(449,901)
Interest and other costs of finance paid		(36,245)	(18,815)
Total payments		**(11,106,309)**	**(8,816,265)**
Net cash flows from operating activities		**2,095,246**	**1,265,081**
Cash flows from investing activities			
Purchases of non-financial assets		(327,363)	(506,452)
Proceeds from the sale of non-financial assets		77,931	116,626
Net cash outflow from investing activities		**(249,432)**	**(389,826)**
Cash Flows from Financing Activities			
Repayment of principal portion of lease liabilities (iii)		(61,675)	(33,985)
Net cash flows used in financing activities		**(61,675)**	**(33,985)**
Net increase in cash and cash equivalents		**1,784,139**	**841,270**
Cash and cash equivalents at the beginning of the financial year		9,616,539	8,775,269
Cash and cash equivalents at end of financial year	6.3	**11,400,678**	**9,616,539**

The accompanying notes form part of these financial statements.

Notes:
(i) This format is aligned to AASB 1049 *Whole of Government and General Government Sector Financial Reporting.*
(ii) GST paid/received from the Australian Taxation Office is presented on a net basis.
(iii) The Authority has recognised cash payments for the principal portion of lease payments as financing activities; cash payments for interest portion as operating activities consistent with the presentation of interest payments and short-term lease payments for leases and low-value assets as operating activities.

STATEMENT OF CHANGES IN EQUITY

for the financial year ended 30 June 2026

	Accumulated surplus	Physical asset revaluation surplus	Contributed capital	Total
	$	$	$	$
Balance at 1 July 2024	1,432,793	1,256,113	6,987,366	9,676,272
Net result for the year	1,948,267	-	-	1,948,267
Balance at 30 June 2025	**3,381,060**	**1,256,113**	**6,987,366**	**11,624,539**
Net result for the year	520,517	-	-	520,517
Other comprehensive income for the year	-	135,291	-	135,291
Balance at 30 June 2026	**3,901,577**	**1,391,404**	**6,987,366**	**12,280,347**

The accompanying notes form part of these financial statements.

Note:

(i) This format is aligned to AASB 1049 *Whole of Government and General Government Sector Financial Reporting.*

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 30 June 2026

1. ABOUT THIS REPORT

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

Its principal address is: East Gippsland Catchment Management Authority
75 Macleod Street
Bairnsdale VIC 3875

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

Basis of preparation

These financial statements are Tier 2 general purpose financial statements prepared in accordance with AASB 1060 *General Purpose Financial Statements – Simplified Disclosures for For-Profit and Not-for-Profit Tier 2 Entities* (AASB 1060) and Financial Reporting Direction 101 *Application of Tiers of Australian Accounting Standards* (FRD 101).

These financial statements are in Australian dollars and the historical cost convention is used unless a different measurement basis is specifically disclosed in the note associated with the item measured on a different basis.
The accrual basis of accounting has been applied in preparing these financial statements, whereby assets, liabilities, equity, income and expenses are recognised in the reporting period to which they relate, regardless of when cash is received or paid.

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

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

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

that are affected by the revision. Judgements and assumptions made by management in the application of AAS that have significant effects on the financial statements and estimates are disclosed in the notes under the heading: 'Significant judgement or estimates', and relate to:

- determining whether the performance obligations are sufficiently specific so as to determine whether the arrangement is within the scope of AASB 15 or AASB 1058 (Note 2.1);
- the timing of satisfaction of performance obligations (Note 2.1);
- determining transaction price and amounts allocated to performance obligations (Note 2.1);
- employee benefit provisions (Note 3.1.2);
- determining whether the lease arrangement is in substance short-term arrangement (Note 6.2);
- lease terms (Note 6.2)
- significant judgement of incremental borrowing rate (Note 6.2.2); and
- fair value measurements of assets and liabilities (Note 7.3).

Rounding

Unless otherwise stated, amounts in the report have been rounded to the nearest dollar. Figures in the financial report may not equate due to rounding.

Compliance information

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

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

The Authority is exempt from income taxation under Division 50 of the Income Tax Assessment Act 1997 (Cth). Accordingly, no income tax expense has been recongised in the financial statements.

2. FUNDING DELIVERY OF OUR SERVICES

Introduction

The Authority's overall objective is for the co-ordinated control of natural resource management within the broader catchments of East Gippsland. The role of the Authority is to ensure effective implementation of the Regional Catchment Strategy. Associated with this role, the Authority carries out strategic planning and advises Government.

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

2.1 Income from transactions

Significant judgement: Grants Contributions

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

2.1.1 Government contributions

	2026 $	2025 $
Income recognised as income of not-for-profit entities under AASB 1058		
State Government		
River Health/ Healthy Waterways	4,476,410	2,478,870
Our Catchments, Our Communities	469,000	375,000
Catchment Planning/Corporate Governance	698,000	638,000
Second Generation Landcare	535,705	518,274
Water Statutory Functions	904,994	896,416
Bushfire Recovery	398,075	1,100,000
Flood Recovery	0	1,000,000
Floodplain Management	445,000	100,000
Coastal and Estuarine Risk Mitigation Program	0	115,000
Other State Funding	305,000	510,000
Total State Government income	**8,232,184**	**7,731,560**
Income recognised as revenue from contracts with customers under AASB 15		
Commonwealth Government		
National Landcare Program / National Heritage Trust	2,463,445	3,209,773
Total Commonwealth income	**2,463,445**	**3,209,773**
Total Government contributions	**10,695,629**	**10,941,333**

Grants recognised under AASB 1058

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

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

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

Government contributions 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. Revenue is recognised when the Authority satisfies the performance obligation by providing the relevant services. This is recognised based on the consideration specified in the funding agreement and to the extent that it is highly probable a significant reversal of the revenue will not occur. The funding payments are normally received in advance or shortly after the relevant obligation is satisfied.

Consideration received in advance of recognising the associated revenue from the customer is recorded as a contract liability. Where the performance obligations are satisfied but not yet billed, a contract asset is recorded (refer Note 5.3).

2.1.2 Other income

	2026 $	2025 $
Partnership contributions	320,361	117,119
Hosted entity services	83,934	453,028
Secondment reimbursements	59,634	-
Employee contributions	54,053	38,902
Total other income	**517,982**	**609,049**

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

Hosted Services consists of funds received for providing payroll and other services to external organisations. Amounts received include reimbursement of salary paid and payment for services provided. This revenue is recognised at a point in time when the expenses are incurred by the entity and invoiced to the Hosted entity. These organisations include Gunaikurnai Traditional Owners Land Management Board and Southern Farming Systems. These funds are received with specific performance obligations as per AASB15.

Secondment reimbursements occur when Authority employees have taken up temporary positions with another entity and this entity have been invoiced for the recovery of salaries and on-costs relating to the secondment. These arrangements have formal agreements and have specific performance obligations as per AASB15.

Employee contributions include staff contributions towards the private use of motor vehicles.

3. THE COST OF DELIVERING SERVICES

Introduction

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

3.1 Employee expenses

3.1.1 Employee benefits in the comprehensive operating statement

	2026 $	2025 $
Salaries & wages	2,656,556	2,830,139
Annual leave	261,763	269,173
Long service leave	173,499	25,530
Other leave	92,705	142,989
Superannuation	370,091	372,172
Other employee expenses	75,293	99,450
Total employee benefit expenses	**3,629,907**	**3,739,453**

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

The amount recognised in the comprehensive operating statement in relation to superannuation represents contributions paid or payable for defined benefit and defined contribution plans during the reporting period.

3.1.2 Employee benefits in the balance sheet

Significant judgement: Employee benefit provisions

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

Provision is recognised for accrued employee benefits, including wages, salaries, annual leave and long service leave, and expensed as provided.

	2026 $	2025 $
Current provisions:		
Annual leave	158,602	154,865
Time in lieu and RDO	24,453	31,417
Long service leave	350,061	316,000
Provision for on-costs	74,637	70,319
Total current provisions for employee benefits	**607,753**	**572,601**
Non-current provisions:		
Long service leave	63,810	7,202
On-costs	8,933	1,008
Total non-current provisions for employee benefits	**72,743**	**8,210**
Total provisions for employee benefits and on-costs	**680,496**	**580,811**

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

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

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

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

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

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

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

Conditional LSL is classified as a non-current liability and measured as the present value of the estimated future cash outflows to be made by the Authority.

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

3.2 Materials, grants and consultancies

	2026 $	2025 $
Materials	124,733	179,555
Grants paid	1,959,079	1,068,830
Consultants	486,386	547,301
Total materials, grants, and consultancies (i)	**2,570,198**	**1,795,686**

(i) The increase in total expenditure on materials, grants and consultancies in 2026 is attributable to a number of factors including the increase in the delivery of projects compared to 2025. Projects have now moved from a planning stage in 2025 to a delivery stage in 2026.

Grant expenses are contributions of the Authorities resources to another party for specific or general purposes where there is no expectation that the amount will be repaid in equal value (either by money, goods or services). Grants are recognised in the period in which they are paid or payable.

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

3.3 Other operating expenses

	2026 $	2025 $
Computer software and support	343,173	312,501
Education and training	83,058	63,303
Fuels and lubricants	36,223	35,442
Insurance	65,838	60,298
Telephones and mobile data	38,670	40,255
Subscriptions and publications	53,079	63,913
Advertising	16,905	16,393
Repairs and maintenance	55,601	100,303
Fares and accommodation	25,505	21,752
Rental / Hire	1,910	315,000
Promotions and public relations	54,781	19,053
Meeting expenses	15,010	24,940
Audit costs	85,663	48,738
Other expenses	68,769	49,761
	944,185	**1,171,652**

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

4. KEY ASSETS AVAILABLE TO SUPPORT OUTPUT DELIVERY

Introduction

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

4.1 Property, plant and equipment

	Gross carrying amount		Accumulated depreciation		Net carrying amount	
	2026 $	2025 $	2026 $	2025 $	2026 $	2025 $
Land at fair value	723,500	742,000	-	-	723,500	742,000
Buildings at fair value[(i)]	1,523,096	1,451,756	(157,936)	(112,347)	1,365,160	1,339,409
Information technology assets	620,915	520,276	(376,622)	(313,732)	244,293	206,544
Plant and equipment at fair value	220,265	156,413	(122,944)	(123,277)	97,321	33,136
Office furniture and equipment at fair value	94,584	92,148	(49,275)	(43,287)	45,310	48,861
Motor vehicles at fair value	532,368	486,866	(162,691)	(179,524)	369,678	307,342
Net carrying amount	**3,714,728**	**3,449,459**	**(869,468)**	**(772,167)**	**2,845,262**	**2,677,292**

(i) Buildings depreciation in 2025-26 includes right-of-use (ROU) depreciation for the lease of 75 Macleod St Bairnsdale which began in January 2025.

Initial recognition

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

Items with a cost or value in excess of $1,000 and a useful life of more than one year are recognised as an asset. All other assets acquired are expensed.

Subsequent measurement

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

Non-specialised land is valued using the market approach, whereby assets are compared to recent comparable sales or sales of comparable assets that are considered to have nominal value.

Non-specialised buildings and works assets are valued using the current replacement cost method.

Revaluation of property, plant and equipment

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

Revaluations may occur more frequently if fair value assessments indicate material changes in values. In such instances, interim managerial revaluations are undertaken in accordance with the requirements of FRD 103.

The Authority in conjunction with VGV, monitors changes in the fair value of each asset class through relevant data sources, in order to determine whether a revaluation is required.

The Authority's assets relating to land and buildings were independently valued by the VGV as at 30 June 2026.

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

Accounting for revaluation movements - land and buildings

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

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

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

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

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

4.1.1 Right-of-use assets: buildings

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

	Gross carrying amount 2026 $	Accumulated depreciation 2026 $	Net carrying amount 2026 $	Gross carrying amount 2025 $	Accumulated depreciation 2025 $	Net carrying amount 2025 $
Right-of-use buildings	941,600	(141,240)	800,360	941,600	(47,080)	894,520
Net carrying amount	**941,600**	**(141,240)**	**800,360**	**941,600**	**(47,080)**	**894,520**

	Buildings at fair value $
Opening balance - 1 July 2025	894,520
Additions	-
Disposals	-
Depreciation	(94,160)
Closing balance - 30 June 2026	**800,360**

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

The authority entered into a lease for offices at 75 Macleod St Bairnsdale commencing on 1st January 2025 for a 5 (5+5) year period. This lease has been taken up as a right of use asset and will be depreciated over the term of the lease.

The Authority recognises a right-of-use asset and a lease liability at the lease commencement date.

The right-of-use asset is initially measured at cost which comprises the initial amount of the lease liability adjusted for:

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

Right-of-use asset - Subsequent measurement

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

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

4.1.2 Depreciation and amortisation

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

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

Asset	Useful Life
Buildings	20 years
Buildings - right-of-use	10 years (Term of Lease)
Information technology	3-5 years
Plant and equipment	10-15 years
Office furniture and equipment	10-15 years
Motor vehicles	7-8 years
Intangible assets	5 years

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

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

Impairment

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

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

	Land	Buildings	Information Technology assets	Plant and equipment	Office furniture and equipment	Motor vehicles	Total
	$	$	$	$	$	$	$
2025-26							
Opening balance	**742,000**	**1,339,409**	**206,544**	**33,136**	**48,861**	**307,342**	**2,677,292**
Additions	-	-	100,639	74,852	2,435	149,437	**327,363**
Disposals	-	-	-	-	-	(22,252)	**(22,252)**
Depreciation	-	(128,039)	(62,890)	(10,667)	(5,987)	(64,848)	**(272,431)**
Revaluation	(18,500)	153,790	-	-	-	-	**135,290**
Closing balance	**723,500**	**1,365,160**	**244,293**	**97,321**	**45,309**	**369,679**	**2,845,262**

4.2 Intangible Assets

Gross carrying amount	2026 $	2025 $
Opening Balance	4,185	8,884
Additions	-	-
Closing balance	4,185	8,884
Accumulated amortisation and impairment		
Amortisation of intangible assets	-4,185	-8,884
Closing balance	-	-
Net Book value at end of financial year	-	-

Initial Recognition

Purchased intangible assets are initially recognised at cost. When the recognition criteria in AASB 138 *Intangible Assets* is met, internally generated intangible assets are recognised at cost. Subsequently, intangible assets with finite useful lives are carried at cost less accumulated amortisation and accumulated impairment losses. Depreciation and amortisation begin when the asset is available for use, that is, when it is in the location and condition necessary for it to be capable of operating in the manner intended by management.

Subsequent measurement

Intangible produced assets with finite useful lives are amortised as an ‘expense from transactions’ on a straight-line basis over their useful lives. Produced intangible assets have useful lives of between three and five years.

Intangible non-produced assets with finite lives are amortised as an 'other economic flow' on a straight-line basis over their useful lives. The amortisation period is three to five years.

Impairment of intangible assets

Intangible assets with finite useful lives are tested for impairment whenever an indication of impairment is identified.

5. OTHER ASSETS AND LIABILITIES

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

Significant judgement: Accrued revenue, contract liabilities and accrued expenses

Performance obligations in contracts are normally stipulated in the contract with customers and the obligations are satisfied when the service obligations have been completed. For example the supply of goods and services or upon completion of service. Whilst payment is due on the completion of the obligation or service.

5.1 Receivables

	2026	2025
Receivables	$	$
Contractual		
Trade receivables	3,622	314,532
	3,622	314,532
Statutory		
Superannuation	-	480
GST receivable	-	-
	-	480
Total receivables	3,622	315,012
Represented by:		
Current receivables	3,622	315,012
Non-current receivables	-	-

Receivables consist of:

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

- Statutory receivables, which 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.

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

5.2 Payables

	2026	2025
Contractual	$	$
Trade payables	195,487	166,029
Accrued expenses	1,477,820	1,314,984
	1,673,307	1,481,013
Statutory		
PAYG withholding tax	2	53,046
GST payable	-	122,342
	2	175,388
Total payables	**1,673,309**	**1,656,401**
Represented by:		
Current payables	1,673,309	1,656,401

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; 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 30 days.

5.3 Contract assets and liabilities

	2026	2025
	$	$
Contract assets		
National Heritage Trust program - funding owed to authority at balance date	1,193,286	2,121,082
Total current contract assets	**1,193,286**	**2,121,082**

Contract assets relating to funding owing to authority at balance date

The funding owed to the authority at balance date relates to consideration for work completed but not billed or invoiced as at the reporting date. The contract asset is transferred to receivables when the rights become unconditional and when the authority issues an invoice to the customer.

Contract asset reconciliation

The following table shows how much of the revenue recognised in the current reporting period relates to carried forward contract assets and how much relates to performance obligations that were satisfied in a prior year.

Contract asset reconciliation	2026 $	2025 $
Balance at beginning of financial year	2,121,082	215,815
Amount settled during the current year that was included in the balance at the beginning of the period	(2,121,082)	(215,815)
Revenue recognised in current year under AASB15 which had not been received as at balance day	1,193,286	2,121,082
Balance at end of financial year	**1,193,286**	**2,121,082**

Contract liability reconciliation	2026 $	2025 $
Balance at beginning of financial year	-	63,200
Payments made in the reporting period for the completion of performance obligations	-	(63,200)
Balance at end of financial year	**-**	**-**

6. HOW WE FINANCED OUR OPERATIONS

Introduction

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

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

6.1 Borrowings - Leases

As at 30 June 2026, the Authority had borrowings for a lease for its office accommodation at 75 Macleod St Bairnsdale. The lease commenced 1 January 2025 and is for term of 5 years, with an option to extend for a further 5 years. The lease liabilities are based on a 10 year period.

	Notes	2026 $	2025 $
Current borrowings			
Lease liabilities (i)	6.2	101,216	99,840
Total current borrowings		**101,216**	**99,840**
Non-current borrowings			
Lease liabilities (i)	6.2	741,204	804,575
Total non-current borrowings		**741,204**	**804,575**
Total borrowings		**842,420**	**904,415**

Note:

(i) Secured by assets leased. Lease liabilities are effectively secured as the right to the lease assets revert to the lessor in the event of default.

6.1.1 Interest expense

	2026 $	2025 $
Interest expense on lease liabilities	36,245	18,815
Total interest expense	**36,245**	**18,815**

Interest expense is recognised in the period in which it is incurred.

6.2 Leases

Significant judgement: Lease terms

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

The Authority leases one property. Lease terms are negotiated on an individual basis and contain a wide range of different terms and conditions. Rental contracts are typically for fixed periods of between 1 to 5 years, with up to extension options available.

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

As at 30 June 2026, the Authority has not committed to short term leases and the total commitment at that date was Nil.

6.2.1 Right-of-use assets

Right-of-use assets are presented in Note 4.1.1.

6.2.2 Recognition and measurement of leases as a lessee

For any new contracts entered into, the Authority considers whether a contract is, or contains a lease. A lease is defined as ‘a contract, or part of a contract, that conveys the right to use an asset (the underlying asset) for a period of time in exchange for consideration’. To apply this definition the Authority assesses whether the contract meets three key evaluations:

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

Lease liability - Initial measurement

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

Significant judgment: Incremental borrowing rate . Where the interest rate implicit in a lease cannot be readily determined, the Authority uses an incremental borrowing rate to discount future lease payments. The incremental borrowing rate applied by the Authority is based on the 10-year government bond yield of 4.45%.

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

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

Lease liability - Subsequent measurement

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

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

Presentation of right-of-use assets and lease liabilities

The authority presents right-of-use assets as 'property plant equipment' unless they meet the definition of investment property, in which case they are disclosed as 'investment property' in the balance sheet. Lease liabilities are presented as 'borrowings' in the balance sheet.

Future lease payments

	Minimum future lease payments (a)	
	2026	2025
	$	$
Not longer than 1 year	101,216	97,920
Longer than 1 year but not longer than 5 years	449,744	432,446
Longer than 5 years	447,386	574,246
Minimum future lease payments	**998,346**	**1,104,612**
Less future finance charges	(155,926)	(200,197)
Present value of minimum lease payments	**842,420**	**904,415**

Note:
(a) Minimum future lease payments include the aggregate of all base payments and any guaranteed residual.

6.3 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.

The authority's bank accounts are held in the Central Banking System (CBS) under the *Standing Directions 2018* .

	2026	2025
Cash and deposits disclosed in the balance sheet (a):	**$**	**$**
Cash on hand	65	99
Cash at bank	11,400,613	9,616,440
Balance as per cash flow statement	**11,400,678**	**9,616,539**

Note:
(a) Cash and deposits bear variable interest rate with a weighted-average interest rate of 4.70% during the 2025-26 year.

6.4 Commitments for expenditure

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

6.4.1 Total commitments payable

Operating commitments payable	2026 $	2025 $
Less than 1 year	345,518	320,005
1 to 5 years	178,728	-
5 years or more	-	-
Total commitments (inclusive of GST)	**524,246**	**320,005**

The other commitments payable includes a contract for the provision of Information Technology services for the provision of shared services provided by government partners.

6.5 Carry forward project funding

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

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

7. FINANCIAL INSTRUMENTS, CONTINGENCIES AND VALUATION JUDGEMENTS

Introduction

It is often necessary for the Authority to make judgements and estimates associated with recognition and measurement of items in the financial statements. This section sets out financial instrument specific information, as well as those items that are contingent in nature or require a higher level of judgement to be applied, which for the Authority relate mainly to fair value determination.

7.1 Financial instruments specific disclosures

Financial instruments arise out of contractual agreements that give rise to a financial asset of one entity and a financial liability or equity instrument of another entity. Statutory receivables and payables (FBT, GST etc) are not considered financial instruments.

Categories of financial instruments

Financial assets and financial liabilities are recognised in the Balance Sheet when the Authority becomes party to the contractual provisions of the financial instrument. The Authority's financial assets are classified at initial recognition and subsequently measured at amortised cost or fair value through profit or loss. The classification of financial asset receivables at initial recognition depends on the financial asset's contractual cash flow characteristics and the business model for managing them.

The Authority has the following categories of financial instruments:
- Cash and deposits
- Trade and other receivables
- Payables
- Lease liabilities.

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

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

Contractual receivables at amortised cost

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

The expected loss rate for the year ending 30 June 2026 has been calculated at 0%, and as such no loss allowance has been recognised.

7.1.1 Financial instruments - Net gain/(loss) on financial instruments by category

	Carrying Amount $	Net gain/loss $	Total interest income/ (expense) $	Fee income/ (expense) $	Impairment loss $
2025-26					
Financial assets at amortised cost					
Cash and deposits	11,400,678	-	456,259	-	-
Contract assets	1,193,286	-	-	-	-
Trade receivables [(i)]	3,622	-	-	-	-
Total financial assets at amortised cost	**12,597,586**	**-**	**456,259**	**-**	**-**
Financial Liabilities at amortised cost					
Trade payables [(i)]	1,673,307	-	-	-	-
Lease liabilities	842,420	-	36,245	-	-
Total contractual financial liabilities	**2,515,727**	**-**	**36,245**	**-**	**-**

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

	Carrying Amount $	Net gain/loss $	Total interest income/ (expense) $	Fee income/ (expense) $	Impairment loss $
2024-25					
Financial assets at amortised cost					
Cash and deposits	9,616,539	-	431,907	-	-
Contract assets	2,121,082	-	-	-	-
Trade receivables [(i)]	314,532	-	-	-	-
Total financial assets at amortised cost	**12,052,153**	**-**	**431,907**	**-**	**-**
Financial Liabilities at amortised cost					
Trade payables [(i)]	1,481,013	-	-	-	-
Lease liabilities	904,415	-	18,815	-	-
Total contractual financial liabilities	**2,385,428**	**-**	**18,815**	**-**	**-**

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

7.2 Contingent assets and contingent liabilities

Contingent assets and contingent liabilities are not recognised in the balance sheet but are disclosed and, if quantifiable, are measured at nominal value.

There were no contingent assets or liabilities in 2026 or 2025.

7.3 Fair value determination

Significant judgement: Fair value measurements of assets and liabilities

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

The Authority's property, plant and equipment are carried at fair value, with the exception of right-of-use assets arising under AASB 16, which are measured using the cost model.

7.3.1 Fair value hierarchy

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

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

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

The Valuer General Victoria (VGV) is the Authority's independent valuation agency. In conjunction with VGV, the Authority monitors changes in the fair value of each asset and liability through relevant data sources to determine whether revaluation is required.

7.3.2 Fair value determination: Non-financial physical assets

Fair value measurement hierarchy

Non-specialised land and non-specialised buildings are the only level 2 non-financial physical assets and all other non-financial physical assets are categorised as level 3.

There have been no transfers between levels during the period.

Non-specialised land and non-specialised buildings

Non-specialised land is valued using the market approach. Under this valuation method, the assets are compared to recent comparable sales or sales of comparable assets which are considered to have nominal or no added improvement value, and are classified as Level 2 fair value measurements.

For the Authority's non-specialised buildings, the current replacement cost method is used, adjusting for the associated depreciations. As depreciation adjustments are considered as significant, unobservable inputs in nature, non-specialised buildings are classified as Level 2 fair value measurements.

For non-specialised land and non-specialised buildings (excluding right-of-use assets), an independent valuation was performed by the Valuer-General Victoria (VGV) to determine the fair value in accordance with FRD 103 to determine the fair value using the market approach. Valuation of the assets was determined by analysing comparable sales and allowing for share, size, topography, location and other relevant factors specific to the asset being valued. From the sales analysed, an appropriate rate per square metre was applied to the subject asset. The effective date of the valuation was 30 June 2026.

Motor vehicles

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

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

Plant and equipment, information technology assets and office furniture and equipment is held at depreciated cost. Unless there is market evidence that current replacement cost are significantly different from the original acquisition cost, it is considered unlikely that depreciated costs will be materially different from the existing carrying value.

There were no changes in valuation techniques throughout the period to 30 June 2026.

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

Description of significant unobservable inputs to Level 3 valuations

	Valuation technique	Significant unobservable inputs
Plant and equipment, information technology and office furniture and equipment	Depreciated cost - Unless there is market evidence that current replacement cost are significantly different from the original acquisition cost, it is considered unlikely that depreciated costs will be materially different from the exisitng carrying value.	Cost per unit Useful life of plant and equipment
Motor vehicles	Depreciated cost - Unless there is market evidence that current replacement cost are significantly different from the original acquisition cost, it is considered unlikely that depreciated costs will be materially different from the exisiting carrying value.	Cost per unit Useful life of vehicles

8. OTHER DISCLOSURES

Introduction

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

8.1 Ex-gratia expenses

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

The Authority had no-ex gratia expenses for the year ending 30 June 2026 (2025: $0).

8.2 Other economic flows included in net result

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

	2026 $	2025 $
Net gain/(loss) on disposal of non-financial assets		
Proceeds from sale of non-financial assets	70,846	106,387
Less written down value	(22,252)	(115,612)
Total net gain / (loss) on disposal of non-financial assets	**48,594**	**(9,225)**

8.3 Responsible persons

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

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

The Hon. Gayle Tierney MP	Minister for Water	1 Jul 2025 to 14 April 2026
The Hon. Harriet Shing MP	Minister for Water	15 Apr 2026 to 30 June 2026
The Hon. Lily D'Ambrosio MP	Minister for Climate Action	1 Jul 2025 to 30 June 2026
The Hon. Steve Dimopoulos MP	Minister for Environment	1 Jul 2025 to 14 April 2026
The Hon. Enver Erdogan MP	Minister for Environment	15 Apr 2026 to 30 June 2026
Ewan Waller	Chair	1 Jul 2025 to 30 Sept 2025
Rebecca Hemming	CEO	1 Jul 2025 to 30 June 2026
Kate Commins	Board Member	1 Jul 2025 to 30 June 2026
Glenys Watts	Board Member	1 Jul 2025 to 30 Sept 2025
Claire Miller	Board Member	1 Jul 2025 to 30 Sept 2025
Francis MacLennan	Board Member	1 Jul 2025 to 30 Sept 2025
Merrilyn Woodhouse	Board Member	1 Jul 2025 to 30 June 2026
Stephen Angus	Board Member	1 Jul 2025 to 30 Sept 2025
Stephen Angus	Chair	1 Oct 2025 to 30 June 2026
Jessica Knight	Board Member	1 Jul 2025 to 30 June 2026
Daniel Rodaughan	Board Member	1 Oct 2025 to 30 June 2026
Michelle Dowsett	Board Member	1 Oct 2025 to 30 June 2026
Robert Hescock	Board Member	1 Oct 2025 to 30 June 2026
Alexander Aeshchlimann	Board Member	1 Oct 2025 to 30 June 2026

Remuneration

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

Income band	2026	2025
$0–$9,999	4	0
$10,000–$19,999	7	7
$20,000-$29,999	1	0
$30,000-$39,999	0	1
$40,000-$49,999	0	0
$190,000-$199,999	0	0
$200,000-$209,999	0	1
$250,000-$259,999	1	0
Total number of responsible persons	**13**	**9**
Total remuneration $	**392,771**	**349,321**

8.4 Remuneration of executive officers

The Authority did not have any executive officers, other than the CEO, to whom the Victorian Government's Public Entity Executive Remuneration (PEER) Policy applies. The CEO is an accountable officer and therefore disclosed under Note 8.3.

8.5 Related parties

Related parties of the Authority include:

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

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

Significant transactions with government-related entities

The Authority is a wholly owned and controlled entity of the state of Victoria. During the 2026 financial year, the Authority received significant funding from the following government-related entities:

Funding received

Entity	Nature of transaction/s	2026 $	2025 $
Department of Energy, Environment and Climate Action	Funding agreements for the delivery of environmental projects	8,181,636	7,519,993
Glenelg-Hopkins CMA	Funding agreements for the delivery of environmental projects	105,000	-
Gunaikurnai Traditional Owners Land Management Board	Administrative support	50,300	380,481
Wimmera CMA	Funding agreements for the delivery of environmental projects	181,194	76,686

As at the balance date the following amounts were owed by government related entities to the Authority:

Entity	Nature of transaction/s	2026 $	2025 $
Department of Energy, Environment and Climate Action	Funding agreements for the delivery of environmental projects	-	3,433

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

During the 2026 financial year, the Authority made significant payments to the following government-related entities:

Payments made

Entity	Nature of transaction/s	2026 $	2025 $
Department of Energy, Environment and Climate Action	Contractor Payments	136,710	560,410
West Gippsland Catchment Management Authority	Statuatory Functions	690,319	585,844
Parks Victoria	Contractor Payments	705,686	-

Remuneration of key management personnel

The compensation detailed below excludes the salaries and benefits the Portfolio Minister receives. The Ministers' remuneration and allowances is set by the *Parliamentary Salaries and Superannuation Act 1968* and is reported within the State's Annual Financial Report.

Compensation of KMPs	2026 $	2025 $
Total (i)	987,804	741,515

Note:
(i) Note that KMP's are also reported in the disclosure of remuneration of executive officers (Note 8.4).

Transactions and balances with key management personnel and other related parties

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

There were no related party transactions that involved key management personnel, their close family members and their personal business interests. No provision has been required, nor any expense recognised, for impairment of receivables from related parties.

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

8.6 Remuneration of auditors

	2026 $	2025 $
Victorian Auditor-General's Office for audit of financial statements	25,100	23,900
Total auditors' remuneration	**25,100**	**23,900**

8.7 Subsequent events

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

8.8 Economic dependency

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

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List of used acronyms/abbreviations

Acronym	Description/Meaning
BAU	Business as Usual
CALP Act	*Catchment and Land Protection Act 1994*
CEO	Chief Executive Officer
CMAs	Catchment Management Authorities
DEECA	Department of Energy, Environment and Climate Action
EC6	Environmental Contribution Levy Tranche 6 (State Government funding)
EGCMA	East Gippsland Catchment Management Authority
EW	Environmental Water
FMA	*Financial Management Act 1994*
FOI	Freedom of Information
FOI ACT	*Freedom of Information Act 1982*
FTE	Full Time Equivalent
GEA	Gippsland Environment Agencies
GLaWAC	Gunaikurnai Land and Waters Aboriginal Corporation
Ha or ha	Hectare
IBAC	Independent Broad-based Anti-corruption Commission
ICM	Integrated Catchment Management
ICT	Information and Communication Technology
IWM	Integrated Water Management
Km	Kilometre
LIDP	Local Industry Development Plan
Moogji	Moogji Aboriginal Council
MPSG	Major Project Skills Guarantee
NABERS	National Australian Built Environment Rating System
NHT	Natural Heritage Trust
No.	Number
Non BAU	Non-Business as Usual
NRM	Natural Resource Management
OHS	Occupational Health and Safety

Acronym	Description/Meaning
PA Act	*Public Administration Act 2004*
PID Act	*Public Interest Disclosures Act 2012*
RCS	East Gippsland Regional Catchment Strategy
RWS	Regional Waterway Strategy
SAF	Sustainable Agriculture Facilitator
SPF	Social Procurement Framework
SWS	Sustainable Water Strategy
The Authority	East Gippsland Catchment Management Authority
VGPB	Victorian Government Purchasing Board
VIPP	Victorian Industry Participation Policy
Water Act	*Water Act 1989*

Notes

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