

**HOUSE OF ASSEMBLY
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07 Mar 2023



**Government
of South Australia**

MURRAYLANDS AND RIVERLAND

LANDSCAPE BOARD

2021-22 Annual Report

MURRAYLANDS AND RIVERLAND LANDSCAPE BOARD

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To:

Hon Dr Susan Close MP Deputy Premier
Minister for Climate, Environment and Water

This annual report will be presented to Parliament to meet the statutory reporting requirements of *Landscape South Australia Act 2019 and Landscape South Australia (General) Regulations 2020*, and the requirements of Premier and Cabinet Circular *PC013 Annual Reporting*.

This report is verified to be accurate for the purposes of annual reporting to the Parliament of South Australia.

Submitted on behalf of the MURRAYLANDS AND RIVERLAND LANDSCAPE BOARD by:

Ms Dianne Davidson AM

Presiding Member

Date: 30 November 2022

Signature



From the Presiding Member

I am delighted to present the Murraylands and Riverland Landscape Board Annual Report, for the year 2021/22, the second year of the landscape board's operation. The landscape board was formed on 1 July 2020, as legislated by the Landscape South Australia Act (2019), and has been transitioning from the former South Australian Murray-Darling Basin Natural Resource Management Board and out of the Department for Environment and Water since then. The transition was completed during the past year and the landscape board now has streamlined processes and new opportunities. I congratulate the staff on their professionalism in achieving this change.

The landscape board remains very keen to grow and strengthen relationships with the community, at all levels, and to encourage partnering wherever possible. The landscape board has worked hard to strengthen its working relationships with the eight councils in our region, as well as with Regional Development Australia, and First Nations groups. Our Education and Citizen Science teams have also continued to build strong relationships with educators, young people and youth throughout the region whilst our volunteers have continued to make valuable contributions to the landscape board's work. The landscape board thanks them all.

We have been very pleased to offer a second wide range of Grassroots Grants to groups and individuals across our region with all of the projects aligning with the landscape board's 5 year Regional Plan. The landscape board has also been successful in receiving funding for two large and significant projects from the SA Landscape Priorities Fund. Our levy funds have been used to leverage additional funding into the region to deliver even more against our regional priorities. The landscape board also takes pride in its involvement in the Riverland Ranger training program for First Nations people at Calperum station .

I wish to thank, most sincerely, the General Manager and the Leadership Team for navigating a successful path through another challenging and exciting year and the entire staff for their commitment to, and enthusiasm for, their work.

Finally, I acknowledge the significant contribution of my fellow board members whose shared wisdom, experience and insights have helped to guide the work of the Murraylands and Riverland Landscape Board. My sincere thanks to them for their commitment.

I hope that you enjoy reading this Annual Report which celebrates a year of achievements.

Ms Dianne Davidson AM

Presiding Member

Murraylands and Riverland Landscape Board

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Overview: about the landscape board

Our strategic focus

Our Purpose	The Murraylands and Riverland Landscape Board was established on 9 January 2020 under the provisions of the <i>Landscape South Australia Act 2019</i> . The landscape board undertakes an active role in managing South Australia's landscapes through the preparation and implementation of a regional landscape plan which is the principal document guiding the management of the state's landscape in the Murraylands and Riverland region.
Our Vision	Working in partnership with regional communities to deliver a healthy and resilient landscape.
Our Values	<p>We work to sustain a productive economy underpinned by a healthy environment.</p> <p>We ensure climate science is part of all planning and decisions.</p> <p>We respect, recognise and are informed by regional and traditional knowledge throughout our work.</p> <p>We innovate in the solutions we implement.</p> <p>We seek continuous improvement to provide the best possible support for our region.</p> <p>We communicate and celebrate the impact of our work with the regional community.</p> <p>We bring people together to achieve the priorities for our region.</p> <p>We work in partnership with First Nations across all aspects of our business.</p>
Our functions, objectives and deliverables	<p>The objectives of the Murraylands and Riverland Landscape Board are defined in Section 7 (1) of the <i>Landscape South Australia Act 2019</i>.</p> <p>The landscape board recognises the intrinsic value of landscapes and the services they provide. It works to encourage strong, careful and sustainable management of natural resources for healthy and sustainable landscapes, which in turn supports our communities, their lifestyles and livelihoods.</p> <p>The landscape board encourages the community to see themselves as stewards for our environment, to be responsible for the sustainable use and protection of the natural environment through conservation and best management practices.</p>

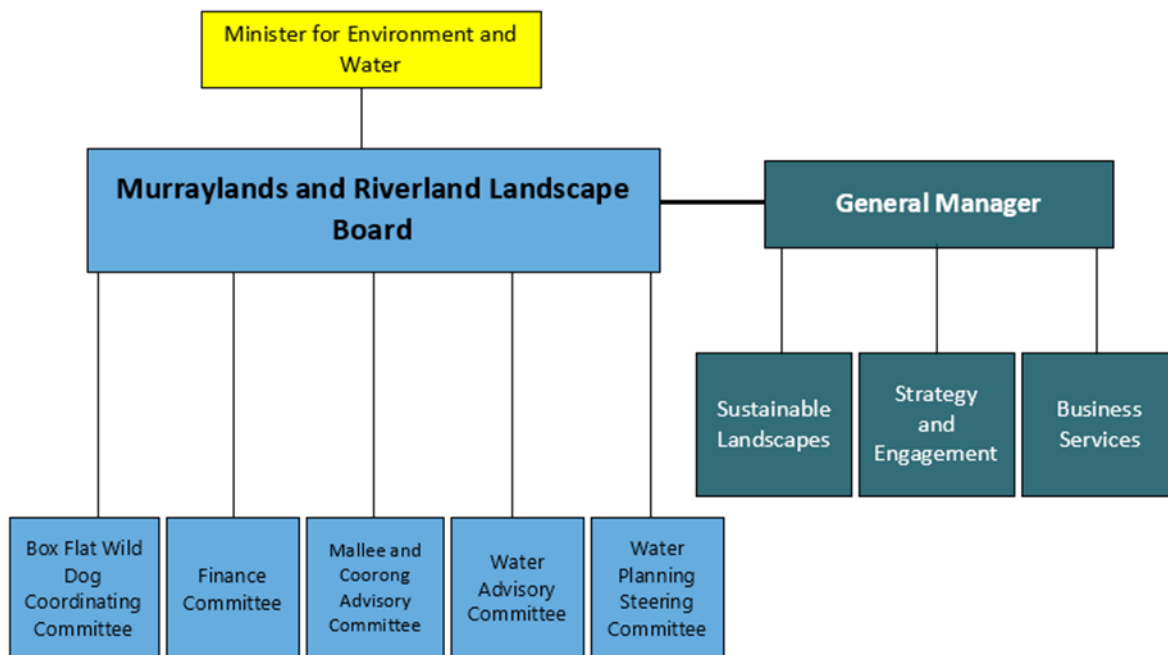
	<p>The landscape board works to sustain a productive local economy based on thriving industries and a healthy environment that makes a significant contribution to the state economy.</p> <p>The landscape board strives to fulfil its vision for the region by delivering on-ground action, providing advocacy, facilitation, education and funding for grassroots projects with our stakeholders.</p> <p>The landscape board has developed a regional landscape plan and will work in partnership with important stakeholder such as local government, First Nations, the South Australian Government and other landscape boards, community and industry based groups, young people, non-government organisations, and the Australian Government to implement it.</p>
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Our organisational structure

Section 15 of the *Landscape SA Act 2019* provides for the appointment of the landscape board. The landscape board comprises of at least five and not more than nine members all appointed by the Minister for Climate, Environment and Water. Each of the appointed members of the landscape board is a person who, in the opinion of the the Minister, meets requirements of section 16 of the *Landscape SA Act 2019*.

Name	Position	Term dates
Dianne Davidson	Presiding Member	11/02/2020 – 30/01/2023
Andrew Biele	Board Member	15/05/2020 – 30/01/2023
Greg Cock	Board Member	15/05/2020 – 30/01/2023
Jim Godden	Board Member	15/05/2020 – 30/01/2023
Sandy Iosefellis	Board Member	08/08/2021 – 30/01/2023
Caroline Phillips	Board Member	08/08/2021 – 30/01/2023
Jason Size	Board Member	15/05/2020 – 30/01/2023

Refer to [the Murraylands and Riverland Landscape Board website](#) for profiles on current landscape board members.



Committees and other bodies of the landscape board

The landscape board have the following five committees:

- Box Flat Wild Dog Coordinating Committee
- Finance Committee
- Mallee and Coorong Advisory Committee
- Water Advisory Committee
- Water Planning Steering Committee

Changes to the landscape board

During 2021-22 there were no changes to the landscape board's structure and objectives as a result of internal reviews or machinery of government changes.

Our Minister

The Murraylands and Riverland Landscape Board is a board of the Minister for Climate, Environment and Water, the Hon Dr Susan Close MP (*the Minister*).

Our Executive team

The Murraylands and Riverland Landscape Board does not employ staff as per section 35 of the *Landscape South Australia Act 2019*. Those staff who undertake the work of the landscape board are employed through the General Manager as the employing authority.

Legislation administered by the agency

Landscape South Australia Act 2019

Other related agencies (within the Minister's area/s of responsibility)

- Department for Environment and Water
- Alinytjara Wilurara Landscape Board
- Eyre Peninsula Landscape Board
- Green Adelaide
- Hills and Fleurieu Landscape Board
- Kangaroo Island Landscape Board
- Limestone Coast Landscape Board
- Northern and Yorke Landscape Board
- South Australian Arid Lands Landscape Board
- Environment Protection Authority
- Green Industries SA
- SA Water

The landscape board's performance

Performance at a glance

The landscape board implements monitoring, evaluation, reporting and improvement (MERI) processes and programs in order to measure its success against the outcomes and measures outlined in its regional landscape plan.

The landscape board's annual highlights and quarterly performance reports detail a range of projects across the region that support the environment and agriculture, protect biodiversity, manage water sustainably, engage young people via the education program, and involve the community and First Nations in landscape management.

These reports can be found on [our website](#), when approved by the landscape board.

Meetings of the landscape board: general and special

A total of 11 board meetings were held during the 2021-22 financial year and 1 special board meeting were held during this period. The table below illustrates meetings that landscape board members attended:

Board member	No of meetings attended	Reasons for unavailability
Dianne Davidson	12	
Andrew Biele	11	Personal
Greg Cock	12	
Jim Godden	9	Illness, Personal
Sandy Iosefellis	11	Personal
Caroline Phillips	11	Work Commitments
Jason Size	12	

Landscape board contribution to whole of Government objectives

Key objective (Govt)	Agency's contribution
Sustainable primary production – Greater prosperity and wellbeing is attained from sustainable and productive landscapes	<ul style="list-style-type: none"> Promote and support the protection and enhancement of on-farm biodiversity and native vegetation as part of a productive system. Work with the irrigation industry to optimise water use for productive, environmental and cultural outcomes. Support land managers to build resilience in farming systems through monitoring and managing climate risks and extreme events. Work in partnership to manage total grazing pressure, including from over-abundant native species.

<p>Soils - Soils are healthy and resilient, underpinning primary production, ecosystem function and wellbeing</p>	<ul style="list-style-type: none"> • Work with industry and farming groups to identify and address soil management issues to improve soil health and build resilience. • Promote and demonstrate best management practices to retain ground-cover and reduce erosion risk.
<p>Water - Enhanced water security supports economic growth, human wellbeing and environmental resilience in a drying climate</p>	<ul style="list-style-type: none"> • Improve water literacy to develop the community's understanding of water management for productive, environmental and cultural outcomes. • Support water users to build resilience through monitoring and managing climate risks and extreme events. • Manage and deliver environmental water to build the resilience of targeted wetland and floodplain ecosystems.
<p>Pest plant and animal management - Improve the value of natural systems and primary production through coordinated state, regional and local programs to prevent, contain, or eradicate priority weeds and pest animals</p>	<ul style="list-style-type: none"> • Encourage integrated management of prioritised pest plants and animals, and early detection of alert species for improved biosecurity.
<p>Impact-causing native species – Reduce adverse impacts of native animals on the environment, primary production and people</p>	<ul style="list-style-type: none"> • Work in partnership to manage total grazing pressure, including from over-abundant native species.
<p>Nature conservation and biodiversity - Biodiverse landscapes are protected, restored, enhanced and climate resilient</p>	<ul style="list-style-type: none"> • Actively manage watercourses for improved ecological outcomes in a changing climate. • Deliver initiatives that improve conditions for threatened species and culturally significant species. • Work in partnership to manage total grazing pressure, including from over-abundant native species. • Work in partnership to proactively manage fire in the landscape to improve or maintain condition of priority ecological and cultural assets. • Encourage targeted revegetation and restoration. • Ensure future seed availability of native species for revegetation in a changing climate.

	<ul style="list-style-type: none"> Promote and support the protection and enhancement of on-farm biodiversity and native vegetation as part of a productive system.
Fire, flood and drought recovery – Communities are prepared and supported to recover from natural disasters and rebuild landscapes that are more resilient to future events	<ul style="list-style-type: none"> Support land managers to build resilience in farming systems through monitoring and managing climate risks and extreme events. Support water users to build resilience through monitoring and managing climate risks and extreme events.
Climate Change - Pursue resilient landscapes by mitigating and adapting to climate change	<ul style="list-style-type: none"> Ensure sustainable water use by all water users in a changing climate. Ensure future seed availability of native species for revegetation in a changing climate.
First Nations participation – Realise practical opportunities and outcomes for Aboriginal communities and businesses, by bringing more Aboriginal voices into decision-making	<ul style="list-style-type: none"> Work in partnership with First Nations to manage the region's landscapes, protect and restore cultural values and assets, and build capacity.
Community - Enhance the role of communities in leading landscape management	<ul style="list-style-type: none"> Build and maintain strategic partnerships with, and between, stakeholders for mutually beneficial outcomes. Partner with young people, foster their understanding, participation and leadership. Strengthen capacity through increased knowledge, skills and participation. Support community-led landscape management, providing resources to support community projects and practical action. Recognise and encourage volunteers and volunteer community groups, and support them to work safely and effectively.

Landscape board specific objectives and performance

Board objectives	Indicators	Performance
Sustainable agricultural and pastoral landscapes	<ul style="list-style-type: none"> Increased uptake of improved land management practices to reduce risks to soil health Coordinated control efforts to reduce prioritised pest plant and animal populations across the landscape Proactive surveillance for, and timely control of, alert pest species undertaken by ourselves and others Increased uptake of improved land management practices to re-establish, enhance or protect native vegetation within productive systems Increased uptake of improved land management practices to increase groundcover Land managers are accessing information and tools to help with decision-making and feel supported in managing through increasing pressures or adverse events 	<ul style="list-style-type: none"> 1,065 farmers and advisors attended 45 field days, workshops and events held across the region to increase landholder awareness of best practice land management methods, including management of soil acidity, prevention of soil erosion, and increasing soil carbon. Important soil management issues are being addressed through 43 on-ground trials/ demonstration sites. A network of 40 automated weather stations provided local weather condition data and important farming indicators to 5,434 users. The regional weather station website was visited 70,476 times. The Soil Your Undies citizen science project was completed with undies buried on approximately 100 sites by farmers, schools and the general community to demonstrate soil health through rates of decomposition. More than 743 landholders connected with our district teams about pest animal and plant management through one-to-one technical advice, plant identification and property visits. 29,469 baits were sold to 240 landholders to assist in managing the detrimental

		<p>effects that foxes have on our agricultural sector and the environment.</p> <ul style="list-style-type: none"> • 1,826 ha benefitted from weed control for land management. • 753,710 ha benefitted from pest animal control for land management purposes. • The Agricultural Knowledge Grants program supported 19 community and industry groups to undertake events and activities.
Sustainable water use	<ul style="list-style-type: none"> • Partnerships are established and technical support provided to improve efficiency and productivity of water use on farm • Critical water management policies are developed and reviewed, and community are involved • The community is increasingly informed and has a good understanding of water within the region, arrangements for sharing water, and its use across the variety of purposes • Water users are accessing information and tools to help with decision-making, and feel supported in managing through increasing pressures or adverse events 	<ul style="list-style-type: none"> • 155GL water for the environment was returned from improved irrigation efficiency. • Improved irrigation efficiency was achieved on 529 ha of land. • The Water Efficiency Program (WEP) continues to progress well with 22 of 28 projects completing contracted on-farm works. • 12 water affecting activities permits processed and approved. • The citizen science program involved volunteers in water quality monitoring at 108 sites. • As part of the implementation of the Water Allocation Plan in the Marne Saunders Prescribed Water Resource Area (PWRA), a 20 year review of fish data was undertaken, and from 2002–2021 a total of 21 freshwater fish species (15 native and 6 alien) have been caught across these

		<p>catchments providing important insights into the condition and trend of many important species.</p> <ul style="list-style-type: none"> • A comprehensive review of the Mallee Prescribed Wells Area water allocation plan was undertaken, involving analysis of water use, allocations, hydrogeology and community feedback. • The Environmental Land Management Allocation policy was reviewed and updated for the Lower Murray Reclaimed Irrigation Area within the River Murray water allocation plan. • A new online platform was developed for water license holders in the Mallee, Peake Roby and Sherlock, and Marne Saunders prescribed water resource areas to complete their annual water use surveys (traditionally in a paper form).
Healthy rivers, lakes and wetlands	<ul style="list-style-type: none"> • Active hydrological management program and targeted ecological monitoring and investigations undertaken • Priority actions undertaken, applying improved knowledge to stabilise populations, build resilience, improve opportunities for recruitment and expand native species' range • The community is increasingly informed and has a good understanding of water within the region, 	<ul style="list-style-type: none"> • The 2021-22 watering schedule delivered 7362.5 ML of environmental water from the Commonwealth Environmental Water Holder to 26 wetland sites along the SA portion of the Murray River. • More than 13,070 ha of wetlands and floodplains managed to improve or maintain their condition, including three Ramsar sites.

	<p>arrangements for sharing water, and its use across the variety of purposes</p>	<ul style="list-style-type: none"> • Water management was improved by implementing 86 treatments or actions. • 21 priority aquatic threatened species and/or ecological communities receiving targeted support. • 210 endangered southern purple-spotted gudgeon were translocated into the Greenlands wetland near Murray Bridge. • The wetlands and floodplains project planning and delivery has a focus on adaptation to wetland hydrology / ecosystem management to mitigate anthropogenic and climate change factors.
Healthy natural landscapes	<ul style="list-style-type: none"> • Coordinated approach to reduce impacts of grazing animals on public and private land • Fire planning and response is informed by current ecological knowledge • Appropriate restoration activities and targeted investigations undertaken through strengthened partnerships • Increased volumes of seed for a diverse range of plant species stored for strategic revegetation • Priority actions undertaken, applying improved knowledge to stabilise populations, build resilience and improve opportunities for recruitment and dispersal 	<ul style="list-style-type: none"> • 15 dams have been decommissioned to reduce grazing pressure and improve important mallee bird habitat. • Post-fire monitoring was conducted at Calperum station through the Australian Government's Monitoring, Evaluation and Research pilot network. • Species recovery actions occurred on more than 1,000 ha across the region. • 15,025 ha were surveyed for threatened species and ecosystem recovery. • 254 ha was revegetated for conservation. • 15 trials have been maintained and monitored for the Iron-grass Native Grassland project. • 26 priority terrestrial threatened species and/or

	<ul style="list-style-type: none"> • Priority actions undertaken in partnership, applying improved knowledge to increase function, build resilience and improve opportunities for regeneration • Proactive surveillance for, and timely control of, targeted pest species undertaken by ourselves and others 	<p>ecological communities received targeted support.</p> <ul style="list-style-type: none"> • Rabbit control was conducted along 410 km of roadsides with more than 9,300 rabbit warrens destroyed. • 1,100 km of roadsides were treated for pest weeds. • 116,872 ha benefitted from pest animal control for conservation. • 474 ha benefitted from weed control for conservation.
People at the heart of landscape	<ul style="list-style-type: none"> • Effective relationships with strategic partners are established and maintained • First Nations are actively involved in landscape management • Young people are actively involved in learning about and managing our landscapes • Community members have increased knowledge and skills • Resources are provided for community to be actively involved in landscape management • Volunteers are actively involved in landscape management 	<ul style="list-style-type: none"> • The landscape board valued partnerships with 8 community groups, 11 First Nations groups, 17 industry groups, 15 land managers/farmers groups, 13 research institutes and universities, 7 volunteer groups, 7 local governments, 18 non-government agencies and 22 other government agencies (and branches). • A new River Murray and Mallee Aboriginal Corporation (RMMAC) ranger team was established. • RMMAC have undertaken Aboriginal waterways assessments at a range of wetlands sites across the Riverland, and the Ngarrindjeri Aboriginal Corporation commenced developing and implementing Yarluwar Ruwe assessments. • The Education program supported 53 schools,

		<p>engaging 983 students and 193 teachers.</p> <ul style="list-style-type: none"> • Over 5,100 people from the community were engaged through 104 workshops, 12 seminars, 65 field days, 9 public consultations 26 training events, and 36 other events. • Support was provided to 1,485 landholders and community members through conversations and provision of technical advice. • Citizen science data was collected by the community to track changes to climate, to assist in water analysis, and to contribute to knowledge and awareness of change in local areas. • The Grassroots Grants Program funded 32 community groups. An additional 7 community groups were financially supported through other funding sources. • 115 people participated at the volunteer recognition events. • 727 volunteers contributed to camera trap image analysis on DigiVol.
Foundational outcomes	<ul style="list-style-type: none"> • Develop the regional landscape plan and associated business plans. • Implement an effective monitoring, evaluation and reporting framework. 	<ul style="list-style-type: none"> • 4 land and 3 water compliance issues were investigated. • The regional landscape plan was successfully released to the community. • The landscape evaluation framework was

	<ul style="list-style-type: none"> • Ensure contractual obligations that come with external funding are delivered. • Continuously improve the information management systems that support evidence-based decision making. • Regular communication of landscape board business. 	<p>developed, finalised and approved.</p> <ul style="list-style-type: none"> • The Murraylands and Riverland Pest Plant Action Plan was finalised, the summary of this document is available on the website. • A draft position statement titled 'Climate Ready' has been developed. • Reporting requirements for externally funded programs were met, with all reports being submitted on time and subsequently approved. • In total, 67 development or policy referrals for comment were responded to by the landscape board. • A regional communications strategy was developed and endorsed. • Social media performance has grown well with Facebook followers now exceeding 2000, Instagram 772, Twitter 1268 and YouTube 1480. • Staff provide support and advice to the general community regarding the management of natural resources. • A review of IT and communication technology requirements was undertaken to ensure equipment is appropriate for staff to work in an efficient and flexible manner
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Corporate performance summary

The Department for Environment and Water provided the many of the corporate, governance and administrative support services to the Murraylands and Riverland Landscape Board on a fee for service basis in accordance with a service level agreement.

Employment opportunity programs

Program name	Performance
Nil	The Murraylands and Riverland Landscape Board does not employ staff as per section 35 of the <i>Landscape South Australia Act 2019</i> . Those staff who undertake the work of the landscape board are employed through the General Manager as the employing authority.

Landscape board performance management and development systems

Performance management and development system	Performance
Landscape board performance report to Minister	<p>The Murraylands and Riverland Landscape Board members provided input into the mid year performance report in November 2021, with the final report being approved by the landscape board in December 2021, and subsequently submitted to Minister Speirs, the former Minister for Environment and Water, in that month.</p> <p>The landscape board has focused on the five pillars of the regional landscape plan being:</p> <ul style="list-style-type: none"> • Sustainable Agricultural and pastoral landscapes • Sustainable water use • Healthy rivers, lakes and wetlands • Healthy natural landscapes • People at the heart of landscape management
Landscape board presiding member and board members	The landscape board undertakes annual performance reviews, including evaluation of its effectiveness and governance responsibilities.
Australian Government Performance Framework	Quarterly, six monthly and annual reporting requirements met for all Regional Land Partnership projects and core services.
Landscape board progress of operational delivery	Reported quarterly to the landscape board and local government. An annual evaluation is undertaken of delivery against the landscape board's annual business plan and a highlights report is provided annually to priority stakeholders. Quarterly reports and the highlights report are made public on the landscape board's website.
Service level agreement	The service level agreement with Department for Environment and Water (April 2021 – June 2022) was agreed to and finalised in July 2021.
General Manager	Twice yearly reviews are conducted for the General Manager.

Work health, safety and return to work programs

The Murraylands and Riverland Landscape Board has adopted and implemented a range of safety policies and procedures to meet its requirements under the *Work Health and Safety Act (SA) 2012* and *Return to Work Act 2014*, and meet whole of government requirements.

The Murraylands and Riverland Landscape Board Safety and Wellbeing Committee have held 6 meetings throughout the year.

The Work Health Safety policies and procedures adopted by the landscape board are applicable to and implemented by any staff and contractors undertaking work for the landscape board.

Program name	Performance
Work Health, Safety and Injury Management	<ul style="list-style-type: none"> A Work Health Safety and Injury Management plan was finalised A new app was developed to assist staff in carrying out monthly inspections of vehicles There has been a decreasing numbers of incidents reported by staff.

Workplace injury claims	Current year 2021-22	Past year 2020-21	% Change (+ / -)
Total new workplace injury claims	4	0	100%
Fatalities	0	0	0%
Seriously injured workers*	0	0	0%
Significant injuries (where lost time exceeds a working week, expressed as frequency rate per 1000 FTE)	0	0	0%

**number of claimants assessed during the reporting period as having a whole person impairment of 30% or more under the Return to Work Act 2014 (Part 2 Division 5)*

Work health and safety regulations	Current year 2021-22	Past year 2020-21	% Change (+ / -)
Number of notifiable incidents (<i>Work Health and Safety Act 2012, Part 3</i>)	0	0	0%
Number of provisional improvement, improvement and prohibition notices (<i>Work Health and Safety Act 2012 Sections 90, 191 and 195</i>)	0	0	0%

Return to work costs**	Current year 2021-22	Past year 2020-21	% Change (+ / -)
Total gross workers compensation expenditure (\$)	14,501	0	100%
Income support payments – gross (\$)	5,948	0	100%

**before third party recovery

Data for previous years is available at: data.sa.gov.au

Executive employment in the landscape board

Executive classification	Number of executives
The Murraylands and Riverland Landscape Board does not employ staff as per section 35 of the <i>Landscape South Australia Act 2019</i> . Those staff who undertake the work of the Board are employed through the General Manager as the employing authority.	0

Data for previous years is available at: data.sa.gov.au

The [Office of the Commissioner for Public Sector Employment](#) has a [workforce information](#) page that provides further information on the breakdown of executive gender, salary and tenure by agency.

Financial performance

Financial performance at a glance

The financial performance and position as at 30 June 2021 are contained within the audited financial statements and are attached to this report.

Under section 39(2) of the *Landscape South Australia Act 2019*, a regional landscape board must report on actual expenditure of amounts raised by levies against the landscape board's budget:

Levy expenditure against Board Budget

	Actual 2021-22	Budget 2021-22 ¹
Revenue – Water Levies	\$8,602,552	\$8,570,401
Revenue – Council Levies	\$2,925,172	\$2,925,172
Actual Expenditure on amounts raised by Levies	\$10,806,247 ²	\$11,495,573

1. Budget is per 2021-22 business plan

2. Expenditure includes \$163,706 of investing expenditure for office fitout

Consultants disclosure

Consultant disclosures are not required to be reported by landscape boards as they are Tier 2 reporting entities and are not required to disclose consultants in their financial statements.

See also the [Consolidated Financial Report of the Department of Treasury and Finance](#) for total value of consultancy contracts across the South Australian Public Sector.

Contractors disclosure

The following is a summary of external contractors that have been engaged by the agency, the nature of work undertaken, and the actual payments made for work undertaken during the financial year.

Contractors with a contract value below \$10,000

Contractors	Purpose	\$ Actual payment
All contractors below \$10,000 each - combined	Various	66,058

Contractors with a contract value above \$10,000 each

Contractors	Purpose	\$ Actual payment
Mid Murray Landcare SA Incorporated	Assisting with grassland flora surveys, and co-ordinating threat management and habitat augmentation works	42,096
Entura (Hydro-Tasmania)	Marne Saunders flow monitoring	17,550
Millewa Pumping Company	Environmental water pumping program to Murraylands and Riverland wetlands 2021/22	485,346
Aquasave - Nature Glenelg Trust	Supporting the ongoing maintenance, running costs and implementation of recovery actions for the southern bell frog.	30,000
Aquasave - Nature Glenelg Trust	Implementation of threatened fish recovery and reintroductions in the Murraylands and Riverland	20,000
Aquasave - Nature Glenelg Trust	Beyond Wetlands surrogate site development 2021/22	20,000
Nature Glenelg Trust	20 year review of the freshwater fish in the Marne Saunders catchment	11,385
Central Irrigation Trust	Provision of servicing of Murraylands and Riverland Landscape Board weather station network – 2021/22	12,000
Insight Extension for Agriculture	Project support	10,000
Natures Equity	Project support	12,300
Australian Wine Institute	Irrigation best practice - water use optimisation	40,000
Green Brain Pty Ltd	Telemetric upgrade MRLB AWS network	49,045

Contractors	Purpose	\$ Actual payment
Mechanical Vegetation Solutions Pty Ltd	Removal of impediments to flow in priority waterways on Hindmarsh Island	45,455
Seeding Natives	Provide expert advice and on-ground works	17,350
	Total	812,527

Data for previous years is available at: data.sa.gov.au

The details of South Australian Government-awarded contracts for goods, services, and works are displayed on the SA Tenders and Contracts website. [View the agency list of contracts.](#)

The website also provides details of [across government contracts.](#)

Other financial information

Under section 27(3) and section 28(6) of the *Landscape South Australia Act 2019* funding support, including the Landscape Priorities Fund and Grassroots Grants Program, can be made to third parties such as community groups, industry, state and local government, land owners and individuals for various projects and programs under the landscape plan.

During 2021-22, the landscape board provided \$8,001,707 in other financial assistance and grants to the following:

- (\$6,871,050) Landholders
- (\$560,782) Volunteer groups and non-government organisations
- (\$334,654) Aboriginal Nations
- (\$38,748) Local government
- (\$33,750) State government
- (\$162,723) Other

Other information

The persons or bodies to whom or to which the landscape board has delegated functions or powers under section 37 of the Act, and the nature of the functions or powers delegated to each person or body: (As per section 8(c) of regs)

2021-22 ANNUAL REPORT for the Murraylands and Riverland Landscape Board

Position No	Title	Contract Execution	Corporate	Purchase Card	Debt Write Off Authorisation	Small Debt Underpayment	Witness, Affix Common Seal	Landscape Act
P25857	General Manager, Murraylands & Riverland	✓	✓	✓	✓		✓	✓
P26269	Manager, Business Services	✓	✓	✓	✓	✓	✓	
P26252	Manager, Sustainable Landscapes	✓	✓	✓			✓	✓
P25861	Manager, Strategy & Engagement	✓	✓	✓			✓	✓
P26279	Senior Management Accountant	✓	✓	✓		✓		
P25913	District Manager Riverland	✓	✓	✓				✓
P25914	District Manager Murraylands	✓	✓	✓				✓
P25872	Team Leader Sustainable Water Use	✓	✓	✓				
P25888	Team Leader Wetlands & Floodplain Management	✓	✓	✓				
P25887	Principal Project Officer Environmental Water	✓	✓	✓				
P25877	Team Leader Landscape Ecology	✓	✓	✓				
P25902	Team Leader Sustainable Agriculture	✓	✓	✓				
P25923	Wetland Management Officer		✓	✓				
P25890	Wetland Project Officer			✓				
P25922	Wetland Project Officer			✓				
P39773	Wetland Project Officer			✓				
P33006	Wetland Project Officer			✓				
P25921	Wetland Ecologist		✓	✓				
P25892	Wetland Ecologist		✓	✓				
P25924	Restoration Ecologist		✓	✓				
P25864	Grasslands Ecologist		✓	✓				
P25862	Senior Ecologist		✓	✓				
P25925	Threatened Fauna Ecologist		✓	✓				
P39772	Senior Project Officer Planning			✓				
P25874	Project Officer Investment Support			✓				
P25882	Sustainable Agricultural Officer			✓				
P25898	Sustainable Water Use Officer			✓				
P25910	Regional Agriculture Landcare Facilitator			✓				
P35166	Regional Agriculture Landcare Facilitator			✓				
P25908	Senior District Officer		✓	✓				
P25901	District Officer			✓				
P25867	District Officer			✓				
P25928	District Officer			✓				
P25869	Senior District Officer		✓	✓				
P25905	District Officer			✓				
P25870	District Officer			✓				
P25895	Senior District Officer		✓	✓				
P25906	Senior District Officer		✓	✓				
P25927	District Officer			✓				
P25907	District Officer			✓				
P25868	District Officer		✓	✓				
P43308	Senior District Officer		✓	✓				
P40737	District Officer			✓				
P25886	Team Leader Partnerships & Engagement	✓	✓	✓				
P25875	Education Officer (Upper Murray)			✓				
P25891	Team Leader Communications & Engagement	✓	✓	✓				
P25865	Project Officer Media & Communications			✓				
P25880	Project Officer Media & Communications			✓				
P25863	Senior Project Officer Partnerships & Engagement		✓	✓				
P25889	Water Resources Manager	✓	✓	✓				✓
P25878	Team Leader Planning & MERI	✓	✓	✓				
P25881	Team Leader Investment & Information	✓	✓					
P25885	Senior Project Officer Information Management	✓	✓					
P25876	Senior Project Officer River Murray WAP		✓	✓				
P25879	Senior Project Officer Planning & Policy		✓					
P25919	Senior Project Officer MERI		✓					
P25920	Senior Project Officer MERI		✓					
P25911	Senior Project Officer Citizen Science		✓	✓				
P25912	Water Resources Assessment Officer			✓				
P26278	Finance Officer		✓					
P26277	Finance Officer			✓				
P26272	Board Executive Officer		✓	✓				
P26273	Administration Team Leader		✓	✓				
P26270	Business Services Officer			✓				
P26271	Business Services Officer			✓				
P26275	Executive Assistant			✓				

Report on any functions assigned to the landscape board by the Minister: (as per section 8(d) of regs)

The landscape board advises that no ministerial functions were assigned during this reporting period

Risk management

Fraud detected in the agency

Category/nature of fraud	Number of instances
There were no instances of fraud detected in the activities undertaken by the landscape board in this reporting period.	0

NB: Fraud reported includes actual and reasonably suspected incidents of fraud.

Strategies implemented to control and prevent fraud

1. Management control through establishment of a Finance Committee and a Financial Management Compliance Program
2. Internal governance through development of policies and procedures including fraud, separation of duties, procurement, and training for landscape board and staff members including ICAC and public interest disclosure training
3. Internal audit through a program of compliance checking through a customised audit program (Control Track).

Public interest disclosure

Number of occasions on which public interest information has been disclosed to a responsible officer of the agency under the *Public Interest Disclosure Act 2018*:

0

Data for previous years is available at: data.sa.gov.au

Note: Disclosure of public interest information was previously reported under the *Whistleblowers Protection Act 1993* and repealed by the *Public Interest Disclosure Act 2018* on 1/7/2019.

Reporting required under any other act or regulation

Act or Regulation	Requirement
Planning, Development and Infrastructure (General) Regulations 2017	<p>Schedule 9, Item 12 - Activities that would otherwise require permit under <i>Landscape South Australia Act 2019</i> that may impact on water resources</p> <p>Development that –</p> <ul style="list-style-type: none"> (a) – <ul style="list-style-type: none"> i. Is in the Prescribed Surface Water Area Overlay, Prescribed Watercourses Overlay or Prescribed Water Resources Overlay under the Planning and Design Code; or ii. relates to a dam; or iii. relates to commercial forestry; and (b) is specified by the Planning and Design Code as development of a class to which this item applies. <p>The landscape board received one mandatory development assessment referral during this reporting period.</p>

Reporting required under the *Carers' Recognition Act 2005*

The Murraylands and Riverland Landscape Board is not a required 'reporting agency' and does not employ staff as per section 35 of the *Landscape South Australia Act 2019*. Those staff who undertake the work of the landscape board are employed through the General Manager as the employing authority.

The Murraylands and Riverland Landscape Board has a strong commitment to providing support to ensure all employees who provide ongoing care for a person who has a disability or a chronic illness (including mental illness), or who is frail, have flexible working arrangements to meet their situation.

Employees are encouraged to speak with their manager to seek support with flexible working arrangements including special leave with pay, compressed weeks, part-time hours or working from home. Employees can also seek support and guidance through the Health and Wellbeing Program, which incorporates the Employee Assistance Program.

Public complaints

Number of public complaints reported

Complaint categories	Sub-categories	Example	Number of Complaints 2021-22
Professional behaviour	Staff attitude	Failure to demonstrate values such as empathy, respect, fairness, courtesy, extra mile; cultural competency	0
Professional behaviour	Staff competency	Failure to action service request; poorly informed decisions; incorrect or incomplete service provided	0
Professional behaviour	Staff knowledge	Lack of service specific knowledge; incomplete or out-of-date knowledge	0
Communication	Communication quality	Inadequate, delayed or absent communication with customer	0
Communication	Confidentiality	Customer's confidentiality or privacy not respected; information shared incorrectly	0
Service delivery	Systems/technology	System offline; inaccessible to customer; incorrect result/information provided; poor system design	0
Service delivery	Access to services	Service difficult to find; location poor; facilities/ environment poor standard; not accessible to customers with disabilities	0
Service delivery	Process	Processing error; incorrect process used; delay in processing application; process not customer responsive	0
Policy	Policy application	Incorrect policy interpretation; incorrect policy applied; conflicting policy advice given	0
Policy	Policy content	Policy content difficult to understand; policy unreasonable or disadvantages customer	0

Complaint categories	Sub-categories	Example	Number of Complaints 2021-22
Service quality	Information	Incorrect, incomplete, out dated or inadequate information; not fit for purpose	0
Service quality	Access to information	Information difficult to understand, hard to find or difficult to use; not plain English	0
Service quality	Timeliness	Lack of staff punctuality; excessive waiting times (outside of service standard); timelines not met	0
Service quality	Safety	Maintenance; personal or family safety; duty of care not shown; poor security service/ premises; poor cleanliness	0
Service quality	Service responsiveness	Service design doesn't meet customer needs; poor service fit with customer expectations	0
No case to answer	No case to answer	Third party; customer misunderstanding; redirected to another agency; insufficient information to investigate	0
		Total	0

Additional Metrics	Total
Number of positive feedback comments	0
Number of negative feedback comments	0
Total number of feedback comments	0
% complaints resolved within policy timeframes	0

Data for previous years is available at: data.sa.gov.au

Service Improvements

The landscape board did not receive any complaints within this reporting period. However, a Customer Relationship Management system has been implemented to support complaints management into the future. The system will be able to assist with identifying customer trends and provide customer service improvement opportunities.

Compliance Statement

The Murraylands and Riverland Landscape Board is compliant with Premier and Cabinet Circular 039 – complaint management in the South Australian public sector	Y
The Murraylands and Riverland LandscapeBoard has communicated the content of PC 039 and the landscape board's related complaints policies and procedures to employees.	Y

Appendix: Audited financial statements 2021-22



Our ref: A22/011

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Ms D Davidson
Presiding Member
Murraylands and Riverland Landscape Board
PO Box 2343
MURRAY BRIDGE SA 5253
email: mr.landscapeboard@sa.gov.au
andrew.meddle@sa.gov.au
Michelle.Finch@sa.gov.au

Dear Ms Davidson

**Audit of the Murraylands and Riverland Landscape Board
for the year to 30 June 2022**

We have completed the audit of your accounts for the year ended 30 June 2022. Two key outcomes from the audit are the:

- 1 Independent Auditor's Report on your agency's financial report
- 2 audit management letter recommending you address identified weaknesses.

1 Independent Auditor's Report

We are returning the financial report for the Murraylands and Riverland Landscape Board, with the Independent Auditor's Report. This report is unmodified.

The *Public Finance and Audit Act 1987* allows me to publish documents on the Auditor-General's Department website. The enclosed Independent Auditor's Report and accompanying financial report will be published on that website on Tuesday, 13 December 2022.

2 Audit management letter

During the year, we sent you an audit management letter noting that the Board's 2020-21 Annual Report did not include all information required by section 39(2)(c) of the *Landscape South Australia Act 2019*.

We have received a response to our letter and will follow this matter up in 2022-23.

What the audit covered

Our audits meet statutory audit responsibilities under the *Public Finance and Audit Act 1987* and the Australian Auditing Standards.

Our audit covered the principal areas of the agency's financial operations and included test reviews of systems, processes, internal controls and financial transactions. Some notable areas were:

- revenue
- accounts payable
- cash
- property, plant and equipment
- financial accounting – general ledger.

I would like to thank the staff and management of your agency for their assistance during this year's audit.

Yours sincerely



Daniel O'Donohue

Assistant Auditor-General (Financial Audit)

29 November 2022

enc



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**To the Presiding Member
Murraylands and Riverland Landscape Board**

Opinion

I have audited the financial report of the Murraylands and Riverland Landscape Board (the Board) for the financial year ended 30 June 2022.

In my opinion, the accompanying financial report gives a true and fair view of the financial position of the Board as at 30 June 2022, its financial performance and its cash flows for the year then ended in accordance with relevant Treasurer's Instructions issued under the provisions of the *Public Finance and Audit Act 1987* and Australian Accounting Standards – Simplified Reporting Requirements.

The financial report comprises:

- a Statement of Comprehensive Income for the year ended 30 June 2022
- a Statement of Financial Position as at 30 June 2022
- a Statement of Changes in Equity for the year ended 30 June 2022
- a Statement of Cash Flows for the year ended 30 June 2022
- notes, comprising material accounting policies and other explanatory information
- a Certificate from the Presiding Member and the General Manager.

Basis for opinion

I conducted the audit in accordance with the *Public Finance and Audit Act 1987* and Australian Auditing Standards. My responsibilities under those standards are further described in the 'Auditor's responsibilities for the audit of the financial report' section of my report. I am independent of the Board. The *Public Finance and Audit Act 1987* establishes the independence of the Auditor-General. In conducting the audit, the relevant ethical requirements of APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* have been met.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Responsibilities of the General Manager and the Board for the financial report

The General Manager is responsible for the preparation of the financial report that gives a true and fair view in accordance with relevant Treasurer's Instructions issued under the provisions of the *Public Finance and Audit Act 1987* and the Australian Accounting Standards – Simplified Reporting Requirements, and for such internal control as management determines is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the General Manager is responsible for assessing the entity'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 the assessment indicates that it is not appropriate.

The Board is responsible for overseeing the entity's financial reporting process.

Auditor's responsibilities for the audit of the financial report

As required by section 31(1)(b) of the *Public Finance and Audit Act 1987* and section 38(2) of the *Landscape South Australia Act 2019*, I have audited the financial report of the Board for the financial year ended 30 June 2022.

My objectives 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 the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

As part of an audit in accordance with 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 Board's internal control
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the General Manager

- conclude on the appropriateness of the General Manager'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 entity'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 the opinion. My conclusion is based on the audit evidence obtained up to the date of the auditor's report. However, future events or conditions may cause an entity 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.

My report refers only to the financial report described above and does not provide assurance over the integrity of electronic publication by the entity on any website nor does it provide an opinion on other information which may have been hyperlinked to/from the report.

I communicate with the Presiding Member and General Manager about, 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 the audit.



Daniel O'Donohue

Assistant Auditor-General (Financial Audit)

29 November 2022

Murraylands and Riverland Landscape Board

Financial Statements

For the year ended 30 June 2022

We certify that the:

- financial statements for the Murraylands and Riverland Landscape Board (the Board):
 - are in accordance with the accounts and records of the Board;
 - comply with relevant Treasurer's Instructions;
 - comply with relevant accounting standards; and
 - present a true and fair view of the financial position of the Board at the end of the financial year and the result of its operation and cash flows for the financial year.
- internal controls employed by the Murraylands and Riverland Landscape Board for the financial year over its financial reporting and its preparation of financial statements have been effective.



Dianne Davidson

Presiding Member

24 November 2022



Andrew Meddle

General Manager

Murraylands and Riverland Landscape Board

24 November 2022

Murraylands and Riverland Landscape Board
Statement of Comprehensive Income
for the year ended 30 June 2022

	Note	2022 \$'000	2021 \$'000
Income			
Landscape and water levies	2.1	11 528	11 424
Commonwealth-sourced grants and funding	2.2	9 228	6 753
Grant revenues	2.3	1 120	891
Intra-government transfers	2.4	231	-
Interest revenues		-	3
Other income	2.5	373	391
Total income		22 480	19 462
Expenses			
Employee benefits expense	3.3	7 020	5 377
Supplies and services	4.1	6 294	6 718
Grants and subsidies	4.2	8 066	3 769
Depreciation	5.1	572	666
Borrowing Costs		9	17
Other expenses	4.3	51	53
Total expenses		22 012	16 600
Net result		468	2 862
Total comprehensive result		468	2 862

The accompanying notes form part of these financial statements. The net result and total comprehensive result are attributable to the SA Government as owner.

Murraylands and Riverland Landscape Board
Statement of Financial Position
as at 30 June 2022

	Note	2022 \$'000	2021 \$'000
Current assets			
Cash and cash equivalents	6.1	11 487	9 934
Receivables	6.2	1 247	2 448
Total current assets		12 734	12 382
Non-current assets			
Property plant and equipment	5.1	958	1 274
Total non-current assets		958	1 274
Total assets		13 692	13 656
Current liabilities			
Payables	7.1	770	765
Financial liabilities	7.2	187	552
Employee benefits liability	3.4	593	606
Provisions	7.3	22	9
Total current liabilities		1 572	1 932
Non-current liabilities			
Payables	7.1	115	115
Financial liabilities	7.2	261	358
Employee benefits liability	3.4	1 200	1 221
Provisions	7.3	69	23
Total non-current liabilities		1 645	1 717
Total liabilities		3 217	3 649
Net assets		10 475	10 007
Equity			
Retained earnings		10 475	10 007
Total equity		10 475	10 007

Murraylands and Riverland Landscape Board
Statement of Changes in Equity
for the year ended 30 June 2022

		Retained earnings \$'000	Total equity \$'000
Balance at 1 July 2020		-	-
Net result for 2020-21		2 862	2 862
Total comprehensive result for 2020-21		2 862	2 862
Net assets received from an administrative restructure	1.3	7 145	7 145
Balance at 30 June 2021		10 007	10 007
Net result for 2021-22		468	468
Total comprehensive result for 2021-22		468	468
Balance at 30 June 2022		10 475	10 475

Murraylands and Riverland Landscape Board
Statement of Cash Flows
for the year ended 30 June 2022

	Note	2022 \$'000	2021 \$'000
Cash flows from operating activities			
<u>Cash inflows</u>			
Landscape and water levies received		11 470	11 763
Commonwealth funding received		10 492	5 501
Grants		1 120	891
Intra-government transfers		231	-
Interest received		-	3
Other receipts		373	366
Cash generated from operations		23 686	18 524
<u>Cash outflows</u>			
Employee benefits payments		(7 000)	(5 221)
Payments for supplies and services		(6 139)	(6 783)
Payments of grants and subsidies		(8 214)	(3 519)
Interest paid		(9)	(17)
Other payments		(53)	(46)
Cash used in operations		(21 415)	(15 586)
Net cash provided by operating activities		2 271	2 938
Cash flows from investing activities			
Cash inflows			
<u>Cash outflows</u>			
Purchase of property, plant and equipment		(163)	-
Cash used in investing activities		(163)	-
Net cash used in investing activities		(163)	-
Cash flows from financing activities			
<u>Cash inflows</u>			
Cash received from restructuring activities	1.3	-	7 621
Cash generated from financing activities		-	7 621
<u>Cash outflows</u>			
Repayment of leases		(555)	(625)
Cash used in financing activities		(555)	(625)
Net cash provided by / (used in) financing activities		(555)	6 996
Net increase / (decrease) in cash and cash equivalents		1 553	9 934
Cash at the beginning of the period		9 934	-
Cash at the end of the period	6.1	11 487	9 934

Murraylands and Riverland Landscape Board

Notes to and forming part of the financial statements

for the year ended 30 June 2022

1. About the Murraylands and Riverland Landscape Board

The Murraylands and Riverland Landscape Board (the Board) was established pursuant to the *Landscape South Australia Act 2019* (the Landscape Act). The Board is a not for profit entity.

The Murraylands and Riverland Landscape Plan 2021-2026 was approved by the Minister for Environment and Water in July 2021. The Board operates under an annual Business Plan which aligns to the Landscape Plan. The Murraylands and Riverland Business Plan 2021-22 identifies the Board's revenue and investment in priorities for management of landscapes in the region as detailed in note 1.2.

The Board entered into a Service Level Agreement (SLA) with the Department for Environment and Water (DEW) for the delivery of corporate support services to the Board during 2021-22 to ensure it is able to meet its governance and financial management statutory requirements in delivering its business.

The financial statements and accompanying notes include all the controlled activities of the Board.

1.1. Basis of preparation

These financial statements are general purpose financial statements prepared in accordance with:

- section 23 of the *Public Finance and Audit Act 1987*;
- Treasurer's Instructions and Accounting Policy Statements issued by the Treasurer under the *Public Finance and Audit Act 1987*; and
- relevant Australian Accounting Standards applying simplified disclosures.

These are the first financial statements prepared in accordance with Australian Accounting Standards – Simplified Disclosures. There has been no impact on the recognition and measurement of amounts recognised in the statements of financial position, profit and loss and other comprehensive income and cash flows of the Board as a result of the change in the basis of preparation.

The financial statements have been prepared based on a 12 month period and presented in Australian currency. All amounts in the financial statements and accompanying notes have been rounded to the nearest thousand dollars (\$'000). The historical cost convention is used unless a different measurement basis is specifically disclosed in the note associated with the item measured.

DEW prepares a Business Activity Statement on behalf of the Board under the grouping provisions of the Goods and Services Tax (GST) legislation. Under these provisions, DEW is liable for the payments and entitled to the receipts associated with GST. Therefore, the Board's net GST receivable/payable is recorded in DEW's Statement of Financial Position. GST cash flows applicable to the Board are recorded in DEW's Statement of Cash Flows.

Assets and liabilities that are to be sold, consumed or realised as part of the normal 12 month operating cycle have been classified as current assets or current liabilities. All other assets and liabilities are classified as non-current.

Material accounting policies are set out throughout the notes.

Murraylands and Riverland Landscape Board
Notes to and forming part of the financial statements
for the year ended 30 June 2022

1.2. Objectives and priorities

Board objectives

The functions of the Board under Section 25(1) of the Landscape Act include:

- undertake and promote the management of natural resources within its region;
- prepare a regional landscape plan and water allocation plans, landscapes affective activities control process and water affecting control policies; and
- promote public awareness and understanding of the importance of integrated and sustainable natural resources management in its region.

Board priorities

In discharging its functions under the Landscape Act, the Board delivers on the following priorities as set out in the Murraylands and Riverland Business Plan for 2021-22:

Sustainable Agricultural and Pastoral Landscapes

- Work with industry and farming groups to identify and address soil management issues to improve soil health and build resilience.
- Encourage integrated management of prioritised pest plants and animals and early detection of alert species for improved biosecurity.
- Promote and support the protection and enhancement of on-farm biodiversity and native vegetation as part of a productive system.
- Promote and demonstrate best management practices to retain ground-cover and reduce erosion risk.
- Support land managers to build resilience in farming systems through monitoring and managing climate risks and extreme events.

Sustainable Water Use

- Work with the irrigation industry to optimise water use for productive, environmental and cultural outcomes.
- Ensure sustainable water use by all water users in a changing climate.
- Improve water literacy to develop the community's understanding of water management for productive, environmental and cultural outcomes.
- Support water users to build resilience through monitoring and managing climate risks and extreme events.
- Encourage integrated management of prioritised pest plants and animals and early detection of alert species for improved biosecurity.

Murraylands and Riverland Landscape Board
Notes to and forming part of the financial statements
for the year ended 30 June 2022

1.2. Objectives and priorities (continued)

Healthy Rivers, Lakes and Wetlands

- Manage and deliver environmental water to build the resilience of targeted wetland and floodplain ecosystems.
- Actively manage watercourses for improved ecological outcomes in a changing climate.
- Deliver initiatives that improve conditions for threatened species and culturally significant species.
- Improve water literacy to develop the community's understanding of water management for productive, environmental and cultural outcomes.
- Encourage integrated management of prioritised pest plants and animals and early detection of alert species.

Healthy Natural Landscapes

- Work in partnership to manage total grazing pressure, including from over-abundant native species.
- Work in partnership to proactively manage fire in the landscape to improve or maintain condition of key ecological and cultural assets.
- Encourage targeted revegetation and restoration.
- Ensure future seed availability of native species for revegetation in a changing climate.
- Improve the level of protection for threatened and culturally significant species and ecological communities.
- Encourage integrated management of prioritised pest plants and animals and early detection of alert species.

People at the Heart of Landscape Management

- Build and maintain strategic partnerships with, and between, key stakeholders for mutually beneficial outcomes.
- Work in partnership with First Nations to manage the region's landscapes, protect and restore cultural values and assets, and build capacity.
- Partner with young people, foster their understanding, participation and leadership.
- Strengthen capacity through increased knowledge, skills and participation.
- Support community-led landscape management, providing resources to support community projects and practical action.
- Recognise and encourage volunteers and volunteer community groups and support them to work safely and effectively.

Foundational Support

- Develop the regional landscape plan and associated business plans.
- Implement an effective monitoring, evaluation and reporting framework.
- Ensure contractual obligations that come with external funding are delivered.
- Continuously improve the information management systems that support evidence-based decision making.
- Regular communication of Board business.

The table on the following page presents income and expenses attributable to each priority. Comparatives under the prior year transitional Regional Landscape Plan have been realigned based on current year priorities.

Murraylands and Riverland Landscape Board
Notes to and forming part of the financial statements
for the year ended 30 June 2022

1.2. Objectives and priorities (continued)

Income and expenses by priority

	Sustainable Agricultural and Pastoral Landscapes		Sustainable Water Use		Healthy Rivers, Lakes and Wetlands		Healthy Natural Landscapes		People at the Heart of Landscape Management				Foundational Support		Total	
	2022	2021	2022	2021	2022	2021	2022	2021	2022	2021	2022	2021	2022	2021	2022	2021
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Income																
Landscape and water levies	1 545	1 531	4 196	4 158	945	937	876	868	1 867	1 851	2 099	2 079	11 528	11 424		
Commonwealth-sourced grants and funding	805	681	5 695	3 552	1 208	1 165	761	663	705	636	54	56	9 228	6 753		
Grant revenues	1	14	2	34	716	254	185	532	114	40	102	17	1 120	891		
Intra-government transfers	231	-	-	-	-	-	-	-	-	-	-	-	-	231	-	-
Interest revenues	-	-	-	1	-	-	-	-	-	2	-	-	-	-	3	-
Other income	219	235	39	69	52	24	24	23	16	12	23	28	373	391		
Total income	2 801	2 461	9 932	7 814	2 921	2 380	1 846	2 086	2 702	2 541	2 278	2 180	22 480	19 462		
Expenses																
Employee benefits expense	1 245	710	1 301	1 401	1 329	905	791	720	996	719	1 358	922	7 020	5 377		
Supplies and services	680	708	2 746	2 982	1 190	1 124	879	683	345	500	454	721	6 294	6 718		
Grants and subsidies	280	257	6 380	2 143	87	192	198	80	1 088	1 072	33	25	8 066	3 769		
Depreciation	77	89	207	242	47	55	44	51	93	108	104	121	572	666		
Borrowing costs	1	2	3	6	1	1	1	1	1	3	2	4	9	17		
Other expenses	6	7	17	19	4	4	4	4	9	10	11	9	51	53		
Total expenses	2 289	1 773	10 654	6 793	2 658	2 281	1 917	1 539	2 532	2 412	1 962	1 802	22 012	16 600		
Net result	512	688	(722)	1 021	263	99	(71)	547	170	129	316	378	468	2 862		

The Board has determined that assets and liabilities cannot be reliably attributed to individual priorities.

Murraylands and Riverland Landscape Board
Notes to and forming part of the financial statements
for the year ended 30 June 2022

1.3. Net assets received from an Administrative Restructure

2021-22

There were no net assets received from an Administered Restructure in 2021-22.

2020-21

Under the *Public Sector (Reorganisation of Public Sector Operations – Department for Environment and Water) Notice 2020*:

- On 25 June 2020, by notice of the Premier in the SA Government Gazette, 55 (53.1 FTE) employees transferred from DEW to the Board pursuant to section 9 (1) of the *Public Sector Act 2009* (the PS Act), to take effect from 1 July 2020.
- On 1 April 2021, by notice of the Premier in the SA Government Gazette, a further 11 (10.2 FTE) employees transferred from DEW to the Regional Landscape Boards pursuant to section 9 (1) of the PS Act, to take effect from 12 April 2021.

Transferred in

The following assets and liabilities were transferred to the Board as part of the staffing transfer:

	\$'000
Assets	
Cash and cash equivalents	1 862
Receivables	1
Total assets	1 863
Liabilities	
Payables	180
Employee benefits	1 683
Provisions	91
Total liabilities	1 954
Total net assets/(liabilities) transferred	(91)

Net liabilities transferred to the Board because of the administrative restructure are the carrying amount of those assets and liabilities in DEW's Statement of Financial Position immediately prior to the transfer. The net liabilities transferred were treated as a contribution by the government as owner.

Additionally, on 1 July 2020, the *Natural Resources Management Act 2004* (NRM Act) was repealed, and the South Australian Murray Darling Basin Natural Resources Management Board (NRM Board) was abolished. By notice in the Government Gazette on 25 June 2020, a share of the property, assets, rights and liabilities of the NRM Board, with effect from 1 July 2020, were vested in or attached to the Hills and Fleurieu Landscape Board, the Northern and Yorke Landscape Board and the Murraylands and Riverland Landscape Board as follows:

- any property, assets, rights or liabilities that fall within the functions and responsibilities of the Hills and Fleurieu Landscape Board are vested or attached to the Hills and Fleurieu Landscape Board;
- any property, assets, rights or liabilities that fall within the functions and responsibilities of the Northern and Yorke Landscape Board are vested or attached to the Northern and Yorke Landscape Board;
- any other property, assets, rights or liabilities that do not fall within the ambit of paragraph (a) or (b) are vested in or attached to the Murraylands and Riverland Landscape Board.

Murraylands and Riverland Landscape Board
Notes to and forming part of the financial statements
for the year ended 30 June 2022

1.3. Net assets received from an Administrative Restructure (continued)

Transferred in

The following assets and liabilities were transferred from the NRM Board to the Murraylands and Riverland Landscape Board:

	\$'000
Assets	
Cash and cash equivalents	5 759
Receivables	1 494
Property plant and equipment	1 531
Total assets	8 784
Liabilities	
Payables	422
Financial liabilities	1 126
Total liabilities	1 548
Total net assets transferred	7 236

Net assets assumed by the Board because of the administrative restructure are the carrying amount of those assets in the NRM Board's Statement of Financial Position immediately prior to the transfer. The net assets transferred were treated as a contribution by the government as owner.

1.4. Impact of COVID-19 pandemic on the Board

Staff absences due to illness increased significantly especially in the second half of the financial year. In addition, even when some staff felt well enough to return to work, lingering symptoms meant a delay in them being able to work at full capacity.

As well as the above, project delivery was impacted by delays in receiving goods and services, and Board run workshops and seminars either having to be cancelled or moved online. In addition, opportunities to promote the Board and interact with the community were impacted by the cancellation of regional Field Days, Farm Fairs and other events.

Networking and training opportunities for staff were also restricted due to a number of events and programs being either cancelled or postponed.

Murraylands and Riverland Landscape Board
Notes to and forming part of the financial statements
for the year ended 30 June 2022

2. Income

2.1. Landscape and water levies

	2022	2021
	\$'000	\$'000
Water levy collected through DEW	8 603	8 528
Landscape levy collected within council areas	2 925	2 896
Total Landscape and water levies	11 528	11 424

Landscape and water levies are collected under Part 5 of the Landscape Act and are received into the Landscape Administration Fund (LAF). The LAF is administered by DEW and funds are transferred to the Board from DEW.

Landscape levy collected within council areas

The Board declares contributions by councils under section 66 of the Landscape Act for the relevant financial year by notice in the Board Annual Business Plan. The landscape levy is then collected by constituent councils from ratepayers and is based on the value of rateable land. Revenue is recognised when the invoice is raised at the beginning of the levy period to which they relate. Councils may seek to recover costs in accordance with the Landscape Act, incurred in the collection of the levy.

Water levies collected through DEW

The Minister declares the water levy rates by notice of gazette under section 76 of the Landscape Act for water licence holders within a prescribed area. Invoices are raised at the start of each financial year with the levies collected by DEW and passed onto the Board. Revenue is recognised when the funds are received by DEW.

2.2. Commonwealth-sourced grants and funding

	2022	2021
	\$'000	\$'000
Water Efficiency Program	5 578	3 412
Regional Land Partnership	2 197	2 185
Riverland Indigenous Rangers	657	587
Commonwealth Environmental Water	509	465
Commonwealth On-farm Further Irrigation Efficiency Program	10	28
Other Commonwealth funding	277	76
Total Commonwealth-sourced grants and funding	9 228	6 753

The Board has determined that the Commonwealth funding included in the table above is accounted for under AASB 1058. Commonwealth funding is generally paid in arrears, subject to an approved declaration of claim by the Board. The Board has determined that it has an unconditional contractual right to receive a portion of the funding under AASB 9 when a claim is submitted, as it has satisfied the eligibility criteria and expects that the claim will be accepted. Accordingly, revenue and a receivable are recognised when the claim is submitted. When Commonwealth funding is paid in advance it is recognised on receipt.

Murraylands and Riverland Landscape Board
Notes to and forming part of the financial statements
for the year ended 30 June 2022

2.3. Grant revenues

	2022	2021
	\$'000	\$'000
Income recognised under AASB 1058		
State Government grants	1 000	891
Sundry grants	120	-
Total income recognised under AASB 1058	1 120	891
Total grant revenues	1 120	891

Grants recognised under AASB 1058

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

Income from grants without any sufficiently specific performance obligations, or that are not enforceable, is recognised when the Board has an unconditional right to receive cash which usually coincides with receipt of cash.

Error Correction

An error correction of \$525 000 adjusted between contract liabilities and grant revenues in the prior year has been disclosed above. The error correction is in accordance with AASB 108 Accounting Policies, Changes in Accounting Estimates and Errors, and resulted in a decrease in the contract liabilities and increase in grant revenue due to an incorrect classification between AASB 15 and AASB 1058. This also resulted in an increase of net result in the prior year and opening equity of \$525 000.

2.4. Intra-government transfers

	2022	2021
	\$'000	\$'000
Commonwealth funding	231	-
Total intra-government transfers	231	-

Commonwealth funding relates to funding transferred from the Limestone Coast Landscape Board for a joint soil extension project.

2.5. Other income

	2022	2021
	\$'000	\$'000
Sale of goods and services	185	213
Support services income	160	108
Property rental and related income	6	27
Other revenue	22	43
Total other income	373	391

Murraylands and Riverland Landscape Board
Notes to and forming part of the financial statements
for the year ended 30 June 2022

3. Board, committees and employees

3.1. Key management personnel

Key management personnel of the Board comprise the Minister for Climate, Environment and Water, the Presiding Member, the General Manager and other members of the Board who have responsibility for the strategic direction and management of the Board. In 2021-22, the Board approved a policy which included the members of the Executive Leadership Team as key management personnel for the first time.

Total compensation for key management personnel was \$643 000 (2021: \$228 000).

The compensation disclosed in this note excludes salaries and other benefits the Minister receives. The Minister's remuneration and allowances are set by the *Parliamentary Remuneration Act 1990* and the Remuneration Tribunal of SA respectively and are payable from the Consolidated Account (via the Department of Treasury and Finance) under section 6 of the *Parliamentary Remuneration Act 1990*.

Transactions with key management personnel and other related parties

No transactions with key management personnel or related parties have occurred throughout the 2021-22 financial year.

3.2. Board and committee members

Members of the Murraylands and Riverland Landscape Board during the 2021-22 financial year were:

D M Davidson (Presiding Member)
J C Size
A J Biele
G Cock
J R Godden
S N Iosefellis
C A Phillips

Members of groups and committees during the 2021-22 financial year were:

Mallee and Coorong Advisory Committee

R Wickes (Chair)
S Evans
D H Hayward
C Shaw
L Kluge
T Strugnell
S Ifould

Water Advisory Committee

D Plowman (Chair)
G McCarron
J Pauer
S Alm
R Auricht
S Blight
A Jensen
J Pfeiffer
D Zadow
R Hartman
C Mason

Finance and Risk Committee

J R Godden (Chair)
D M Davidson
J C Size
J McDonald
C Phillips

Box Flat Wild Dog Coordinating Committee

H Miller* (Chair)
M Hannermann
J Arthur
N Pfeiffer
G Clothier
F Rasheed
P Gillen*
D H Hayward

Murraylands and Riverland Landscape Board
Notes to and forming part of the financial statements
for the year ended 30 June 2022

3.2. Board and committee members (continued)

*In accordance with the Department of the Premier and Cabinet's Circular Number 016, government employees did not receive any remuneration for board/committee duties during the financial year.

The number of members whose remuneration received or receivable falls within the following bands:

	2022	2021
\$0 - \$19 999	37	21
\$20 000 - \$39 999	1	1
Total number of members	38	22

The total remuneration received or receivable by members was \$65 000 (2021: \$56 000). Remuneration of members includes sitting fees, superannuation contributions, salary sacrifice benefits and fringe benefits, and related fringe benefits tax paid or payable in respect to those benefits.

For the purposes of this table, travel allowances and other out-of-pocket expenses paid to members have not been included as remuneration as it is considered to be reimbursement of direct out-of-pocket expenses incurred by relevant members. These expenses, in addition to payroll tax amount to \$29 000 (2021: \$24,000).

3.3. Employee benefits expense

	2022	2021
	\$'000	\$'000
Salaries and wages	5 308	4 249
Employment on-costs - superannuation	618	447
Annual leave	531	406
Employment on-costs - other	320	261
Workers compensation	84	(56)
Board and committee fees	59	56
Long service leave	57	(7)
Skills and experience retention leave	34	17
Other employee related expenses	9	4
Total employee benefits expense	7 020	5 377

Employment on-costs - superannuation

The superannuation employment on-cost charge represents the Boards' contributions to superannuation plans in respect of current services of current employees.

Executive remuneration

The number of employees whose remuneration received or receivable falls within the following bands:

	2022	2021
	No	No
\$217 001 – \$237 000	1	-
Total	1	-

Murraylands and Riverland Landscape Board
Notes to and forming part of the financial statements
for the year ended 30 June 2022

3.3. Employee benefits expense (continued)

The total remuneration received by those employees for the year was \$235 000 (2021: \$142 000).

The table includes all employees who received remuneration equal to or greater than the base executive remuneration level during the year. Remuneration of employees reflects all costs of employment including salaries and wages, payments in lieu of leave, superannuation contributions, termination payments, salary sacrifice benefits and fringe benefits and any related fringe benefits tax.

Targeted Voluntary Separation Packages (TVSPs)

The number of employees who accepted a Rejuvenation Scheme payment was 1 (2021: nil).

	2022 \$'000	2021 \$'000
Amount paid/payable to separated employees:		
Rejuvenation Scheme	50	-
Leave paid/payable to separated employees	27	-
Net cost to the Board	77	-

3.4. Employee benefits liability

	2022 \$'000	2021 \$'000
Current		
Accrued salaries and wages	5	157
Annual leave	485	383
Long service leave	55	26
Skills and experience retention leave	48	40
Total current employee benefits	593	606
Non-current		
Long service leave	1 200	1 221
Total non-current employee benefits	1 200	1 221
Total employee benefits liability	1 793	1 827

Long-term employee benefits are measured at present value and short-term employee benefits are measured at nominal amounts.

Long service leave

The liability for long service leave is measured as the present value of expected future payments to be made in respect of services provided by employees up to the end of the reporting period using the projected unit credit method. The expected timing and amount of long service leave payments is determined through whole-of-government actuarial calculations, which is then applied to the department's employee details. Key assumptions include whether the characteristics of employee remuneration, terms of service with the public sector, and expectations as to when employees take long service leave, as established by the actuary, are applicable to employees of the department. These assumptions affect both the expected amount to be paid that has been factored into the calculation of the liability. The discount rate used in measuring the liability is another key assumption. The discount rate is reflective of long-term Commonwealth Government bonds. The yield on long-term Commonwealth Government bonds has increased from 2021 (1.25%) to 2022 (3.5%).

Murraylands and Riverland Landscape Board
Notes to and forming part of the financial statements
for the year ended 30 June 2022

3.4. Employee benefits liability (continued)

This increase in the bond yield results in a decrease in the reported long service leave liability.

Current long service leave reflects the portion of leave expected to be settled within the next 12 months, based average proportion of long service leave taken or paid over the last year.

4. Expenses

Employee benefits expenses are disclosed in note 3.3.

4.1. Supplies and services

	2022	2021
	\$'000	\$'000
Fee for service - Water planning management	1 961	1 914
Fee for service	1 174	950
Fee for service - Corporate fee (DEW)	679	1 165
Fee for service - Pumping services for environmental watering	485	519
Minor works, maintenance and equipment	455	324
Accommodation and property management	366	245
Fee for service - Shared Services SA fee	305	293
Motor vehicles	230	186
Information technology and communication charges	139	133
General administration	107	128
Temporary staff	87	56
Contracted staff training and development	67	47
Travel and accommodation	44	45
Fee for service - Board funded DEW salaries	32	564
Monitoring	23	2
Other supplies and services	140	147
Total supplies and services	6 294	6 718

4.2. Grants and subsidies

	2022	2021
	\$'000	\$'000
Grants and subsidies provided to entities within SA Government		
Grants and subsidies paid to entities within the SA Government	34	43
Total grants and subsidies - SA Government	34	43
Grants and subsidies paid to entities external to the SA Government		
Landholders	6 390	2 226
Local Government and community groups	504	619
Other	1 138	881
Total grants and subsidies - non SA Government	8 032	3 726
Total grants and subsidies	8 066	3 769

Murraylands and Riverland Landscape Board
Notes to and forming part of the financial statements
for the year ended 30 June 2022

4.2. Grants and subsidies (continued)

The Board provided funding to local government, state government agencies, community groups and private bodies during the year. Funds are paid by way of grants and all recipients are required to comply with conditions relevant to each grant.

4.3. Other expenses

	2022	2021
	\$'000	\$'000
Audit fees	50	53
Bad and doubtful debts	-	(1)
Other	1	1
Total other expenses	51	53

Audit fees paid/payable to the Auditor-General's Department relating to work performed under *the Public Finance and Audit Act 1987* were \$50 100 (2021: \$52 700). No other services were provided by the Auditor-General's Department.

Murraylands and Riverland Landscape Board
Notes to and forming part of the financial statements
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5. Non-financial assets

Property, plant and equipment comprises tangible assets owned by the Board and right-of-use leased assets.

The assets presented below do not meet the definition of investment property.

5.1. Property, plant and equipment

Property, plant and equipment with a value equal to or in excess of \$10 000 is capitalised, otherwise it is expensed. Property, plant and equipment owned by the Board is recorded at fair value.

All non-current assets, having a limited useful life, are systematically depreciated over their useful lives in a manner that reflects the consumption of their service potential.

Reconciliation of non-current assets 2021-22

	Land and Buildings \$'000	Plant and equipment \$'000	Vehicles \$'000	ROU Buildings \$'000	ROU Vehicles \$'000	work in progress \$'000	Capital Total \$'000
Carrying amount at the beginning of the period							
Acquisitions	233	121	31	585	304	-	1 274
Depreciation	-	-	-	-	93	163	256
Disposals	(7)	(19)	(2)	(418)	(126)	-	(572)
Write-offs	-	-	-	-	-	-	-
Carrying amount at the end of the period	226	102	29	167	271	163	958
Gross carrying amount							
Gross carrying amount	301	314	161	1 303	491	163	2 733
Accumulated depreciation	(75)	(212)	(132)	(1 136)	(220)	-	(1 775)
Carrying amount at the end of the period	226	102	29	167	271	163	958

Murraylands and Riverland Landscape Board
Notes to and forming part of the financial statements
for the year ended 30 June 2022

5.1. Property, plant and equipment (continued)

Reconciliation of non-current assets 2020-21

	Land and Buildings \$'000	Plant and equipment \$'000	Vehicles \$'000	ROU Buildings \$'000	ROU Vehicles \$'000	Total \$'000
Carrying amount at the beginning of the period						
Acquisition through administrative restructuring	-	-	-	-	-	-
Acquisitions	240	147	35	1 109	-	1 531
Depreciation	-	-	-	-	434	434
Disposals	(7)	(26)	(4)	(502)	(127)	(666)
Write-offs	-	-	-	-	(3)	(3)
Carrying amount at the end of the period	233	121	31	585	304	1 274
Gross carrying amount						
Gross carrying amount	301	324	200	1 589	421	2 835
Accumulated depreciation	(68)	(203)	(169)	(1 004)	(117)	(1 561)
Carrying amount at the end of the period	233	121	31	585	304	1 274

Review of accounting estimates

Assets' residual values, useful lives and depreciation methods are reviewed and adjusted if appropriate, on an annual basis. Changes in the expected useful life or the expected pattern of consumption of future economic benefits embodied in the asset are accounted for prospectively by changing the time period or method, as appropriate.

Murraylands and Riverland Landscape Board
Notes to and forming part of the financial statements
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5.1. Property, plant and equipment (continued)

Useful life

Depreciation is calculated on a straight-line basis over the estimated useful life of the following classes of assets as follows:

Class of asset	Useful life (years)
Buildings	21 - 55
Plant and equipment	5 - 20
Vehicles	15
Right-of-use buildings	3 - 10
Right-of-use vehicles	1 - 5

Impairment

There were no indications of impairment for property, plant and equipment owned by the Board at 30 June 2022.

5.2. Property, plant and equipment leased by the Board

Right-of-use assets for property, plant and equipment leased by the Board as lessee are measured at cost. Additions to leased property, plant and equipment were \$136 000 (2021: \$434 000).

Short-term leases of 12 months or less and low value leases, where the underlying asset value is less than \$15 000 are not recognised as right-of-use assets. The associated lease payments are recognised as an expense and are disclosed in note 4.1.

The Board has a limited number of leases:

- 28 motor vehicle leases with the South Australian Government Financing Authority (SAFA). Motor vehicle leases are non-cancellable, with rental payments monthly in arrears. Motor vehicle lease terms can range from 1 year (20,000km) up to 5 years (100,000km). No contingent rental provisions exist within the lease agreements and no options exist to renew the leases at the end of their term.

The Board has property leases for office accommodation with landlords external to the SA Government:

- The Murray Bridge lease is for a period of five years which commenced on 1 September 2017, there are no extension options for this lease contained in the current agreement
- The Karoonda lease is for a period of 5 years which commenced on 1 April 2019. The lease contains an option for renewal of 5 years commencing on the fifth anniversary of the commencement date of the lease

Lease liabilities related to the right-of-use assets are disclosed in note 7.2. Expenses related to leases includes depreciation disclosed at note 5.1 and interest expenses disclosed in the Statement of Comprehensive Income. Cash outflows related to leases are disclosed in the Statement of Cash Flows.

Murraylands and Riverland Landscape Board
Notes to and forming part of the financial statements
for the year ended 30 June 2022

6. Financial assets

6.1. Cash and cash equivalents

	2022	2021
	\$'000	\$'000
Deposits with the Treasurer	11 487	9 934
Total cash and cash equivalents	11 487	9 934

The Murrayland and Riverland Landscape fund was established in accordance with section 96 of the Landscape Act. The account is an interest bearing deposit account with the Department of Treasury and Finance (DTF) pursuant to section 21 of the *Public Finance and Audit Act 1987*.

6.2. Receivables

	2022	2021
	\$'000	\$'000
<u>Current</u>		
Contractual receivables		
From government entities	48	24
From non-government entities	105	1 678
Accrued revenues	1 031	747
Prepayments	20	15
Less impairment loss on receivables	(16)	(16)
Total contractual receivables	1 188	2 448
<u>Statutory receivables</u>		
Accrued landscape levies	59	-
Total statutory receivables	59	-
Total current receivables	1 247	2 448

Contractual receivables arise in the normal course of selling goods and services to other government agencies and to the public. Contractual receivables are generally settled within 30 days after the issue of an invoice or the goods/services have been provided under a contractual arrangement.

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

Receivables, prepayments and accrued revenues are non-interest bearing. Receivables are held with the objective of collecting the contractual cash flows and they are measured at amortised cost.

Murraylands and Riverland Landscape Board
Notes to and forming part of the financial statements
for the year ended 30 June 2022.

7. Liabilities

Employee benefits liabilities are disclosed in note 3.4.

7.1. Payables

	2022	2021
<u>Current</u>	\$'000	\$'000
Contractual payables	555	521
Accrued expenses	84	108
Statutory payables		
Employment on-costs	128	136
Paid Parental Leave Scheme payable	3	-
Total statutory payables	131	136
Total current payables	770	765
<u>Non-current</u>		
Statutory payables		
Employment on-costs	115	115
Total non-current payables	115	115
Total payables	885	880

Payables and accrued expense are raised for all amounts owing but unpaid. Contractual payables are normally settled within 30 days from the date the invoice is received. All payables are non-interest bearing. The carrying amount of payables represents fair value due to their short-term nature.

Statutory payables do not arise from contracts.

Employment on-costs

Employment on-costs include payroll tax, ReturnToWorkSA levies and superannuation contributions and are settled when the respective employee benefits that they relate to is discharged. These on-costs primarily relate to the balance of leave owing to employees. Estimates as to the proportion of long service leave estimated to be taken as leave, rather than paid on termination, affects whether certain on-costs are recognised as a consequence of long service leave liabilities.

As a result of an actuarial assessment performed by DTF, the proportion of long service leave taken as leave remained unchanged from the 2021 rate of 42%. The average factor for the calculation of employer superannuation cost on-costs has increased from the 2021 rate (10.1%) to 2022 (10.6%). These rates are used in the employment on-cost calculation.

Murraylands and Riverland Landscape Board
Notes to and forming part of the financial statements
for the year ended 30 June 2022

7.2. Financial liabilities

	2022	2021
	\$'000	\$'000
Current		
Lease liabilities	187	552
Total current financial liabilities	187	552
Non-current		
Lease liabilities	261	358
Total non-current financial liabilities	261	358
Total financial liabilities	448	910

The Board measures financial liabilities at amortised cost. All material cash outflows are reflected in the lease liabilities disclosed above.

Lease liabilities are measured via discounting the lease payments using either the interest rate implicit in the lease or Treasury's incremental borrowing rate. The borrowing costs associated with the lease liabilities was \$9 000 (2021: \$17 000).

7.3. Provisions

	2022	2021
	\$'000	\$'000
Current		
Provision for workers compensation	22	9
Total current provisions	22	9
Non-current		
Provision for workers compensation	69	23
Total non-current provisions	69	23
Total provisions	91	32
Reconciliation of workers compensation (statutory and non-statutory)		
Carrying amount at the beginning of the period	32	-
Provisions recognised as a result of restructure activities	-	91
Increase/ (decrease) in provisions recognised	59	(59)
Carrying amount at the end of the period	91	32

A provision has been reported to reflect unsettled workers compensation claims. The workers compensation provision is based on an actuarial assessment of the outstanding liability as at 30 June 2022 provided by a consulting actuary engaged through the Office of the Commissioner for the Public Sector Employment. The provision is for the estimated cost of ongoing payments to employees as required under current legislation.

The Board is responsible for the payment of workers compensation claims.

Murraylands and Riverland Landscape Board
Notes to and forming part of the financial statements
for the year ended 30 June 2022

8. Outlook

8.1. Unrecognised contractual commitments

Commitments include operating and outsourcing arrangements arising from contractual sources and are disclosed at their nominal value.

Expenditure commitments

	2022	2021
	\$'000	\$'000
No later than one year	2 217	6 648
Later than one year but no later than five years	1 328	72
Total expenditure commitments	3 545	6 720

The Board's commitments relate to non-cancellable contracts at the reporting date which have not been recognised in the Statement of Comprehensive Income and Statement of Financial Position.

The Board's significant expenditure commitments are for:

- Water Efficiency Projects scheduled to be completed in 2023-24 totalling \$737 000
- Commonwealth on Farm Irrigation Efficiency Projects totalling \$261 000
- Memoranda of Administrative Arrangements with Department for Infrastructure and Transport for accommodation totalling \$1 322 000
- Various other grant commitments totalling \$672 000.

8.2. Contingent assets and contingent liabilities

Contingent assets and liabilities are not recognised in the Statement of Financial Position, but are disclosed by way of a note and, if quantifiable, are measured at nominal value.

The Board is not aware of any contingent assets or liabilities.

8.3. Events after the reporting period

There are no known events after balance date that affect these financial statements in a material manner.