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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 2023.

In my opinion, the accompanying financial report gives a true and fair view of the financial position of the Board as at 30 June 2023, 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 2023
- a Statement of Financial Position as at 30 June 2023
- a Statement of Changes in Equity for the year ended 30 June 2023
- a Statement of Cash Flows for the year ended 30 June 2023
- notes, comprising material accounting policy information 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 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 2023.

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  
**Acting Deputy Auditor-General**

28 November 2023

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# **Murraylands and Riverland Landscape Board**

## **Financial Statements**

For the year ended 30 June 2023

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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**

23 November 2023



Andrew Meddle

**General Manager**

Murraylands and Riverland Landscape Board

23 November 2023

**Murraylands and Riverland Landscape Board**  
**Statement of Comprehensive Income**  
*for the year ended 30 June 2023*

	Note	2023 \$'000	2022 \$'000
<b>Income</b>			
Landscape and water levies	2.1	11 780	11 528
Commonwealth-sourced grants and funding	2.2	3 381	9 228
Grant revenues	2.3	877	596
Intra-government transfers	2.4	231	231
Interest revenues	6.1	410	-
Other income	2.5	804	897
<b>Total income</b>		<b>17 483</b>	<b>22 480</b>
<b>Expenses</b>			
Employee benefits expense	3.3	7 850	7 052
Supplies and services	4.1	6 700	6 262
Grants and subsidies	4.2	2 822	8 066
Depreciation	5.1	279	572
Borrowing Costs	7.2	8	9
Other expenses	4.3	52	51
<b>Total expenses</b>		<b>17 711</b>	<b>22 012</b>
<b>Net result</b>		<b>(228)</b>	<b>468</b>
<b>Total comprehensive result</b>		<b>(228)</b>	<b>468</b>

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 2023*

	Note	2023 \$'000	2022 \$'000
<b>Current assets</b>			
Cash and cash equivalents	6.1	11 231	11 487
Receivables	6.2	1 547	1 351
<b>Total current assets</b>		<b>12 778</b>	<b>12 838</b>
<b>Non-current assets</b>			
Property plant and equipment	5.1	1 048	958
<b>Total non-current assets</b>		<b>1 048</b>	<b>958</b>
<b>Total assets</b>		<b>13 826</b>	<b>13 796</b>
<b>Current liabilities</b>			
Payables	7.1	1 013	874
Financial liabilities	7.2	140	187
Employee benefits liability	3.4	686	593
Provisions		34	22
<b>Total current liabilities</b>		<b>1 873</b>	<b>1 676</b>
<b>Non-current liabilities</b>			
Payables	7.1	119	115
Financial liabilities	7.2	275	261
Employee benefits liability	3.4	1 198	1 200
Provisions		114	69
<b>Total non-current liabilities</b>		<b>1 706</b>	<b>1 645</b>
<b>Total liabilities</b>		<b>3 579</b>	<b>3 321</b>
<b>Net assets</b>		<b>10 247</b>	<b>10 475</b>
<b>Equity</b>			
Retained earnings		10 247	10 475
<b>Total equity</b>		<b>10 247</b>	<b>10 475</b>

**Murraylands and Riverland Landscape Board**  
**Statement of Changes in Equity**  
*for the year ended 30 June 2023*

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	Retained earnings \$'000	Total equity \$'000
<b>Balance at 1 July 2021</b>	<u>10 007</u>	<u>10 007</u>
Net result for 2021-22	468	468
<b>Total comprehensive result for 2021-22</b>	<u>468</u>	<u>468</u>
<b>Balance at 30 June 2022</b>	<u>10 475</u>	<u>10 475</u>
Net result for 2022-23	(228)	(228)
<b>Total comprehensive result for 2022-23</b>	<u>(228)</u>	<u>(228)</u>
<b>Balance at 30 June 2023</b>	<u><u>10 247</u></u>	<u><u>10 247</u></u>

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**Murraylands and Riverland Landscape Board**  
**Statement of Cash Flows**  
*for the year ended 30 June 2023*

	2023	2022
Note	\$'000	\$'000
<b>Cash flows from operating activities</b>		
<i>Cash inflows</i>		
Landscape and water levies received	11 650	11 470
Commonwealth funding received	3 798	11 415
Grants	808	608
Intra-government transfers	231	231
Interest received	371	-
GST recovered from DEW	192	202
Other receipts	884	934
<b>Cash generated from operations</b>	<b>17 934</b>	<b>24 860</b>
<i>Cash outflows</i>		
Employee benefits payments	(7 619)	(7 000)
Payments for supplies and services	(7 000)	(6 501)
Payments of grants and subsidies	(3 104)	(9 021)
Interest paid	(8)	(9)
Other payments	(57)	(58)
<b>Cash used in operations</b>	<b>(17 788)</b>	<b>(22 589)</b>
<b>Net cash provided by operating activities</b>	<b>146</b>	<b>2 271</b>
<b>Cash flows from investing activities</b>		
<i>Cash inflows</i>		
<i>Cash outflows</i>		
Purchase of property, plant and equipment	(190)	(163)
<b>Cash used in investing activities</b>	<b>(190)</b>	<b>(163)</b>
<b>Net cash used in investing activities</b>	<b>(190)</b>	<b>(163)</b>
<b>Cash flows from financing activities</b>		
<i>Cash outflows</i>		
Repayment of leases	(212)	(555)
<b>Cash used in financing activities</b>	<b>(212)</b>	<b>(555)</b>
<b>Net cash used in financing activities</b>	<b>(212)</b>	<b>(555)</b>
<b>Net increase / (decrease) in cash and cash equivalents</b>	<b>(256)</b>	<b>1 553</b>
Cash at the beginning of the period	11 487	9 934
<b>Cash at the end of the period</b>	<b>11 231</b>	<b>11 487</b>

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**Murraylands and Riverland Landscape Board**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2023*

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**1. About the Murraylands and Riverland Landscape Board**

The Murraylands and Riverland Landscape Board (the Board) is a body corporate of the state of South Australia, 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 Climate, 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 2022-23 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 2022-23 to enable it 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.

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.

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.

Income, expenses and assets are recognised net of the amount of GST except:

- when the GST incurred on a purchase of goods or services is not recoverable from the Australian Taxation Office (ATO), in which case GST is recognised as part of the cost of acquisition of the asset or as part of the expense item applicable
- receivables and payables, which are stated with the amount of GST included.

The Board is grouped with the Department for Environment and Water (DEW) for GST purposes, and accordingly DEW prepares the Business Activity Statement on behalf of the Board via the grouping provisions of the GST legislation. Notwithstanding the use of these grouping provisions, intercompany cash alignment occurs to ensure the Board either recovers the net amount of GST recoverable from or disburses the amount payable to the ATO from DEW.

Cash flows are included in the Statement of Cash Flows on a gross basis and the GST component of cash flows arising from investing and financing activities, which is recoverable from, or payable to, the ATO is classified as part of operating cash flows.

**Murraylands and Riverland Landscape Board**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2023*

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**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 affecting activities control policies and water affecting activities 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 2022-23:

**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 2023*

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**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. Revenues and expenses are allocated to programs where these amounts can be tied directly to that program area. Where this is not the case, the amounts are allocated based on a budget allocation per the Board's 2022-23 business plan.

**Murraylands and Riverland Landscape Board**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2023*

**1.2. Objectives and priorities (continued)**

Income and expenses by priority

	Sustainable Agricultural and Pastoral Landscapes				Healthy Rivers, Lakes and Wetlands				People at the Heart of Landscape Management		Foundational Support		Total	
	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000
<b>Income</b>														
Landscape and water levies	1 579	1 545	4 288	4 196	966	945	895	876	1 908	1 867	2 144	2 099	11 780	11 528
Commonwealth-sourced grants and funding	614	805	554	5 695	704	1 208	737	761	717	705	55	54	3 381	9 228
Grant revenues	3	1	315	2	404	203	-	175	155	113	-	102	877	596
Intra-government transfers	231	231	-	-	-	-	-	-	-	-	-	-	231	231
Interest revenues	55	-	149	-	34	-	31	-	66	-	75	-	410	-
Other income	154	219	75	40	492	567	23	35	24	17	36	19	804	897
<b>Total income</b>	<b>2 636</b>	<b>2 801</b>	<b>5 381</b>	<b>9 933</b>	<b>2 600</b>	<b>2 923</b>	<b>1 686</b>	<b>1 847</b>	<b>2 870</b>	<b>2 702</b>	<b>2 310</b>	<b>2 274</b>	<b>17 483</b>	<b>22 480</b>
<b>Expenses</b>														
Employee benefits expense	1 390	1 248	1 609	1 314	1 394	1 330	933	793	1 052	1 003	1 472	1 364	7 850	7 052
Supplies and services	717	676	2 997	2 733	827	1 188	1 071	878	543	340	545	447	6 700	6 262
Grants and subsidies	282	280	838	6 380	130	87	304	198	1 167	1 088	101	33	2 822	8 066
Depreciation	37	77	104	207	22	47	21	44	45	93	50	104	279	572
Borrowing costs	1	1	3	3	1	1	1	1	1	1	1	2	8	9
Other expenses	7	6	19	17	4	4	4	4	9	9	9	11	52	51
<b>Total expenses</b>	<b>2 434</b>	<b>2 288</b>	<b>5 570</b>	<b>10 654</b>	<b>2 378</b>	<b>2 657</b>	<b>2 334</b>	<b>1 918</b>	<b>2 817</b>	<b>2 534</b>	<b>2 178</b>	<b>1 961</b>	<b>17 711</b>	<b>22 012</b>
<b>Net result</b>	<b>202</b>	<b>513</b>	<b>(189)</b>	<b>(721)</b>	<b>222</b>	<b>266</b>	<b>(648)</b>	<b>(71)</b>	<b>53</b>	<b>168</b>	<b>132</b>	<b>313</b>	<b>(228)</b>	<b>468</b>

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 2023*

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## 2. Income

### 2.1. Landscape and water levies

	<b>2023</b>	<b>2022</b>
	<b>\$'000</b>	<b>\$'000</b>
Water levy collected through DEW	8 782	8 603
Landscape levy collected within council areas	2 998	2 925
<b>Total Landscape and water levies</b>	<b>11 780</b>	<b>11 528</b>

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. 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

	<b>2023</b>	<b>2022</b>
	<b>\$'000</b>	<b>\$'000</b>
Regional Land Partnership	2 210	2 197
Riverland Indigenous Rangers	669	657
Water Efficiency Program	446	5 578
Commonwealth Environmental Water	5	509
Commonwealth On-farm Further Irrigation Efficiency Program	1	10
Other Commonwealth funding	50	277
<b>Total Commonwealth-sourced grants and funding</b>	<b>3 381</b>	<b>9 228</b>

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 2023*

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**2.3. Grant revenues**

	<b>2023</b>	<b>2022</b>
	<b>\$'000</b>	<b>\$'000</b>
State Government grants	806	476
Sundry grants	71	120
<b>Total grant revenues</b>	<b>877</b>	<b>596</b>

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.

**2.4. Intra-government transfers**

	<b>2023</b>	<b>2022</b>
	<b>\$'000</b>	<b>\$'000</b>
Commonwealth funding	231	231
<b>Total intra-government transfers</b>	<b>231</b>	<b>231</b>

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

**2.5. Other income**

	<b>2023</b>	<b>2022</b>
	<b>\$'000</b>	<b>\$'000</b>
Support services income	575	684
Sale of goods and services	216	185
Property rental and related income	-	6
Other revenue	13	22
<b>Total other income</b>	<b>804</b>	<b>897</b>

**Murraylands and Riverland Landscape Board**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2023*

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**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, the Executive Leadership Team and other members of the Board who have responsibility for the strategic direction and management of the Board.

Total compensation for key management personnel was \$682 000 (2022: \$643 000).

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 2022-23 financial year.

**3.2. Board and committee members**

Members of the Murraylands and Riverland Landscape Board during the 2022-23 financial year were:

D M Davidson (Presiding Member)  
 J C Size  
 A J Biele  
 G Cock  
 J R Godden (retired January 2023)  
 S N Iosefellis  
 C A Phillips

Members of groups and committees during the 2022-23 financial year were:

**Mallee and Coorong Advisory Committee**

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

**Finance and Risk Committee**

S N Iosefellis (Chair from March 2023)  
 J R Godden (Chair, retired January 2023)  
 D M Davidson  
 J C Size  
 C A Phillips  
 J McDonald (resigned March 2023)  
 Rob Denton-Brown (commenced April 2023)

**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

**Box Flat Wild Dog Coordinating Committee**

H Miller\* (Chair)  
 M Hannemann  
 J Arthur  
 N Pfeiffer  
 G Clothier  
 F Rasheed  
 P Gillen\*  
 A Biele  
 J Size (proxy)  
 T Strugnell

**Murraylands and Riverland Landscape Board**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2023*

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**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:

The number of members whose remuneration received or receivable falls within the following bands:	2023	2022
\$0 - \$19 999	33	33
\$20 000 - \$39 999	1	1
<b>Total number of members</b>	<b>34</b>	<b>34</b>

The total remuneration received or receivable by members was \$71 000 (2022: \$65 000). Remuneration of members includes sitting fees, superannuation contributions, salary sacrifice benefits and fringe benefits, and any 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 \$32 000 (2022: \$29 000).

**3.3. Employee benefits expense**

	2023	2022
	\$'000	\$'000
Salaries and wages	5 860	5 308
Employment on-costs - superannuation	702	600
Annual leave	583	531
Employment on-costs - other	357	320
Workers compensation	161	84
Board and committee fees	54	59
Long service leave	90	57
Skills and experience retention leave	34	34
Targeted voluntary separation packages	-	50
Other employee related expenses	9	9
<b>Total employee benefits expense</b>	<b>7 850</b>	<b>7 052</b>

***Employment expenses***

The Board's employees are employed under Part 2 of the Landscape Act.

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:

	2023	2022
	No	No
\$180 001 – \$200 000	1	-
\$200 001 – \$220 000	-	1
<b>Total</b>	<b>1</b>	<b>1</b>

**Murraylands and Riverland Landscape Board**  
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### 3.3. Employee benefits expense (continued)

The total remuneration received by those employees for the year was \$197 000 (2022: \$201 000).

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 in 2022-23 was nil (2022: 1).

	<b>2023</b>	<b>2022</b>
	<b>\$'000</b>	<b>\$'000</b>
Amount paid/payable to separated employees:		
Rejuvenation Scheme	-	50
Leave paid/payable to separated employees	-	27
<b>Net cost to the Board</b>	<b>-</b>	<b>77</b>

### 3.4. Employee benefits liability

	<b>2023</b>	<b>2022</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Current</b>		
Accrued salaries and wages	5	5
Annual leave	559	485
Long service leave	73	55
Skills and experience retention leave	49	48
<b>Total current employee benefits</b>	<b>686</b>	<b>593</b>
<b>Non-current</b>		
Long service leave	1 198	1 200
<b>Total non-current employee benefits</b>	<b>1 198</b>	<b>1 200</b>
<b>Total employee benefits liability</b>	<b>1 884</b>	<b>1 793</b>

Employee benefits accrue as a result of services provided up to the reporting date that remain unpaid. Non-current employee benefits are measured at present value and current employee benefits are measured at nominal amounts.

No provision has been made for sick leave as all sick leave is non-vesting and the average sick leave taken in future years by employees is estimated to be less than the annual entitlement of sick leave.

#### **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.

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**3.4. Employee benefits liability (continued)**

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 2022 (3.5%) to 2023 (4.0%).

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

Following the actuarial assessment performed by DTF the salary inflation rate has increased from 2022 (2.5%) to 2023 (3.5%) for long service leave liability.

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

**4. Expenses**

**4.1. Supplies and services**

	<b>2023</b>	<b>2022</b>
	<b>\$'000</b>	<b>\$'000</b>
Fee for service - Water planning management	2 010	1 961
Fee for service	1 245	1 174
Fee for service - Corporate fee (DEW)	801	679
Minor works, maintenance and equipment	619	455
Accommodation and property management	470	366
Fee for service - Shared Services SA fee	316	305
Motor vehicles	274	230
General administration	172	107
Information technology and communication charges	155	139
Contracted staff training and development	106	67
Temporary staff	79	87
Travel and accommodation	84	44
Monitoring	30	23
Consultants	16	-
Fee for service - Pumping services for environmental watering	-	485
Other supplies and services	323	140
<b>Total supplies and services</b>	<b>6 700</b>	<b>6 262</b>

**Murraylands and Riverland Landscape Board**  
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**4.2. Grants and subsidies**

	<b>2023</b>	<b>2022</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Grants and subsidies provided to entities within SA Government</b>		
Grants and subsidies paid to entities within the SA Government	46	34
<b>Total grants and subsidies - SA Government</b>	<b>46</b>	<b>34</b>
<b>Grants and subsidies paid to entities external to the SA Government</b>		
Local Government and community groups	838	504
Landholders	734	6 390
Other	1 204	1 138
<b>Total grants and subsidies - non SA Government</b>	<b>2 776</b>	<b>8 032</b>
<b>Total grants and subsidies</b>	<b>2 822</b>	<b>8 066</b>

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**

	<b>2023</b>	<b>2022</b>
	<b>\$'000</b>	<b>\$'000</b>
Audit fees	51	50
Impairment loss on receivables	1	-
Other	-	1
<b>Total other expenses</b>	<b>52</b>	<b>51</b>

Audit fees paid/payable to the Auditor-General's Department relating to work performed under *the Public Finance and Audit Act 1987* were \$51 200 (2022: \$50 100). No other services were provided by the Auditor-General's Department.

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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 2022-23**

	Land and Buildings	Plant and equipment	Vehicles	ROU Buildings	ROU Vehicles	Capital work in progress	Total
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Carrying amount at the beginning of the period</b>	226	102	29	167	271	163	958
Acquisitions	-	-	-	-	186	190	376
Depreciation	(7)	(61)	(4)	(76)	(131)	-	(279)
Disposals	-	-	-	-	(1)	-	(1)
Write-offs	-	-	-	(6)	-	-	(6)
Transfers to/(from) capital works in progress	-	280	70	-	-	(350)	-
<b>Carrying amount at the end of the period</b>	<b>219</b>	<b>321</b>	<b>95</b>	<b>85</b>	<b>325</b>	<b>3</b>	<b>1 048</b>
<b>Gross carrying amount</b>							
Gross carrying amount	301	594	230	145	542	3	1 815
Accumulated depreciation	(82)	(273)	(135)	(60)	(217)	-	(767)
<b>Carrying amount at the end of the period</b>	<b>219</b>	<b>321</b>	<b>95</b>	<b>85</b>	<b>325</b>	<b>3</b>	<b>1 048</b>

**Murraylands and Riverland Landscape Board**  
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**5.1. Property, plant and equipment (continued)**

***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.

***Useful life***

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

<b>Class of asset</b>	<b>Useful life (years)</b>
Buildings	21 - 55
Plant and equipment	5 - 20
Vehicles	10 - 15
Right-of-use buildings	Lease term
Right-of-use vehicles	Lease term

***Impairment***

There were no indications of impairment for property, plant and equipment owned by the Board at 30 June 2023.

**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 \$186 000 (2022: \$93 000).

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:

- 26 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.
- one property lease at Karoonda for office accommodation with a landlord external to the SA Government. The 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 and borrowing costs are also 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**  
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**6. Financial assets**

**6.1. Cash and cash equivalents**

	2023	2022
	\$'000	\$'000
Deposits with the Treasurer	11 231	11 487
<b>Total cash and cash equivalents</b>	<b>11 231</b>	<b>11 487</b>

The Murraylands 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*.

Deposits at call and with the Treasurer earn a floating interest rate, based on daily bank deposit rates. There was no interest earned during 2022 due to Treasury advising public authorities in November 2020 that, given interest rates were approximately 0%, no interest would be paid on any interest bearing accounts held with the Treasurer. Interest recommenced being paid in September 2022 on cash balances from May 2022.

**6.2. Receivables**

	2023	2022
	\$'000	\$'000
<b><u>Current</u></b>		
<b>Contractual receivables</b>		
Debtors	254	163
Accrued revenues	1 085	1 125
Prepayments	-	20
Less impairment loss on receivables	(17)	(16)
<b>Total contractual receivables</b>	<b>1 322</b>	<b>1 292</b>
<b><u>Statutory receivables</u></b>		
Accrued landscape levies	190	59
GST input tax recoverable from DEW	35	-
<b>Total statutory receivables</b>	<b>225</b>	<b>59</b>
<b>Total current receivables</b>	<b>1 547</b>	<b>1 351</b>

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.

The net amount of GST recoverable from the ATO (via DEW) is included as part of receivables.

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**7. Liabilities**

**7.1. Payables**

	<b>2023</b>	<b>2022</b>
	<b>\$'000</b>	<b>\$'000</b>
<b><u>Current</u></b>		
Contractual payables	666	611
Accrued expenses	137	84
<b>Statutory payables</b>		
Employment on-costs	195	128
Net GST payable to DEW	-	48
Paid Parental Leave Scheme payable	15	3
<b>Total statutory payables</b>	<b>210</b>	<b>179</b>
<b>Total current payables</b>	<b>1 013</b>	<b>874</b>
<b><u>Non-current</u></b>		
<b>Statutory payables</b>		
Employment on-costs	119	115
<b>Total non-current payables</b>	<b>119</b>	<b>115</b>
<b>Total payables</b>	<b>1 132</b>	<b>989</b>

Payables and accrued expenses are recognised 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 are 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 has increased from the 2022 rate (42%) to 2023 (43%). The average factor for the calculation of employer superannuation cost on-costs has increased from the 2022 rate (10.6%) to 2023 (11.1%). These rates are used in the employment on-cost calculation. The net financial effect of the changes in the current financial year are immaterial.

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## 7.2. Financial liabilities

All financial liabilities relate to lease liabilities.

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 current portion of lease liabilities is \$140 000 (2022: \$187 000) and the non-current portion is \$275 000 (\$261 000). The borrowing costs associated with the lease liabilities was \$8 000 (2022: \$9 000).

Total cash outflows for leases is \$220 000 (2022: \$564 000).

## 8. Outlook

### 8.1. Unrecognised contractual commitments

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

#### *Other contractual commitments*

	2023	2022
	\$'000	\$'000
No later than one year	5 122	2 217
Later than one year but no later than five years	2 058	1 328
<b>Total expenditure commitments</b>	<b>7 180</b>	<b>3 545</b>

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 other contractual commitments are for:

- Water Efficiency Projects scheduled to be completed in 2023-24 totalling \$266 727
- Commonwealth on Farm Irrigation Efficiency Projects totalling \$261 000
- Memorandum of Administrative Arrangements with Department of Environment and Water for Corporate Services totalling \$3 037 000
- Memoranda of Administrative Arrangements with Department for Infrastructure and Transport for accommodation totalling \$1 201 989
- Various other grant commitments totalling \$2 160 000.

### 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.