

DEPARTMENT OF PRIMARY INDUSTRIES,
PARKS, WATER AND ENVIRONMENT

A N N U A L
R E P O R T

2020

The Department helps build a strong and economically vibrant State, driving Tasmania's competitive strengths across primary industries and the environment.

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Department of Primary Industries,
Parks, Water and Environment
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An electronic version of this report is available on our website at www.dpipwe.tas.gov.au
or contact the Department on **1300 368 550**

5 October 2020

Roger Jaensch MP
Minister for Environment and Parks
Minister for Aboriginal Affairs

Guy Barnett MP
Minister for Primary Industries and Water

Elise Archer MP
Minister for Heritage

Jane Howlett MP
Minister for Racing

Dear Ministers

In accordance with the requirements of section 36 of the *State Service Act 2000* and section 42 of the *Financial Management Act 2016*, I am pleased to submit for presentation to Parliament, the Annual Report of the Department of Primary Industries, Parks, Water and Environment for the financial year ended 30 June 2020.

The report has been prepared in accordance with the requirements of the *State Service Act 2000* and the *Financial Management Act 2016*.

Yours sincerely

A handwritten signature in black ink, appearing to be 'Tim Baker', with a long horizontal line extending to the right.

Tim Baker
Secretary

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MESSAGE FROM THE SECRETARY

I am pleased to provide the Department of Primary Industries, Parks, Water and Environment (DPIPWE) Annual Report 2020 – my first as Secretary.

Since March 2020, the emphasis for DPIPWE, along with all Departments in the Tasmanian State Service, has been responding to the COVID-19 pandemic.

The wealth of knowledge and experience of DPIPWE employees played a major role in Tasmania's response.

DPIPWE was instrumental in border control and quarantine activities during the pandemic. Biosecurity Tasmania Officers were at the front line checking and assisting travellers at their point of entry into the State; and the Policy Branch and the Project Management Office (PMO) created and managed the Department's role in the Essential Traveller Program and G2G PASS online application process.

Many DPIPWE staff volunteered to support the whole-of-government response in needed roles, such as Government Liaison Officers at quarantine hotels, Public Health Hotline Operators, or providing content and public messaging for the Government's Coronavirus Tasmania website.

The pandemic presented great challenges for our parks, resulting in the Tasmanian Parks and Wildlife Service closing national parks and reserves to the public. During this time, important work was undertaken to upgrade tracks and facilities, so that parks and reserves could open safely when public health requirements allowed.

During the racing industry shutdown, the Office of Racing Integrity increased the number of kennel and stable inspections to ensure that the welfare of racing animals was maintained.

The DPIPWE Information Services Branch responded to COVID-19 by quickly rolling out Microsoft 365 and Microsoft Teams to ensure that DPIPWE staff, many working from home, could remain connected and online.

I am proud of the way DPIPWE responded to the COVID-19 health crisis and is now supporting industry recovery. Thank you to everyone for your contribution.

Other business

DPIPWE continues to provide a broad range of services to support the Tasmanian community, businesses, the environment and the economy. We have played an important role in helping to deliver the Government's agenda, which focused on investment, efficiency improvements and innovation.

I have always believed that we are all very lucky to work in an organisation that not only provides interesting and rewarding work, but also provides real benefits for Tasmania.

In conclusion, I'd like to acknowledge Dr John Whittington, who was farewelled as outgoing Secretary of DPIPWE in December 2019. John has been a steadfast advocate for resource management in Tasmania for many years and leaves behind a very solid foundation for us to continue to grow, make, protect and experience.

Tim Baker
SECRETARY



OVERVIEW

OUR ROLE, AIM AND OBJECTIVES

The Department helps build a strong and economically vibrant State, driving Tasmania's competitive strengths across primary industries and the environment.

Our role

- Implement the Government's policy priorities
- Help Government develop new policies
- Work with the Tasmanian community, businesses, the University of Tasmania and industries
- Improve customer services

Our aim

- Cultivate prosperity in Tasmania's primary industries
- Strike the right balance between social, economic and environmental values
- Help people value, use and enjoy Tasmania's social, economic and environmental resources
- Protect our primary industries and environment through an effective biosecurity system

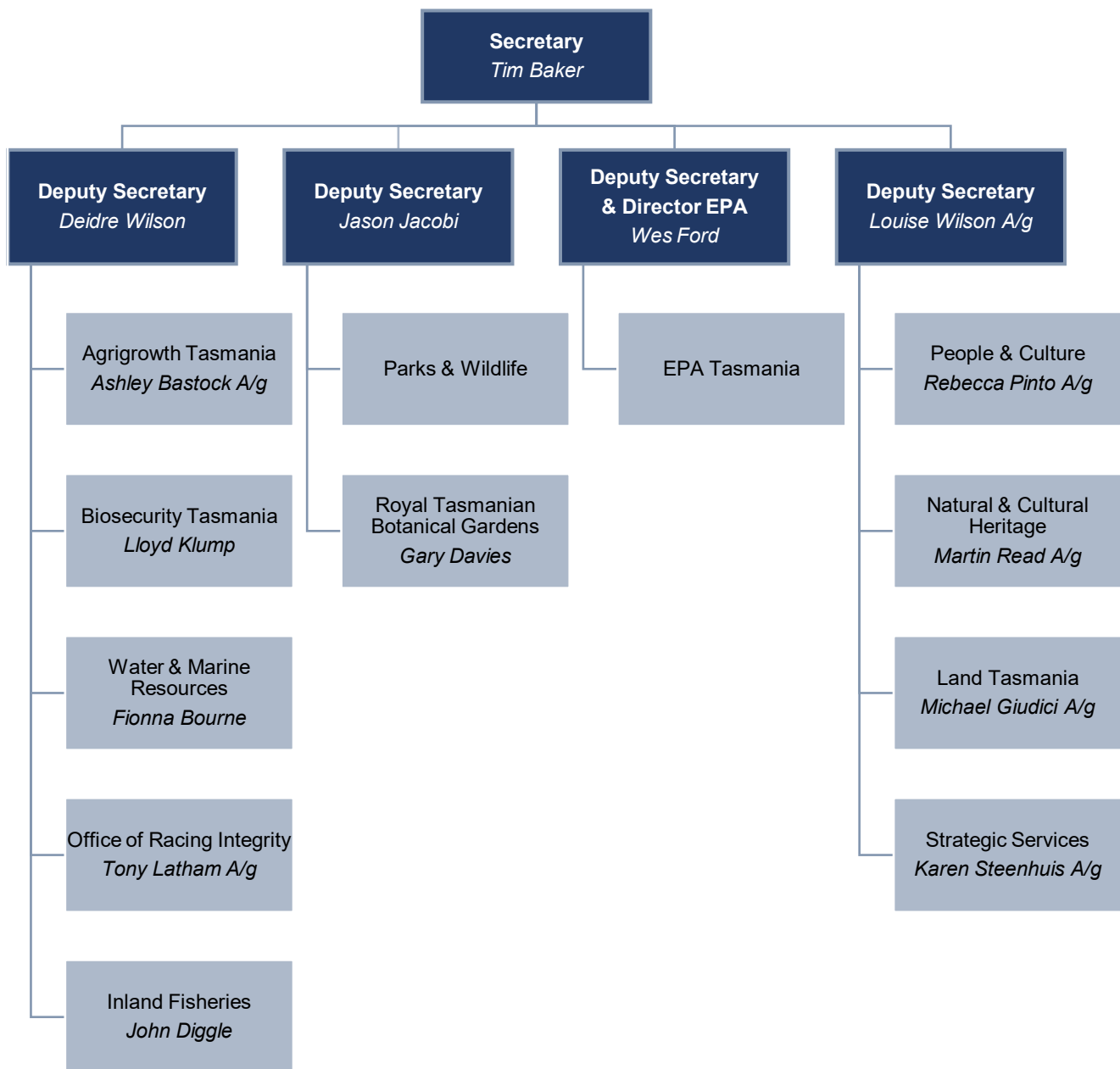
Our objectives 2019-20

- Drive the sustainable development of Tasmania's marine and freshwater resources
- Protect and support Tasmania's primary industries and food sectors
- Secure a healthy and productive environment for all Tasmanians
- Protect and manage Tasmania's world renowned national parks and reserves, and Crown lands, to enrich our community
- Realise the value, use and enjoyment of Tasmania's Aboriginal, natural and historic heritage
- Drive the integrity and viability of the racing industry
- Deliver access to secure land tenure, land and resource information

OUR ORGANISATIONAL STRUCTURE

As at 30 June 2020

A current organisational chart with greater detail can be found on the Department's [website](#).



DIVISIONS, OUTPUT GROUPS AND OUTPUTS

As at 30 June 2020, the Department had a number of operational divisions and groups aligned to our Output Groups and Outputs. These are outlined below.

Division: **Land Tasmania**

Output Group 1: Land Tasmania

- Output 1.1: Land Titles, Survey and Mapping Services
- Output 1.2: Valuation Services

Division: **Office of Racing Integrity**

Output Group 5: Racing Regulation & Policy

- Output 5.1: Racing Regulation and Policy

Division: **AgriGrowth Tasmania**

Output Group 2: Primary Industries

- Output 2.1: AgriGrowth Tasmania
- Output 2.3: Supervision of Poppy and Industrial Hemp Crops

Division: **Biosecurity Tasmania**

Output Group 6: Biosecurity Tasmania

- Output 6.1: Biosecurity
- Output 6.2: Product Integrity

Division: **Natural & Cultural Heritage**

Output Group 3: Natural & Cultural Heritage

- Output 3.1: Resource Management and Conservation
- Output 3.2: Historic Heritage Services
- Output 3.3: Aboriginal Heritage
- Output 3.5: Threatened Species

Division: **EPA Tasmania**

Output Group 7: Environment Protection & Analytical Services

- Output 7.1: Environmental Management and Pollution Control
- Output 7.2: Analytical Services

Division: **Royal Tasmanian Botanical Gardens**

Output Group 3: Natural & Cultural Heritage

- Output 3.4: Royal Tasmanian Botanical Gardens

Division: **Parks & Wildlife Service**

Output Group 8: Parks & Wildlife Management

- Output 8.1: Parks and Wildlife Management
- Output 8.2: Property Services

Division: **Water & Marine Resources**

Output Group 2: Primary Industries

- Output 2.2: Marine Resources

Output Group 4: Water Resources

- Output 4.1: Water Resource Management

In addition, the Strategic Services and the People and Culture Divisions provided internal services to support the activities and objectives of operational areas.

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OUR PERFORMANCE

HIGHLIGHTS FOR 2019-20

<p>Constructed and opened the new Cradle Mountain Gateway. This is a contemporary, world-class visitor centre with supporting infrastructure befitting Cradle Mountain's reputation as a global destination for nature-based tourism.</p>	<p>Provided critical spatial mapping and data collection services to support bushfire response activities across the State during the 2019-20 fire season (in collaboration with the Department of Police, Fire and Emergency Management).</p>
<p>Final stages of the \$2.5 million Orange-bellied Parrot wildlife facility at Five Mile Beach were completed. The new facility enables a doubling of the captive Orange-bellied Parrot breeding population and allows for improved quarantine and husbandry standards.</p>	<p>Implemented the Extension Accelerator Program for early career agricultural graduates (in conjunction with the Tasmanian Institute of Agriculture and Industry), which will add value to Tasmanian businesses by fast tracking development of young, agricultural extension professionals.</p>
<p>Undertook public consultation on the statutory review of the <i>Aboriginal Heritage Act 1975</i>, with the Minister issuing the full Consultation Feedback Report in December 2019. Although the Review timetable was affected by COVID-19, progress continued towards finalisation of the Review, with a second round of consultation due for completion by the middle of 2020-21.</p>	<p>Finalised the <i>Freycinet Peninsula Master Plan</i>. The plan aims to protect and manage the values that make the Freycinet Peninsula unique, while ensuring it can continue to play an important role in the regional economy and remain a world-class visitor destination for those who choose to live and work there.</p>
<p>Developed and released key strategic papers to support the growth of the agricultural industry:</p> <ul style="list-style-type: none"> • <i>Competitiveness of Tasmanian Agriculture for 2050 White Paper</i>, providing a long-term framework for government action to support Tasmania's agriculture sector grow to \$10 billion by 2050. • <i>Tasmanian Crop and Pasture Seed Industry Plan 2020-23</i> (developed in conjunction with TIA and Industry). 	<p>Introduced the <i>Biosecurity Act 2019</i>, which represents significant reform and once fully enacted will provide consistency in managing threats posed by any pests, diseases and contaminants in Tasmania.</p> <p>This was followed by the formation of Tasmania's first Biosecurity Advisory Committee.</p>
<p>Developed and launched "Report Rubbish" – an online web application which allows the public to report the location of litter and dumping. A Litter and Dumping Management system allows authorised users to seek assistance from the Department of Justice to have people on Community Corrections orders clean up litter from areas such as beaches, parks and reserves.</p>	<p>Introduced key legislative mechanisms to support urban water and sewerage reforms:</p> <ul style="list-style-type: none"> • Water Management Regulations 2020 • Water and Sewerage Industry (Customer Service Standards) Regulations 2019 • <i>Electricity Supply Industry Restructuring (Savings and Transitional Provisions) Amendment Act 2019</i>
<p>Instrumental in the development and implementation of new greyhound retirement rules, which require additional responsibility for greyhound owners to find a new home for greyhounds, after racing.</p>	<p>Undertook a review of Tasmania's genetically modified organism (GMO) moratorium, with the Tasmanian Government determining to extend it for a further 10 years.</p>

SNAPSHOT OF FINANCIAL PERFORMANCE

Funding sources and application

The Financial Statements are reported against two categories, namely 'controlled' activities and 'administered' activities. Controlled activities are those that relate to a department's operational objectives, where the department exercises significant discretion and direction over these activities. Administered transactions relate to activities that are administered on behalf of Government, where a department has no discretion to alter the resources provided or determine how they are spent.

'Controlled revenue' totals \$301.4 million for 2019-20.

The Department is predominantly funded by appropriation revenue and revenue from Australian Government funding. For 2019-20 controlled activities, those funding sources totalled \$196.6 million, which represents approximately 65 per cent of total revenue.

The Department's government funding for 2019-20 is summarised in the following table:

Table 1 - Government funding sources

	\$'000
Appropriation revenue - operating	150 761
Appropriation revenue - capital	25 771
Other revenue from Government	3 169
Australian Government grants	13 097
State Government grants	3 763
Total	196 561

Source: DPIPWE financial records.

Other significant revenue categories include the 'Sales of goods and services' of \$24.4 million and 'Contributions received' recognising \$35.4 million of income.

'Controlled expenses' totals \$256.8 million for 2019-20.

The largest expense item is 'Employee benefits', which represents approximately 52 per cent of total controlled expenses. Other significant expense categories include 'Supplies and consumables' and 'Grants and transfer payments', which represent approximately 23 per cent and 11 per cent respectively of total controlled expenses.

The Department's expenditure by Output Group for 2019-20 is summarised in the following table:

Table 2 - Output expenditure

Output Group	\$'000
Land Tasmania	19 547
Primary Industries	26 095
Natural and Cultural Heritage	29 831
Water Resources	8 096
Racing Regulation and Policy	5 079
Biosecurity Tasmania	32 286
Environment Protection and Analytical Services	22 649
Parks and Wildlife Management	108 367
Capital Investment Program	6 375
Total	258 325
Administered Payments ¹	41 619

Source: DPIPWE financial records.

Note:

1. The Administered Payments figure is for grant payments only, all of which are funded through appropriation.

Budget outcome

The Department managed its 2019-20 budget allocation. Note 6.1 of the Financial Statements on pages 103-105 outlines the movements between the original Appropriation estimate and the actual outcome.

The 2019-20 Comprehensive Result of \$30.93 million is lower than the original budget estimate of \$37.60 million. This is primarily due to the impairment of Infrastructure assets that were destroyed or replaced including those impacted by the major 2018-19 Bushfire event. Cash flow changes to the capital investment program undertaken during the year resulted in reduced capital appropriation revenue. This is explained further in the notes to the Financial Statements.

Explanations of material variances between the original budget estimate and actual outcomes for the Statement of Comprehensive Income, Statement of Financial Position and Statement of Cash Flows are discussed in Note 4 of the Financial Statements on pages 94-101.

OUTPUT GROUP PERFORMANCE

Output Group I - Land Tasmania

Division: Land Tasmania

Land Tasmania provides products and services that deliver fundamental land information and maintain the security of land tenure. These products and services include title production and property related transactions, valuations, survey services and the collection, maintenance and delivery of land datasets. They are key enablers of investment in Tasmania and contribute to Tasmania's economic growth and development.

Table 3 – Performance information: Land Tasmania

Performance Measure	Unit of Measure	2017-18 Actual	2018-19 Actual	2019-20 Actual	2019-20 Target	2020-21 Target
Quality of Tasmania's land survey and valuation services						
Complying surveys lodged ¹	%	96	96	96	93	94
Objections resulting in an amended valuation ²	%	0.12	0.23	0.26	<2.00	<2.00
Efficiency of land registration processes						
Sealed plans lodged that comply with the Early Issue Scheme registered within 10 working days of lodgement of the original plan ³	%	91	68	92	90	90
Accessibility of quality land information to support decision making						
Number of land related data sets available via the LIST ⁴	Number of data sets	1 939	2 157	2 593	2 400	2 700
Availability of LIST website and LIST services to government, industry and public ⁵	%	na	na	99	99	99
Level of government, industry and public use of LIST						
Level of government, industry and public use of LIST website ⁶	Number sessions (million)	2.1	2.37	2.5	2.35	2.6

Notes:

1. This measure was introduced in 2015-16 following revisions of the *Surveyors Act 2002* and *Surveyors Regulations 2014* that enabled the Surveyor-General to implement a targeted audit program.
2. This measure represents the percentage of total valuation notices issued in a financial year that have an amended valuation following the lodgement of an objection. It reflects the quality and consistency of valuations completed.

3. This measure is based on the number of sealed plans that comply with the Early Issue Scheme requirements and are registered within 10 days of lodgement. This measure was re-worded in 2019-20 to ensure it only measures compliant lodgements.
4. This measure reflects the number of layers available via LISTmap and includes layers secured and accessible by specific clients such as emergency service organisations. Operational responses to biosecurity incidents, integration of layers from ABS and other government data projects has resulted in the year on year increases to the available LISTmap layers.
5. This measure was introduced in 2019-20 to measure the overall annual (24/7/365) system availability of the LIST website and LIST services relevant to outages within the control of the Department. As a new measure, there is no data available for previous years.
6. This measure captures the volume of client web sessions (i.e. numbers of times clients access the LIST website and its components) using standard web browsers.

Output Group 2 – Primary Industries

Divisions: AgriGrowth Tasmania (AGT) and Marine Resources (MR)

AGT provides leadership in agricultural policy development and implementation, focusing on maximising the potential of agriculture as a key growth sector in Tasmania. AGT manages the regulation and licensing of regulated crops, including hemp and poppies, and provides game and browsing animal management services and advice to support farmers and hunters to manage wildlife that interact with agricultural pursuits. It also works closely with the University of Tasmania's Tasmanian Institute of Agriculture (TIA) to ensure that the research, development, extension and education services provided by TIA are aligned with government policy outcomes.

Marine Resources supports the orderly and sustainable development of Tasmania's marine farming industry in accordance with the *Marine Farming Planning Act 1995* and *Living Marine Resources Management Act 1995*. It supports the sustainable development of Tasmania's wild marine fisheries for both the commercial and recreational sectors and engages with the University of Tasmania's Institute for Marine and Antarctic Studies (IMAS) via the Sustainable Marine Research Collaboration Agreement to deliver marine farming and fisheries research.

Table 4 – Performance information: Primary Industries

Performance Measure	Unit of Measure	2017-18 Actual	2018-19 Actual	2019-20 Actual	2019-20 Target	2020-21 Target
Value of primary industries sector						
Gross value of agricultural and fish production						
Wild fisheries ¹	\$ million	193.3	183.7	160.7	180	170
Aquaculture ²	\$ million	869	862.4	989	873	990
Agriculture ³	\$ million	1 604.2	1 637.5	na	1 780	1 885
Food production value added ⁴	\$ million	4 629.4	4 864.2	na	4 880	5 330
Exports of food, agriculture and fisheries						
Overseas exports ⁵	\$ million	739.9	767.6	952	760	810
Interstate food trade ⁶	\$ million	2 839.6	3 051.9	na	2 900	3 340

Performance Measure	Unit of Measure	2017-18 Actual	2018-19 Actual	2019-20 Actual	2019-20 Target	2020-21 Target
Efficiency of fishers' licensing processes						
Fishers' licensing transaction times ⁷	% completed in 3 working days	85	95	95	95	95
External funds leveraged from Government investment in primary industries research⁸						
External funds received by TIA ⁹	\$ million	8.5	5.5	7.5	8.0	7.0
External funds received by IMAS-SMRCA ¹⁰	\$ million	4.61	5.69	5.7	3.5	3.5
Accessibility of information to support farmers to run their businesses						
Proportion of emails or calls to FarmPoint responded to within 1 business day ¹¹	%	na	na	99	95	95
Supervision of Poppy and Hemp Crops						
Cost of Poppy Advisory Control Board per licence issued ¹²	\$	1 062	1 454	1 385	1 487	1 487
Support for GMO moratorium						
Proportion of former GM canola sites monitored or audited ¹³	%	100	100	100	100	100

Notes:

1. Targets for this measure are based on the total allowable commercial catches, set for the relevant licensing years, which do not coincide with financial years. Similarly, actuals relate to the licensing year ending in the relevant financial year. The higher than expected actual value for 2017-18 was driven almost entirely by beach prices for southern rock lobster and abalone that were significantly higher than in previous years.
2. The 2019-20 actual value for aquaculture is based on the 2018-19 average farm-gate value for salmonids as the revised 2019-20 is not yet available.
3. This measure includes food and non-food agricultural production. The 2017-18 figure has been updated to correct a typographical error. The 2019-20 actual figures are not yet available. The targets assume a growth rate from 2012-13 that results in the gross value reaching \$10 billion by 2050, consistent with the Tasmanian Government's AgriVision 2050 target.
4. This measure is reported in the Tasmanian Agri-Food ScoreCard, which is published by the Department. It is calculated from data sourced from the Australian Bureau of Statistics, the Department, primary producers, industry bodies and major food processors. The 2019-20 value is not yet available.
5. This measure is sourced from ABS overseas export data and incorporates meat, dairy, fish, and fruit and vegetables. The 2019-20 value is preliminary. Targets assume conformity with long-term production trends and no significant change in the value of the Australian dollar.
6. The net value of interstate trade is calculated by the Department and reported in the Tasmanian Agri-Food ScoreCard. It is the residual value of food production value added after overseas exports and Tasmanian consumption are accounted for. The 2019-20 value is not yet available.
7. Licensing software was enhanced in 2017-18 to enable detection of commercial fishery over-catch. An increase in workflow as a consequence of more robust detection technology has initially resulted in an overall increase in transaction times.

8. The funds received by TIA and the Institute for Marine & Antarctic Studies - Sustainable Marine Research Collaboration Agreement (IMAS-SMRCA) are calculated on a calendar year basis. For example, 2017-18 refers to the total amount of funds received during the 2018 calendar year. These measures exclude the contribution by the University of Tasmania.
9. This measure is only one measure of the success of the Joint Venture Agreement with TIA. The TIA Strategic Plan identifies the priorities for the Institute, including supporting the Government's plan to increase the contribution of agriculture to the Tasmanian economy.
10. Target funding for SMRCA external funding is designed to match the approximate level of State Government contributions annually, which is around \$3.5 million in 2020-21. IMAS has historically exceeded that minimum match level.
11. This is a new measure for 2019-20 and performance data is not available for previous years. The new FarmPoint helpline and email were launched in 2019 and complement the FarmPoint website, which was modernised in 2019. Collectively, FarmPoint provides easy access to information to support farmers to run their business. The measure is based on response times to calls and emails received through FarmPoint.
12. This is a measure of the total costs of the Poppy Advisory Control Board (PACB) per annum divided by the number of licences issued in that year. The increase over recent years in cost per licence issued or active is primarily the result of a reduction in the number of poppy growers in Tasmania in response to stable global stocks and the need to balance supply and demand. The cost of the PACB is primarily a fixed cost and is borne by Government. Poppy cultivation licences are no longer issued annually, but for a period of up to five years. To ensure consistency in reporting of this measure, data from 2018-19 onwards has been derived from the number of active poppy cultivation licences under issue during the respective season.
13. This was a new measure in 2019-20, however, performance data is available for previous years. All former GM canola trial sites are routinely monitored, and any volunteer plants are destroyed in accordance with the State's GMO policy. The Department is currently working with TIA to develop an inspection program that balances farm activity with on-going monitoring requirements in accordance with a risk-based approach to management/inspection and response actions.

Actual catch by fishery

This indicator provides information about the actual catch by fishery. It provides a broad guide to the production of each fishery and contributes to an understanding of the impacts of management plans and practices.

Table 5 - Actual catch by fishery

Performance Measure ^{1&2}	Unit of Measure	2017-18 Actual	2018-19 Actual	2019-20 Actual	2019-20 Target	2020-21 Target
Abalone	Tonnes	1 472.8	1 158.07	1 029.2	1 334	1 100
Giant crab	Tonnes	20.1	18.1	15.3	25	20
Rock lobster	Tonnes	1 146.7	1 009.7	890.5	1 051	1 000
Sea urchin ³	Tonnes	275.7	639.5	500.8	285	300
Mackerel & Redbait ⁴	Tonnes	5.4	0.063	0.4	5	1
Periwinkle	Tonnes	45.2	34.1	38.2	40	40
Banded morwong	Tonnes	29.8	35.9	33.1	31	34

Source: DPIPWE WMR Division records.

Notes:

1. Fishery catch data is provided here for information only. It is not included in DPIPWE's performance measures published in the Tasmanian Government's Budget Papers.
2. The Total Allowable Commercial Catch (TACC) has been used as the basis for establishing targets for this indicator. TACCs are set for the relevant licensing year, which generally do not follow a financial year. Only the jack mackerel licensing year follows a financial year. The targets are based on the TACCs for the last completed licensing year that falls during the financial year. The actual catch by fishery is also derived from data for the last completed licensing year that falls in the financial year.
3. The sea urchin target is based on the area that can be fished, the developed area.
4. The mackerel TACC combines the three separate species TACCs.

Level of marine farming production

The marine farming industry is regulated by the Department under the *Living Marine Resources Management Act 1995*, the *Marine Farming Planning Act 1995* and the *Environmental Management and Pollution Control Act 1994*. The MR Group prepares reviews, and it modifies and amends marine farming development plans for marine farming areas around the State that support the development of this industry. Marine farming operations are licensed to ensure the operations are sustainable.

Table 6 - Level of marine farm production

Performance Measure ¹	Unit of Measure	2017-18 Actual	2018-19 Actual	2019-20 Actual ²	2019-20 Target	2020-21 Target ³
Salmonids	Tonnes	60 047	56 989	65 677	62 000	62 000
Mussels	Tonnes	602	744	572	592	590
Abalone	Tonnes	103	183	264	101	260
Pacific oysters	'000 Dozen	3 032	2 963	2 776	2 523	2 700

Source: DPIPWE WMR Division records.

Notes:

1. Marine farm production is provided here for information only. It is not included in DPIPWE's performance measures published in the Tasmanian Government's Budget Papers.
2. The 2019-20 Actual figures are estimates only, as end-of-financial-year figures are yet to be finalised.
3. Due to the impacts of the COVID-19 pandemic on market/production levels, the 2020/21 targets are a very general estimate only.

Poppy Advisory and Control Board - Annual Report 2019-20

The Poppy Advisory and Control Board (PACB)'s role in the regulation of the Tasmanian poppy industry is to:

- oversee security matters for Tasmanian poppy crops;
- receive and determine production estimates for the contract growing and harvesting of poppy material;
- license poppy growers and advise the Minister for Health on research applications;
- advise on matters relating to the cultivation, production and transport of poppies and poppy material;
- collect and collate relevant statistical information and reports; and
- liaise with the Australian Government to fulfil Australia's obligations under the international drug conventions (including the United Nations Single Convention on Narcotic Drugs).

The narcotic content of poppies means that strict controls are maintained over all aspects of growing through to processing. PACB field officers regularly patrol, inspect and monitor crops to ensure that security requirements such as fencing, and signage are met.

In October 2016, PACB membership was broadened to include industry representation and agricultural expertise. The Australian Government representative has the status of observer rather than full membership. This reflects existing practice so that an Australian Government official is not subject to the direction of a state.

The PACB comprises:

- two people appointed by the Minister, one as the Chair;
- the Secretary of the Department responsible for the *Public Health Act 1997* or a person nominated by the Secretary;
- the Commissioner of Police or a person nominated by the Commissioner;
- the Secretary of the Department responsible for the *Agricultural and Veterinary Chemicals (Tasmania) Act 1994* or a person nominated by the Secretary; and
- the Secretary of the Department responsible for the *Primary Industry Activities Protection Act 1995* or a person nominated by the Secretary.

The Secretary of the Australian Government Department responsible for granting licences to manufacture drugs under Part II of the *Narcotic Drugs Act 1967* (Commonwealth), or a person nominated by the Secretary, attends as observer.

At 30 June 2020, PACB consisted of:

- Michael Stevens, Chair;
- Mel Rae, independent member;
- Sam Halliday, representing the Secretary of the Department responsible for the *Public Health Act 1997*;
- Detective Inspector Kate Chambers, representing the Commissioner of Police;

- Carole Rodger, representing the Secretary of the Department responsible for the *Agricultural and Veterinary Chemicals (Tasmania) Act 1994*;
- Ashley Bastock, representing the Secretary of the Department responsible for the *Primary Industry Activities Protection Act 1995*; and
- Darren Jones, Australian Government observer.

Summary of PACB activities in 2019-20

Poppy crops

For the reporting period, the PACB:

- approved the planting of 20 700 hectares of poppy crops; and
- issued 354 approvals to licensed growers of poppy crops.

The table below compares the number of licences issued or active in the last five growing seasons. Poppy cultivation licences are no longer issued annually, but for a period of up to five years. To ensure consistency in reporting this measure, 2018-19 and 2019-20 figures have been derived from the number of active poppy cultivation licences under issue during the respective season.

Table 7 - Poppy licences issued or active

	2015-16	2016-17	2017-18	2018-19	2019-20
Number of poppy licences issued or active ¹	653	511	450	331	354

Note:

- The reduction in licences issued or active over time is attributable to stable global stocks and the need to balance supply and demand.

The table below compares field officer activity over the last five growing seasons.

Table 8 - Field Officer activity

	2015-16	2016-17	2017-18	2018-19	2019-20
Number of inspections of poppy crops ¹	9 698	5 131	3 755	3 516	3 500
Number of poppy regrowth (unlicensed) areas	62	47	16	12	27
Number of interferences	10	28	14	6	9
Number of capsules stolen	516	12 239	1 430	124	1 957

Note:

- From 2017-18 the number of inspections are lower in comparison to previous years due to a change in reporting process whereby the total number of inspections is now derived from the total number of site visits as opposed to the total number of inspection activities undertaken at a site.

The table below provides costs associated with supervising and protecting poppy crops and hectares harvested over the last five growing seasons.

Table 9 - Costs and hectares of poppies harvested

	2015-16	2016-17	2017-18	2018-19	2019-20
Cost per licence issued or active ¹	\$857	\$1 021	\$1 062	\$1 454	\$1 385
Hectares harvested ²	13 224	8 133	11 949	9 786	10 908
Total expenditure	\$469 799	\$521 719	\$478 059	\$481 310	\$490 179

Notes:

1. The increase over recent years in cost per licence issued or active is primarily the result of a reduction in the number of poppy growers in Tasmania in response to stable global stocks and the need to balance supply and demand. The cost of the PACB primarily a fixed cost and is borne by Government.
2. The reduction in hectares harvested over time is attributable to stable global stocks and the need to balance supply and demand, as well as increases in yield from changed farming and manufacturing processes. Hectares harvested since 2017-18 have been less than the number of hectares approved for planting due to the number of hectares sown being less than those approved.

Industry developments

In March 2020, the PACB Chair attended the meeting of the Commission on Narcotic Drugs, the governing body of the United Nations International Drug Control Programme. The Commission supervises the application of international conventions and agreements dealing with narcotic drugs and psychotropic substances.

The main objective of the meeting is to examine the issues affecting supply and demand and the stockpiling of opiate raw materials. The target is for the annual supply of opiate materials to equate to the annual demand plus a stockpile of approximately 12 months.

In 2019-20, downward pressure on world production, including in Tasmania, continued due to a reduced demand for opiate raw materials and tighter international control measures. While global stocks appear to have stabilised, the supply of opiate raw material is still higher than the demand.

Support for the poppy industry

The Department is mindful of maintaining the poppy industry's competitiveness in the current operating environment and continues to provide ongoing funding to support the industry.

Industry Forums

The Department works closely with Poppy Growers Tasmania with their regular forums to update growers regarding the global market, systemic downy mildew and other agronomic information around how to mitigate issues associated with growing poppies.

Research

The collaborative research into systemic downy mildew, undertaken by the Tasmanian Institute of Agriculture (TIA) with funding from the Tasmanian Government and the poppy processors, has resulted in significant advances in seed treatment and disease management practices. The adoption of the products of this research contributed to a significant reduction in the incidence and severity of downy mildew in recent seasons.

Industrial hemp

The cultivation of industrial hemp is regulated by the Department under the *Industrial Hemp Act 2015*. In 2019-20:

- of the 89 commercial industrial hemp licences to grow, 47 were active (total of 1 569 hectares); and
- 329 inspections of industrial hemp crops were conducted.

In 2019-20, the number of active commercial growers were comparable to the previous year (from 49 in 2018-19 to 47). The area committed to industrial hemp increased by 15 per cent to 1 569 hectares, compared to 1 361 hectares the previous year.

The 2018-19 Budget included an allocation of \$150 000 over three years to support the Hemp Association of Tasmania with grower communications, product development and branding to support growth in the industrial hemp industry.

Output Group 3 – Natural and Cultural Heritage

Divisions: Natural and Cultural Heritage (NCH) and Royal Tasmanian Botanical Gardens (RTBG)

NCH provides advice, information, policy development, legislative reform and regulatory services for the protection, management and conservation of Tasmania's Aboriginal, historic and natural values. It supports services the portfolios of several Ministers, works with key stakeholders and supports the statutory work of the Aboriginal Heritage Council, Tasmanian Heritage Council and the Scientific Advisory Committee (Threatened Species).

The RTBG was established in 1818 and is the only botanic gardens in Tasmania. The RTBG also houses the Tasmanian Seed Conservation Centre, which has become the cornerstone of the Botanical Gardens' conservation strategy.

Table 10 – Performance information: Natural and Cultural Heritage

Performance Measure	Unit of Measure	2017-18 Actual	2018-19 Actual	2019-20 Actual	2019-20 Target	2020-21 Target
Proportion of Tasmanian land reserved						
Land protected either by legislation or by contract in conservation reserves, under covenant or heritage regimes ¹	%	50.4	50.3	50.3	50.4	50.3
Area of Tasmanian private land reserved for a nature conservation purpose						
Private land covered by voluntary binding conservation agreements ²	Hectares '000	108.8	108.8	106	109.8	106
Accessibility of information to support natural resource management and development decisions						
Level of use of the Natural Values Atlas (page hits) ³	Pages '000	184.5	160.6	223	160	200
Percentage of threatened species covered by a listing statement ⁴	%	45.9	47.1	47	47	47
Changes in status of threatened species⁵						
Threatened species showing a decline in status	Number	0	3	0	2	5
Threatened species showing an improved status	Number	0	6	0	4	3

Performance Measure	Unit of Measure	2017-18 Actual	2018-19 Actual	2019-20 Actual	2019-20 Target	2020-21 Target
Genetic diversity of the Tasmanian devil						
Extent of genetic diversity of the Tasmanian devil insurance population ⁶	%	98.68	98.95	98.62	>95	>95
Management of the wild Tasmanian devil population						
Number of devils within secure meta (wild) population ⁷	Number	146	146	140	160	170
Historic Heritage Services						
Number of places permanently entered on the Tasmanian Heritage Register ⁸	Number	5 039	5 033	5 030	5 045	5 000
Percentage of places on the Tasmanian Heritage Register actively managed ⁹	%	21.5	18.7	13.5	15	12
Proportion of development applications determined within the statutory timeframe ¹⁰	%	100	100	100	100	100
Aboriginal Heritage						
Permit recommendations provided to the Director of National Parks and Wildlife within 20 working days ¹¹	%	98	100	98	100	100
Permit recommendations provided to the Director of National Parks and Wildlife that include evidence of community engagement	%	100	100	100	100	100
Response to applicant or their consultant within 10 working days in relation to Aboriginal Heritage Search or Desktop Assessment ¹²	%	97	99	98	100	100
Royal Tasmanian Botanical Gardens (RTBG)						
RTBG total visitors ¹³	Number '000	476	524	429	500	450
Tasmanian Seed Conservation Centre, number of collections held in seed store ¹⁴	Number	1 824	1 860	1 876	1 880	1 910

Notes:

- The land protected by legislation or contract is based on the preliminary Tasmanian Reserve Estate layer, which is made up of current formal and private reserves and informal reserves from the best available data. The total land area of Tasmania used is 6.8 million hectares, based on the mean high-water mark. This includes Macquarie Island and other

Tasmanian offshore islands. Only the terrestrial portion of reserves is reported on. The use of the preliminary Tasmanian Reserve Estate layer may result in slight variances in the annual figures quoted as they are subject to revision based on the final reserve data.

2. Voluntary binding conservation agreements include both conservation covenants and management agreements, except for offset and compensation covenants. The measure represents the cumulative total for reservation.
3. These are the number of page requests from the Natural Values Atlas website. In recent years NVA data is also being accessed through other channels such as the LIST and the Threatened Species Link and the Atlas of Living Australia which do not register as NVA page hits.
4. This measure indicates the availability of information to support decisions about threatened species management and recovery. It includes approved Listing Statements and draft Listing Statements that await comment from the Threatened Species Scientific Advisory Committee and the Threatened Species Community Review Committee and final approval by the Secretary of the Department. It does not include species information contained in note sheets and other media.
5. Changing the status of threatened species requires the completion of the formal process detailed in the *Threatened Species Protection Act 1995*.
6. This measure is aimed at assessing the extent of genetic variation within the devil insurance population. Maintaining 95 per cent genetic diversity is considered desirable to minimise the likelihood of inbreeding within the population and to ensure that animals remain fit for release at a later date, as and if required. The assessment is done annually after the breeding season. It examines the genetic characteristics of the insurance population compared with the founder insurance animals. The actual figures are sourced from the Zoo and Aquarium Association's Annual Reports. Note that this does not reflect genetic diversity in the wild but rather is a measure of the genetic diversity of the original founders for the captive population.
7. This measure provides information on the progress of establishing and maintaining physically isolated (ie secure) behaviourally wild populations that are free from the devil facial tumour disease. These figures are the best estimate from within a statistical range and currently includes devils from the Forestier Peninsula and Maria Island. Annually, devils may be added or removed to manage carrying capacity of the population, to maximise and maintain genetic diversity and demographic balance, and to provide source animals for the Wild Devil Recovery Program.
8. This measure reflects the number of places permanently entered on the Tasmanian Heritage Register, subject to the works approval process in Part 6 of the *Historic Cultural Heritage Act 1995*. Fluctuation in the number of places entered on the Register reflects the Heritage Council's strategic focus on adding, reviewing, amending, removing and replacing existing entries. This includes the introduction of a single consolidated replacement entries for places that extend over multiple titles, where each individual title has previously been separately entered on the Register. The target for 2020-21 has been reduced to 5 000 to reflect the number of multiple entries expected to be consolidated into a single entry in the year ahead.
9. This measure reflects the percentage of places on the Register for which Heritage Tasmania has had an active role in management in the reporting period. These are places where a statutory decision was made in the registration or works areas or where a grant is being actively managed by Heritage Tasmania. It does not recognise the non-statutory effort this work entails, including pre-lodgement advice on proposed developments; the provision of pre-purchase advice; pre-statutory engagement in the registration program; or the review and assessment of Heritage entries. The target for 2020-21 has been reduced to 12 per cent to reflect the impact of the COVID-19 pandemic on activity in the building and construction industry.
10. This measure tracks the Heritage Council's ability to determine a discretionary permit application within the statutory timeframes prescribed in Part 6 of the *Historic Cultural Heritage Act 1995*.
11. The Department provides permit advice directly to the Director of National Parks and Wildlife for consideration by the Minister in accordance with the *Aboriginal Heritage Act 1975*.
12. This measure reports on Aboriginal Heritage Tasmania response time for providing relevant Aboriginal heritage site information to the applicant or their consultant prior to any field investigations or providing determinations regarding the need for an Aboriginal heritage assessment.
13. This measure has been affected by the impacts of COVID-19 during 2019-20. The target for 2020-21 has also been lowered to reflect reduced visitor numbers.
14. A 'collection' is defined as a quantity of seeds collected for a particular species, from a particular location, in a particular year. The data records viable seed collections held in the seed store each year. Collections found to be nonviable or used up for conservation programs or research purposes are routinely removed from the collections list.

Output Group 4 – Water Resources

Division: Water and Marine Resources (WMR)

The water-related branches of WMR contribute to the achievement of Departmental objectives through a variety of activities. Under the *Water Management Act 1999*, WMR designs and implements policy and regulatory frameworks to ensure the equitable, efficient and sustainable allocation and use of surface and groundwater resources and the safety of dams. It also supports the work of Tasmanian

Irrigation Pty Ltd, and, under the *Water and Sewerage Industry Act 2008* develops and implements policy and legislative mechanisms to support urban water and sewerage reforms.

Table 11 – Performance information: Water Resources

Performance Measure	Unit of Measure	2017-18 Actual	2018-19 Actual	2019-20 Actual	2019-20 Target	2020-21 Target
Amount of water available for irrigation						
Total volume of water licensed for irrigation ¹	Megalitres (ML) '000	806	837	870	850	900
Efficiency of dam permit processing						
Average time for processing applications for Division 4 dam works permit approvals ²	Days	6	7	6	14	14
Average time for processing applications for Division 3 dam works permit approvals ²	Days	60	52	46	84	84
Quality of water information						
Proportion of streamflow sites that meet quality assurance standards ³	%	99.5	99.8	99.2	95	95

Notes:

1. This measure refers to the volume of water licensed and should be read as a cumulative total. A further approximately 100 000 ML is available through other statutory water entitlements, which are not recorded on the Department's register.
2. The statutory timeframe for processing dam applications under the *Water Management Act 1999* is 84 days. Interpretation of this measure needs to take account of the introduction of an integrated process for dealing with environmental issues at proposed dam sites. Amendments to the Act, that took effect on 1 January 2016, provide for a new process for low-risk dams under Division 4. The legislation provides 14 days for a decision on whether an application is required under Division 3.
3. The targets for this measure are set to the nationally accepted benchmark which is 95 per cent.

Output Group 5 – Racing Regulation and Policy

Division: Office of Racing Integrity (ORI)

ORI ensures racing is conducted in Tasmania with integrity and according to the rules of racing as defined by the harness, thoroughbred and greyhound racing codes. This outcome is delivered through licensing, registration, stewarding, investigating and education functions supported by the statutory requirements of the *Racing Regulation Act 2004*.

Regulatory decisions made by ORI are reviewable by the Tasmanian Racing Appeals Board to which ORI provides arm's length independent executive support.

Table 12 – Performance information: Racing Regulation and Policy

Performance Measure	Unit of Measure	2017-18 Actual	2018-19 Actual	2019-20 Actuals	2019-20 Target	2020-21 Target
Drug Detection¹						
Swabs taken by stewards	Number	3 263	4 226	3 070	3 500	3 500
Positive swabs to swabs taken	%	0.31	0.28	0.42	0.3	0.3
Suspensions, disqualifications, fines and appeals						
Suspensions, disqualifications and fines imposed by stewards on licensed persons ²	Number	477	385	423	450	450
Suspensions, disqualifications and fines appealed to the Tasmanian Racing Appeal Board	Number	23	15	17	20	20
Appeals to the Tasmanian Racing Appeal Board where conviction quashed	%	30	6.6	23	15	15
Appeals to the Tasmanian Racing Appeal Board where penalty varied	%	26	40	35	18	18
Licensing and Registration						
Persons licenced or registered	Number	1 369	1 295	1 334	1 400	1 400
Licence and registration applications (not referred to Licensing Panel) approved within 14 days	%	95	94	99	100	100
Licensing and registration decisions appealed to the Tasmania Racing Appeal Board	Number	2	4	1	0	0
Appeals to the Tasmanian Racing Appeals Board where licensing or registration decision overturned.	Number	2	1	1	0	0
Handicapping³						
Races handicapped	Number	691	722	550	770	770
Races handicapped requiring a redraw after publication of the fields, due to errors	%	0.87	2.49	4	0	0
Grading³						
Races graded	Number	1 783	1 660	1 252	1 650	1 650
Races graded requiring a redraw after publication of the fields, due to errors	%	0.5	0.72	0.4	0	0

Notes:

1. This measure has been affected by the impacts of COVID-19. Swabs include both animals and humans.
2. This measure is difficult to forecast and largely beyond the control of the Office of Racing Integrity although ORI continues to communicate and work with licence holders in an effort to minimise non-compliances.
3. This measure has been affected by the impacts of COVID-19. The total number of races conducted is determined by Tasracing. The harness races are handicapped, and the greyhound races are graded by the Office of Racing Integrity.

Output Group 6 – Biosecurity Tasmania

Division: Biosecurity Tasmania

Biosecurity Tasmania conducts pre-border, border and post-border activities to maintain Tasmania's relative freedom from pests and diseases by excluding, eradicating or effectively managing exotic pests and diseases, invasive animals and weeds. These include scientific risk-based systems for regulation of imports; targeted surveillance programs for early detection of high risk pests and diseases, invasive animals (including cats) and weeds; and development of a response capability for biosecurity emergencies, including the continuing implementation of the National Livestock Identification System (NLIS) in Tasmania. Other notable activity areas include agricultural traceability, diagnostic services, food safety, agricultural chemical use and animal health and welfare practices.

Table 13 – Performance information: Biosecurity Tasmania

Performance Measure	Unit of Measure	2017-18 Actual	2018-19 Actual	2019-20 Actual	2019-20 Target	2020-21 Target
Appropriateness of import requirements for plants and animals						
Current and relevant import requirements in place for plants and plant products ¹	%	100	100	100	100	100
General authorities and conditions for animals and animal products reviewed ²	%	100	100	100	100	100
Responses to notifications of weeds, pests and diseases are undertaken in accord with State and national protocols						
Proportion of notifications requiring further regulatory action – weeds ³	%	1.45	<1	5.8	<10	<10
Proportion of notifications followed up - pests and diseases ⁴	%	100	100	100	100	100
Compliance with response protocols ⁵	%	100	100	100	100	100
Effectiveness of Diagnostic Services						
Compliance with the relevant International Standard as applied to veterinary and plant testing laboratories ⁶	Yes/No	Yes	Yes	Yes	Yes	Yes

Performance Measure	Unit of Measure	2017-18 Actual	2018-19 Actual	2019-20 Actual	2019-20 Target	2020-21 Target
Barrier inspections conducted to appropriate standards						
Effective screening of all passenger transfers from Bass Strait ferries and major airports ⁷	%	100	100	100	100	100
Effective Approved Quarantine Places						
Fully compliant Approved Quarantine Places ⁸	%	100	100	100	100	100
Compliance with food safety standards by primary producers and processors						
Eligible primary producers/processors accredited annually by DPIPWVE – cumulative ⁹	Number	273	273	256	280	280
Audits of high-risk food safety areas without significant findings ¹⁰	%	99	99	99	100	100
Compliance with animal welfare standards						
Audits of high-risk animal use undertaken without significant findings ¹¹	%	100	93	100	100	100
Compliance with chemical usage legislation						
Audits of agricultural and veterinary chemical usage without significant findings ¹²	%	na	100	100	100	100

Notes:

1. This measure refers to the percentage of import requirements that are current and relevant. The requirements are reviewed on an 'as-needs' basis.
2. For this measure requirements are reviewed within three years according to program specifications.
3. This measure is calculated on the number of regulatory follow-ups (e.g. requirement notices, infringement notices) required once a landowner has been formerly notified that they have a declared weed on their property and should begin action to control it. The lower the percentage of required follow-ups, the higher the proportion of compliance.
4. The biosecurity system includes processes to follow-up notifications of quarantine plant pests and diseases and notifiable animal diseases. This occurs as a result of public or industry reports and detections and diagnostic investigations in the Tasmanian biosecurity laboratories. This measure reports the percentage of notifications that were followed-up.
5. Plant and animal biosecurity response protocols apply at state and national levels and are used in the event of a detection of a quarantine plant/animal pest or disease. This measure reports compliance with these response protocols.
6. For plant health laboratories, this measure applies to the plant virology laboratory only. Entomology, plant pathology and molecular laboratories are currently working towards meeting the international standard as part of a long-term strategy of laboratory modernisation.
7. This measure describes contemporary biosecurity approaches to screening of passengers and goods. 'Effective screening' may include both pre-border and border activities to reduce the risk of the introduction of pests and diseases via ferry and airplane passengers. The target of 100 per cent relates to the results of audits and checks of internal processes and systems rather than 100 per cent of individual passengers. The measure was introduced in 2017-18.

8. This measure describes the proportion (%) of the Approved Quarantine Places registered under the *Plant Quarantine Act 1997* for importing plant material that are compliant with conditions of registration.
9. This measure was modified as of 2019-20, although data is available for prior years. All primary producers of regulated produce must be accredited by the Department and comply with the requirements of the applicable Food Safety Scheme under the *Primary Produce Safety Act 2011*. This is a measure of the number of eligible primary producers required to comply with the standard. The reduction in 2019-20 compared to 2018-19 is attributed to feed price (eggs), industry consolidation (shellfish), retirements and businesses ceasing production of regulated products.
10. High risk areas relate to aspects of primary food production that, if not controlled adequately by the operator, are likely to present a food safety risk to consumers. A significant finding is a contravention on the part of a producer that presents an imminent and serious risk to the safety of primary produce intended for sale or that would cause significant unsuitability of the primary produce. During an audit, minor non-compliances may be detected, and corrective action taken. Such non-compliances do not represent a significant risk to food safety.
11. High risk animal use refers to intensive farming activities that, if not controlled adequately and in accordance with standards, can present an animal welfare risk.
12. A relatively new risk-based audit program is in place to ensure controls on the handling and use of agricultural chemicals are being complied with.

Output Group 7 – Environment Protection and Analytical Services

Division: EPA Tasmania

EPA Tasmania supports the Environment Protection Authority (EPA), as Tasmania's principal environmental regulator, to promote best practice, sustainable environmental management. This includes supporting the maintenance of a regulatory framework for environmental management in Tasmania through community activities and well-informed environmental assessment decisions and processes. The Division also provides Government and commercial clients with quality analytical services through Analytical Services Tasmania.

Table 14 – Performance information: Environment Protection and Analytical Services

Performance Measure	Unit of Measure	2017-18 Actual	2018-19 Actual	2019-20 Actual	2019-20 Target	2020-21 Target
Air quality¹						
Hobart - exceeds PM _{2.5} standard	No. of days	0	1	5	0	0
Hobart - exceeds PM ₁₀ standard	No. of days	0	0	0	0	0
Launceston - exceeds PM _{2.5} standard	No. of days	16	10	4	0	0
Launceston - exceeds PM ₁₀ standard	No. of days	1	0	0	0	0
Devonport - exceeds PM _{2.5} standard	No. of days	3	1	1	0	0
Devonport - exceeds PM ₁₀ standard	No. of days	1	0	0	0	0
Assessment and Regulation of Activities						
Number of Environment Protection Notices, Environmental Licences, Environmental Approvals, Registration Certificates and Contaminated Sites Notices issued ²	Number	139	215	204	200	200
Percentage of assessments undertaken within statutory timeframe ³	%	95	88	100	100	100

Performance Measure	Unit of Measure	2017-18 Actual	2018-19 Actual	2019-20 Actual	2019-20 Target	2020-21 Target
Percentage of planned audits of premises undertaken within scheduled timeframe ⁴	%	79	87	49	100	100
Analytical Services Tasmania						
Number of analyses performed	'000	188	212	251	210	240
Jobs reported on time	%	70	76.4	85.6	70	80

Notes:

1. The ambient air quality measure is calculated on a calendar year basis. For example, 2017-18 in the above table refers to performance against the standard during the 2017 calendar year. For Hobart during 2019-20, four of the five PM_{2.5} exceedances occurred in January 2019 due to smoke from bushfires in southern Tasmania.
2. This measure identifies the number of key notices, approvals, licences (excluding renewals) and registrations issued (including variations) under the *Environmental Management and Pollution Control Act 1994*. These legal instruments are issued, as required, and the target figure therefore represents an expected number based on current practice rather than a desirable target. This measure has been re-worded for 2019-20 so it includes a wider and more comprehensive array of legal instruments and the target has increased accordingly. Previous year actuals have also been updated in line with the wider definition.
3. This measure indicates activity performance against section 27H of the *Environmental Management and Pollution Control Act 1994*, which sets timeframes for the completion of the assessments.
4. This measure has been affected by the impacts of COVID-19. This measure addresses planned audits only. A further five unplanned audits were undertaken during 2019-20 (equivalent to an additional 8 per cent).

Output Group 8 – Parks and Wildlife Management

Division: Parks and Wildlife Service (PWS)

The PWS is responsible for the presentation, protection and management of Tasmania's Wilderness World Heritage Area; Macquarie Island; the Darlington Probation Station; 19 national parks, and over 800 reserves, historic sites, marine reserves and Crown land. The PWS is also responsible for 412 000 hectares of Future Potential Production Forest lands. PWS plays a critical role in the protection of life and property through its targeted and strategic planned burning program, and its wildlife suppression and response activities.

Table 15: Performance information: Parks and Wildlife Management

Performance Measure	Unit of Measure	2017-18 Actual	2018-19 Actual	2019-20 Actual	2019-20 Target	2020-21 Target
Management Plans						
Protected land covered by approved management plans ¹	%	65	65	65	65	65
Level of volunteer support						
Registered volunteer partner organisations ²	Number	105	105	99	110	77
WILDCARE Inc. registered members ²	Number	7 100	6 430	6 617	6 500	6 000

Performance Measure	Unit of Measure	2017-18 Actual	2018-19 Actual	2019-20 Actual	2019-20 Target	2020-21 Target
Visitor numbers^{3&6}						
Cradle Mountain	'000	280	284	217	321	295
Freycinet	'000	310	317	264	355	330
Gordon River	'000	81	80	69	92	82
Lake St Clair	'000	95	92	77	109	96
Mole Creek Caves	'000	63	58	43	73	61
Mt Field	'000	196	204	167	225	212
Narawntapu	'000	49	54	48	56	57
Crown Land Services						
Value of sales completed per year ⁴	\$ million	1.77	2.56	0.4	0.7	0.7
Number of lease and licence agreements issued ⁵	No.	303	513	463	410	400

Notes:

1. This measure refers to protected land managed under the *National Parks and Reserves Management Act 2002* by the PWS. It does not include private sanctuaries or private nature reserves. It also does not include the Port Arthur or Coal Mines Historic Sites, which have a management plan in place but are managed by another authority. Protected land includes both reserved inland and marine waters.
2. The PWS maintains a Volunteer Partner Organisation register, listing organisations that work alongside the PWS on projects and programs. Approximately half of these partner organisations are branches of WILDCARE Inc, formed by WILDCARE Inc members in collaboration with the PWS to provide support to specific reserves or undertake activities such as whale stranding response. WILDCARE Inc maintains a member database, recording number of members, their interests and skills. This number of 6 617 Wildcare members is however not a true reflection of the number of volunteers the PWS manages. This number is approximately 2 000. The implementation of the new Departmental Volunteer Framework in the 2020-21 financial year will allow the PWS and the greater Department to ascertain specific numbers of volunteers. This accounts for the reduction in registered volunteer partner organisations in 2020-21.
3. This measure has and will continue to be affected by the impacts of COVID-19, especially in 2020-21. The PWS does not count visitors to every national park or reserve. An estimate is made of the number of visitors to selected sites, including those in the table. Data for the Gordon River is collected in the Tasmanian Visitor Survey (Tourism Tasmania) and therefore only includes visitors to Tasmania. The Tasmanian Visitor Survey was suspended in March 2020 because face-to-face interviews posed a health and safety risk, and because travel into Tasmania became heavily restricted. Data for April, May and June 2020 is assumed to be zero because tourists were not allowed into Tasmania. The 2017-18 actual for Gordon River has been revised up from the figure reported in the Department's 2018 Annual Report based on more accurate data. The 2018-19 actual for Gordon River has been revised on the basis that the figure previously reported of 80 000 visitors was for the 12 months ending March 2019, which was the most recently available data at the time the report was written. The revised figure of 78 000 is for the 12 months ending June 2019.
4. Sales revenue fluctuates depending on market conditions and number of applications received.
5. This measure includes lease and licence agreements that are either new, conversion, transfer, renewal, variation, or transfer and conversion.
6. Visitor number targets are not available for 2020-21 due to the COVID-19 pandemic. COVID-19 has affected some normal data gathering routines and affected estimation processes. As at August 2020, there are many unknown factors, and too many assumptions that cannot be validated to calculate visitor targets for parks and reserves. There is likely to be a substantial drop in visitor numbers to parks and reserves in 2020-21, but this cannot yet be quantified. Modelling by Tourism Tasmania anticipates that visitation and visitor spend by mainland visitors to Tasmania will recover steadily over 2020-21 and 2021-22 but may not return to pre-pandemic levels until late 2022. Forward demand (and hence, visitation) will be influenced by border restrictions and consumer sentiment in a highly fluid and uncertain environment. The modelling by Tourism Tasmania only considers travel by visitors from mainland Australia to Tasmania. The modelling does not consider possible future travel intentions by Tasmanians within Tasmania. When border restrictions ease, visitor numbers to parks and reserves by mainland Australians will increase. The balance between inbound and outbound travel, and its flow-on to visitor numbers to parks and reserves is not yet quantifiable. As at August 2020, only Tasmanians are able to visit national parks and reserves in Tasmania. There is early evidence in June and July 2020 that – immediately following the re-opening of national parks and reserves – there was an initial burst of visitation. It is not yet known if Tasmanians will sustain this level of visitation through the remainder of 2020-21. It is probable that Tasmanians will increase their travel within Tasmania over the traditionally busy Christmas-New Year and January period. It is not known

where and by how much however, given that many Tasmanians travel out of Tasmania at this time, but in 2020-21 may not yet have decided if or where to substitute a trip within Tasmania. Also, it is not known if Tasmanians will re-visit parks and reserves multiple times, or if there will be a drop-off after an initial burst of activity.

3

SUPPORTING INFORMATION

GOVERNANCE AND MANAGEMENT

Governance arrangements

The Department is led by an Executive team. The primary function of the Executive is to assist the Secretary in managing the Department to meet the needs of stakeholders within the legislative framework.

As at 30 June 2020, the DPIPWE Executive team comprised:

- Tim Baker, Secretary
- Wes Ford, Director Environment Protection Authority (Deputy Secretary)
- Jason Jacobi, Deputy Secretary Parks & Wildlife
- Deidre Wilson, Deputy Secretary
- Louise Wilson, Acting Deputy Secretary
- Karen Steenhuis, Acting General Manager Strategic Services
- Rebecca Pinto, Acting Director People and Culture

The Department reports to the Minister for Primary Industries and Water; the Minister for Environment and Parks; the Minister for Heritage; the Minister for Racing; and the Minister for Aboriginal Affairs.

Legislation and legislative program

The Department administers 99 Acts, including four in part, and their subordinate legislation. Of these Acts, 24 are in the Ministerial portfolio of Environment and Parks and 61 are in the Primary Industries and Water portfolio, and one Act is in both with responsibilities assigned in part to the respective Minister. Of the remaining Acts, five are in the Ministerial portfolio of Heritage; six are in the Racing portfolio; one is in the Aboriginal Affairs portfolio; and one is in the Local Government portfolio.

Information about the legislation administered by the Department and legislative changes for 2019-20 can be found in the Appendix on pages 181-187.

Statutory bodies, joint ventures and non-statutory bodies

The Department supports the work of a range of statutory bodies, joint ventures and other entities.

A list of these can be found in the Appendix on pages 196-197.

STAKEHOLDER RELATIONS

Community engagement and awareness activities

The Department undertakes a broad range of community engagement and awareness activities aimed at providing stakeholders with up-to-date information relevant to their needs. It also maintains a comprehensive website at www.dpipwe.tas.gov.au.

Examples of community awareness and engagement activities undertaken by staff in our areas during 2019-20 are outlined below.

AgriGrowth Tasmania	Biosecurity Tasmania
<ul style="list-style-type: none"> • Met regularly with peak bodies and key business representatives to monitor current issues and inform significant policy developments. • Participated in the TIA Advisory Board, which meets four times a year and importantly includes industry members. • Convened the meetings and provided data and secretariat support to the Red Meat Forecast Committee which meets quarterly. <p><i>Game Services Tasmania</i></p> <ul style="list-style-type: none"> • Regular one-on-one and group interactions with hunters, farmers, foresters and the general community. • Produced the annual <i>Game Tracks</i> publication (approximate 10 000 issued). 	<ul style="list-style-type: none"> • A community education campaign regarding biosecurity requirements for points of entry (including launch of “Keep Tassie, Tassie” signage campaign). • Partnerships with Tasmanian Farmers and Graziers Association (TFGA), Fruit Growers Tasmania (FGT), aquaculture industries and Wine Tasmania on their respective biosecurity projects. • Engaged with key industry representatives regarding the ‘Securing our Borders’ initiative – increased inspection regimes for incoming produce and freight. • Informed TFGA and FGT of the National Traceability Framework and Property Identification Code (PIC) reforms. • Provided information to key industry stakeholders regarding changing COVID-19 requirements for essential travellers and for local business operators.
EPA	Land Tasmania
<ul style="list-style-type: none"> • Sponsorship promoting awareness of the EPA, its vision and goals, and principles of environmental sustainability, such as the EPA Sustainability Award for the Tasmanian Community Achievement Awards (Awards Australia). • Waste Educators Network. The small group aims to share information and help with coordinating activities and providing collaboration opportunities for educators in Tasmania. 	<ul style="list-style-type: none"> • Continued work with the Tasmanian Agricultural Productivity Group to promote LISTmap and how it can advance precision agriculture. • Statewide LISTmap demonstrations and training to government agencies, university/schools and Natural Resource Management (NRM) groups. • Produced a biannual printed publication, <i>locationmatters</i>, focusing on the land information sector in Tasmania.

- Teaching resources aligned with the Australian Curriculum were completed on litter.
- Public consultation following the release of the Waste Action Plan in June 2019.
- Published content via Facebook about products and services related to land and spatial information. Also managed a TASMAR Facebook page to promote TASMAR products and services.

Natural and Cultural Heritage

- Developed two new practice notes on Managing Historic Places of Worship and Conserving Movable Cultural Heritage.
- The Private Land Conservation Program collaborated in three community events and three field days with the Tasmanian Land Conservancy.
- Aboriginal Heritage Tasmania (AHT) staff worked with a wide range of Aboriginal organisations and individuals in all its work, forming strong partnerships across day-to-day and project work.
- Continued to provide support to the operation of the Aboriginal Heritage Council.
- AHT facilitated a range of access visits and conservation activities in the Tasmanian Wilderness World Heritage Area (TWWHA) for a number of aboriginal community organisations.

Water and Marine Resources

- Stakeholder input sought for a range of strategies and plans including the Rural Water Use Strategy, review of Water Management Plans and production of Water Management Statements, and the production of the Regulatory Impact Statement for the Water Regulations 2020.
- Information days, meetings and phone calls with Water Licence holders.
- Educational talks and webinars.
- Dam permitting and maintenance articles provided for industry publications.

Parks and Wildlife Service

- The Discovery Ranger education program provided activities at national parks throughout Tasmania.
- The Track Ranger program provided Rangers on popular walking tracks to help with walker safety and to promote Leave No Trace principles.
- The Aboriginal Working on Country Ranger program, which recognises that protecting and conserving the environment is a shared responsibility.
- Launch of the new Parks and Wildlife Service website.
- Preparation of a Tourism Masterplan for the TWWHA.
- Improved public consultation on Reserve Activity Assessments, particularly for level 3 and 4 Environmental Impact Assessments.

Office of Racing Integrity

- Racing Integrity management engaged with the racing industry, primarily participants, through reference group meetings held quarterly and annual general meetings with all racing clubs including Tasracing, Thoroughbred Advisory Network, Harness Industry Forum, Greyhound Reference Group.

Publications

The Department's list of publications for 2019-20 can be found in the Appendix on pages 188-195.

Avenues for appeal of decisions

Decisions are made by staff or Ministers responsible for legislation administered by the Department and under several pieces of whole-of-government legislation. In most cases there are avenues to appeal or seek a review of these decisions.

Appeal process

Reasons for an appeal are outlined when that decision is provided to the person concerned.

In every instance, the legislation provides direction in relation to the right of appeal and the process available for doing so. Recourse to review mechanisms for administrative matters is also provided by the Ombudsman Tasmania, including in relation to the right to information and personal information.

Right to information

The following table provides information about the processing of requests under the *Right to Information Act 2009*:

Table 16 - Right to Information applications 2019-20

Right to Information Requests	No.
Applications	
Carried over from 2018-19	10
Received in 2019-20	76
Transferred to another department in full	1
Withdrawn by the applicant	0
Determined during the financial year	78
Outcomes of applications for information determined in the period	
Requested information was provided in full	40
Requested information was provided in part (part exempt)	34
Requested information was not provided (all exempt)	4
Information relevant to the application was not held by the Department	3
Application was refused	2

Right to Information Requests	No.
Reasons for refusal/exemptions used	
s.5, s.11, s.17 – information requested was not within the scope of the Act (s.5 – not official business; s.11 – available at Archives office and s.17 – deferred)	0
s.9, s.12 – information is otherwise available or will become available in the next 12 months	6
s.10, s.19 – application may be refused if resources unreasonably diverted	3
s.20 – repeat or vexatious applications may be refused	0
s.25 – Executive Council information	0
s.26 – Cabinet information	0
s.27 – internal briefing information of a Minister	6
s.28 – information not related to official business	0
s.29 – information affecting national or State security, defence or international relations	0
s.30 – information relating to enforcement of the law	4
s.31 – legal professional privilege	4
s.32 – information relating to closed meetings of Councils	0
s.34 – information communicated by other jurisdictions	0
s.35 – internal deliberative information	22
s.36 – personal information of a person	13
s.37 – information relating to the business affairs of a third party	6
s.38 – information relating to the business affairs of a public authority	0
s.39 – information obtained in confidence	10
s.40 – information on procedures and criteria used in certain public authority negotiations	0
s.41 – information likely to affect State economy	0
s.42 – information likely to affect cultural, heritage and natural values of the State	1
Time taken to make decisions	
Within the statutory time limit	62
Over the statutory time limit	16

Right to Information Requests	No.
Internal reviews	
Requested during 2019-20	5
Determined during the financial year (total)	5
Those where the decision was upheld in full	3
Those where the decision was upheld in part	2
Those where the decision was reversed	0
External reviews by the Ombudsman	
Requested during 2019-20	4
Determined (including those carried over from 2018-19)	6
Decision was upheld in full	0
Decision was upheld in part	3
Decision was reversed	3

Source: DPIPWE Policy Branch records.

Requests for information under the Right to Information Act should be sent to:

Email: right2info@dpipwe.tas.gov.au

Post: Department of Primary Industries, Parks, Water and Environment
GPO Box 44
HOBART TAS 7001

OUR PEOPLE AND CULTURE

People and Culture Division

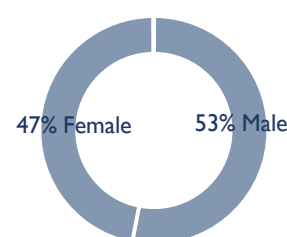
The People and Culture Division developed and implemented a comprehensive range of policies, programs and procedures within an ethical and fair framework that provided flexibility and supported the business needs of the Department and the personal needs of employees. The people management services and practices span performance management, work health and safety (WHS), learning and development, managing work relationships, payroll, recruitment, job design and workers compensation.

Employment Statistics

Head Count at 30 June 2020

1 485

Male	788
Female	696
Unspecified	1



Employment numbers are based on the number of people employed either full-time, part-time, or casually. It includes substantive and acting arrangements. It also includes data related to IFS, which is a statutory body. Those seconded from another State Department are included and secondments out of the Department are excluded.

Age and salary

Table 17 – Age profile at 30 June

Age Range	Male	Female	U/s*	Total
15 - 19	0	5		5
20 - 24	15	16		31
25 - 29	31	50		81
30 - 34	55	71		126
35 - 39	84	76		160
40 - 44	83	104		187
45 - 49	113	114	1	228
50 - 54	141	98		239
55 - 59	137	93		230
60 - 64	85	56		141
65+	44	13		57
Total	788	696	1	1 485

Table 18 – Salary profile at 30 June

Salary Range	Male	Female	U/s*	Total
<\$30 000	1	4		5
\$30 000 - \$39 999	0	0		0
\$40 000 - \$49 999	9	20		29
\$50 000 - \$59 999	52	88	1	141
\$60 000 - \$69 999	204	202		406
\$70 000 - \$79 999	59	60		119
\$80 000 - \$89 999	147	123		270
\$90 000 - \$99 999	32	23		55
\$100 000 - \$109 999	152	106		258
\$110 000 - \$119 999	74	50		124
\$120 000 +	58	20		78
Total	788	696	1	1 485

* U/s = unspecified

Employment status and classification

Table 19 – Classification profile at 30 June

Classification	Male	Female	U/s*	Total
Bands 1 - 3	266	314	1	581
Bands 4 - 6	390	312		702
Bands 7 - 8	107	62		169
Bands 9 - 10	7	1		8
SES	18	7		25
Total	788	696	1	1 485

Table 20 – Employment status at 30 June

Employment status	Male	Female	U/s*	Total
Permanent full-time	540	313		853
Permanent part-time	99	217		316
Fixed term full-time	56	64		120
Fixed term part-time	39	60	1	100
Fixed term casual	36	35		71
SES	18	7		25
Total	788	696	1	1 485

Employment by Output Group (FTE)

Table 21 – Employment at 30 June (FTE)

Output Group	Paid FTEs ¹			
	2017	2018	2019	2020
Output Group 1 Land Tasmania	116.53	112.22	111.1	106.22
Output Group 2 Primary Industries	55.55	63.71	75.65	70.68
Output Group 3 Natural and Cultural Heritage ⁴	143.34	151.51	155.87	151.50
Output Group 4 Water Resources	36.22	42.54	37.31	37.01
Output Group 5 Racing Regulation and Policy ⁵	26.70	21.74	24.93	25.84
Output Group 6 Biosecurity Tasmania	169.81	176.94	177.03	171.32
Output Group 7 Environment Protection and Analytical Services	129.49	128.30	132.04	128.01
Output Group 8 Parks and Wildlife Management	322.93	348.28	362.33	370.39
Corporate support activities	146.02	142.86	156.18	151.47
Departmental subtotal	1 146.58	1 188.1	1 232.44	1 213.44
Other bodies administered by DPIPWE				
Inland Fisheries Service (IFS)	17.87	18.60	17.75	17.50
Other bodies subtotal	17.87	18.60	17.75	17.50

Output Group	Paid FTEs ¹			
	2017	2018	2019	2020
Other³				
Parental leave, leave without pay, external secondments	40.50	36.94	25.11	56.51
Total²	1 204.95	1 243.64	1 275.30	1 287.45

Source: DPIPWE HR records.

Notes:

1. The table measures staffing on a 'full-time equivalent' (FTE) basis, which records contributions in fractions of a week, so that two people sharing a job, each working 2.5 days, would be one FTE.
2. Any difference between the sum of values shown in the table and the respective total is due to rounding.
3. DPIPWE staff seconded to IMAS and TIA are included in the category 'Other'.
4. Output Group 3 includes the Royal Tasmanian Botanical Gardens.
5. Output Group 5 Racing Regulation and Policy includes the ORI, which transferred to DPIPWE from State Growth with effect from 1 July 2015.

Commencements and Separations

Table 22 – Total employee commencements and separations by category 2019-20

Commencements	No.
Head of Agency/Prescribed Officer/Senior Executive commencement	1
Permanent commencements	19
Fixed term commencements	39
Casual commencements	16
Separations	No.
Head of Agency/Prescribed Officer/Senior Executive cessations	2
Permanent cessations	58
Fixed term cessations	113
Casual cessations	14

Source: DPIPWE HR records.

Notes:

1. Reconciliation of employee head count and commencement/cessation data is subject to system and timing issues.
2. This table includes data related to the IFS, which is a statutory body, and secondments (employee movement outside the State Service), including staff seconded to IMAS and TIA.

Leave Liability

Table 23 – Estimated value of leave liability at 30 June

	\$ million
Annual leave	9 784
Long service leave	22 904
Total	32 688

Source: DPIPWE records.

Note:

1. Leave liability is calculated in accordance with the Australian Accounting Standards. Refer Note 10.3 Employee Benefits in the Financial Statements for further information.

Table 24 – Leave entitlements 2019-20

	Days
Average recreation leave per employee, including pro-rata	18.16
Average long service leave per employee	39.99

Source: DPIPWE HR records.

Note:

1. 'Available days' relates to leave entitlement for staff who have completed the qualifying period for long service leave of 10 years.

Workplace diversity

DPIPWE is committed to an inclusive and diverse workforce.

The Department continues to work towards Gender Equitable outcomes and has actively participated in the development of *The Women's Strategy 2020-2025*. The Department's overall gender balance continued to improve during 2019-2020 against baseline data from 30 June 2015. During this period, the Department has seen an increased workforce gender balance, with female representation increasing from 41 per cent to 47 per cent. Female representation across management positions has also increased from 20 per cent to 38.4 percent* per cent.

*includes band 6 and above – excludes seconded out and board members

Under the *Disability Framework for Action*, a working group was established to help develop DPIPWE's *Disability Action Plan 2018-2021* (DAP). The DPIPWE DAP 2018-2021 focus is on three key issues:

- to enhance inclusiveness and accessibility of the services and supports we offer;
- economic security by facilitating stronger relationships and identifying placements in collaboration with Disability Employment Service providers to build an inclusive and diverse workplace; and
- health and wellbeing awareness and training.

The Department extended its participation during the year in the School Based Traineeship Program following its successful engagement in the pilot scheme. Three new trainees were recruited in 2019-2020, who join three of the original four who started the program.

The following table provides examples of diversity in the Department over a four-year period.

Table 25 – Employment of people by category 2019-20

	2016-17		2017-18		2018-19		2019-20	
	No.	%	No.	%	No.	%	No.	%
People with a disability	13	0.9%	10	0.7%	10	0.7%	10	0.7%
Aboriginal and Torres Strait Islander people	25	1.8%	46	3.1%	46	3.1%	51	3.4%
Diverse cultural and linguistic backgrounds	8	0.6%	8	0.5%	7	0.5%	8	0.5%
Young people < 25	28	2.0%	40	2.7%	38	2.5%	36	2.4%
Young people < 30	98	7.0%	114	7.6%	117	7.8%	118	7.8%
Male	792	56.4%	838	55.8%	808	54.1%	805	53.1%
Female	612	43.6%	665	44.2%	686	45.9%	711	46.9%
Unspecified	-	-	-	-	-	-	1	0.1%

Source: DPIPWE SSD records.

Notes:

1. Employment numbers are based on the number of people employed either full-time, part-time or casually as at 30 June 2020 and include employees on unpaid leave and secondment.
2. This table includes data related to the statutory body, the IFS and secondments (employee movement outside the State Service), including staff seconded to IMAS and TIA.

Work health and safety

The Department continued to implement a new governance structure for Work Health, Safety and Wellbeing during 2019-20, which notably included the employment of four Advisers. These Advisers work with Divisions in a business-partnership style model.

Work health and safety focus areas for the year included:

- Continued systematic review of historical work health and safety policies and procedures and supporting documents;
- Review of the Safety Management System;
- Strengthening Divisional Committees and WHS practices; and
- Review of incident and hazard reporting.

Table 26 - Workers compensation, new claims by nature of injury

Nature of injury	2016-17	2017-18	2018-19	2019-20
Intracranial injuries	0	0	0	2
Fractures	1	3	2	1
Wounds, lacerations, amputations and internal organ damage	4	4	12	10
Burns	1	0	0	0
Injury to nerves and spinal cord	1	0	0	0
Traumatic joint/ligament and muscle/tendon injury	14	14	4	6
Other injuries	2	3	2	2
Musculoskeletal and connective tissue disease	21	25	27	26
Mental impacts	12	15	7	5
Digestive system diseases	0	0	0	0
Skin and subcutaneous tissue diseases	3	1	0	0
Nervous system and sense organ diseases	1	0	1	0
Respiratory system diseases	2	0	0	0
Circulatory system disease	0	0	1	0
Infection and parasitic disease	1	1	1	0
Neoplasms (cancer)	0	0	0	0
Other diseases	0	0	1	0
No injury	0	2	0	0
Total	63	68	58	52

Source: Tasmanian Fund Administration Agent (Jardine Lloyd Thompson).

Notes:

1. Classifications for the dataset above are derived from the Type of Occurrence Classification System Version 3.0 developed by the Australian Safety and Compensation Council. Any differences in the classification of historical data is due to the reassessment of maturing claims.
2. The data relates to the date that the claim was lodged with the Employer.

Strategic Services Division

Corporate support for all Divisions is primarily the responsibility of the Strategic Services Division. Strategic Services provide innovative corporate support and leadership in the areas of finance, facilities management, policy, corporate communications, information services and project management. Together these services assist the operational divisions in achieving the Department's aims and objectives.

Public interest disclosures

The Department is committed to the aims and objectives of the *Public Interest Disclosure Act 2002*. The Department does not tolerate improper conduct by our employees, officers or members, or the taking of reprisals against those who come forward to disclose such conduct.

The Department recognises the value of transparency and accountability and supports the making of disclosures that reveal corrupt conduct, conduct involving a substantial mismanagement of public resources, or conduct involving a substantial risk to public health and safety of the environment.

The Department takes all reasonable steps to protect people who make such disclosures from any detrimental action in reprisal for making the disclosure. The Department will also afford natural justice to the person who is the subject of the disclosure.

Superannuation

I, Tim Baker, Secretary, Department of Primary Industries, Parks, Water and Environment, hereby certify that the Department of Primary Industries, Parks, Water and Environment has met its obligations under the Australian Government's *Superannuation Guarantee (Administration) Act 1992* in respect of those employees of the Department who are members of complying superannuation schemes to which this Department contributes.

Tim Baker
Secretary

CLIMATE CHANGE

The Department provides data on our emissions for inclusion in the Tasmanian Government Greenhouse Inventory when requested.

Consumption of the two main sources of energy are listed in the following table.

Table 27 - Electricity and fuel use

	2016-17	2017-18	2018-19	2019-20
Electricity use by kWh ¹	6 121 674	5 907 062	5 672 283	7 705 691
Electricity use, kWh per FTE ³	5 339	4 972	4 602	6 353
Fleet vehicle travel – litres of fuel ²	663 063	736 011	725 464	718 162
Fleet vehicle travel – litres of fuel per FTE ³	578	619	588	592

Source: DPIPWE records.

Notes:

1. In 2019-2020 the Tasmanian Government implemented a new whole of government energy and emissions reporting system. DPIPWE figures are taken from that system and are not directly comparable with figures from earlier years, as the list now available comprises all electricity accounts known throughout the Department including Parks and reserves managed by DPIPWE.
2. Fuel data is extracted from the Government Fleet Manager – Department of Treasury and Finance, LeasePlan, AVIS, DPIPWE fuel accounts with Caltex and BP, and Internal Parks and Wildlife Service bulk storage South and North West.
3. FTEs refers to paid staff as at 30 June 2020 (1213), excluding those on secondment, parental leave or leave without pay.

Greenhouse gas emissions report

Table 28 - Tonnes CO₂e¹

	2016-17	2017-18	2018-19	2019-20
Electricity use by Tonnes CO ₂ e	796	1 118	1 078	1 156
Fleet vehicle travel by Tonnes CO ₂ e	1 764	1 779	1 898	1 898
Total Tonnes CO₂e	2 560	2 897	2 976	3 054
Tonnes CO ₂ e per FTE	2.23	2.40	2.41	1.56

Source: Climate Change Office of the Department of Premier and Cabinet

Note:

1. Greenhouse gas emissions are calculated using factors from the 2019 Determination Update of the National Greenhouse and Energy (Measurement) Determination 2008. Where data is available fuel use is recorded as diesel, ethanol blend and petrol. Each fuel type has its own emissions factor calculation.

FINANCIAL MANAGEMENT

Pricing policies

Departmental fees and charges subject to the *Fee Units Act 1997* are published annually in the *Tasmanian Government Gazette* as required under section 8(1) of the Act.

Concessions are provided for park and cave entry fees, recreational fishing and game licences, and other fees as determined by the relevant Minister. Details on concessions are available at www.concessions.tas.gov.au.

Asset management

The Department is responsible for a diverse asset portfolio with a significant number of land holdings, buildings and infrastructure. These asset holdings include national parks reserves and conservation areas, major infrastructure such as walking tracks, roads and other visitor service structures, buildings, plant, equipment, internally developed software and heritage assets. The Department is also custodian of Crown land and other Government-owned buildings and structures not attributed to another department. A significant component of the asset portfolio managed by the Department is held for public benefit, including significant attractions for local, interstate and overseas visitors.

In line with the Department's Non-Current Asset Valuation Methodology, all asset classes are revalued using an independent valuer on a five-year cycle. In 2019-20 indices were applied to the fair value of land, buildings and infrastructure assets. Intangible abalone quota units were independently revalued in 2019-20 to fair value. The resulting changes in asset values were recognised as other comprehensive income reflecting a total revaluation increment of \$85.4 million.

The Financial Statements are recorded on an accrual basis, with accounting policies in relation to the recognition, valuation, judgements and assumptions, and depreciation outlined in the Notes to and forming part of the Financial Statements.

Risk management

The Department's risk management activities are overseen by the Risk and Audit Committee. The Risk and Audit Committee comprises the Chair, four other internal members and an external independent representative.

The Committee is continuing to focus on the development and implementation of the Department's Enterprise Risk Management Framework. The 2019-20 work schedule included audits of protocols and processes for leave management, compliance with Treasurer's Instructions, and a review of the Department's firearms policy and management.

Loss and damage write-offs

The Department is a large and diverse organisation with substantial asset holdings. There is always potential for loss or damage to occur to assets, facilities and the like. In addition, not all debts can be collected, and a small proportion must be written off each year.

The Tasmanian Risk Management Fund covers the Department's insurable risks including workers compensation, general liability, property damage, and motor vehicle cover.

The following tables summarise any losses and damage to public property or money and debt write-offs occurring in 2019-20.

Table 29 - Loss and damage to public property or money 2019-20

Category	Number of new claims ¹	Total paid by insurers \$
Property ²	16	7 856 735
Fraud	0	0
Personal accident	3	12 705
Public liability	1	16 500
Motor vehicle	46	134 939
Total	66	8 020 879

Source: Jardine Lloyd Thompson, Fund Administration Agent for the Tasmanian Risk Management Fund.

Notes:

1. The total value of the claim represents gross excesses, except for motor vehicles which are net of excesses.
2. The amount is high due to the extensive damage in National parks and reserve land across Tasmania's South and South-West which suffered from significant wildfire activity, specifically the Gell River fire from December 2018. Due to the location and timing, the quantum of assets damaged or destroyed could not be accurately assessed until 2019-20. Approximately 94 000 hectares or 6 per cent of the Tasmanian Wilderness World Heritage Area and approximately 42 476 hectares of other Parks and Wildlife Service reserves were affected by the fires.

Table 30 - Write-offs 2019-20

Category	Number of debts	Amount \$
Debtors < \$500	0	0
Debtors > \$500	0	0
Total	0	0

Source: DPIPWE SSD records.

Major capital projects

Ongoing projects and programs

Table 31 - Major capital projects uncompleted as at 30 June 2020

	Estimated total cost \$'000	Expenses 2019-20 \$'000	Estimated cost to complete \$'000	Estimated completion financial year
Agricultural Research Development and Extension White Paper – Modernise our Research Farms ¹	7 000	n/a	7 000	2021-22
Biosecurity Risk Management and Truck and Machinery Washes	2 000	174	1 700	2021-22
Community Recovery Fund - Parks Infrastructure	8 300	1 200	7 100	2020-21
Cradle Mountain Experience ²	61 040	40	60 900	2021-22
Cradle Mountain Visitor Experience ²	25 710	11 490	7 620	2021-22
Crown Land Services: Structural Asset Upgrade Program ³	na	556	na	ongoing
Fisheries Digital Transition Project ⁴	6 150	1 350	4 150	2021-22
Implementing the Bee Industry Futures Report ¹	500	n/a	500	2020-21
Improved Statewide Visitor Infrastructure	16 000	7 384	7 150	2021-22
National Parks – Maintenance Boost	8 000	2 850	3 150	2021-22
Next Iconic Walk	20 000	500	19 350	2022-23
Recreational Fishing – Improved Boat and Trailer Parking	2 200	612	1 588	2020-21
Three Capes Track – Stage 3	7 800	435	2 785	2020-21

Source: DPIPWE Finance records.

Notes:

1. These projects continue to experience delays and as a result no expenditure occurred in 2019-20.
2. During 2019-20, \$3.96 million of State funds was transferred from the Cradle Mountain Experience Project to the Cradle Mountain Visitor Experience Project to enable works to progress as initially planned.
3. The Crown Land Services Program is ongoing. As such, it is not appropriate to include an amount for the estimated total cost or the cost to complete.
4. Previously referred to as the Fisheries Integrated Licensing Management System (FILMS).

Capital Investment Program – Community Recovery Fund

Infrastructure and associated assets within reserves managed by the Parks and Wildlife Service were significantly impacted by fires that occurred in early 2019. The Community Recovery Fund is to enable the restoration and reinstatement of parks assets and infrastructure damaged or destroyed as a result of the fires. During the year, detailed planning and the preparation of logistical support facilities for track rebuilds were progressed (including making safe), with track and road-works tenders called for various track repair or replacement projects in early 2020. Several tenders were brought forward and advanced early during COVID-19 in early 2020 to stimulate building and construction company employment and production. Tenders have now been awarded for Clear Hill Road and a suite of track works in the Mt Anne region with construction scheduled for completion in summer 2020-21. Works include the Cracroft Track, Huon Track and Mt Anne Track and various road maintenance projects including Clear Hill Road, East Picton Road and West Picton / Riveaux Road.

Capital Investment Program – Cradle Mountain Visitor Experience

This initiative delivers improved public infrastructure at Cradle Mountain. Construction of Stage 1 of the Gateway Precinct is now complete with the new visitor centre and associated facilities opened during the year. Gateway Precinct Stage 2 works (remediation of previous site) are also nearing completion. Site works have now commenced on the Dove Lake project.

Capital Investment Program – Cradle Mountain Experience

This project will align with the Cradle Mountain Experience Master Plan and build on the popularity of Cradle Mountain as an iconic destination. This strategic investment is being led by the Office of the Coordinator-General with detailed feasibility studies currently underway.

Capital Investment Program – Improved State-wide Visitor Infrastructure

This project provides significant investment in our iconic national parks' experiences and assets. During 2019-20, works completed include a new walker hut on the Overland Track at Waterfall Valley, a new shared use track from the Freycinet visitor centre to the Wineglass Bay car park, new walking tracks, shelter and other visitor infrastructure upgrades on Sarah Island, new or upgraded toilets at Highfield House (Stanley), the Blowhole (Pirates Bay), the Nut (Stanley) and Cape Bruny, a new jetty at Macquarie Heads (Strahan) and restoration works at the Bond Store and Customs House (Strahan).

Capital Investment Program – National Parks Maintenance Boost

Funding has been provided over four years to support the ongoing essential asset repairs and maintenance work in our parks. During 2019-20, works completed included road maintenance works on Bakers Point Road (Narawntapu National Park), Ben Lomond Road, Humbug Point Road (St Helens), Arthur-Pieman Conservation Area roads and Lighthouse Road (Bruny Island). Other completed works include jetty maintenance (Maria Island), new toilets at Encampment Cove and Frenchs Farm (Maria Island), maintenance works on staff housing at Lake St Clair and Waterfall Valley, a new viewing platform at Seal Rocks (King Island) and upgrades to waste treatment facilities at Hastings Caves and Lake St Clair.

Capital Investment Program – Next Iconic Walk

This initiative will deliver Tasmania's next iconic multi-day, hut-based walk. The Tyndall Ranges on the West Coast has been announced as the preferred location. Detailed feasibility and market testing will determine if this location is viable, and if so, it is anticipated that construction will start in 2020-21 after detailed planning, design and approvals are obtained.

Tenders and consultancies

In accordance with Government policy and guidelines, the Department procures goods and services, and construction works and services in relation to buildings, roads and bridges. In all these procurements, the Department aims to maximise the opportunity for local business participation.

During 2019-20, the Department awarded 50 contracts totalling \$40.7 million. Of these, 44 contracts totalling \$34.9 million were awarded to Tasmanian businesses.

Table 32 - Summary of participation by local business
(for contracts tenders and/or quotation processes of \$50 000 or over, ex GST)

Tender process	2019-20
Number of tenders awarded	50
Total number of contracts awarded to Tasmanian businesses	44
Total value of contracts awarded \$'000	40 731
Total value of contracts awarded to Tasmanian businesses \$'000	34 861
Total number of tenders called and/or quotation processes run	44
Total number of bids and/or written quotations received	178
Total number of bids and/or written quotations received from Tasmanian businesses	143

Source: DPIPWE procurement records and Treasury Tenders website.

Table 33 - Major contracts issued in 2019-20 (\$50 000 and over, excluding consultants)

Name of contractor	Location of contractor	Description of contract	Period of contract (From To)	Total value of contract \$
AJR Construct Pty Ltd	Don TAS	Public Shelter - Sarah Island visitor infrastructure - TWWHA	13/07/2019 15/12/2019	95 725
Hansen Yuncken Pty Ltd	Hobart TAS	Major refurbishment works - Lands Building Redevelopment Project	24/07/2019 1/12/2020	16 646 830
Bentley Workspaces	Hobart TAS	Supply of workstations - Northern Accommodation Project	29/07/2019 29/01/2021	380 674
iCognition Pty Ltd	Braddon ACT	Electronic Document and Records Management System	12/08/2019 11/08/2029	5 016 961
Terrestrial Ecosystem Services Pty Ltd	Mylor SA	Tasmanian Deer Survey	1/08/2019 30/06/2020	98 035
Walters Contracting Pty Ltd	Deloraine TAS	Roadworks - Smoko Road - TWWHA extensions - Roads Improvements Project	5/08/2019 19/10/2020	331 466

Name of contractor	Location of contractor	Description of contract	Period of contract (From To)	Total value of contract \$
Duggans Pty Ltd	Cradoc TAS	Roadworks - East Picton Road - TWWHA extensions - Roads Improvements Project	21/08/2019 31/10/2020	70 446
Fairbrother	Cambridge TAS	New Town research laboratories - Façade remediation works	23/08/2019 31/12/2019	313 052
Jacobs	Hobart TAS	Services to undertake digital recordings of Aboriginal rock marking sites in the TWWHA	1/09/2019 31/05/2020	70 000
AJR Construct Pty Ltd	Don TAS	Overland Track Huts - Waterfall Valley hut replacement (Improving State-wide visitor infrastructure)	17/09/2019 31/05/2020	1 447 839
Wild Ecology Pty Ltd	Mount Nelson TAS	Consultancy Services - TWWHA Bushfire Recovery: Lake Mackenzie soil and fluvial rehabilitation trials	20/09/2019 30/06/2022	241 000
Spectran Contracting Pty Ltd	Moonah TAS	Wastewater Transfer System - Stage I works - Maria Island National Park	24/09/2019 31/12/2020	396 372
Wise Lord and Ferguson	Hobart TAS	Internal audit services	26/09/2019 30/06/2025	493 820
Tas Marine Construction	Howden TAS	Barge landing replacement & marine pile work - Maria Island	3/10/2019 31/12/2020	271 086
Bison Constructions Pty Ltd	Scottsdale TAS	Supply and install storage shed incorporating internal wash-down bay, Five Mile Beach Public Reserve	23/10/2019 6/12/2019	306 700
AJR Construct Pty Ltd	Don TAS	Viewing platform - Seal Rocks, King Island National Park	29/10/2019 15/12/2019	159 400
Gradco Pty Ltd	St Leonards TAS	Road maintenance - Ben Lomond National Park	13/11/2019 31/01/2020	131 817
Buildrite Construction & Project Management Pty Ltd	North Motton TAS	Leven River foreshore reinstatement	6/01/2020 17/04/2020	276 226
Walters Contracting Pty Ltd	Deloraine TAS	Bakers Point Road repair	3/12/2019 29/05/2020	124 513
Cooke, Michael	St Marys TAS	Supply of Tasmanian brush-tail possum and Tasmanian wallaby carcasses for Devil Recovery Program	1/02/2020 31/01/2022	90 200
R. & T.L. Tatnell Pty Ltd	Hobart TAS	Freycinet Visitor Centre repainting - Freycinet National Park	7/01/2020 3/04/2020	63 600
AJR Construct Pty Ltd	Don TAS	Macquarie Heads jetty replacement	3/02/2020 29/04/2020	642 797
Living Trails	Sandford TAS	Walking track upgrades, Sarah Island, TWWHA	5/02/2020 30/03/2020	74 465
Bruker Pty Ltd	Melbourne VIC	Supply of microbiology analyser	one-off purchase	309 136

Name of contractor	Location of contractor	Description of contract	Period of contract (From To)	Total value of contract \$
Tasmanian Aboriginal Corporation	Hobart TAS	Training services - Aboriginal Cultural Awareness Training Project	1/07/2020 30/06/2023	105 200
Shaw Contracting	Launceston TAS	Car park upgrade - picnic area - Julius River	5/03/2020 30/04/2020	61 247
Tolley Excavations Pty Ltd	St Helens TAS	Humbug Point Road repair	18/03/2020 29/05/2020	158 300
East Coast Constructions Tas Pty Ltd	Coles Bay TAS	Toilet construction - Maria Island National Park	15/04/2020 1/07/2020	207 593
Vos Constructions Pty Ltd	Miandetta TAS	Dove Lake viewing shelter, amenities block and external works	1/04/2020 31/03/2021	7 553 605
MSS Security Pty Ltd	Bellerive TAS	Security and reception services for the Lands Building	24/04/2020 24/04/2021	91 266
John Hughes Track Contractor	South Hobart TAS	Trackworks - multiple locations - Freycinet National Park	5/05/2020 18/12/2020	235 960
Tasmanian Helicopters	Latrobe TAS	Supply of helicopter services - Freycinet National Park	15/05/2020 15/12/2020	128 800
Noosa Cat Australia Pty Ltd	Noosaville QLD	Watercraft replacement - PWS Operations, West Coast	14/05/2020 31/01/2021	311 647
MSD Constructions	New Norfolk TAS	Land management repairs - storm damage - Peter Murrell Reserve	29/06/2020 3/08/2020	295 621
Northern Tasmanian Natural Resource Management Association	Launceston TAS	Administer and deliver a devolved grant program for the Tasmanian Weeds Action Fund	25/06/2020 30/06/2023	622 692
AJR Construct Pty Ltd	Don TAS	Wastewater Transfer System - Stage 2 works - Maria Island National Park	30/06/2020 30/09/2020	1 036 763
AJR Construct Pty Ltd	Don TAS	Public shelter and amenities construction - Cockle Creek Improvements Project - South West National Park	30/06/2020 1/12/2020	506 777
Tas City Building	Launceston TAS	Building construction services – Stony Rise office reconfiguration and associated works	7/04/2020 27/05/2020	68 868

Source: DPIPWE procurement records, and Department of Treasury and Finance Tenders website.

Table 34 - Consultants engaged 2019-20 (\$50 000 and over)

Name of contractor	Location of contractor	Description of consultancy	Period of contract (From To)	Total value of contract \$
Cultural Business Innovation	TAS	Cultural Heritage Survey - Arthur Pieman Conservation Area	3/12/2019 30/04/2020	351 000
Taylor and Hinds Architects Pty Ltd	Cremorne TAS	RTBG - Architectural consultancy services for Visitor Centre and associated works	31/01/2020 1/08/2022	541 582
SGE Consulting Pty Ltd	Sandford TAS	Consultancy services - essential building and maintenance service	1/01/2020 31/12/2024	200 000
Cumulus Studio Pty Ltd	Launceston TAS	Design and contract management services - Public Shelter - Ben Lomond National Park	15/06/2020 31/05/2022	137 025
Pitt and Sherry (operations) Pty Ltd	Launceston TAS	Panel arrangement - Engineering consultants - PWS Works Program ¹	18/06/2020 30/04/2025	-
Johnstone, McGee and Gandy Pty Ltd	Hobart TAS	Panel arrangement - Engineering consultants - PWS Works Program ¹	18/06/2020 30/04/2025	-
Rare Innovation Pty Ltd	Launceston TAS	Panel arrangement - Engineering consultants - PWS Works Program ¹	18/06/2020 30/04/2025	-
Cova Thinking Pty Ltd	Hobart TAS	Panel arrangement - Engineering consultants - PWS Works Program ¹	18/06/2020 30/04/2025	-
Gandy and Roberts Pty Ltd	Hobart TAS	Panel arrangement - Engineering consultants - PWS Works Program ¹	18/06/2020 30/04/2025	-
GHD Pty Ltd	Hobart TAS	Panel arrangement - Engineering consultants - PWS Works Program ¹	18/06/2020 30/04/2025	-
Jacobs Group (Australia) Pty Ltd	Melbourne VIC	Panel arrangement - Engineering consultants - PWS Works Program ¹	18/06/2020 30/04/2025	-
Urban EP	Clifton Hill VIC	Consultancy Services - Waste Levy Impact Analysis Study	6/07/2020 31/08/2020	64 800

Source: DPIPWE procurement records, and Department of Treasury and Finance Tenders website.

Note:

1. Contracts established as a panel arrangement with no fixed contract value.

Table 35 - Contracts awarded resulting from a direct/limited sourcing process

Name of supplier	Description of the contract	Reasons for approval	Total value of contract \$
Bison Constructions Pty Ltd	Supply and install storage shed incorporating internal wash-down bay, Five Mile Beach Public Reserve	Direct sourcing	306 700
Cultural Business Innovation	Cultural Heritage Survey - Arthur Pieman Conservation Area	Direct sourcing	351 000
Bruker Pty Ltd	Supply of microbiology analyser	Limited sourcing	309 136
MSS Security Pty Ltd	Security and reception services for the Lands Building	Direct sourcing	91 266
John Hughes Track Contractor	Track works - multiple locations - Freycinet National Park	Direct sourcing	235 960
MSD Constructions	Land management repairs - storm damage - Peter Murrell Reserve	Direct sourcing	295 621

Source: DPIPWE procurement records, and Department of Treasury and Finance Tenders website.

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FINANCIAL STATEMENTS

For the year ended 30 June 2020

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Department of Primary Industries, Parks, Water and Environment

Financial Statements for the year ended 30 June 2020

Statement of Certification

The accompanying Financial Statements of the Department of Primary Industries, Parks, Water and Environment are in agreement with the relevant accounts and records and have been prepared in compliance with Treasurer's Instructions issued under the provisions of the *Financial Management Act 2016* to present fairly the financial transactions for the year ended 30 June 2020 and the financial position as at the end of the year.

At the date of signing I am not aware of any circumstances which would render the particulars included in the Financial Statements misleading or inaccurate.



Tim Baker

Accountable Authority

17 September 2020



Independent Auditor's Report

To the Members of Parliament

Department of Primary Industries, Parks, Water and Environment

Report on the Audit of the Financial Statements

Opinion

I have audited the financial statements of the Department of Primary Industries, Parks, Water and Environment (the Department), which comprise the statement of financial position as at 30 June 2020 and statements of comprehensive income, changes in equity and cash flows for the year then ended, notes to the financial statements, including a summary of significant accounting policies, other explanatory notes and the statement of certification by the Secretary of the Department.

In my opinion, the accompanying financial statements:

- (a) present fairly, in all material respects, the Department's financial position as at 30 June 2020 and its financial performance and its cash flows for the year then ended
- (b) are in accordance with the *Financial Management Act 2016* and Australian Accounting Standards.

Basis for Opinion

I conducted the audit in accordance with Australian Auditing Standards. My responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of my report. I am independent of the Department in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (Including Independent Standards)* (the Code) that are relevant to my audit of the financial statements in Australia. I have also fulfilled my other ethical responsibilities in accordance with the Code.

The *Audit Act 2008* further promotes the independence of the Auditor-General. The Auditor-General is the auditor of all Tasmanian public sector entities and can only be removed by Parliament. The Auditor-General may conduct an audit in any way considered appropriate and is not subject to direction by any person about the way in which audit powers are to be exercised. The Auditor-General has for the purposes of conducting an audit, access to all documents and property and can report to Parliament matters which in the Auditor-General's opinion are significant.

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

My audit is not designed to provide assurance on the accuracy and appropriateness of the budget information in the Department's financial statements.

Key Audit Matters

Key audit matters are those matters that, in my professional judgement, were of most significance in my audit of the financial statements of the current period. These matters were addressed in the context of my audit of the financial statement as a whole, and in forming my opinion thereon, and I do not provide a separate opinion on these matters.

Why this matter is considered to be one of the most significant matters in the audit	Audit procedures to address the matter included
Land, buildings and infrastructure assets <i>Refer to note 9.5 and 9.7</i>	
<p>The majority of the Department's land and buildings, \$1 321.06m, and infrastructure assets, \$317.44m, are recognised at fair value and revalued on a rolling portfolio basis. Independent valuations are carried out every five years and between valuations carrying values are updated using independently provided indices.</p> <p>In determining fair values, the Department utilises a valuation model appropriate to the type of assets involved. This requires the Department to exercise significant judgement, with the different valuation models highly dependent upon a range of inputs, assumptions and estimates. For these reasons, the valuation of land and buildings and infrastructure assets is an area requiring particular audit attention.</p> <p>In 2019-20, land and buildings and infrastructure assets were adjusted using indices provided by the Valuer-General.</p>	<ul style="list-style-type: none"> • Assessing the scope, expertise and independence of experts involved in the valuations. • Evaluating the appropriateness of the valuation methodology applied to determine the fair values. • Evaluating indexation applied to assets between formal valuations. • Evaluating the adequacy of relevant disclosures in the financial statements for compliance with Australian Accounting Standards.

Responsibilities of the Secretary for the Financial Statements

The Secretary is responsible for the preparation and fair presentation of the financial statements in accordance with Australian Accounting Standards, and the financial reporting requirements of Section 42 (1) of the *Financial Management Act 2016*. This responsibility includes such internal control as determined necessary to enable the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

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In preparing the financial statements, the Secretary is responsible for assessing the Department's ability to continue as a going concern unless the Department's operations will cease as a result of an administrative restructure. The assessment must disclose, as applicable, matters related to going concern and the appropriateness of using the going concern basis of accounting.

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Identify and assess the risks of material misstatement of the financial statements, 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 Department's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Secretary.
- Conclude on the appropriateness of the Secretary'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 Department'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 statements or, if such disclosures are inadequate, to modify my opinion. My conclusion is based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Department to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

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From the matters communicated with the Secretary, I determine those matters that were of most significance in the audit of the financial statement of the current period and are therefore the key audit matters. I describe these matters in my auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, I determine that a matter should not be communicated in my report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.



Stephen Morrison
Assistant Auditor General Financial Audit Services
Delegate of the Auditor-General

Tasmanian Audit Office

24 September 2020
Hobart

Department of Primary Industries, Parks, Water and Environment

Statement of Comprehensive Income for the year ended 30 June 2020

	Notes	2020 Budget \$'000	2020 Actual \$'000	2019 Actual \$'000
Income from continuing operations				
Revenue from Government				
Appropriation revenue – operating	6.1	147 187	150 761	144 686
Appropriation revenue – capital	6.1	42 441	25 771	18 905
Other revenue from Government	6.1	...	3 169	1 694
Grants	6.2	18 769	21 618	28 235
Sales of goods and services	6.3	27 479	24 373	26 763
Fees and fines	6.4	12 160	11 868	10 620
Contributions received	6.5	2 314	35 374	9 257
Interest	6.6	199	86	208
Rents received	6.7	6 351	7 570	6 041
Other revenue	6.8	2 448	20 806	8 583
Total revenue from continuing operations		259 348	301 396	254 992
Net gain/(loss) on non-financial assets	7.1	...	35	25
Net gain/(loss) on financial instruments and statutory receivables/payables	7.2	...	(191)	(127)
Other gain/(loss) on change in estimate of non-financial assets	7.3	...	(13 471)	(9 480)
Total income from continuing operations		259 348	287 769	245 410
Expenses from continuing operations				
Employee benefits	8.1	123 505	133 820	124 277
Depreciation and amortisation	8.2	21 277	23 951	20 871
Transfers to Administered Funds	8.3	5 000	5 000	5 000
Supplies and consumables	8.4	45 808	60 157	60 496
Grants and transfer payments	8.5	22 021	27 615	37 153
Finance costs	8.6	187	197	...
Contributions provided	8.7	...	...	4 100
Other expenses	8.8	3 954	6 098	5 643
Total expenses from continuing operations		221 752	256 838	257 540
Net result from continuing operations		37 596	30 931	(12 130)
Net result		37 596	30 931	(12 130)

	Notes	2020 Budget \$'000	2020 Actual \$'000	2019 Actual \$'000
Other comprehensive income				
<i>Items that will not be reclassified to net result in subsequent periods</i>				
Changes in property plant and equipment revaluation reserve	12.2	2 475	85 429	159 410
Gain/(loss) on revaluation of equity instrument through other comprehensive income	9.3,12.2	...	267	407
Total other comprehensive income		2 475	85 696	159 817
Comprehensive result		40 071	116 627	147 687

This Statement of Comprehensive Income should be read in conjunction with the accompanying notes.

Budget information refers to original estimates and has not been subject to audit.

Explanations of material variances between budget and actual outcomes are provided in Note 4 of the accompanying notes.

Department of Primary Industries, Parks, Water and Environment

Statement of Financial Position as at 30 June 2020

	Notes	2020 Budget \$'000	2020 Actual \$'000	2019* Actual \$'000
Assets				
<i>Financial assets</i>				
Cash and cash equivalents	13.1	119 027	94 017	121 360
Receivables	9.1	6 848	5 932	5 206
Contract assets	9.2	...	1 680	...
Equity investments	9.3	5 242	3 562	3 295
<i>Non-financial assets</i>				
Inventories	9.4	1 103	1 097	1 061
Property, plant and equipment	9.5	1 118 390	1 342 605	1 251 129
Right-of-use assets	9.6	84 688	11 494	...
Infrastructure	9.7	383 869	320 832	322 307
Intangibles	9.8	14 270	14 031	15 727
Other assets	9.9	10 453	9 564	9 740
Total assets		1 743 890	1 804 814	1 729 825
Liabilities				
Payables	10.1	3 947	4 357	5 223
Lease liabilities	10.2	84 741	11 986	...
Contract liabilities	9.2	...	7 217	5 610
Employee benefit liabilities	10.3	30 846	34 600	31 099
Provisions	10.4	8 296	7 927	7 978
Other liabilities	10.5	6 902	4 155	6 860
Total liabilities		134 732	70 242	56 770
Net assets (liabilities)		1 609 158	1 734 572	1 673 055
Equity				
Contributed capital	12.1	917 607	917 607	917 607
Reserves	12.2	366 540	594 643	508 947
Accumulated funds		325 011	222 322	246 501
Total equity		1 609 158	1 734 572	1 673 055

This Statement of Financial Position should be read in conjunction with the accompanying notes.

Budget information refers to original estimates and has not been subject to audit.

Explanations of material variances between budget and actual outcomes are provided in Note 4 of the accompanying notes.

*Certain numbers shown here do not correspond to the 2018-19 Financial Statements and reflect adjustments made as detailed in Note 18.11.

Department of Primary Industries, Parks, Water and Environment

Statement of Cash Flows for the year ended 30 June 2020

	Notes	2020 Budget \$'000	2020 Actual \$'000	2019 Actual \$'000
Cash flows from operating activities				
<i>Cash inflows</i>				
Appropriation receipts – operating		147 187	150 761	145 894
Appropriation receipts – capital		556	556	556
Grants – continuing operations		11 711	21 626	27 970
Sales of goods and services		27 593	24 056	26 334
Fees and fines		12 160	10 774	10 751
GST receipts		9 070	12 117	9 963
Interest received		199	95	205
Other cash receipts		8 616	26 982	15 501
Total cash inflows		217 092	246 967	237 174
<i>Cash outflows</i>				
Employee benefits		(123 184)	(130 320)	(122 912)
GST payments		(9 070)	(12 046)	(9 714)
Transfers to Administered Funds		(5 000)	(5 000)	(5 000)
Grants and transfer payments		(22 021)	(27 453)	(37 120)
Other cash payments		(50 274)	(66 474)	(66 493)
Total cash outflows		(209 549)	(241 293)	(241 239)
Net cash from/(used by) operating activities	13.2	7 543	5 674	(4 065)
Cash flows from investing activities				
<i>Cash inflows</i>				
Proceeds from the disposal of non-financial assets		...	425	2 727
Asset sales transfers from the Department of Treasury and Finance		2 314	32 644	437
Receipts from non-operational capital funding – capital		41 885	25 215	20 310
Receipts from non-operational capital funding – Grants		7 058	273	3 337
Loan payments received		...	3	2
Total cash inflows		51 257	58 560	26 813
<i>Cash outflows</i>				
Payments for acquisition on non-financial assets		(51 644)	(35 051)	(20 820)
Payment for unspent funds returned to the Consolidated Fund under Section 8A(4) of the <i>Public Account Act 1986</i>		...	...	(90)
Total cash outflows		(51 644)	(35 051)	(20 910)
Net cash from/(used by) investing activities		(387)	23 509	5 903

	Notes	2020 Budget \$'000	2020 Actual \$'000	2019 Actual \$'000
Cash flows from financing activities				
<i>Cash outflows</i>				
Repayment of lease liabilities		(7 148)	(3 470)	...
Transfer from the Crown Lands Administration Fund to Other Government Entities		...	(53 056)	...
Total cash outflows		(7 148)	(56 526)	...
New cash from/(used by) financing activities		(7 148)	(56 526)	...
Net increase/(decrease) in cash and cash equivalents held		8	(27 343)	1 838
Cash and cash equivalents at the beginning of the reporting period		119 019	121 360	119 522
Cash and cash equivalents at the end of the reporting period	13.1	119 027	94 017	121 360

This Statement of Cash Flows should be read in conjunction with the accompanying notes.

Budget information refers to original estimates and has not been subject to audit.

Explanations of material variances between budget and actual outcomes are provided in Note 4 of the accompanying notes.

Department of Primary Industries, Parks, Water and Environment
Statement of Changes in Equity for the year ended 30 June 2020

	Notes	Contributed Equity \$'000	Asset Revaluation Reserve \$'000	Accumulated Funds \$'000	Total Equity \$'000
Balance as at 1 July 2019		917 607	508 947	246 501	1 673 055
Adjustment due to change in accounting policy	18.5	...	...	(2 054)	(2 054)
Restated balance as at 1 July 2019		917 607	508 947	244 447	1 671 001
Net result		...	...	30 931	30 931
Other comprehensive income	12.2	...	85 696	...	85 696
Total comprehensive result		917 607	594 643	275 378	1 787 628
Transactions with owners in their capacity as owners:					
Withdrawal of equity ¹		...	...	(53 056)	(53 056)
Total		...	...	(53 056)	(53 056)
Balance as at 30 June 2020		917 607	594 643	222 322	1 734 572

¹ Withdrawal of equity relates to the Crown Lands Administration Fund including \$50 million transferred to the Department of Treasury and Finance COVID-19 Funding Management Account in addition to \$3.056 million in transfers from the fund to the Department of Education and the Department of Police and Emergency Management for the sale of Crown Land assets.

	Notes	Contributed Equity \$'000	Asset Revaluation Reserve* \$'000	Accumulated Funds* \$'000	Total Equity \$'000
Balance as at 1 July 2018		917 607	361 663	276 552	1 555 822
Net result		...	...	(12 130)	(12 130)
Other comprehensive income	12.2	...	159 817	...	159 817
Net effect of correction of error	18.11	...	(12 533)	(17 921)	(30 454)
Total comprehensive result		917 607	508 947	246 501	1 673 055
Balance as at 30 June 2019		917 607	508 947	246 501	1 673 055

This Statement of Changes in Equity should be read in conjunction with the accompanying notes.

*Certain numbers disclosed do not correspond to the 2018-19 Financial Statements and reflect adjustments made as detailed in Note 18.11.

Department of Primary Industries, Parks, Water and Environment

Notes to and forming part of the Financial Statements for the year ended 30 June 2020

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Note I: Administered Financial Statements

The Department administers, but does not control, certain resources on behalf of the Government as a whole. It is accountable for the transactions involving such administered resources but does not have the discretion to deploy resources for the benefit or the achievement of the Department's objectives.

I.1 Schedule of Administered Income and Expenses

	Notes	2020 Budget \$'000	2020 Actual \$'000	2019 Actual \$'000
Administered revenue				
Revenue from Government				
Appropriation revenue – operating	15.2	42 052	41 561	40 994
Fees and fines	15.3	40 920	39 427	44 558
Transfers from Controlled Funds	15.4	5 000	5 000	5 000
Total administered revenue		87 972	85 988	90 552
Net gain/(loss) on financial instruments and statutory receivables/payables	15.5	...	(3)	(24)
Total administered income		87 972	85 985	90 528
Administered expenses				
Grants and transfer payments	15.6	42 052	41 619	40 994
Transfers to the Public Account		45 920	44 366	49 534
Total administered expenses		87 972	85 985	90 528
Administered net result		...	...	...
Administered comprehensive result		...	...	...

This Schedule of Administered Income and Expenditure should be read in conjunction with the accompanying notes.

Budget information refers to original estimates and has not been subject to audit.

Explanations of material variances between budget and actual outcomes are provided in Note 15 of the accompanying notes.

I.2 Schedule of Administered Assets and Liabilities

	Notes	2020 Budget \$'000	2020 Actual \$'000	2019 Actual \$'000
Administered assets				
<i>Administered financial assets</i>				
Cash and cash equivalents	15.10	90	60	26
Receivables	15.7	3 791	3 422	4 013
Total administered assets		3 881	3 482	4 039
Administered liabilities				
Payables	15.8	3 319	665	3 507
Contract liabilities	15.9	562	2 817	532
Total administered liabilities		3 881	3 482	4 039
Administered net assets (liabilities)		...	...	...
Administered equity				
Accumulated funds		...	...	...
Total administered equity		...	...	...

This Schedule of Administered Assets and Liabilities should be read in conjunction with the accompanying notes. Budget information refers to original estimates and has not been subject to audit.

Explanations of material variances between budget and actual outcomes are provided in Note 15 of the accompanying notes.

I.3 Schedule of Administered Cash Flows

	Notes	2020 Budget \$'000	2020 Actual \$'000	2019 Actual \$'000
Administered cash flows from operating activities				
<i>Administered cash inflows</i>				
Appropriation revenue – operating		42 052	41 561	40 994
Fees and fines		40 920	40 795	44 282
Transfers from Controlled Funds		5 000	5 000	5 000
Total administered cash inflows		87 972	87 356	90 276
<i>Administered cash outflows</i>				
Grants and transfer payments		(42 052)	(41 561)	(40 994)
Transfers to the Public Account		(45 920)	(45 761)	(49 345)
Total administered cash outflows		(87 972)	(87 322)	(90 339)
Administered net cash from/(used by) operating activities	15.11	...	34	(63)
Net increase/(decrease) in Administered cash held		...	34	(63)
Administered cash and cash equivalents at the beginning of the reporting period		90	26	89
Administered cash and cash equivalents at the end of the reporting period	15.10	90	60	26

This Schedule of Administered Cash Flows should be read in conjunction with the accompanying notes.

Budget information refers to original estimates and has not been subject to audit.

Explanations of material variances between budget and actual outcomes are provided in Note 15 of the accompanying notes.

I.4 Schedule of Administered Changes in Equity

	Contributed Equity \$'000	Accumulated Funds \$'000	Total Equity \$'000
Balance as at 1 July 2019
Adjustment due to change in accounting policy ¹
Total comprehensive result
Balance as at 30 June 2020
Balance as at 1 July 2018			
Total comprehensive result
Balance as at 30 June 2019

This Schedule of Administered Changes in Equity should be read in conjunction with the accompanying notes.

¹The net effect on opening equity through the adopting AASB 15 *Revenue from Contracts with Customers* is nil represented by an increase of \$1.5 million in revenue recognition adjustments offset by the corresponding increase in accrued transfers to the Public Account of \$1.5 million. Refer to Note 18.5 for further information.

Note 2: Departmental output schedules

2.1 Output group information

Comparative information has not been restated for external administrative restructures.

Budget information refers to original estimates for the Department and has not been subject to audit.

Output group 1: Land Tasmania

	2020 Budget \$'000	2020 Actual \$'000	2019 Actual \$'000
Income from continuing operations			
Revenue from appropriation	15 062	15 797	14 548
Grants	...	17	...
Sales of goods and services	3 165	3 737	3 235
Fees and fines	165	53	101
Rents received	...	298	244
Other revenue	...	1 485	778
Total revenue from continuing operations	18 392	21 387	18 906
Net gain/(loss) on financial instruments and statutory receivables/payables	...	...	5
Other gain/(loss) on change in estimate of non-financial assets	...	(80)	(164)
Total income from continuing operations	18 392	21 307	18 747
Expenses from continuing operations			
Employee benefits	14 334	14 091	13 223
Depreciation and amortisation	545	358	335
Supplies and consumables	3 608	4 881	5 235
Grants and transfer payments	125	61	64
Other expenses	107	156	477
Total expenses from continuing operations	18 719	19 547	19 334
Net result from continuing operations	(327)	1 760	(587)
Net result	(327)	1 760	(587)
<i>Other comprehensive income</i>			
<i>Items that will not be reclassified to net result in subsequent periods</i>			
Changes in property plant and equipment revaluation reserve	...	13	137
Gain/(loss) on revaluation of equity instrument through other comprehensive income	...	267	407
Total other comprehensive income	...	280	544
Comprehensive result	(327)	2 040	(43)

Output group 1: Land Tasmania

	2020 Budget \$'000	2020 Actual \$'000	2019 Actual \$'000
Expenses by output			
I.1 Land Titles, Survey and Mapping Services	13 077	13 521	13 589
I.2 Valuation Services	5 642	6 026	5 745
Total	18 719	19 547	19 334
Net assets			
Total assets deployed		11 447	10 803
Total liabilities incurred		(3 463)	(4 050)
Net assets deployed for Land Tasmania		7 984	6 753

Output group 2: Primary Industries

	2020 Budget \$'000	2020 Actual \$'000	2019 Actual \$'000
Income from continuing operations			
Revenue from appropriation	16 510	17 281	14 207
Other revenue from Government	...	678	404
Grants	2 105	2 294	2 357
Sales of goods and services	69	62	50
Fees and fines ¹	4 192	4 010	5 623
Rents received	...	125	107
Other revenue	1 497	2 209	2 079
Total revenue from continuing operations	24 373	26 659	24 827
Net gain/(loss) on financial instruments and statutory receivables/payables	...	...	3
Other gain/(loss) on change in estimate of non-financial assets	...	...	(1)
Total income from continuing operations	24 373	26 659	24 829
Expenses from continuing operations			
Employee benefits ²	10 733	8 823	8 017
Depreciation and amortisation	312	290	406
Supplies and consumables ¹	3 539	4 224	3 648
Grants and transfer payments ²	8 260	11 218	9 818
Other expenses	1 688	1 540	1 851
Total expenses from continuing operations	24 532	26 095	23 740
Net result from continuing operations	(159)	564	1 089
Net result	(159)	564	1 089
Other comprehensive income			
<i>Items that will not be reclassified to net result in subsequent periods</i>			
Changes in property plant and equipment revaluation reserve	...	(2 288)	3 547
Total other comprehensive income	...	(2 288)	3 547
Comprehensive result	(159)	(1 724)	4 636

¹ Marine Resources within Output Group 2 Primary Industries, under the *Water Management Act 1999* collects revenue for salmonid marine farming management. Through the administration of this Act, Output Group 7 Environment Protection and Analytical Services receives a transfer of revenue for environment management functions. The transfer of internal services \$970 000 (2019: \$750 000) is eliminated for the purposes of the Department's Statement of Comprehensive Income and Cash Flows, but is reflected above as an increase in Fees and Fines and a corresponding increase in Supplies and Consumables for Output 2.

² The movement primarily relates to the Department's budgeted contribution to salaries for the Tasmanian Institute of Agriculture. The payment is reported as a grant; however, the budget is currently recorded within employee benefits.

Output group 2: Primary Industries

	2020 Budget \$'000	2020 Actual \$'000	2019 Actual \$'000
Expenses by output			
2.1 AgriGrowth Tasmania	9 712	10 145	9 023
2.2 Marine Resources	14 239	15 249	14 062
2.3 Supervision of Poppy and Hemp Crops	581	701	655
Total	24 532	26 095	23 740
Net assets			
Total assets deployed		30 112	31 776
Total liabilities incurred		(2 681)	(3 061)
Net assets deployed for Primary Industries		27 431	28 715

Output group 3: Natural and Cultural Heritage

	2020 Budget \$'000	2020 Actual \$'000	2019 Actual \$'000
Income from continuing operations			
Revenue from appropriation	23 220	23 725	21 959
Other revenue from Government	...	74	100
Grants	1 512	3 116	2 407
Sales of goods and services	...	225	62
Fees and fines	250	311	31
Contributions received	...	188	...
Interest	73	19	45
Rents received	...	231	185
Other revenue	...	1 795	179
Total revenue from continuing operations	25 055	29 684	24 968
Net gain/(loss) on financial instruments and statutory receivables/payables	...	...	5
Other gain/(loss) on change in estimate of non-financial assets	...	(222)	(2 608)
Total income from continuing operations	25 055	29 462	22 365
Expenses from continuing operations			
Employee benefits	14 222	15 649	13 724
Depreciation and amortisation	321	222	203
Supplies and consumables	3 619	4 712	4 397
Grants and transfer payments	8 095	8 331	7 258
Other expenses	178	917	224
Total expenses from continuing operations	26 435	29 831	25 806
Net result from continuing operations	(1 380)	(369)	(3 441)
Net result	(1 380)	(369)	(3 441)
Other comprehensive income			
<i>Items that will not be reclassified to net result in subsequent periods</i>			
Changes in property plant and equipment revaluation reserve	...	36	87
Total other comprehensive income	...	36	87
Comprehensive result	(1 380)	(333)	(3 354)

Output group 3: Natural and Cultural Heritage

	2020 Budget \$'000	2020 Actual \$'000	2019 Actual \$'000
Expenses by output			
3.1 Resource Management and Conservation	12 903	14 470	12 266
3.2 Historic Heritage Services	2 763	2 902	3 220
3.3 Aboriginal Heritage	2 174	2 822	2 939
3.4 Royal Tasmanian Botanical Gardens	5 494	5 476	3 828
3.5 Threatened Species	3 101	4 161	3 553
Total	26 435	29 831	25 806
Net assets			
Total assets deployed		10 250	8 884
Total liabilities incurred		(4 352)	(3 582)
Net assets deployed for Natural and Cultural Heritage		5 898	5 302

Output group 4: Water Resources

	2020 Budget \$'000	2020 Actual \$'000	2019 Actual \$'000
Income from continuing operations			
Revenue from appropriation	7 085	6 035	6 161
Other revenue from Government	...	...	115
Grants	...	36	...
Sales of goods and services	25	56	77
Fees and fines	558	657	595
Rents received	...	61	43
Other revenue	590	1 132	574
Total revenue from continuing operations	8 258	7 977	7 565
Net gain/(loss) on financial instruments and statutory receivables/payables	...	...	3
Other gain/(loss) on change in estimate of non-financial assets	...	...	(2)
Total income from continuing operations	8 258	7 977	7 566
Expenses from continuing operations			
Employee benefits	5 129	4 915	4 842
Depreciation and amortisation	360	605	497
Supplies and consumables	1 501	1 770	1 527
Grants and transfer payments	1 113	292	421
Other expenses	624	514	514
Total expenses from continuing operations	8 727	8 096	7 801
Net result from continuing operations	(469)	(119)	(235)
Net result	(469)	(119)	(235)
Other comprehensive income			
<i>Items that will not be reclassified to net result in subsequent periods</i>			
Changes in property plant and equipment revaluation reserve	...	65	922
Total other comprehensive income	...	65	922
Comprehensive result	(469)	(54)	687
Expenses by Output			
4.1 Water Resource Management	8 727	8 096	7 801
Total	8 727	8 096	7 801
Net Assets			
Total assets deployed		6 304	4 583
Total liabilities incurred		(1 458)	(1 375)
Net Assets deployed for Water Resources		4 846	3 208

Output group 5: Racing Regulation and Policy

	2020 Budget \$'000	2020 Actual \$'000	2019 Actual \$'000
Income from continuing operations			
Revenue from appropriation	5 073	4 635	5 081
Grants	...	4	...
Sales of goods and services	10	105	75
Fees and fines	262	195	189
Rents received	...	41	28
Other revenue	...	295	26
Total revenue from continuing operations	5 345	5 275	5 399
Net gain/(loss) on financial instruments and statutory receivables/payables	...	...	1
Other gain/(loss) on change in estimate of non-financial assets	...	...	(1)
Total income from continuing operations	5 345	5 275	5 399
Expenses from continuing operations			
Employee benefits	3 331	3 156	3 170
Depreciation and amortisation	8	23	23
Supplies and consumables	1 566	1 482	1 492
Grants and transfer payments	395	381	543
Other expenses	19	37	31
Total expenses from continuing operations	5 319	5 079	5 259
Net result from continuing operations	26	196	140
Net result	26	196	140
Other comprehensive income			
<i>Items that will not be reclassified to net result in subsequent periods</i>			
Changes in property plant and equipment revaluation reserve	...	...	19
Total other comprehensive income	...	...	19
Comprehensive result	26	196	159
Expenses by output			
5.1 Racing Regulation and Policy	5 319	5 079	5 259
Total	5 319	5 079	5 259
Net assets			
Total assets deployed		314	207
Total liabilities deployed		(711)	(634)
Net assets deployed for Racing Regulation and Policy		(397)	(427)

Output group 6: Biosecurity Tasmania

	2020 Budget \$'000	2020 Actual \$'000	2019 Actual \$'000
Income from continuing operations			
Revenue from appropriation	23 192	24 241	22 690
Other revenue from Government	...	435	255
Grants	3 385	4 008	7 507
Sales of goods and services	211	320	509
Fees and fines	4 190	4 142	1 163
Rents received	...	218	152
Other revenue	38	1 656	203
Total revenue from continuing operations	31 016	35 020	32 479
Net gain/(loss) on financial instruments and statutory receivables/payables	...	(3)	2
Other gain/(loss) on change in estimate of non-financial assets	...	(2)	(3)
Total income from continuing operations	31 016	35 015	32 478
Expenses from continuing operations			
Employee benefits	21 288	21 709	20 609
Depreciation and amortisation	437	811	1 103
Supplies and consumables ¹	6 090	7 482	7 628
Grants and transfer payments	2 426	2 071	4 221
Finance costs	...	6	...
Other expenses	123	207	214
Total expenses from continuing operations	30 364	32 286	33 775
Net result from continuing operations	652	2 729	(1 297)
Net result	652	2 729	(1 297)
Other comprehensive income			
<i>Items that will not be reclassified to net result in subsequent periods</i>			
Changes in property plant and equipment revaluation reserve	...	363	6 880
Total other comprehensive income	...	363	6 880
Comprehensive result	652	3 092	5 583

¹ The Shellfish Market Access Program is an industry and government funded program and managed within Output Group 6 Biosecurity Tasmania. As part of this program, testing services are performed by Analytical Services which resides in Output Group 7 Environment Protection and Analytical Services. The purchase of internal services of \$517 000 (2019: \$510 000) is eliminated for the purposes of the Department's Statements of Comprehensive Income and Cash Flows but is reflected above in Supplies and Consumables for Output 6.

Output group 6: Biosecurity Tasmania

	2020 Budget \$'000	2020 Actual \$'000	2019 Actual \$'000
Expenses by output			
6.1 Biosecurity	26 772	28 892	29 828
6.2 Product Integrity	3 592	3 394	3 947
Total	30 364	32 286	33 775
Net assets			
Total assets deployed		19 342	15 961
Total liabilities incurred		(5 612)	(5 249)
Net assets deployed for Biosecurity Tasmania		13 730	10 712

Output group 7: Environment Protection and Analytical Services

	2020 Budget \$'000	2020 Actual \$'000	2019 Actual \$'000
Income from continuing operations			
Revenue from appropriation	17 835	16 711	17 841
Grants	25	42	26
Sales of goods and services ¹	2 793	2 968	2 585
Fees and fines ²	94	190	328
Rents received	...	171	113
Interest	126	67	163
Other revenue ²	...	2 206	919
Total revenue from continuing operations	20 873	22 355	21 975
Net gain/(loss) on financial instruments and statutory receivables/payables	...	(109)	(23)
Other gain/(loss) on change in estimate of non-financial assets	...	(2)	(9)
Total income from continuing operations	20 873	22 244	21 943
Expenses from continuing operations			
Employee benefits	16 505	16 952	15 917
Depreciation and amortisation	655	478	383
Supplies and consumables	4 470	4 491	4 076
Grants and transfer payments	1 339	534	2 702
Finance costs	...	3	...
Other expenses	82	191	182
Total expenses from continuing operations	23 051	22 649	23 260
Net result from continuing operations	(2 178)	(405)	(1 317)
Net result	(2 178)	(405)	(1 317)
Other comprehensive income			
<i>Items that will not be reclassified to net result in subsequent periods</i>			
Changes in property plant and equipment revaluation reserve	...	6	81
Total other comprehensive income	...	6	81
Comprehensive Result	(2 178)	(399)	(1 236)

¹ The Shellfish Market Access Program is an industry and government funded program and managed within Output Group 6 Biosecurity Tasmania. As part of this program, testing services are performed by Analytical Services which resides in Output Group 7 Environment Protection and Analytical Services. The delivery of internal services of \$517 000 (2019: \$510 000) is eliminated for the purposes of the Department's Statements of Comprehensive Income and Cash Flows but is reflected above in Sales of Goods and Services for Output 7.

² Marine Resources within Output Group 2 Primary Industries, under the *Water Management Act 1999* collects revenue for salmonid marine farming management. Through administration of this Act, Output Group 7 Environment Protection and Analytical Services receives a transfer of revenue for environment management functions. The transfer of internal services of \$970 000 (2019: \$750 000) is eliminated for the purposes of the Department's Statement of Comprehensive Income and Cash Flows, but is reflected above as an increase against Other Revenue and a decrease against Fees and Fines for Output 7.

Output group 7: Environment Protection and Analytical Services

	2020 Budget \$'000	2020 Actual \$'000	2019 Actual \$'000
Expenses by output			
7.1 Environmental Management and Pollution Control	16 000	16 304	17 597
7.2 Analytical Services	7 051	6 345	5 663
Total	23 051	22 649	23 260
Net assets			
Total assets deployed		28 293	27 505
Total liabilities incurred		(15 419)	(14 748)
Net assets deployed for Environment Protection and Analytical Services		12 874	12 757

Output group 8: Parks and Wildlife Management

	2020 Budget \$'000	2020 Actual \$'000	2019 Actual \$'000
Income from continuing operations			
Revenue from appropriation	39 210	42 336	42 199
Other revenue from Government	...	21	60
Grants	4 684	11 978	16 400
Sales of goods and services	27 557	17 417	20 680
Fees and fines	2 449	2 310	2 590
Contributions received	2 314	35 186	9 257
Rents received	...	6 425	5 169
Other revenue	323	10 998	4 575
Total revenue from continuing operations	76 537	126 671	100 930
Net gain/(loss) on non-financial assets	...	35	25
Net gain/(loss) on financial instruments and statutory receivables/payables	...	(79)	(123)
Other gain/(loss) on change in estimate of non-financial assets	...	(13 165)	(6 692)
Total income from continuing operations	76 537	113 462	94 140
Expenses from continuing operations			
Employee benefits	37 963	46 170	42 589
Depreciation and amortisation	18 639	21 164	17 921
Transfers to Administered Funds	5 000	5 000	5 000
Supplies and consumables	20 859	29 791	31 319
Grants and transfer payments	268	3 579	12 010
Finance costs	187	188	...
Contributions provided	...	...	4 100
Other expenses	1 133	2 475	2 099
Total expenses from continuing operations	84 049	108 367	115 038
Net result from continuing operations	(7 512)	5 095	(20 898)
Net result	(7 512)	5 095	(20 898)
Other comprehensive income			
<i>Items that will not be reclassified to net result in subsequent periods</i>			
Changes in property plant and equipment revaluation reserve	...	87 234	147 737
Total other comprehensive income	...	87 234	147 737
Comprehensive result	(7 512)	92 329	126 839

Output group 8: Parks and Wildlife Management

	2020 Budget \$'000	2020 Actual \$'000	2019 Actual \$'000
Expenses by output			
8.1 Parks and Wildlife Management	71 704	96 402	100 292
8.2 Crown Land Services	12 345	11 965	14 746
Total	84 049	108 367	115 038
Net assets			
Total assets deployed		1 671 278	1 592 360
Total liabilities incurred		(29 014)	(14 691)
Net assets deployed for Parks and Wildlife Management		1 642 264	1 577 669

2.2 Reconciliation of total Output Groups comprehensive result to Statement of Comprehensive Income

	2020 Budget \$'000	2020 Actual \$'000	2019 Actual \$'000
Total comprehensive result of Output Groups	(11 347)	95 147	133 271
Capital Investment Program			
Income from continuing operations			
Revenue from appropriation	42 441	25 771	18 905
Other revenue from Government	...	1 961	760
Grants	7 058	123	(462)
Total revenue from continuing operations	49 499	27 855	19 203
Other gain/(loss) on change in estimate of non-financial assets	2 475	...	...
Expenses from continuing operations			
National Parks – Maintenance	...	1 634	1 014
Improved Statewide Infrastructure	...	1 129	474
Community Recovery Fund	...	1 047	...
Recreational Fishing – Improved Boat and Trailer Parking	...	614	...
Fisheries Integrated Licensing Management System	...	393	409
Cradle Mountain Visitor Experience	...	267	259
Move 100 DPIPWE Staff to North	...	213	70
Increasing Biosecurity Capability	...	174	127
Next Iconic Walk	...	156	129
Tourism Infrastructure in Parks	...	39	590
Maria Island Rediscovered	...	...	560
Three Capes Track – Additional	...	39	81
Public Building Maintenance	...	35	...
Orange-bellied Parrot – Facility	...	4	327
June 2016 Floods – Infrastructure	...	...	138
South Coast Track	...	...	61
Biotoxin Testing Laboratory	...	...	11
Other Capital Investment Program expenditure items	556	631	537
Total expenses from continuing operations	556	6 375	4 787
Comprehensive result	40 071	116 627	147 687

2.3 Reconciliation of total Output Groups net assets to Statement of Financial Position

	2020 Actual \$'000	2019 Actual \$'000
Total net assets deployed for Output Groups	1 714 630	1 644 689
Reconciliation to net assets		
Assets unallocated to Output Groups	27 474	37 746
Liabilities unallocated to Output Groups	(7 532)	(9 380)
Net assets	1 734 572	1 673 055

Note 3: Expenditure under Australian Government funding arrangements

	State Government Funding		Australian Government Funding	
	2020	2019	2020	2019
	Actual \$'000	Actual \$'000	Actual \$'000	Actual \$'000
National Partnership Program				
<i>Direct funding</i>				
Tasmanian Wilderness World Heritage Area	7 605	11 221	6 087	7 937
Biosecurity Emergency Response and Research Fund	...	...	1 070	4 769
Other	...	...	429	211
Commonwealth Own Purpose Expenditure				
<i>Direct funding</i>				
Three Capes Track	1 692	285	1 687	553
Quarantine Services	...	...	912	899
Forest Conservation Fund – Ongoing Monitoring and Stewardship	...	...	662	556
Aboriginal Trainee Ranger Program	195	294	468	297
Fire and Organic Soil Mapping of Tasmanian Wilderness World Heritage Area	77	...	340	...
Conservation Works at Darlington Probation Station	...	...	268	...
Regional Land Partnerships	...	...	121	433
National Plant Health Survey	51	51	118	117
Other	70	80	630	672
Total	9 690	11 931	12 792	16 444

Note 4: Explanation of material variances between budget and actual outcomes

Budget information refers to original estimates as disclosed in the 2019-20 Budget Papers and is not subject to audit.

Variances are considered material where the variance exceeds 10 per cent of the original budget estimate and \$1 million.

4.1 Statement of Comprehensive Income

	Notes	Budget \$'000	Actual \$'000	Variance \$'000	Variance %
Income from continuing operations					
Appropriation revenue – operating	(a)	147 187	150 761	3 574	2
Appropriation revenue – capital	(b)	42 441	25 771	(16 670)	(39)
Other revenue from Government	l	...	3 169	3 169	100
Grants	(d)	18 769	21 618	2 849	15
Sales of goods and services	l	27 479	24 373	(3 106)	(11)
Contributions received	(f)	2 314	35 374	33 060	1 430
Rents received	(g)	6 351	7 570	1 219	19
Other revenue	(h)	2 448	20 806	18 358	750
Other gain/(loss) on change in estimate of non-financial assets	(i)	...	(13 471)	(13 471)	(100)
Expenses from continuing operations					
Employee benefits	(j)	123 505	133 820	10 315	8
Depreciation and amortisation	(k)	21 277	23 951	2 674	13
Supplies and consumables	(l)	45 808	60 157	14 349	31
Grants and transfer payments	(m)	22 021	27 615	5 594	25
Other expenses	(n)	3 954	6 098	2 144	54
Other comprehensive income					
Changes in property plant and equipment revaluation reserve	(o)	2 475	85 429	82 954	3 352

Notes to Statement of Comprehensive Income variances

- (a) Refer to Note 6.1 for variance explanation.
- (b) The decrease reflects revised project budget cash flow changes of \$7.4 million, which were carried forward into future years. The main cash flow change was for the Community Recovery Fund (\$7.1 million) due to delays in accessing fire affected areas. Further, budget totalling \$7.8 million was rolled over into 2020-21 under Section 23 of the *Financial Management Act 2016*.
- l Other revenue from Government represents unanticipated appropriation carried forward from 2018-19 under Section 8A(2) of the *Public Accounts Act 1986*.
- (d) The increase in grants revenue primarily relates to additional funding received for wildfire suppression activities (\$3.5 million) and the Tasmanian Wilderness World Heritage Area (\$4.4 million). Further, a number of new projects were funded by the Australian Government and other sources during the year

- (\$2.1 million). This is partly offset by a delay in Australian Government funding for the Cradle Mountain Experience and Three Capes Track capital works projects (\$7.1 million).
- l The decrease in sales of goods and services is largely attributable to loss of revenue for the Parks and Wildlife Service due to the temporary closure of all State parks and reserves at the end of March 2020 resulting from the COVID-19 pandemic (\$4 million).
- (f) Contributions received primarily reflects the fair value of:
- Property transferred by the Department of Treasury and Finance upon sale through the Crown Land Administration Fund (CLAF). This includes the sale of the Elizabeth Street Pier for \$29.5 million and the former Kingston High School for \$1.3 million; and
 - Infrastructure, buildings and national parks, reserves and Crown land transferred to the Department including the 2019-20 transfer of the Ida Bay Railway assets of \$1.2 million.
- (g) The increase in rent revenue is largely attributable to rent from Crown held properties and the recovery of rent in relation to sub-leasing of part of the Lands Building (134 Macquarie Street) and the Marine Board building (\$3.3 million). This is partially offset by waivers of rent to tenants of Crown held properties for a six-month period commencing in March as part of the COVID-19 response.
- (h) Items within other revenue tend to vary each year, resulting in significant budget variances. The increase in other revenue in 2019-20 is primarily due to:
- Revenue associated with the Lands Building (134 Macquarie Street) and its redevelopment, including owner contributions towards tenant works and lease incentive payments (\$9.4 million);
 - Unbudgeted revenue received for the reimbursement of costs incurred primarily in relation to: fuel reduction program (\$3.3 million) received from the Department of Police, Fire and Emergency Management; insurance claims and workers compensation recoveries (\$1.3 million) and the deployment of fire suppression staff to assist with NSW bushfires (\$1 million); and
 - Additional fees received by the Department on behalf of third party organisations. This revenue is directly disbursed to the corresponding third party organisation.
- (i) The Department does not include estimates for other gain/(loss) on change in estimate of non-financial assets. The balance primarily relates to Parks and Wildlife Service infrastructure write-offs and impairments associated with the December 2018 wildfire activity of \$8.4 million and identified through the annual stocktake process as being destroyed or replaced by new infrastructure (\$4.4 million).
- (j) The increase in employee benefits is largely attributable to:
- Additional expenditure within the Parks and Wildlife Service, from increased maintenance work and fire management activities including fuel reduction burns and wildfire suppression of \$5.3 million;
 - A higher than expected accrual for unpaid salary and wages and leave liabilities at year end; and
 - Expenditure associated with the delivery of the Department's capital investment program originally budgeted for as capital expenditure.
- (k) The variance in depreciation expense is primarily due to the 2019-20 budget not reflecting the right-of-use leased asset depreciation charge of \$3.6 million, recognised as a result of the adoption of accounting standard AASB 16 *Leases*.
- (l) The increase in supplies and consumables primarily relates to:
- Original budget was prepared to reflect the new accounting standard AASB 16 *Leases*, resulting in a decrease in budgeted supplies and consumables of \$5.3 million to reflect leases in relation to the major office accommodation and motor vehicles. A change to the treatment of these two lease categories no longer requires this adjustment;

- Unbudgeted expenditure associated with wildfire suppression activities, wildfire deployments, fuel reduction burns and insurance claims (\$4.7 million); and
- A component of the capital budget expenditure that is not capitalised as an asset (e.g. project management and general maintenance) of \$2.2 million.

(m) The increase in grants and transfer payments is primarily due to:

- Wildfire suppression activities performed by other Government entities on behalf of the Department (\$3.5 million);
- Grant payments made under the capital investment program originally budgeted for as capital expenditure; and
- The Department's contribution to the Tasmanian Institute of Agriculture was budgeted as employee benefits and supplies and consumables but paid as a grant (\$3.1 million).

This is offset by delays in some grant programs, which will now be progressed in 2020-21.

(n) The increase in other expenses is predominantly due to higher than budgeted workers compensation premiums (\$1.1 million). The balance of the increase is due to contributions to the Australian Government parental leave scheme and payments in relation to private land conservation and biodiversity hotspots and the recognition of volunteer services (\$402 000).

(o) The increase in the change in physical asset revaluation reserve is due to revaluation indexation applied to the land, building and infrastructure asset categories. This is partly offset in a decrease in the valuation of abalone units.

4.2 Statement of Financial Position

Budget estimates for the 2019-20 Statement of Financial Position were compiled prior to the completion of the actual outcomes for 2019-20. As a result, the actual variance from the original budget estimate will be impacted by the difference between estimated and actual opening balances for 2019-20. The following variance analysis therefore includes major movements between the 30 June 2019 and 30 June 2020 actual balances.

	Notes	Budget \$'000	2020 Actual \$'000	2019 Actual \$'000	Budget Variance \$'000	Actual Variance \$'000
Assets						
Cash and cash equivalents	(a)	119 027	94 017	121 360	(25 010)	(27 343)
Contract assets	(b)	...	1 680	...	1 680	1 680
Property, plant and equipment	l	1 118 390	1 342 605	1 251 129	224 215	91 476
Right-to-use assets	(d)	84 688	11 494	...	73 194	11 494
Intangibles	l	14 270	14 031	15 727	(239)	(1 696)
Liabilities						
Payables	(f)	3 947	4 357	5 223	410	(866)
Lease liabilities	(d)	84 741	11 986	...	(72 755)	11 986
Contract liabilities	(g)	...	7 217	5 610	7 217	1 607
Employee benefits	(h)	30 846	34 600	31 099	3 754	3 501
Other liabilities	(i)	6 902	4 155	6 860	(2 747)	(2 705)
Equity						
Reserves	l	366 540	594 643	508 947	228 103	85 696

Notes to Statement of Financial Position variances

- (a) Cash held by the Department decreased during the year primarily due to a one-off transfer to Finance General from the CLAF of \$50 million. This is offset by sales proceeds of Crown held properties, notably the sale of the Elizabeth Street Pier (\$29.5 million) that were not included in the original budget. In addition, there was a depletion of funds held by the Parks and Wildlife Service due to the closure of State parks and reserves at the end of March 2020 as a consequence of the COVID-19 response. This resulted in a significant reduction in the retained revenue income stream with minimal ability to reduce associated expenditure due to well established maintenance programs.
- (b) Contract assets is a new financial statement line item as a result of the new accounting standard AASB 15 *Revenue from Contracts with Customers*. The balance represents lease incentive revenue of the Lands Building (134 Macquarie Street) lease.
- l The increase in property, plant and equipment, and reserves actual to actual is primarily due to the indexation applied (\$85.7 million) to the land, buildings and infrastructure asset categories. The budget amount does not include the impact of the revaluation that occurred in 2019.
- (d) Right-to-use assets and lease liabilities are new financial statement line items as a result of the new accounting standard AASB 16 *Leases*. The budget figures includes major office accommodation leases, that have subsequently been excluded from the Department as these leases are managed by the Department of Treasury and Finance.

- l The decrease in intangibles primarily relates to the revaluation of abalone quota units of \$2.8 million, offset by increased software capital project expenditure.
- (f) The decrease in payables actual to actual reflects the decrease in expenditure towards the end of the financial year through the capital expenditure program (including the Cradle Mountain Visitor Experience project).
- (g) Contract liabilities is a new financial statement line item reflecting the requirements of the new accounting standard AASB 15 *Revenue from Contracts with Customers*. Some items have been reclassified as Contract liabilities having previously reported as other liabilities. The increase actual to actual is primarily due to the change in accounting treatment of National Park entry annual and two-year entry fees due to the adoption of the new accounting standard offset partially by the reduction in future bookings of the Three Capes Track bookings.
- (h) The increase in employee benefits actual to actual primarily relates to an increase in accrued salaries as a result of additional days accrued and an increase in annual leave and long service leave days accrued as a result of reduced leave being undertaken by staff in 2019-20.
- (i) The movement in other liabilities actual to actual is primarily due to a change in the treatment of unspent appropriation under the *Financial Management Act 2016*. Previously appropriation was carried forward under Section 8A(2) of the *Public Account Act 1986* and recognised as a liability (\$3.2 million in 2019).

4.3 Statement of Cash Flows

	Notes	Budget \$'000	Actual \$'000	Variance \$'000	Variance %
Cash flows from operating activities					
Cash inflows					
Appropriation receipts – operating	(a)	147 187	150 761	3 574	2
Grants	(b)	11 711	21 626	9 915	85
Sales of goods and services	l	27 593	24 056	(3 537)	(13)
Fees and fines	(d)	12 160	10 774	(1 386)	(11)
GST receipts	l	9 070	12 117	3 047	34
Other cash receipts	(f)	8 616	26 982	18 366	213
Cash outflows					
GST payments	l	(9 070)	(12 046)	(2 976)	(33)
Grants and transfer payments	(g)	(22 021)	(27 453)	(5 432)	(25)
Other cash payments	(h)	(50 274)	(66 474)	(16 200)	(32)
Cash flows from investing activities					
Cash inflows					
Asset sales transfers from the Department of Treasury and Finance	(i)	2 314	32 644	30 330	1 311
Receipts from non-operational capital funding – capital	(j)	41 885	25 215	(16 670)	(40)
Receipts from non-operational capital funding – Grants	(k)	7 058	273	(6 785)	(96)
Cash outflows					
Payments for acquisition on non-financial assets	(l)	(51 644)	(35 051)	16 593	32
Cash flows from financing activities					
Repayment of lease liabilities	(m)	(7 148)	(3 470)	3 678	51
Transfer from the Crown Lands Administration Fund to Other Government Entities	(n)	...	(53 056)	(53 056)	(100)

Notes to Statement of Cash Flow variances

- (a) Refer to Note 6.1 for variance explanation.
- (b) The increase in grants inflow primarily relates to additional funding received for wildfire suppression activities (\$3.5 million) and the Tasmanian Wilderness World Heritage Area (\$4.4 million). In addition, a number of new projects were funded by the Australian Government and other sources during the year (\$2.1 million).
- l The decrease in sales of goods and services inflow is largely attributable to loss of revenue for the Parks and Wildlife Service resulting from the temporary closure of all State parks and reserves at the end of March 2020 due to COVID-19 pandemic (\$4 million).

- (d) The decrease in fees and fines is largely attributable to increase in the Accounts receivable balance at 30 June.
- I The increase in GST receipts and payments inflows is primarily due to additional GST on the payments for acquisition on non-financial asset projects including the Cradle Mountain Visitor Centre and the Lands Building (134 Macquarie Street) development project.
- (f) The increase in other cash receipts inflow is primarily due to:
- Increased rent revenue attributable to rent from Crown held properties and the recovery of rent in relation to sub-leasing of part of the Lands Building (134 Macquarie Street) and the Marine Board Building (\$3.3 million);
 - Owner contributions towards tenant works being undertaken on the Lands Building (134 Macquarie Street) in addition to lease incentive payments (\$7.7 million); and
 - Unbudgeted receipts for the reimbursement of costs incurred primarily in relation to: fuel reduction program (\$3.3 million) received from the Department of Police, Fire and Emergency Management; insurance claims and workers compensation recoveries (\$1.3 million); and the deployment of fire suppression staff to assist with NSW bushfires (\$1 million).
- (g) The increase in grants and transfer payment outflows is primarily due to:
- Wildfire suppression activities performed by other Government entities on behalf of the Department (\$3.5 million);
 - Grant payments made under the capital investment program originally budgeted for as capital expenditure; and
 - The Department's contribution to the Tasmanian Institute of Agriculture (TIA) was budgeted as employee benefits and supplies and consumables but paid as a grant (\$3.1 million).
- This is offset by delays in some grant programs which will now be progressed in 2020-21.
- (h) The increase in other cash payments outflows is primarily due to:
- Unbudgeted expenditure associated with wildfire suppression activities, wildfire deployments, fuel reduction burns and insurance claims (\$4.7 million);
 - A component of the capital budget expenditure that is not capitalised as an asset (e.g. project management and general maintenance) of \$2.2 million;
 - Expenditure related to the Tasmanian Wilderness World Heritage Area (\$1.4 million); and
 - Higher than budgeted workers compensation premiums (\$1.1 million).
- (i) Asset sales transfers from the Department of Treasury and Finance represents property transferred by the Department of Treasury and Finance, upon their sale, through the CLAF including the sale of the Elizabeth Street Pier for \$29.5 million and the former Kingston High School for \$1.3 million.
- (j) The decrease in receipts from non-operational capital funding – capital inflow reflects revised project budget cash flow changes, which were transferred into future years. The main cash flow change was for the Community Recovery Fund (\$7.1 million) due to delays in accessing fire affected areas. Further, funding of \$7.8 million was rolled over into 2020-21 under Section 23 of the *Financial Management Act 2016*.
- (k) The decrease in receipts from non-operational capital funding – grants inflow is due to a delay in Australian Government funding for the Cradle Mountain Experience and Three Capes Track capital works projects (\$7.1 million).
- (l) The decrease in the payments for acquisition on non-financial assets outflow is due primarily to the net budget cash flow changes for multi-year capital investment projects. In 2019-20, the main cash flow changes were for the projects Community Recovery Fund and the Cradle Mountain Experience.

- (m) The decrease in the repayment of lease liabilities is primarily due to the original budget including major office accommodation leases, managed by the Department of Treasury and Finance, now excluded from the Department.
- (n) Transfer from the CLAF to other government entities represents withdrawal of equity relating to the CLAF including \$50 million transferred to the Department of Treasury and Finance COVID-19 Funding Management Account in addition to \$3.1 million in transfers from the fund to the Department of Education and the Department of Police and Emergency Management for the sale of Crown Land assets.

Note 5: Underlying net result

Non-operational capital funding is the income from continuing operations relating to funding for capital projects. This funding is classified as revenue from continuing operations and included in the Net result from continuing operations. However, the corresponding capital expenditure is not included in the calculation of the Net result from continuing operations. Accordingly, the Net result from continuing operations will portray a position that is better than the true underlying financial result.

For this reason, the Net result from continuing operations is adjusted to remove the effects of funding for capital projects.

	Notes	2020 Budget \$'000	2020 Actual \$'000	2019 Actual \$'000
Net result from continuing operations		37 596	30 931	(12 130)
Less impact of:				
Non-operational capital funding				
Revenue from Government – capital	6.1	(41 885)	(25 771)	(18 349)
Revenue from Government – other	6.1	...	(1 961)	(760)
Unspent funds returned to the Consolidated Fund under Section 8A(4) of the <i>Public Account Act 1986</i>	6.1	...	...	90
Grants – capital	6.2	(7 058)	(273)	(368)
Contributions received	6.5	(2 314)	(35 374)	(9 257)
Contributions provided	8.7	...	...	4 100
Other one-off transactions				
Other (gain)/loss on change in estimate of non-financial assets	7.3	...	13 471	9 480
Total		(51 257)	(49 908)	(15 064)
Underlying net result from continuing operations		(13 661)	(18 977)	(27 194)

Note 6: Revenue

Income is recognised in the Statement of Comprehensive Income when an increase in future economic benefits related to an increase in an asset or a decrease of a liability has arisen that can be measured reliably.

Until 30 June 2019, income was recognised in accordance with AASB 111 *Construction Contracts*, AASB 118 *Revenue* and AASB 1004 *Contributions*.

From 1 July 2019, income is recognised in accordance with the requirements of AASB 15 *Revenue from Contracts with Customers* or AASB 1058 *Income of Not-for-Profit Entities*, dependent on whether there is a contract with a customer defined by AASB 15.

6.1 Revenue from Government

Appropriations, whether operating or capital, are recognised as revenues in the period in which the Department gains control of the appropriated funds. Except for any amounts identified as carried forward, control arises in the period of appropriation.

Revenue from Government included revenue from appropriations, appropriations carried forward under section 8A(2) of the *Public Account Act 1986* and Items Reserved by Law.

As a result of the commencement of the *Financial Management Act 2016*, from 2020-21 Revenue from Government will include revenue from appropriations, unexpended appropriations rolled over under section 23 of the *Financial Management Act 2016* and Items Reserved by Law.

Section 8A(2) of the *Public Account Act 1986* allowed for an unexpended balance of an appropriation to be transferred to an Account in the Special Deposits and Trust Fund for such purposes and conditions as approved by the Treasurer. In the initial year, the carry forward was recognised as a liability, Revenue Received in Advance (refer note 10.5). The carry forward from the initial year was recognised as revenue in the reporting year, assuming that the conditions of the carry forward were met and the funds were expended.

Section 23 of the *Financial Management Act 2016* allows for an unexpended appropriation at the end of the financial year, as determined by the Treasurer, to be issued and applied from the Public Account in the following financial year. The amount determined by the Treasurer must not exceed five per cent of an Agency's appropriation for the financial year. Rollover of unexpended appropriations under section 23 will be disclosed under the *Financial Management Act 2016* for the first time in 2020-21.

The budget information is based on original estimates and has not been subject to audit.

	2020 Budget \$'000	2020 Actual \$'000	2019 Actual \$'000
Continuing operations			
Appropriation revenue – operating			
Current year	147 187	150 761	145 894
Section 8A(2) of the <i>Public Account Act 1986</i> carry forward	...	...	(1 208)
	147 187	150 761	144 686
Appropriation revenue – capital	556	556	556
Total revenue from Government from continuing operations	147 743	151 317	145 242

	2020 Budget \$'000	2020 Actual \$'000	2019 Actual \$'000
Non-operational capital funding			
Cradle Mountain Visitor Experience	13 150	11 490	5 500
Improved Statewide Visitor Infrastructure	5 000	6 850	2 000
National Parks – Maintenance Boost	2 000	2 850	2 000
Fisheries Digital Transition Project	1 700	1 350	680
Community Recovery Fund – Parks Infrastructure	8 300	1 200	...
Next Iconic Walk	500	500	150
Three Capes Track – Stage 3	435	435	300
Move 100 DPIPWE Staff to North	400	400	200
Biosecurity Risk Management and Truck And Machinery Washes	600	100	200
Cradle Mountain Experience	5 200	40	100
Modernise our Research Farms	3 500	...	...
Recreational Fishing – Improved Boat and Trailer Parking	600	...	600
Implementing Bee Industry Futures Report	500	...	...
Tourism Infrastructure in Parks	...	...	4 000
Orange-bellied Parrot – Facility	...	...	2 000
June 2016 Flood Event – Parks Infrastructure	...	...	1 500
Maria Island Rediscovered	...	...	1 080
Section 8A(2) of the <i>Public Account Act 1986</i> carry forward	...	...	(1 961)
Total	41 885	25 215	18 349
Other revenue from Government			
Appropriation carried forward under Section 8A(2) of the <i>Public Account Act 1986</i> taken up as revenue in the current year			
Operating	...	1 208	1 024
Capital	...	1 961	760
Less: unspent funds returned to the Consolidated Fund under Section 8A(4) of the <i>Public Account Act 1986</i>			
	...	...	(90)
Total	...	3 169	1 694
Total revenue from Government	189 628	179 701	165 285

The decrease in Revenue from Government (\$9.9 million) compared to the original budget is reflected by:

Additional appropriation by requests for additional funds	4 028
Additional appropriation for salary indexation	1 473
Efficiency dividend	(1 354)
Rollovers of appropriation under section 23 of the <i>Financial Management Act 2016</i>	(9 946)
2019-20 budget cash flow adjustments for funding transferred into future years:	
Capital	(7 350)

Revenue from Government – other	3 169
Transfer of funding from Administered to Controlled	235
Return of funding for Cultivating Prosperity in Agriculture	(182)
Total decrease in Revenue from Government	(9 927)

6.2 Grants

In 2018-19, Grants payable by the Australian Government were recognised as revenue when the Department gained control of the underlying assets. Where grants are reciprocal, revenue was recognised as performance occurred under the grant. Non-reciprocal grants were recognised as revenue when the grant is received or receivable. Conditional grants were reciprocal or non-reciprocal depending on the terms of the grant.

From 2019-20, Grants revenue, where there is a sufficiently specific performance obligation attached, is recognised when the Department satisfies the performance obligation and transfers the promised goods or services. The Department typically satisfies its performance obligations when services have been completed and invoiced under contract terms. The Department recognises revenue associated with performance obligations using the input method based on direct measurement of the value of goods or services transferred to date in comparison with the remaining goods or services to be provided.

Note 9.2 outlines the transaction price that is allocated to the performance obligations that have not yet been satisfied at the end of the year and when it is expected to be recognised as revenue.

Grants revenue without a sufficiently specific performance obligation are recognised when the Department gains control of the asset (typically Cash).

Grants to acquire/construct a recognisable non-financial asset to be controlled by the Department are recognised when the Department satisfies its obligations under the transfer. The Department typically satisfies its performance obligations over time as the non-financial assets are being constructed using either the stage-of-completion method or as the associated expenditure has been incurred.

	2020 \$'000	2019 \$'000
Grants with sufficiently specific performance obligations		
Tasmanian Wilderness World Heritage Agreement	9 664	...
Wildfire suppression	3 458	...
Fisheries Research and Development Corporation (FRDC) Levy	2 052	...
Tasmanian Fruit Fly Response	1 129	...
FRDC funded vaccine research projects	1 118	...
Biosecurity export and certification services	812	...
Salmonid Health Surveillance Program	515	...
Darlington heritage grant	240	...
Other	1 523	...
Total	20 511	...
Grants without sufficiently specific performance obligations		
Conservation donations	755	...
Parks and Wildlife Service field centre donations	29	...
Other	50	...
Total	834	...

	2020	2019
	\$'000	\$'000
Grants to acquire/construct a recognisable non-financial asset		
Freycinet tourist facilities upgrade project	200	...
Other	73	...
Total	273	...
Continuing operations		
Australian Government grants	...	11 812
State Government grants ¹	...	11 824
Other grants and industry contributions	...	4 060
Donations and sponsorship	...	171
Total	...	27 867
Non-operational capital funding		
Australian Government grants returned ²	...	(582)
State Government grants	...	500
Other grants and industry contributions	...	450
Total	...	368
Total revenue from grants	21 618	28 235

¹ The 2018-19 amount includes \$11.4 million in grant revenue for wildfire suppression (including the Gell River wildfire).

² This amount reflects an amendment to the 2017-18 Australian Government funding received for the Three Capes Track Project.

6.3 Sales of goods and services

In 2018-19, amounts earned in exchange for the provision of goods were recognised when the significant risks and rewards of ownership had been transferred to the buyer. Revenue from the provision of services was recognised in proportion to the stage of completion of the transaction at the reporting date. The stage of completion was assessed by reference to surveys of work performed.

From 2019-20, revenue from Sales of goods are recognised when the Department satisfies a performance obligation by transferring the goods to the customer. The Department typically satisfies its performance obligations evenly over the period the obligation is predicted to be consumed by the client.

Revenue from the provision of services is recognised when the Department satisfies a performance obligation by transferring the promised services. The Department typically satisfies its performance obligations at either points in time or evenly over the period the obligation is predicted to be consumed by the client.

	2020	2019
	\$'000	\$'000
National park entry fees	7 736	9 185
Park user activity fees and charges	7 308	8 773
Park enterprise sales	2 023	2 315
Environment analytical services	2 379	1 999
Valuation services and sales	2 628	2 020
Other sales of goods and services	2 299	2 471
Total	24 373	26 763

6.4 Fees and fines

In 2018-19, revenue from fees and fines is recognised at the time the obligation to pay arises, pursuant to the issue of an assessment.

The collectability of debts is assessed at balance date and specific provision is made for expected credit losses.

From 2019-20, revenue from fees and fines is recognised when the Department satisfies a performance obligation, pursuant to the issue of an assessment, license or lease. The Department satisfies a performance obligation over the period of the assessment, right, lease or licence supplied to the customer. The payments are typically due when the assessment obligations are satisfied or at the anniversary date of the, right licence or lease.

Lease income from operating leases where the Department is a lessor is recognised on a straight-line basis. The Department does not have any finance leases as lessor.

	2020	2019
	\$'000	\$'000
Licences and leases ¹	7 592	9 257
Plant quarantine fees ²	2 529	...
Applications and transfers	929	691
Other fees and fines	818	672
Total	11 868	10 620

¹ The reduction in licences and leases is primarily due to waivers associated with the Government's COVID-19 Stimulus Package for fisheries licenses.

² The revenue is due to the implementation of the Biosecurity Tasmania Borders initiative.

6.5 Contributions received

Services received free of charge by the Department, are recognised as income when a fair value can be reliably determined and when the services would have been purchased if they had not been donated. Use of those resources is recognised as an expense.

Contributions of assets at no cost of acquisition or for nominal consideration are recognised at their fair value when the Department obtains control of the asset, it is probable that future economic benefits comprising the contribution will flow to the Department and the amount can be measured reliably. However, where the contribution received is from another government department as a consequence of restructuring of administrative arrangements, they are recognised as contributions by owners directly within equity. In these circumstances, book values from the transferor department have been used.

In the 2019-20 financial year:

- Fair value of property recognised (CLAF)

Contributions received includes property transferred by the Department of Treasury and Finance upon their sale through the CLAF including the sale of the Elizabeth Street Pier for \$29.5 million and the former Kingston High School for \$1.3 million.

- Fair value of infrastructure, buildings and national parks, reserves and Crown land

In 2019-20 the Department recognised \$1.2 million in contributions received representing Ida Bay Railway infrastructure, buildings and Crown land.

The Department has a significant number of active volunteers operating within major programs across a number of Output Groups. The Department has recognised an inflow of resources in the form of volunteers services as an asset where the fair value of those services can be measured reliably, and the services would have been purchased if they had not been donated.

Under the Department's Volunteer Management Framework, the Department will commence the development of volunteer management software to accurately capture data regarding volunteer services.

In the 2019-20 financial year:

- Fair value of volunteer services provided

Contributions received include volunteer services provided under:

Output Group 3 Nature and Cultural Heritage: Orange-bellied Parrot, Natural Values Conservation, Wildlife Monitoring and Marine Conservation programs

Output Group 8 Parks and Wildlife Management: Tamar Island Wetlands Centre, Overland Track and the Macquarie Island Biologist Program.

In the 2018-19 financial year:

- Fair value of infrastructure and buildings

In 2018-19 the Department recognised for the first time existing Parks and Wildlife Service infrastructure and building assets identified through the 2017-18 annual asset stocktake process that were not recorded on the Department's asset register. These assets have a written down value of \$4.6 million for infrastructure and \$2.1 million for buildings.

- Fair value of national parks, reserves and Crown land

In 2018-19 the Department recognised for the first time national parks, reserves and Crown land assets, with a fair value of \$1.7 million, identified through the 2018-19 asset revaluation process that were not previously recorded on the Department's asset register.

In accordance with AASB 108 *Accounting Policies, Changes in Accounting Estimates and Errors* and taking into account materiality, the above have been treated as contributions received recognised throughout the Financial Statements.

The Department is continuing to revise and improve validation and reconciliation processes for financial reporting on its diverse asset portfolio.

	2020	2019
	\$'000	\$'000
Fair value of property recognised (CLAF)	32 644	858
Fair value of national parks, reserves and Crown land recognised	1 075	1 669
Fair value of buildings recognised	1 020	2 066
Fair value of infrastructure recognised	232	4 664
Fair value of volunteer services provided	403	...
Total	35 374	9 257

6.6 Interest

Interest revenue is recognised as it accrues using the effective interest rate method.

	2020	2019
	\$'000	\$'000
Interest on cash held in Specific Purpose Account and Trust Account balances	86	208
Total	86	208

6.7 Rents received

Rental income is recognised as it accrues. Rental income is incidental to the general operations and is not part of the Department's core activities.

	2020	2019
	\$'000	\$'000
CLAF ¹	6 105	4 682
Subleasing	1 355	1 185
Other	110	174
Total	7 570	6 041

¹ The increase in 2019-20 is a result of the new Kirksway Place property (2020: \$2.2 million).

6.8 Other revenue

Other revenue is recognised when it is probable that the inflow or other enhancement or saving in outflows of future economic benefits has occurred and can be measured reliably.

	2020	2019
	\$'000	\$'000
Reimbursement of expenses ¹	13 079	6 100
Property occupancy incentive ²	5 600	...
Third-party revenue collected for disbursement	2 058	2 337
Other	69	146
Total	20 806	8 583

¹ Includes fuel reduction and wildfire suppression reimbursements from the Department of Police, Fire and Emergency Management (2020: \$4.4 million, 2019: \$2.6 million) and reimbursement of construction expenditure associated with the building owner's share of the Lands Building (134 Macquarie Street) redevelopment project of (2020: \$3.8 million).

² Lands Building (134 Macquarie Street).

Note 7: Net gains/(losses)

7.1 Net gain/(loss) on non-financial assets

Gains or losses from the sale of non-financial assets are recognised when control of the assets has passed to the buyer.

	2020 \$'000	2019 \$'000
National parks, reserves and Crown land disposals	...	14
Plant and equipment disposals	35	11
Total net gain/(loss) on non-financial assets	35	25

7.2 Net gain/(loss) on financial instruments and statutory receivables/payables

Financial assets are impaired under the expected credit loss approach required under AASB 9 *Financial Instruments*. The expected credit loss is recognised for all debt instruments not held at fair value through profit or loss.

Key judgement

An impairment loss using the expected credit loss method for all trade debtors uses a lifetime expected loss allowance. The expected loss rates are based upon historical observed loss rates that are adjusted to reflect forward looking macroeconomic factors.

	2020 \$'000	2019 \$'000
Receivables:		
Expected credit loss	(191)	(127)
Total net gain/(loss) on financial instruments	(191)	(127)

7.3 Other gain/(loss) on change in estimate of non-financial assets

Key judgement

All non-financial assets are assessed to determine whether any impairment exists. Impairment exists when the recoverable amount of an asset is less than its carrying amount. Recoverable amount is the higher of fair value less costs to sell, and value in use. The Department's assets are not used for the purpose of generating cash flows; therefore, value in use is based on current replacement cost where the asset would be replaced if the Department was deprived of it.

All impairment losses are recognised in the Statement of Comprehensive Income.

In respect of other non-financial assets, impairment losses recognised in prior periods are assessed at each reporting date for any indications that the loss has decreased or no longer exists. An impairment loss is reversed if there has been a change in the estimates used to determine the recoverable amount. An impairment loss is reversed only to the extent that the asset's carrying amount does not exceed the carrying amount that would have been determined, net of depreciation or amortisation, if no impairment loss had been recognised.

	2020 \$'000	2019 \$'000
Write down of:		
Infrastructure affected by the 2018-19 wildfire event ¹	(5 359)	...
Infrastructure ²	(1 684)	(1 826)
Buildings ³	(607)	(2 281)
Equipment	(31)	(47)
Intangibles	(29)	(162)
Leasehold improvement	(26)	...
National parks, reserves and Crown land ³	...	(4 549)
Heritage	...	(30)
Total write downs	(7 736)	(8 895)
Impairment of:		
Infrastructure affected by the 2018-19 wildfire event ¹	(3 037)	...
Infrastructure ²	(2 708)	(585)
Total impairments	(5 735)	(585)
Total other gain/(loss) on change in estimate of non-financial assets	(13 471)	(9 480)

¹ National parks and reserve land across south and south-western Tasmania suffered damage due to significant wildfire activity, specifically the Gell River fire from December 2018. It is estimated that around 94 000 hectares or 6 per cent of the Tasmanian Wilderness World Heritage Area and approximately 42 476 hectares of other Parks and Wildlife Service reserves were affected by the fires. Due to the location and timing, the quantum of assets damaged or destroyed as a result of the fires could not be accurately determined with certainty until 2019-20.

² The 2018-19 amount includes Parks and Wildlife Service assets identified through the annual asset stocktake process that were recorded on the Department's asset register which either had been destroyed or replaced. These assets, with a written down value of \$1.8 million, were identified in the 2017-18 annual asset stocktake, which was not finalised, including formal identification and valuation, until 2018-19.

The 2019-20 amount includes Parks and Wildlife Service assets identified through the annual asset stocktake process that were recorded on the Department's asset register which either had been destroyed or replaced. These assets, with a written down value of \$3.6 million, were identified in the 2018-19 annual asset stocktake, which was not finalised, including formal identification and valuations, until 2019-20.

³ The 2018-19 amounts include assets identified through the 2018-19 asset revaluation process, including national parks, reserves and Crown land properties with a fair value of \$6.5 million that were either recorded on the Department's asset register, that had been transferred to other organisations in previous financial years, or the property had been recorded on the Department's asset register where control resides with another organisation.

Note 8: Expenses

Expenses are recognised in the Statement of Comprehensive Income when a decrease in future economic benefits, related to a decrease in an asset or an increase of a liability, has arisen that can be measured reliably.

8.1 Employee benefits

Employee benefits include, where applicable, entitlements to wages and salaries, annual leave, sick leave, long service leave, superannuation and any other post-employment benefits.

(a) Employee expenses

	2020	2019
	\$'000	\$'000
Wages and salaries	94 434	87 029
Annual leave	9 375	8 260
Long service leave	3 495	3 858
Sick leave	3 309	3 053
Overtime and allowances ¹	8 461	8 035
Superannuation – defined contribution scheme	11 355	10 293
Superannuation – defined benefit scheme	3 047	3 104
Separation payments	12	339
Fringe benefits tax	332	306
Total	133 820	124 277

¹ Overtime and allowances is significantly impacted by the COVID-19 pandemic, the New South Wales bushfire deployment and wildfire suppression activities in 2019-20 and the wildfire suppression activities in 2018-19.

Superannuation – defined contribution plans

A defined contribution plan is a post-employment benefit plan under which an entity pays fixed contributions to a separate entity and will have no legal or constructive obligation to pay further amounts. Obligations for contributions to defined contribution plans are recognised as an expense when they fall due.

Superannuation expenses relating to defined contribution schemes are paid directly to superannuation funds at a rate of 9.5 per cent (2019: 9.5 per cent) of salary. In addition, departments are also required to pay into the Public Account a 'gap' payment equivalent to 3.45 per cent (2019: 3.45 per cent) of salary in respect of employees who are members of contribution schemes.

Superannuation – defined benefit plans

A defined benefit plan is a post-employment benefit plan other than a defined contribution plan.

The Department does not recognise a liability for the accruing superannuation benefits of departmental employees. This liability is recognised and held by the Finance-General Division of the Department of Treasury and Finance.

Superannuation expenses relating to defined benefit schemes relate to payments into the Public Account. The amount of the payment is based on a department contribution rate determined by the Treasurer, on the advice of the State Actuary. The current department contribution is 12.95 per cent (2019: 12.95 per cent) of salary.

(b) Remuneration of key management personnel

Key management personnel are those persons having authority and responsibility for planning, directing and controlling the activities of the Department, directly or indirectly.

Remuneration during 2019-20 for key personnel is set by the *State Service Act 2000*. Remuneration and other terms of employment are specified in employment contracts. Remuneration includes salary, motor vehicle and other non-monetary benefits. Long-term employee expenses include long service leave, superannuation obligations and payments made on departure.

Acting arrangements

When members of key management personnel are unable to fulfil their duties, consideration is given to appointing other members of senior staff to their position during their period of absence. Individuals are considered members of key management personnel when acting arrangements are for more than a period of four weeks.

2019-20 Key management personnel

T Baker	Deputy Secretary Corporate, Heritage and Lands Appointment transferred to Deputy Secretary Agriculture from 28 January 2020 Acting Secretary from 29 January to 9 June 2020 Secretary from 10 June 2020
J Whittington	Secretary to 8 January 2020
W Ford	Deputy Secretary EPA Tasmania
J Jacobi	Deputy Secretary Parks and Wildlife Service Acting Secretary from 2 December 2019 to 28 January 2020
C Rodger	Deputy Secretary Agriculture to 31 May 2020
D Wilson	Deputy Secretary Corporate, Heritage and Lands to 31 May 2020 Deputy Secretary Agriculture from 1 June 2020

2019-20 Acting key management personnel

R Pinto	Director People and Culture
A Roberts	Deputy Secretary Parks and Wildlife Service from 2 December 2019 to 28 January 2020
K Steenhuis	General Manager Strategic Services
L Wilson	Deputy Secretary Corporate, Heritage and Lands from 1 June 2020

2020	Short-term benefits		Long-term benefits		Total ⁵
	Salary ¹	Other benefits ²	Superannuation ³	Other benefits ⁴	
	\$'000	\$'000	\$'000	\$'000	\$'000
T Baker	123	10	12	33	178
J Whittington	343	16	33	...	392
W Ford	201	27	26	1	255
J Jacobi	226	24	21	13	284
C Rodger	188	15	23	5	231
D Wilson	192	25	25	(4)	238
L Wilson	12	1	1	...	14
R Pinto	131	20	17	13	181
K Steenhuis	154	...	20	9	183

A Roberts	31	...	4	...	35
Total	1 601	138	182	70	1 991

2018-19 Key management personnel

J Whittington	Secretary
W Ford	Deputy Secretary EPA Tasmania Acting Secretary from 27 September to 28 October 2018
J Jacobi	Deputy Secretary Parks and Wildlife Service
M Sayer	Deputy Secretary AgriGrowth until 9 October 2018
C Rodger	Deputy Secretary AgriGrowth from 5 September 2018
D Wilson	Acting Deputy Secretary Corporate, Heritage and Lands to 24 December 2018 Deputy Secretary Corporate, Heritage and Lands, from 25 December 2018 Acting Secretary from 5 to 20 January 2019 and from 15 to 25 June 2019
A Holeywell-Jones	Director People and Culture to 12 August 2018

2018-19 Acting key management personnel

R Pinto	Director People and Culture from 22 October 2018
D Poirier	General Manager Strategic Services to 28 October 2018
K Steenhuis	General Manager Strategic Services from 29 October 2018
S Whitehouse	Director People and Culture from 13 August to 18 October 2018

2019	Short-term benefits		Long-term benefits		Total ⁵
	Salary ¹	Other benefits ²	Superannuation ³	Other benefits ⁴	
	\$'000	\$'000	\$'000	\$'000	\$'000
J Whittington	329	25	31	10	395
W Ford	208	28	27	3	266
J Jacobi	202	22	19	3	246
M Sayer	83	10	8	...	101
C Rodger	148	13	19	...	180
D Wilson	194	24	25	19	262
A Holeywell-Jones	16	6	2	...	24
R Pinto	84	9	11	...	104
D Poirier	51	...	7	...	58
K Steenhuis	100	...	13	...	113
S Whitehouse	22	...	3	...	25
Total	1 437	137	165	35	1 774

¹ All forms of consideration paid and payable for services rendered and compensated absences during the period.

² The cost of providing and maintaining vehicles including lease charges, fuel, car parking and the associated fringe benefits tax paid.

³ Based on the superannuation guarantee charge.

⁴ Movements in annual leave, long service leave entitlements. Negative amounts represent more leave being taken, in a given year, than accrued.

⁵ No termination payments were made during 2019-20 and 2018-19.

(c) Related party transactions

AASB 124 *Related Party Disclosures* requires related party disclosures to ensure that the Financial Statements contain disclosures necessary to draw attention to the possibility that the Department's financial results may have been affected by the existence of related parties and by transactions with such parties.

This note is not intended to disclose conflicts of interest for which there are administrative procedures in place.

There were no significant related party transactions requiring disclosure in 2019-20.

8.2 Depreciation and amortisation

All applicable non-financial assets that have a limited useful life are systematically depreciated over their useful lives in a manner that reflects the consumption of their service potential. Land, being an asset with an unlimited useful life, is not depreciated.

Key estimate and judgement

Depreciation is provided for on a straight-line method, using rates that are reviewed annually. Heritage assets are not depreciated.

Major depreciation periods are:

- Infrastructure – other 15 – 50 years
- Infrastructure – tracks 30 – 50 years
- Buildings 20 – 80 years
- Right-of-use assets 4 – 12 years
- Plant and equipment 5 – 20 years

Intangible assets with limited useful lives are systematically amortised over their useful lives to reflect the pattern in which the asset's future economic benefits are expected to be consumed by the Department. Abalone quota units, being an asset with an unlimited useful life, are not amortised.

Major amortisation rates are:

- Intangibles 5 – 10 years
- Leasehold improvements 10 – 20 years
- Operating lease make-good asset 3 – 30 years

	2020 \$'000	2019 \$'000
<i>Depreciation</i>		
Infrastructure	14 622	14 162
Buildings	3 752	4 891
Right-of-use assets ¹	3 599	...
Plant and equipment	1 131	1 084
Total	23 104	20 137
<i>Amortisation</i>		
Intangibles	670	626
Leasehold improvements	171	91
Operating lease make-good provision	6	17
Total	847	734
Total depreciation and amortisation	23 951	20 871

¹Additional depreciation charge, as a result of AASB 16 Leases. Refer Note 9.6.

8.3 Transfers to Administered Funds

Transfers to Administered Funds reflects the amount determined by the Treasurer to be transferred from the CLAF to the Public Account. This amount may not be greater than the balance of the CLAF at that date.

	2020	2019
	\$'000	\$'000
Transfer from CLAF	5 000	5 000
Total	5 000	5 000

8.4 Supplies and consumables

Supplies and consumables are recognised when the items have been received by the Department.

	2020	2019
	\$'000	\$'000
Property services	12 512	12 427
Infrastructure and building maintenance ¹	9 650	5 349
Travel and transport	8 177	8 785
Professional and other contract services ²	7 599	13 075
Information technology	4 413	3 912
Administrative costs (printing, publications, office supplies)	3 357	3 720
Equipment costs	2 764	2 541
Communications	2 518	2 341
Employee costs (including training, recruitment, OHS)	2 093	2 265
Consultants	2 067	993
General insurance	1 372	1 268
Laboratory operating supplies	877	961
Advertising and promotions	591	608
Cleaning, amenity and waste disposal	541	531
Audit fees – financial audit	120	120
Audit fees – internal audit	63	40
Other supplies and consumables	1 443	1 560
Total	60 157	60 496

Audit fees paid or payable to the Tasmanian Audit Office for the audit of the Department's Financial Statements were \$119 650 (2018-19: \$119 650).

¹ The increase in expenditure is primarily associated with the building owners share of the Lands Building (134 Macquarie Street) redevelopment project of \$3.6 million.

² The decrease in expenditure is primarily associated with the adoption of AASB16 *Leases*, and recognition of embedded leases in current service contacts of \$3.2 million.

8.5 Grants and transfer payments

Grants and transfer payments are recognised to the extent that:

- The services required to be performed by the grantee have been performed; or
- The grant eligibility criteria have been satisfied.

A liability is recorded when the Department has a binding contractual obligation to pay the grant but services have not been performed or criteria satisfied. Where grant monies are paid in advance of performance or eligibility, a prepayment is recognised.

	2020 \$'000	2019 \$'000
Royal Tasmanian Botanical Gardens	5 476	3 828
Marine farming and wild fisheries (including industry contributions)	5 111	4 890
Tasmanian Institute of Agriculture	3 549	3 230
Wildfire suppression ¹	3 458	11 428
Agriculture Industry	2 461	1 933
Natural and Cultural Heritage	1 827	1 957
National Resource Management	1 146	1 382
Royal Society for the Prevention of Cruelty to Animals	550	550
Community Recovery Fund ²	549	...
Improved Boat and Trailer Parking Project	500	...
Cat Management Program	360	360
Thoroughbred and Harness Breeding Program	350	350
Weeds Action Fund	322	...
Biosecurity Emergency Response and Research Fund	275	427
Nyrstar Ground Water Management Program	209	2 400
Blue Economy Co-operative Research Centre Funding	200	...
Oyster and Shellfish Real-Time Sensor Monitoring	200	...
Shellfish Industry Market Access Development	189	290
Fruit Fly Incident Response – Grower Assistance Program ³	...	2 299
Freycinet Peninsula Wastewater Feasibility Study	...	365
Other grants and transfer payments	1 339	1 464
Return of grant expenditure previously paid	(456)	...
Total	27 615	37 153

¹ Consists of contribution paid to the Tasmania Fire Service and Sustainable Timber Tasmania for wildfire suppression (including the Gell River wildfire).

² Contributions paid to Sustainable Timber Tasmania for the replacement of the Weld River and Eddy Road bridge replacement.

³ Financial assistance paid to primary producers as part of the response to the Queensland Fruit Fly incursion.

8.6 Finance costs

Finance costs consist of interest on finance lease charges. Finance costs are expensed as they are incurred using the effective interest method.

	2020	2019
	\$'000	\$'000
Interest on lease liabilities	197	...
Total	197	...

8.7 Contributions provided

Services, goods or assets provided free of charge by the Department to another entity are recognised as an expense when fair value can be reliably determined.

	2020	2019
	\$'000	\$'000
Assets transferred to other entities		
National parks, reserves and Crown land ¹	...	2 181
Infrastructure	...	997
Buildings	...	922
Total	...	4 100

¹ The 2018-19 contributions provided primarily relate to Crown land properties and infrastructure assets transferred to other organisations and government entities.

8.8 Other expenses

Other expenses are recognised when the associated service and supply have been provided.

	2020	2019
	\$'000	\$'000
Workers' compensation	2 149	1 791
Disbursement of third-party revenue collected	1 940	2 321
Financial expenses	939	1 404
Covenant costs and agreement fees	667	127
Fair value of volunteer services consumed	403	...
Total	6 098	5 643

Note 9: Assets

Assets are recognised in the Statement of Financial Position when it is probable that the future economic benefits embodied in the asset will eventuate and the asset possesses a cost or other value that can be reliably measured.

9.1 Receivables

Receivables are initially recognised at fair value plus any directly attributable transaction costs. Trade receivables that do not contain a significant financing component are measured at the transaction price.

Receivables are held with the objective to collect the contractual cash flows and are subsequently measured at amortised cost using the effective interest method. Any subsequent changes are recognised in the net result for the year when impaired, derecognised or through the amortisation process. An allowance for expected credit losses is recognised for all debt financial assets not held at fair value through profit and loss. The expected credit loss is based on the difference between the contractual cash flows and the cash flows that the entity expects to receive, discounted at the original effective interest rate.

For trade receivables, a simplified approach in calculating expected credit losses is applied, with a loss allowance based on lifetime expected credit losses recognised at each reporting date. The Department has established a provision matrix based on its historical credit loss experience for trade receivables, adjusted for forward-looking factors specific to the receivable.

	2020	2019
	\$'000	\$'000
Receivables	4 714	3 465
Less: Expected credit loss	(575)	(384)
Accrued revenue	893	1 068
GST receivable	900	1 057
Total	5 932	5 206
Settled within 12 months	5 932	5 206
Total	5 932	5 206
Reconciliation of movements in expected credit loss for receivables		
Carrying amount at 1 July	384	281
Amounts written off during the year	...	(24)
Increase/(decrease) in provision recognised in profit or loss	191	127
Carrying amount at 30 June	575	384

For ageing analysis of the financial assets, refer to note 14.1.

9.2 Contract assets and liabilities

A Contract Asset is the Department's right to consideration in exchange for goods or services that the Department has transferred to the customer.

A Contract Liability relates to the Department's obligation to transfer goods or services to a customer for which the Department has received consideration.

	Other	Total
	\$'000	\$'000
Contract assets		
Balance at 1 July 2019	...	...
Balance at 30 June 2020	1 680	1 680
Less: Provision for impairment	...	...
Contract liabilities		
Balance at 1 July 2019	5 610	5 610
Balance at 30 June 2020	7 217	7 217

Contract assets relate to the property occupancy incentive payment due on the Lands Building (134 Macquarie Street). The transaction dates will occur over the final stages of progress completion of the Lands Buildings redevelopment project in 2020-21 when the lease incentive invoices are raised.

Contract liabilities relate primarily to national park annual and two-year entry fees, Three Cape Track walk bookings for the 2020-21 financial year and lease and licence revenue on Department properties. The transaction dates occur at the time the park pass is purchased, the walk booking is made or the lease and licence agreements are signed. The performance obligations occurs evenly over the period of the park pass, at the time the walk booking is undertaken.

	2020
	\$'000
Revenue from performance obligations met during the current period	3 925
Revenue from performance obligations partially satisfied in the current period	5 537
The transaction price allocated to unsatisfied performance obligations as at 30 June 2020 is as follows:	
	2020
	\$'000
Property occupancy incentive	(1 680)
National park annual and two-year entry fees	1 700
Lease and licence revenue	1 242
Three Capes Track walk bookings	1 240
State Government grant funding	1 155
Rent received	776
Lands Building (134 Macquarie Street) redevelopment contribution	615
Other	489
Total	5 537

9.3 Equity investments

Financial assets with cash flows that are not solely payments of principal and interest are generally classified and measured at fair value through profit and loss. However, the Department has elected to classify irrevocably its unlisted equity investments as designated at fair value through other comprehensive income. The Department has made this election as these unlisted equity investments are held as long-term strategic investments that are not expected to be sold in the short to medium term. These investments are carried at fair value with changes in fair value recognised in other comprehensive income (financial asset reserve). On disposal, any balance in the financial asset reserve is transferred to accumulated funds and is not reclassified to profit or loss. Dividends associated with the equity investments are recognised in profit and loss when the right of payment has been established and it can be reliably measured.

	2020 \$'000	2019 \$'000
Unlisted equity investments		
Shares in PSMA Australia Limited ¹	2 937	2 670
Shares in Saltas ²	625	625
Total	3 562	3 295
Settled in more than 12 months	3 562	3 295
Total	3 562	3 295
Reconciliation of movements in equity investments		
Carrying amount at 1 July	3 295	2 888
Gain/(loss) on revaluation of equity instrument through other comprehensive income	267	407
Carrying amount at 30 June	3 562	3 295

¹ PSMA Australia Limited is an unlisted public company equally owned by State, Territory and Australian governments, established to coordinate the collection of fundamental national geospatial datasets and to facilitate access to this data. The General Manager of Land Tasmania resigned as Director on the 23 October 2019. The Department holds a one-dollar share, which carries equal voting rights and a share of royalties earned during the financial year.

The Department's investment in PSMA Australia Limited is valued at its fair value at balance date. Fair value was determined by using the Department's ownership interest against the PSMA Australia Limited net asset value at the 30 June 2019 balance date (30 June 2020 audited net asset value not available). As at 30 June 2020, the Department continues to hold 11.11 per cent ownership interest.

² Salmon Enterprises of Tasmania Pty Limited (Saltas) is a private company that is involved in the production of salmon smolt. The Minister for Primary Industries and Water holds 625 000 fully paid A class preference shares. The shares carry one vote per share and the right to dividends.

Shares are recorded at fair value and assessed for impairment on an annual basis.

9.4 Inventories

Inventories held for resale are valued at the lower of cost and net realisable value.

Inventories held for distribution are valued at cost and, where applicable, adjusted for any loss of service potential.
Inventories acquired for no cost or nominal consideration are valued at current replacement cost.

	2020	2019
	\$'000	\$'000
Inventory held for resale	1 097	1 061
Total	1 097	1 061
Consumed within 12 months	1 097	1 061
Total	1 097	1 061

9.5 Property, plant and equipment

Key estimates and judgements

(i) Valuation basis

Land, buildings and heritage assets are measured initially at cost and subsequently revalued at fair value less accumulated depreciation. All assets within a class of asset are measured on the same basis.

In respect of the above-mentioned asset classes, the cost of items acquired during the financial year has been judged to materially represent fair value at the end of the reporting period.

Plant and equipment and leasehold improvements that is not long-lived is measured at cost less accumulated depreciation and accumulated impairment losses. The carrying amounts for such plant and equipment at cost should not materially differ from their fair value.

Cost includes expenditure that is directly attributable to the acquisition of the asset. The costs of self-constructed assets include the cost of materials and direct labour, any other costs directly attributable to bringing the asset to a working condition for its intended use, and the costs of dismantling and removing the items and restoring the site on which they are located. Purchased software that is integral to the functionality of the related equipment is capitalised as part of that equipment.

When parts of an item of property, plant and equipment have different useful lives, they are accounted for as separate items (major components) of property, plant and equipment.

Fair value is based on the highest and best use of an asset, which is the most economic use that is physically possible, legally permissible and financially feasible, and is determined from the perspective of market participants. Unless there is an explicit Government policy to the contrary, the highest and best use of an asset is the current purpose for which the asset is being used or building being occupied.

(ii) Subsequent costs

The cost of replacing part of an item of property, plant and equipment is recognised in the carrying amount of the item if it is probable that the future economic benefits embodied within the part will flow to the Department and its costs can be measured reliably. The carrying amount of the replaced part is expensed. The costs of day-to-day servicing of property, plant and equipment are recognised as an expense as incurred.

(iii) Asset recognition threshold

The asset capitalisation threshold adopted by the Department is \$10 000. Assets valued at less than \$10 000 are charged to the Statement of Comprehensive Income in the year of purchase (other than where they form part of a group of similar items which are material in total).

(iv) Fair value measurement

All assets of the Department for which fair value is measured or disclosed in the Financial Statements are categorised within the following fair value hierarchy, based on the data and assumptions used in the most recent specific appraisals:

- Level 1 – represents fair value measurements that reflect unadjusted quoted market prices in active markets for identical assets and liabilities.
- Level 2 – represents fair value measurements that are substantially derived from inputs (other than quoted prices included within Level 1 that are observable, either directly or indirectly).
- Level 3 – represents fair value measurements that are substantially derived from unobservable inputs.

For the purpose of fair value disclosures, the Department has determined classes of assets on the basis of the nature, characteristics and risks of the asset or liability and the level of fair value hierarchy as explained above.

In addition, the Department determines whether transfers have occurred between levels in the hierarchy by re-assessing categorisation at the end of each reporting period.

There were no transfers of assets between fair value hierarchy levels during the current period.

(v) *Revaluations*

All asset classes are revalued using an independent professional valuer or internal experts on a five-year cycle as per the Department’s asset revaluation policy. In years between valuations, indices supplied by qualified valuers and assessed for appropriateness by the Department are applied to determine fair value.

Asset revaluations performed on a depreciated replacement cost basis are disclosed on a gross basis. Asset revaluations based on a market basis have been disclosed on a net basis.

In line with the concept of materiality, the Department has established a set valuation threshold approach, which provides that only assets of a value greater than a certain level require valuation. While only a portion of the total asset class is valued, the entire class is deemed to be valued at fair value.

The thresholds have been established based on the number and value of existing assets and their stratification within the total asset class portfolio.

The current class thresholds applied by the Department are as follows, with thresholds assessed as part of the valuation cycle.

<i>Asset class</i>	<i>Valuation threshold</i>	<i>Planned percentage coverage</i>
Land	\$200 000	80 – 90%
Buildings	\$100 000	80 – 90%
Heritage	...	100%

Land and buildings

Land, buildings and land under buildings were revalued to fair value as at 30 June 2019. All assets above the valuation threshold were valued by the Valuer-General. The resulting changes in asset values were taken to the Asset Revaluation Reserve. Land, buildings and land under buildings were indexed to fair value as at 30 June 2020, based on indices provided by the Valuer-General of 6.7 per cent for land and 1.98 per cent for buildings (2018-19: 4.5 per cent for land and 1.11 per cent for buildings). Management considers the application of this indexation to be equivalent to fair value as at 30 June 2020.

Key revaluation assumptions are:

- *Future potential production forest land*

Under the *Forestry (Rebuilding the Forest Industry) Act 2014*, which commenced on 22 October 2014, 359 802 hectares of former reserve land (under the now repealed *Tasmanian Forests Agreement Act 2013*) were converted to future potential production forest (FPPF) land. Property Services within the Parks and Wildlife Service administer this land. In addition, the FPPF land cannot be sold or transferred.

Prior to recognition in 2014-15, the Department of Treasury and Finance revalued the Forestry Tasmania assets to fair value. The Department initially recognised the assets at these amounts. The FPPF land was revalued by the Valuer-General. In determining fair value, the Valuer-General applied a restricted use discount of 25 per cent to the values determined using the market approach.

- *Non-specialised land and non-specialised buildings*

Non-specialised land is valued using the market approach. The market value approach uses recent prices and other relevant information generated by market transactions involving identical or comparable assets allowing for size, topography, location and other relevant factors specific to the asset being valued. An appropriate rate per square metre has been applied to the subject asset.

Non-specialised buildings are valued using the income approach where the asset’s value is dependent on its income-generating capability. The income approach converts future cash flows or income and

expenses to a single current discounted amount. The fair value measurement reflects current market expectations about those future amounts. The fair value is based on a static capitalisation of an asset's income at an appropriate capitalisation rate or a discounted cash flow, where future income streams are discounted to a net present value at an appropriate discount rate.

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

- *Specialised land and specialised buildings*

The market approach is used for specialised land, including national parks and reserves and conservation areas, although it is adjusted for the community service obligation (CSO) to reflect the specialised nature of the land being valued.

The CSO adjustment is a reflection of the valuer's assessment of the impact of restrictions associated with an asset to the extent that is also equally applicable to market participants. This approach is in light of the highest and best use consideration required for fair value measurement, and takes into account the use of the asset that is physically possible, legally permissible, and financially feasible. As adjustments of CSOs are considered significant unobservable inputs, specialised land is classified as a Level 3 input within the fair value hierarchy.

For the majority of specialised buildings, the depreciated replacement cost method is used, adjusting for associated depreciation. The depreciated replacement cost method is based on the principle of substitution. The approach assesses value by using the economic principle that a purchaser will pay no more for an asset than the cost to obtain an asset of equivalent utility by construction. For iconic buildings where design of the building is of greater importance than the functionality of the accommodation, a depreciated reproduction cost approach was employed. As depreciation adjustments are considered as significant, unobservable inputs in nature, specialised buildings are classified as Level 3 inputs within the fair value hierarchy.

Plant and equipment

Equipment is assessed annually by departmental staff with expertise in its use to review possible impairment and to identify any amendments required to its remaining useful life.

Heritage

Heritage assets held by the Department include collections at the following historic sites: Entally House, Highfield House, the Steppes Sculptures, the Kangaroo Bluff Battery and Low Head Pilot Station. These assets are not depreciated, as they do not have limited useful lives, due to appropriate care and conservation methods.

All heritage assets were revalued to fair value as at 30 June 2019 by an independent valuer, Simon Storey Valuers. The resulting change in asset values was recognised as other economic flows in the net result.

The market value approach was considered the most appropriate approach to value all assets in this category. While there was an active and liquid market for valuing a majority of assets, there was also some market evidence for valuing the rarer assets.

To the extent that heritage assets do not contain significant, unobservable adjustments, these assets are classified as Level 2 inputs within the fair value hierarchy under the market approach.

	2020 \$'000	2019 \$'000*
(a) Carrying amount		
National parks, reserves and Crown land		
At fair value	1 228 415	1 150 228
Total	1 228 415	1 150 228
Buildings		
At fair value	200 982	188 922
Less: accumulated depreciation	(108 334)	(106 016)
	92 648	82 906
Work in progress (at cost)	3 389	7 908
Total	96 037	90 814
Leasehold improvements		
At cost	10 782	4 635
Less: accumulated depreciation	(4 333)	(4 270)
	6 449	365
Work in progress (at cost)	2 901	979
Total	9 350	1 344
Plant and equipment		
At cost	22 460	22 338
Less: accumulated depreciation	(16 289)	(15 670)
	6 171	6 668
Work in progress (at cost)	557	...
Total	6 728	6 668
Heritage		
At fair value	2 075	2 075
Total	2 075	2 075
Total property, plant and equipment	1 342 605	1 251 129

*Certain numbers shown here do not correspond to the 2018-19 Financial Statements and reflect adjustments made as detailed in Note 18.11.

(b) Reconciliation of movements (including fair value levels)

Reconciliations of the carrying amounts of each class of property, plant and equipment at the beginning and end of the current and previous financial year are set out below. Carrying value means the net amount after deducting accumulated depreciation/amortisation.

2020	Crown Land Level 2 (non-specialised)	National Parks, Reserves & Crown Land Level 3 (specialised)	Buildings Level 2 (non-specialised)	Buildings Level 3 (specialised)	CLAF ²	Leasehold improvements	Plant & equipment	Heritage Level 2 (non-specialised)	Total
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Carrying value at 1 July	33 706	1 116 522	3 632	87 182	...	1 344	6 668	2 075	1 251 129
Additions	...	...	...	7 185	...	8 203	1 222	...	16 610
Disposals	(337)	...	...	...	(32 644)	...	...	...	(32 981)
Other gain/(loss) on change in estimate	...	...	...	(607)	...	(26)	(31)	...	(664)
Contributions received	1 075	...	...	1 020	32 644	...	...	...	34 739
Revaluation increments (decrements) ¹	2 653	74 796	86	1 291	...	...	...	...	78 826
Depreciation/amortisation	...	...	(331)	(3 421)	...	(171)	(1 131)	...	(5 054)
Carrying value at 30 June	37 097	1 191 318	3 387	92 650	...	9 350	6 728	2 075	1 342 605

¹ The 2019-20 revaluation increment is represented primarily by the revaluation of the land, building and heritage classes and abalone quota units. Refer to Note 12.2 for further information.

² The CLAF discloses the fair value of property, including land and buildings, transferred by the Department of Treasury and Finance upon their sale, in addition to other minor properties discovered on their sale by Property Services.

(b) Reconciliation of movements (including fair value levels)

2019	Crown Land Level 2 (non-specialised)	National Parks, Reserves & Crown Land Level 3 (specialised)	Buildings Level 2 (non-specialised)	Buildings ² Level 3 (specialised)	CLAF ³	Leasehold improvements	Plant & equipment	Heritage Level 2 (non-specialised)	Total
	\$'000*	\$'000*	\$'000	\$'000	\$'000	\$'000	\$'000*	\$'000	\$'000
Carrying value at 1 July	45 027	1 001 698	3 524	62 474	...	977	6 336	1 695	1 121 731
Additions	...	125	...	7 576	...	458	1 489	...	9 648
Change in class	...	784	...	(971)	...	...	(10)	...	(197)
Disposals	...	(500)	...	...	(437)	...	...	...	(937)
Other gain/(loss) on change in estimate	(14 025)	(4 050)	...	(2 281)	...	...	(63)	(30)	(20 449)
Contributions received	...	6 090	...	2 066	437	...	...	...	8 593
Contributions provided	(1 989)	(192)	...	(922)	...	...	...	...	(3 103)
Revaluation increments (decrements) ¹	4 693	1 12 567	950	23 289	...	...	...	410	141 909
Depreciation/amortisation	...	...	(842)	(4 049)	...	(91)	(1 084)	...	(6 066)
Carrying value at 30 June	33 706	1 116 522	3 632	87 182	...	1 344	6 668	2 075	1 251 129

¹ The 2018-19 revaluation increment is represented primarily by the revaluation of the land, building and heritage classes and abalone quota units. Refer to Note 12.2 for further information.

² Minor infrastructure asset reclassified as a building asset.

³ The CLAF discloses the fair value of property, including land and buildings, transferred by the Department of Treasury and Finance upon their sale, in addition to other minor properties discovered on their sale by Property Services.

*Certain numbers shown in these columns do not correspond to the 2018-19 Financial Statements and reflect adjustments made as detailed in note 18.11.

	2020 \$'000	2019 \$'000
(c) Carrying amount of property, plant and equipment held and used by the Department		
National parks, reserves and Crown land		
At fair value	1 143 192	1 070 356
Total	1 143 192	1 070 356
Buildings		
At fair value	189 851	177 901
Less: accumulated depreciation	(102 882)	(100 733)
	86 969	77 168
Work in progress (at cost)	3 389	7 908
Total	90 358	85 076
Leasehold improvements		
At cost	10 782	4 635
Less: accumulated depreciation	(4 333)	(4 270)
	6 449	365
Work in progress (at cost)	2 901	979
Total	9 350	1 344
Plant and equipment		
At cost	22 460	22 338
Less: accumulated depreciation	(16 289)	(15 670)
	6 171	6 668
Work in progress (at cost)	557	...
Total	6 728	6 668
Heritage		
At fair value	2 075	2 075
Total	2 075	2 075
Total property, plant and equipment	1 251 703	1 165 519

(d) Reconciliation of movements (including fair value levels) of property, plant and equipment held and used by the Department

Reconciliations of the carrying amounts of each class of property, plant and equipment held and used by the Department at the beginning and end of the current and previous financial year are set out below. Carrying value means the net amount after deducting accumulated depreciation/amortisation.

2020	Crown Land Level 2 (non- specialised)	National Parks, Reserves & Crown Land Level 3 (specialised)	Buildings Level 2 (non- specialised)	Buildings Level 3 (specialised)	Leasehold improve- ments	Plant & equipment	Heritage Level 2 (non- specialised)	Total
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Carrying value at 1 July	27 396	1 042 960	1 022	84 054	1 344	6 668	2 075	1 165 519
Additions	...	...	...	7 185	8 203	1 222	...	16 610
Disposals	(337)	...	...	...	...	...	...	(337)
Other gain/(loss) on change in estimate	...	...	...	(607)	(26)	(31)	...	(664)
Contributions received	1 075	...	...	1 020	...	...	...	2 095
Revaluation increments (decrements)	2 231	69 867	36	1 231	...	...	...	73 365
Depreciation/amortisation	...	...	(259)	(3 324)	(171)	(1 131)	...	(4 885)
Carrying value 30 June	30 365	1 112 827	799	89 559	9 350	6 728	2 075	1 251 703

	2020 \$'000	2019 \$'000
(e) Carrying amount of property, plant and equipment where the Department is the lessor under operating leases		
National parks, reserves and Crown land		
At fair value	85 223	79 872
Total	85 223	79 872
Buildings		
At fair value	11 131	11 021
Less: accumulated depreciation	(5 452)	(5 283)
	5 679	5 738
Total	90 902	85 610
(f) Maturity analysis of lease payments receivable in respect of operating leases		
	2020 \$'000	2019 \$'000
One year or less	3 603	3 603
From one to two years	2 707	2 845
From two to three years	2 582	2 707
From three to four years	2 480	2 583
From four to five years	2 286	2 480
More than five years	38 931	41 217
Total	52 589	55 435

The above maturity analysis has not been adjusted for lease payments waived or to be waived as a result of the Government's COVID-19 Stimulus Package as disclosed in Note 11.2(b) Unqualifiable contingent liabilities.

The above does not include lease payments on peppercorn lease arrangements as the underlying assets are not controlled by the Department and therefore not reported in the Department's Financial Statements. The Department currently manages approximately 490 peppercorn leases.

(g) Reconciliation of movements (including fair value levels) of property, plant and equipment where the Department is the lessor under operating leases

Reconciliations of the carrying amounts of each class of property, plant and equipment where the Department is the lessor under operating leases at the beginning and end of the current and previous financial year are set out below. Carrying value means the net amount after deducting accumulated depreciation/amortisation.

2020	Crown Land Level 2 (non-specialised)	National Parks, Reserves & Crown Land Level 3 (specialised)	Buildings Level 2 (non-specialised)	Buildings Level 3 (specialised)	Total
	\$'000	\$'000	\$'000	\$'000	\$'000
Carrying value at 1 July	6 310	73 562	2 610	3 128	85 610
Revaluation increments (decrements)	422	4 929	50	60	5 461
Depreciation/amortisation	...	...	(72)	(97)	(169)
Carrying value at 30 June	6 732	78 491	2 588	3 091	90 902

(h) Level 3 significant valuation inputs and relationship to fair value

Description	Valuation technique	Significant unobservable inputs	Range (weighted average)	Sensitivity of fair value measurement to changes in significant unobservable inputs
Land (specialised)	Market	Restricted use discount	20 – 80% (25%)	A significant increase or decrease in the unobservable inputs would result in a significantly higher or lower fair value.
		Indexation factor	6.7%	
Buildings (specialised)	Depreciated replacement cost	Remaining useful life (years)	7 – 62 years (19 years)	A significant increase or decrease in the unobservable inputs would result in a significantly higher or lower fair value.
		Indexation factor	1.98%	

(i) Assets where current use is not the highest and best use

In determining fair value, it is a requirement to have regard to the highest and best use, which is the most economic use that is physically possible, legally permissible and financially feasible, and is determined from the perspective of market participants. Government policy is a legislative barrier for the purposes of highest and best use. As a result, the highest and best use of all property, plant and equipment is their existing use.

9.6 Right-of-use assets

Key estimate and judgements

From 1 July 2019, AASB 16 requires the Department to recognise a right-of-use asset, where it has control of the underlying asset over the lease term. A right-of-use asset is measured at the present value of initial lease liability, adjusted by any lease payments made at or before the commencement date and lease incentives, any initial direct costs incurred, and estimated costs of dismantling and removing the asset or restoring the site. Right-of-use assets includes assets in respect of leases previously treated as operating leases under AASB 117, and therefore not recognised on the Statement of Financial Position.

The Department has elected not to recognise right-of-use assets and lease liabilities arising from short-term leases, rental arrangements for which the Department of Treasury and Finance has substantive substitution rights over the assets and leases for which the underlying asset is of low-value. Substantive substitution rights relate primarily to office accommodation. An asset is considered low value when it is expected to cost less than \$10 000.

Right-of-use assets are depreciated over the shorter of the asset's useful life and the term of the lease. Where the Department obtains ownership of the underlying leased asset or if the cost of the right-of-use asset reflects that the Department will exercise a purchase option, the Department depreciates the right-of-use asset over its useful life.

2020	Buildings	Plant & Equipment	Total
	\$'000	\$'000	\$'000
Carrying value at 1 July	2 829	12 264	15 093
Depreciation	(459)	(3 140)	(3 599)
Carrying value at 30 June	2 370	9 124	11 494

9.7 Infrastructure

Key estimates and judgements

For significant accounting policies relating to valuation basis, subsequent costs, asset recognition thresholds and fair value measurement, refer to Note 9.5(i)–(iv).

Revaluations

The infrastructure class is revalued using an independent professional valuer or internal experts on a five-year cycle as per the Department's asset revaluation policy. In years between valuations, indices supplied by qualified valuers and assessed for appropriateness by the Department are applied to determine fair value.

Asset revaluations are performed on a depreciated replacement cost basis and disclosed on a gross basis. Asset revaluations based on a market basis have been disclosed on a net basis.

In line with the concept of materiality, the Department has established a set valuation threshold approach, which provides that only assets of a value greater than a certain level require valuation. While only a portion of the total asset class is valued, the entire class is deemed to be valued at fair value.

The thresholds have been established based on the number and value of existing assets and their stratification within the total asset class portfolio.

The current infrastructure threshold applied by the Department is as follows, with thresholds assessed as part of the valuation cycle.

<i>Asset class</i>	<i>Valuation threshold</i>	<i>Planned percentage coverage</i>
Infrastructure – walking tracks, roads and fire trails	...	100%
Infrastructure – other	\$50 000	85%

The infrastructure class was revalued to fair value as at 30 June 2017. All walking tracks, 4X4 access roads, roads and fire trail infrastructure assets were valued, as well as other infrastructure assets above the valuation threshold of \$50 000, by the Valuer-General. The resulting changes in asset values were taken to the Asset Revaluation Reserve. Infrastructure was indexed to fair value as at 30 June 2020, based on indices provided by the Valuer-General of 3.34 per cent (2018-19: 2.27 per cent).

Key revaluation assumptions are:

- *Infrastructure – walking tracks, roads and fire trails*

All assets within this category were considered specialised in nature and valued using a depreciated replacement cost method. Assets were valued using the Parks and Wildlife Service Asset Management System (AMS). The AMS holds information supporting the quantity, classification, size and current condition of the infrastructure assets managed by the Department. As many of the infrastructure items have been developed over time, often with no substantiated start date, remaining useful life is estimated based on an assessment of the current condition of each asset.

As the reconstruction rate per linear metre and condition assessments are considered significant, unobservable inputs in nature, walking tracks, roads and fire trails are classified as Level 3 fair value measurement.

- *Infrastructure – other*

All assets within this category were considered specialised in nature and valued utilising a depreciated replacement cost. Assets were inspected for the purposes of determining value, and the Valuer-General relied upon information made available by the Department, subscriber and public information databases (such as LIST) to assist with the recognition, quantification and calculation of asset values. Assets were valued according to their existing use, and none exhibited a 'feasibly' higher and better use alternative.

As depreciation adjustments are considered as significant, unobservable inputs in nature, infrastructure – other is classified as Level 3 fair value measurements.

	2020 \$'000	2019* \$'000
(a) Carrying amount		
At fair value	651 500	652 232
Less: accumulated depreciation	(334 058)	(336 881)
	317 442	315 351
Work in progress (at cost)	3 390	6 956
Total	320 832	322 307
(b) Reconciliation of movements (including fair value levels)		
	Level 3 \$'000	Level 3 \$'000
Carrying value at 1 July	322 307	327 883
Additions	16 290	11 197
Change in class	...	344
Other gain/(loss) on change in estimate – write downs ¹	(7 044)	(10 205)
Other gain/(loss) on change in estimate – impairment ¹	(5 734)	(585)
Contributions received	232	4 664
Contributions provided	...	(997)
Revaluation increments (decrements) ²	9 403	4 168
Depreciation	(14 622)	(14 162)
Carrying value at 30 June	320 832	322 307

¹ The 2019-20 amount includes \$8.4 million of infrastructure write downs and impairments in relation to national parks and reserve land across south and south-western Tasmania damaged due to significant wildfire activity, specifically the Gell River fire from December 2018. It is estimated that around 94 000 hectares or 6 per cent of the Tasmanian Wilderness World Heritage Area and approximately 42 476 hectares of other Parks and Wildlife Service reserves were affected by the fires. Due to the location and timing, the quantum of assets damaged or destroyed as a result of the fires could not be accurately determined with certainty until 2019-20.

² Revaluation increments represents the application of yearly indexation.

*Certain numbers shown in this column do not correspond to the 2018-19 Financial Statements and reflect adjustment made as detailed in Note 18.11.

(c) Level 3 significant valuation inputs and relationship to fair value

Description	Valuation technique	Significant unobservable inputs	Range (weighted average)¹	Sensitivity of fair value measurement to changes in significant unobservable inputs
Infrastructure – walking track	Depreciated replacement cost	Gross cost per linear metre	\$15 – \$375 (\$82)	A significant increase or decrease in the unobservable inputs would result in a significantly higher or lower fair value.
		Remaining useful life (condition assessment)	5 – 45 years (29 years)	
		Indexation factor	3.34%	
Infrastructure – road network	Depreciated replacement cost	Gross cost per linear metre	\$75 – \$550 (\$157)	A significant increase or decrease in the unobservable inputs would result in a significantly higher or lower fair value.
		Remaining useful life (condition assessment)	5 – 50 years (26 years)	
		Indexation factor	3.34%	
Infrastructure - fire trails	Depreciated replacement cost	Gross cost per linear metre	\$110 – \$175 (\$120)	A significant increase or decrease in the unobservable inputs would result in a significantly higher or lower fair value.
		Remaining useful life (condition assessment)	5 – 40 years (21 years)	
		Indexation factor	3.34%	
Infrastructure – other	Depreciated replacement cost	Remaining useful life (condition assessment)	5 – 100 years (32 years)	A significant increase or decrease in the unobservable inputs would result in a significantly higher or lower fair value.
		Indexation factor	3.34%	

¹ Rates applied from last revaluation as at 30 June 2017. All infrastructure is indexed to fair value in between years, based on indices provided annually by the Valuer-General. The indexation factors above relate to 2019-20.

(d) Assets where current use is not the highest and best use

In determining fair value it is a requirement to have regard to the highest and best use, which is the most economic use that is physically possible, legally permissible and financially feasible, and is determined from the perspective of market participants. Government policy is a legislative barrier for the purposes of highest and best use. As a result, the highest and best use of all infrastructure assets is their existing use.

9.8 Intangibles

An intangible asset is recognised where:

- It is probable that an expected future benefit attributable to the asset will flow to the Department; and
- The cost of the asset can be reliably measured.

Intangibles with a finite useful life

Intangible assets are initially recognised at cost. Subsequently, intangible assets, with finite useful lives, are carried at cost less accumulated depreciation/amortisation and accumulated impairment losses. Costs incurred subsequent to initial acquisition are capitalised when it is expected that additional future economic benefits will flow to the Department.

Intangibles with an infinite useful life

Abalone quota units previously transferred to the Department as a result of the *Living Marine Resources Management Act 1995* are valued on an annual basis. An independent broker provided a valuation of the units as at 30 June 2020. The resulting change in asset value was taken to the Asset Revaluation Reserve, and a revaluation decrement of \$2.8 million has been recognised. Each unit has been recorded with an indefinite useful life, as there is no foreseeable limit to the period over which the units are expected to generate income for the Department. Abalone quota units are classified as Level 1 fair value measurements.

	2020 \$'000	2019 \$'000
(a) Carrying amount		
Intangibles with a finite useful life		
At cost	9 922	8 338
Less: accumulated depreciation	(6 038)	(5 556)
	3 884	2 782
Work in progress (at cost)	2 147	2 145
	6 031	4 927
Intangibles with an infinite useful life		
At fair value	8 000	10 800
	8 000	10 800
Total	14 031	15 727

(b) Reconciliation of movements (including fair value levels)

	Level 1 2020 \$'000	At Cost 2020 \$'000	Level 1 2019 \$'000	At Cost 2019 \$'000
Carrying value at 1 July	10 800	4 927	10 000	4 287
Additions	...	1 803	...	1 428
Change in estimates	...	(29)	...	(162)
Revaluation increments (decrements)	(2 800) ¹	...	800	...
Depreciation and amortisation	...	(670)	...	(626)
Carrying value at 30 June	8 000	6 031	10 800	4 927

¹ The decrement reflects the impact of the COVID-19 pandemic on the abalone industry.

9.9 Other assets

A debt agreement between the Government and Grange Resources has been recognised in these accounts. When Goldamere Pty Ltd, trading as Grange Resources, entered into an agreement with the Crown to purchase the Savage River Mine and the Port Latta Pelletising Plant, it was agreed that Goldamere Pty Ltd would pay \$13.0 million to the State in instalments. This was to fund the remediation of pollution arising from historical mining operations (i.e. pre-1987). The debt was secured by a fixed and floating charge and a freehold mortgage over all the assets and undertakings of Goldamere Pty Ltd. Subsequently, through a Deed of Variation, the debt was also secured by a bank guarantee of \$2.8 million. In accordance with a strategic plan jointly developed under the agreement, the company is required to complete remediation works to the value of the outstanding debt. On that basis, the debt has been recognised as a non-financial asset. A corresponding provision for remediation works has been recognised. Refer to Note 10.4.

Other assets comprise prepayments and an operating lease make-good asset. Prepayments relate to actual transactions that are recorded at cost. The operating lease make-good asset corresponds to the provision, less any accumulated amortisation.

	2020 \$'000	2019 \$'000
(a) Carrying amount		
Grange Resources debt agreement	7 810	7 719
Prepayments	1 734	1 972
Operating lease make-good	20	49
Total	9 564	9 740
Recovered within 12 months	2 333	4 238
Recovered in more than 12 months	7 231	5 502
Total	9 564	9 740

(b) Reconciliation of movements

	Grange debt agreement		Prepayments		Operating lease make-good		Total	
	2020 \$'000	2019 \$'000	2020 \$'000	2019 \$'000	2020 \$'000	2019 \$'000	2020 \$'000	2019 \$'000
Balance at 1 July	7 719	8 006	1 972	1 728	49	67	9 740	9 801
Additions	288	27	1 734	1 972	...	...	2 022	1 999
Settled/consumed	(197)	(314)	(1 972)	(1 728)	(29)	(18)	(2 198)	(2 060)
Balance at 30 June	7 810	7 719	1 734	1 972	20	49	9 564	9 740

Note 10: Liabilities

Liabilities are recognised in the Statement of Financial Position when it is probable that an outflow of resources embodying economic benefits will result from the settlement of a present obligation and the amount at which the settlement will take place can be measured reliably.

10.1 Payables

Payables, including goods received and services incurred but not yet invoiced, are recognised at amortised cost, which, due to the short settlement period, equates to face value when the Department becomes obliged to make future payments as a result of a purchase of assets or services.

	2020 \$'000	2019 \$'000
Creditors	3 324	3 398
Accrued expenses	1 033	1 825
Total	4 357	5 223
Settled within 12 months	4 357	5 223
Total	4 357	5 223

Settlement of payables is usually made within 30 days

10.2 Lease liabilities

On 1 July 2019, a lease liability is measured at the present value of the lease payments that are not paid at that date. The discount rate used to calculate the present value of the lease liability is the rate implicit in the lease. Where the implicit rate is not known and cannot be determined the Tasmanian Public Finance Corporation indicative lending rate including the relevant administration margin is used.

The Department has elected not to recognise right-of-use assets and lease liabilities arising from short-term leases, rental arrangements for which Finance-General has substantive substitution rights over the assets and leases for which the underlying asset is of low-value. Substantive substitution rights relate primarily to office accommodation. An asset is considered low-value when it is expected to cost less than \$10 000.

The Department has entered into the following leasing arrangements:

Class of right-of-use asset	Details of leasing arrangements
Office accommodation	Eleven regional office buildings located around the state.
Plant and equipment	Plant and equipment assets embedded in service agreements including the Cradle Mountain shuttle bus service and the Maria Island ferry service.

	2020 \$'000
Current	
Lease liabilities	3 581
Non-current	
Lease liabilities	8 405
Total	11 986

The following amounts are recognised in the Statement of Comprehensive Income

	2020
	\$'000
Interest on lease liabilities included in Note 8.6	197
Lease expenses included in Note 8.4:	
Short term leases	242
Lease of low-value assets	103
Net expenses from leasing activities	542

10.3 Employee benefits liabilities

Key estimate and judgement

Liabilities for wages and salaries and annual leave are recognised when an employee becomes entitled to receive a benefit. Those liabilities expected to be realised within 12 months are measured as the amount expected to be paid. Other employee entitlements are measured as the present value of the benefit at 30 June, where the impact of discounting is material, and at the amount expected to be paid, if discounting is not material.

A liability for long service leave is recognised, and is measured as the present value of expected future payments to be made in respect of services provided by employees up to the reporting date. The Department makes a number of assumptions regarding the probability that staff who have accrued long service leave, but are ineligible to take it, will remain with the Department long enough to take it. For those staff eligible to take their long service leave, the Department assumes that they will utilise it, on average, evenly over the following 10 years. All long service leave that will be settled within 12 months is calculated at nominal value, and all long service leave that will be settled in greater than 12 months is calculated at present value.

Sick leave entitlements are not vested in employees and are not considered to give rise to a liability, and therefore no provision has been made.

The Department does not recognise a liability for the accruing superannuation benefits of departmental employees. This liability is held centrally and is recognised within the Finance-General Division of the Department of Treasury and Finance.

	2020	2019
	\$'000	\$'000
Accrued salaries	1 912	898
Annual leave	9 784	8 636
Long service leave	22 904	21 565
Total	34 600	31 099

	2020	2019
	\$'000	\$'000
Expected to settle wholly within 12 months	12 965	10 989
Expected to settle wholly after 12 months	21 635	20 110
Total	34 600	31 099

10.4 Provisions

Key estimate and judgement

A provision arises if, as a result of a past event, the Department has a present legal or constructive obligation that can be estimated reliably, and it is probable that an outflow of economic benefits will be required to settle the obligation. Provisions are determined by discounting the expected future cash flows at a rate that reflects current market assessments of the time value of money and the risks specific to the liability. Any right to reimbursement relating to some or all of the provision is recognised as an asset when it is virtually certain that the reimbursement will be received.

As per Note 9.9, an asset has been recognised in these accounts for a debt agreement between the Tasmanian Government and Grange Resources. In accordance with a strategic plan jointly developed under the agreement, the company is required to complete remediation works to the value of the outstanding debt. On that basis, the debt has been recognised as a non-financial asset. A corresponding provision for remediation works has been recognised.

	2020 \$'000	2019 \$'000
(a) Carrying amount		
Grange Resources debt agreement	7 810	7 719
Operating lease make-good	60	155
State Service Accumulated Leave Scheme (SSALS)	57	104
Total	7 927	7 978
Settled within 12 months	594	2 272
Settled in more than 12 months	7 333	5 706
Total	7 927	7 978

(b) Reconciliation of movements in provisions

	Grange debt agreement		Operating lease make-good		SSALS		Total provisions	
	2020 \$'000	2019 \$'000	2020 \$'000	2019 \$'000	2020 \$'000	2019 \$'000	2020 \$'000	2019 \$'000
Balance at 1 July	7 719	8 006	155	155	104	135	7 978	8 296
Increases	288	27	...	...	7	101	295	128
Charges	(197)	(314)	(95)	...	(54)	(132)	(346)	(446)
Balance as at 30 June	7 810	7 719	60	155	57	104	7 927	7 978

I0.5 Other liabilities

Other liabilities are recognised in the Statement of Financial Position when it is probable that an outflow of resources embodying economic benefits will result from the settlement of a present obligation and the amount at which the settlement will take place can be measured reliably.

	2020 \$'000	2019 \$'000*
Revenue received in advance		
Appropriation carried forward from current year under Section 8A(2) of the <i>Public Account Act 1986</i>	...	3 169
Other liabilities		
Environmental bonds ¹	3 167	3 153
Employee benefit on costs	593	481
Other liabilities	395	57
Total	4 155	6 860
Settled within 12 months	599	3 387
Settled in more than 12 months	3 556	3 473
Total	4 155	6 860

¹ Pursuant to the *Goldamere Pty Ltd (Agreement) Act 1996*, \$3.2 million is held as financial assurance for the rehabilitation of Mining Lease Areas occupied by Goldamere Pty Ltd trading as Australian Bulk Minerals. In accordance with the Agreement, interest is paid annually on the accumulative total of the bond. The financial assurance is held for the duration of the rehabilitation works by Australian Bulk Minerals.

* For comparability purposes selected 2018-19 amounts have been reclassified from Other liabilities to Contract liabilities.

Note 11: Commitments and contingencies

11.1 Schedule of commitments

In 2018-19, the Department had entered into a number of operating lease agreements for property, plant and equipment, where the lessors effectively retain all the risks and benefits incidental to ownership of the items leased. Equal instalments of lease payments were charged to the Statement of Comprehensive Income over the lease term, as this is representative of the pattern of benefits to be derived from the leased property.

From 2019-20, leases are recognised as right-of-use assets and lease liabilities in the Statement of Financial Position, excluding short term leases and leases for which the underlying asset is of low value, which are recognised as an expense in the Statement of Comprehensive Income.

	2020 \$'000	2019 \$'000
<i>By type</i>		
Capital commitments		
Leasehold improvements ¹	8 372	2 999
Buildings ²	7 288	4 557
Infrastructure ²	2 542	7 979
Intangibles ³	2 340	...
Total capital commitments	20 542	15 535
Other commitments		
Property tenancies	66 579	79 962
Motor vehicle leases	2 567	2 513
Total other commitments	69 146	82 475
<i>By maturity</i>		
Capital commitments		
One year or less	18 787	12 619
From one to five years	1 755	2 916
Total capital commitments	20 542	15 535
Other commitments		
One year or less	9 782	10 637
From one to five years	30 524	35 738
Over five years	28 840	36 100
Total other commitments	69 146	82 475
Total	89 688	98 010

¹ Major commitments in 2019-20 includes the Lands Building redevelopment project construction, workstations and associated furniture.

² Major building commitments in 2019-20 includes the construction of the Dove Lake viewing shelter. Major building and infrastructure commitments in 2018-19 included the construction of new facilities at the Cradle Mountain Visitor Gateway Precinct.

³ Major intangibles commitments in 2019-20 includes the Department's electronic document and records management system.

Capital commitments

Capital commitments include contracts with a value of \$50 000 and above. Capital payments are determined by the value of the contract and the timing of the completion of the work.

Other commitments

Properties

Major office accommodation leases are executed by the Department of Treasury and Finance (Treasury).

As there is no lease contract between Treasury and the Department, for the purposes of AASB 16 *Leases*, the Department is not required to recognise a lease liability and right-of-use asset for major office accommodation. The Department will recognise the outgoings associated with the occupation of these major office accommodation spaces as expenses.

The Department recognises a commitment for the term of occupancy in the major office accommodation spaces.

Property lease payments are determined by the price per square metre of the leased area as agreed in the lease documents.

Terms of leases are set for specific periods with options to extend in most instances.

Leases contain provision for price rates to be adjusted in accordance with market rates. Adjustments are normally made after each two years of the agreement, although periods may vary.

Lease agreements do not contain provision for purchase on cessation.

Lease agreements have been reviewed for make-good provisions. Where appropriate, the make-good provision has been recognised. Refer to Notes 9.4 and 10.4 for further information.

Motor vehicles

The Government's motor vehicle fleet is owned and managed by Treasury. Treasury is the central agency which purchases vehicles on behalf of the Department. The Department pays a monthly payment to Treasury via LeasePlan Australia for use of the vehicles.

As there is no lease contract between Treasury and the Department, for the purposes of AASB 16 *Leases*, the Department is not required to recognise a lease liability and right-of-use asset for motor vehicles, and costs are recognised as an expense as incurred.

The Department recognises a commitment for the terms of motor vehicle agreements.

Lease payments vary according to the type of vehicle and, where applicable, the price received for replaced vehicles.

Lease terms are for a maximum of three years or specific kilometres, whichever occurs first, with no change to the lease rate.

No restrictions or purchase options are contained in the lease agreements.

11.2 Contingent assets and liabilities

Contingent assets and liabilities are not recognised in the Statement of Financial Position due to uncertainty regarding the amount or timing of the underlying claim or obligation.

A quantifiable contingent liability is any possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity; or any present obligation that arises from past events but is not recognised because it is not probable that an outflow of resources embodying economic benefits will be required to settle the obligation. To the extent that any quantifiable contingencies are insured, details provided below are recorded net.

A quantifiable contingent asset is any possible asset that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity.

(a) *Quantifiable contingent liabilities*

- The Department recognised revenue received in advance of \$1.2 million (2019: \$2.1 million) in relation to 2020-21 bookings for the Three Capes Track, which were receipted in 2019-20. A component of this revenue will be paid to Three Capes Track contractors on each booking completion. The contractor's liability of approximately \$516 000 (2019: \$867 000) is contingent on each booking being undertaken in 2020-21 and therefore is not recognised in the Financial Statements.
- Some Department fees and charges have been waived, partly or in full, as a result of the Government's COVID-19 Stimulus Package. Not all waivers in relation to Crown leases to non-government entities and tourism operator leases for the six-month period starting March 2020, license and entry fees had been assessed, certified and processed in 2019-20. The Department is currently undertaking this assessment and it is expected that revenue of approximately \$800 000 in relation to the waivers will be processed early in 2020-21.

(b) *Unquantifiable contingent liabilities*

- As a result of the COVID-19 pandemic, the Department has received and is expecting to receive financial hardship assistance requests from clients and customers across all areas within the Department. Although consideration was given to eligible assistance claims received while undertaking the provision for impairment assessments of debtors as at 30 June 2020, it is not possible to assess the impact of the pandemic on the Department's clients and customers at this point.
- There has been an examination of the legal proceedings in which the Department is involved. At the end of 2019-20 there are 6 (2019: 5) legal proceedings in progress, for which the Department was exposed to an estimated maximum liability of \$2 million (2019: \$1.8 million). Where applicable, claims will be met by the Tasmanian Risk Management Fund. The estimates do not include matters that are the subject of claims dealt with under the Fund for workers' compensation.
- The Department is responsible for the management of Crown land. A number of these sites may be contaminated and require restoration. The amount of the liability depends on how many of the plaintiffs are ultimately successful or otherwise, and hence cannot be reliably estimated.

Note 12: Equity

12.1 Contributed capital

Contributed capital is the accumulation of net assets received under restructuring of administrative arrangements by owners and net assets relinquished are designated as distributions to owners adjusted directly against equity. The more significant administrative restructures include:

- The Department restructure effective from 1 July 2009. The Department of Environment, Parks, Heritage and the Arts, except Arts Tasmania and the Tasmanian Museum and Art Gallery, was amalgamated with the Department of Primary Industries and Water. The Department of Primary Industries and Water was renamed the Department of Primary Industries, Parks, Water and Environment. Total contributed capital amounted to \$636.5 million.
 - In 2013 new forestry legislation resulted in a significant increase in the area of reserve lands to be managed by the Department via the Parks and Wildlife Service. Total contributed capital, as a result of the transfer in management via the Department of Treasury and Finance, for no consideration amounted to \$148.9 million.
 - In 2014 new forestry legislation resulted in a significant increase in the area of Crown land managed by the Department via the Parks and Wildlife Service. Total contributed capital, as a result of the transfer in management via the Department of Treasury and Finance, for no consideration amounted to \$131.1 million.
-

12.2 Asset revaluation reserve

The asset revaluation reserve is used to record increments and decrements on the revaluation of non-current assets and investments in equity instruments recognised at fair value through other comprehensive income.

Net revaluation decreases are recognised in 'other comprehensive income' to the extent that a credit balance exists in the asset revaluation reserve in respect of the same class of asset. Otherwise, the net revaluation decreases are recognised immediately as other economic flows in the net result. The net revaluation decrease recognised in 'other comprehensive income' reduces the amount accumulated in equity under the asset revaluation reserve.

Net revaluation increases are recognised in 'other comprehensive income' and accumulated in equity under the asset revaluation reserve. However, the net revaluation increase is recognised in the net result to the extent that it reverses a net revaluation decrease in respect of the same class of asset previously recognised as an expense (other economic flows) in the net result.

Revaluation increases and decreases relating to individual assets in a class of assets are offset against one another in that class but are not offset in respect of assets in different classes. The asset revaluation reserve is not transferred to accumulated funds on de-recognition of the relevant asset.

2020	Land ¹	Buildings	Plant	Heritage	Infrastructure	Intangibles	Financial Asset ²	Total
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Asset revaluation reserve								
Balance at the beginning of financial year	321 442	50 146	2 819	410	129 323	4 400	407	508 947
Revaluation increments/(decrements)	77 449	1 377	...	...	9 403	(2 800)	267	85 696
Balance at end of financial year	398 891	51 523	2 819	410	138 726	1 600	674	594 643
2019	Land ¹	Buildings	Plant	Heritage	Infrastructure	Intangibles	Financial Asset	Total
	\$'000*	\$'000	\$'000	\$'000	\$'000*	\$'000	\$'000	\$'000*
Asset revaluation reserve								
Balance at the beginning of financial year	204 182	25 907	2 819	...	125 155	3 600	...	361 663
Revaluation increments/(decrements)	126 983	24 239	...	410	6 978	800	407	159 817
Prior year error adjustment	(9 723)	...	...	...	(2 810)	...	...	(12 533)
Balance at end of financial year	321 442	50 146	2 819	410	129 323	4 400	407	508 947

¹ Land represents national parks, reserves and Crown land.

² Financial assets represent equity investments.

*Certain numbers shown here do not correspond to the 2018-19 Financial Statements and reflect adjustments made as detailed in Note 18.11.

Note 13: Cash flow reconciliation

Cash means notes, coins, any deposits held at call with a bank or financial institution, as well as funds held in the Specific Purpose Accounts, being short term of three months or less and highly liquid. Deposits are recognised at amortised cost, being their face value.

13.1 Cash and cash equivalents

Cash and cash equivalents include the balance of the Specific Purpose Accounts held by the Department, and other cash held, excluding those accounts which are administered or held in a trustee capacity or agency arrangement.

	2020 \$'000	2019 \$'000
Specific Purpose Account and Trust Account balances		
DPIPWE Financial Management Account (S512) ¹	42 807	...
CLAF (S635) ²	47 138	...
Environmental Incidents Trust Account (T743)	288	257
Special Deposits and Trust Fund balances		
Regional Forest Agreement (T115)	...	1 090
DPIPWE operating account (T512)	...	51 055
CLAF (T635) ¹	...	66 200
Valuation Services (T643)	...	1 101
Parks Development and Maintenance (T750)	...	432
Recreational Fishing Licences Trust Fund (T804)	...	1 139
Total	90 233	121 274
Other cash held		
This represents the balance of cash accounts, other than those held in the Specific Purpose Accounts, excluding those accounts which are administered or held in a trustee capacity or agency arrangement.	3 784	86
Total cash and cash equivalents	94 017	121 360

Explanation for significant cash and deposit balances for 2019-20:

¹ This is the Department's general operating accounts and balances consisting of Australian Government, industry and other funds, which are used to finance various projects in the Department. The DPIPWE Financial Management Account comprises the previous Special Deposits and Trust Fund accounts of T115, T512, T643, T750 and T804 from 1 July 2019 as a result of the *Financial Management Act 2016*.

² The CLAF was created under Section 48B of the *Crown Lands Act 1976*. Payments and receipts into the fund are prescribed within the Act. Any payments not specifically prescribed require approval from the Treasurer. There is an annual transfer from the CLAF into the Public Account, the amount of which is determined by the Treasurer. The CLAF changed from T635 to S635 from 1 July 2019 as a result of the *Financial Management Act 2016*.

Refer to Note 4.2 for explanations for material variances in Cash and cash equivalents.

13.2 Reconciliation of net result to net cash from operating activities

	Notes	2020 \$'000	2019 \$'000
Net result		30 931	(12 130)
Appropriation revenue – capital	6.1	(25 215)	(18 349)
Revenue from Government – other		(1 961)	(760)
Payment for unspent funds returned to the Consolidated Fund under Section 8A(4) of the <i>Public Account Act 1986</i>		...	90
Non-operational capital funding – Grants		(273)	(3 337)
Contributions received	6.5	(35 374)	(9 257)
Net gain/(loss) on non-financial assets	7.1	(35)	(25)
Net gain/(loss) on financial instruments and statutory receivables/payables	7.2	191	127
Other gain/(loss) on change in estimate of non-financial assets	7.3	13 471	9 480
Depreciation and amortisation	8.2	23 951	20 871
Contributions provided	8.7	...	4 100
Volunteer Services consumed	8.8	403	...
Decrease (increase) in receivables		(1 356)	1 348
Decrease (increase) in contract assets		(1 680)	...
Decrease (increase) in inventories		(36)	(28)
Decrease (increase) in non-financial assets		166	(243)
Increase (decrease) in payables		(518)	103
Increase (decrease) in contract liabilities		339	1 862
Increase (decrease) in provisions		(46)	(32)
Increase (decrease) in other liabilities		(784)	719
Increase (decrease) in employee benefits		3 500	1 396
Net cash from/(used by) operating activities		5 674	(4 065)

13.3 Acquittal of Capital Investment Funds

The Department received works and services appropriation funding in 2019-20.

Cash outflows relating to these projects are listed below by category. Budget information refers to original estimates and has not been subject to audit.

	2020 Budget \$'000	2020 Actual \$'000	2019 Actual \$'000
(a) Project expenditure			
Capital Investment Programs			
<i>Ongoing projects:</i>			
Cradle Mountain Visitor Experience ¹	13 150	11 490	5 500
Improved Statewide Visitor Infrastructure ²	5 000	7 384	1 466
National Parks – Maintenance Boost ²	2 000	2 850	2 000
Fisheries Digital Transition Project ³	1 700	1 350	800
Community Recovery Fund – Parks Infrastructure ⁴	8 300	1 200	...
Recreational Fishing – Improved Boat and Trailer Parking	600	612	...
Crown Land Services – Structural Asset Upgrades	556	556	556
Next Iconic Walk	500	500	150
Three Capes Track – Stage 3	435	435	300
Move 100 DPIPWE Staff to North	400	400	200
Biosecurity Risk Management and Truck And Machinery Washes	600	174	126
Cradle Mountain Experience ⁵	5 200	40	100
Modernise our Research Farms ⁶	3 500	...	...
Implementing Bee Industry Futures Report ⁷	500	...	...
<i>Completed projects:</i>			
Tourism Infrastructure in Parks	...	453	3 547
Orange-bellied Parrot – Facility	...	300	1 950
June 2016 Flood Event – Parks Infrastructure	...	...	1 830
Maria Island Rediscovered	...	...	1 080
South Coast Track	...	...	60
Total acquittal of Capital Investment Programs	42 441	27 744	19 665

Explanation for significant variations between budget figures and actual figures for 2019-20:

¹ The Cradle Mountain Visitor Experience project is now well established, however there were some minor delays experienced during 2019-20.

² The Improved Statewide Visitor Infrastructure and the National Parks – Maintenance Boost Projects have progressed faster than expected due to a mild wildfire season and the closure of State parks and reserves to visitors from the end of March 2020 in response to the COVID-19 pandemic. Higher than budgeted expenditure during 2019-20 will be offset by an equivalent reduction in budget for the final year of the projects.

³ This project, previously known as the Fisheries Integrated Licensing and Management System, is now well established. During the year cashflows were revised to transfer \$350 000 of expenditure into the final two years of the project.

⁴ This project was due to be undertaken during 2019-20 in response to the significant wildfires that occurred in 2018-19. However, there were delays in accessing some of the fire affected areas. The delayed assessment impacted the Department's ability to progress as planned, as a result funds have been transferred into 2020-21.

⁵ This project is being led by the Office of the Coordinator-General with detailed feasibility studies currently underway.

⁶ This project is dependent on the implementation of a Research Farm Portfolio Plan, which is currently under development.

⁷ Delays in the commencement of the program has required funding to be rolled over into 2020-21 while discussions with stakeholders continue to progress the initiative.

(b) Classification of cash flows

The project expenditure above is reflected in the Statement of Cash Flows as follows:

	2020	2019
	\$'000	\$'000
Cash outflows		
Other cash payments	6 490	4 738
Payments for acquisition of non-financial assets	21 254	14 927
Total cash outflows	27 744	19 665

13.4 Reconciliation of liabilities arising from financing activities

Liabilities arising from financing activities are liabilities for which cash flows were, or future cash flows will be, classified in the Statement of Cash Flows as cash flows from financing activities.

2020	Lease liabilities \$'000
Balance as at 1 July 2019	15 456
Changes from financing cash flows:	
Cash Repayments	(3 470)
Balance as at 30 June 2020	11 986

Note 14: Financial instruments

14.1 Risk exposures

(a) Risk management policies

The Department has exposure to the following risks from its use of financial instruments:

- Credit risk;
- Liquidity risk; and
- Market risk.

The Accountable Authority has overall responsibility for the establishment and oversight of the Department's risk management framework. Risk management policies are established to identify and analyse risks faced by the Department, to set appropriate risk limits and controls, and to monitor risks and adherence to limits.

(b) Credit risk exposures

Credit risk is the risk of financial loss to the Department if a customer or counterparty to a financial instrument fails to meet its contractual obligations. No changes have been made to credit risk policy and methods from the previous year.

Financial instrument	Accounting and strategic policies (including recognition criteria, measurement basis and credit quality instrument)	Nature of underlying instrument (including significant terms and conditions affecting the amount, timing and certainty of cash flows)
Receivables	<p>Credit risk in relation to debtors is managed through internal policies and procedures governing both the manner and timeframes of the recovery of overdue debts.</p> <p>Receivables that are neither past due nor impaired are considered to be of sound credit quality.</p>	The Department offers 30-day terms of trade.
Cash and cash equivalents	The Department's cash is managed on a whole-of-government basis by the Department of Treasury and Finance. In addition, the Department manages cash outflows through ensuring all payments are made in accordance with creditor terms.	Cash means notes, coins and deposits held at call.

The carrying amount of financial assets recorded in the Financial Statements, net of any allowances for losses, represents the Department's maximum exposure to credit risk without taking into account any collateral or other security.

Expected credit loss analysis of receivables

The simplified approach to measuring expected credit losses is applied, which uses a lifetime expected loss allowance for all trade receivables.

The expected loss rates are based on historical observed loss rates adjusted for forward looking factors that will have an impact on the ability to settle the receivables. The loss allowance for trade debtors as at 30 June are as follows:

2020	Not past due	Past due 1-30 days	Past due 31-60 days	Past due 61-151 days	Past due 151 days	Total
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	Expected credit loss rate (A)	3.8%	0.8%	3.4%	5.9%	93.5%
Total gross carrying amount (B)	3 692	648	225	630	412	5 607
Expected credit loss (A x B)	140	5	8	37	385	575

2019	Not past due	Past due 1-30 days	Past due 31-60 days	Past due 61-151 days	Past due 151 days	Total
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	Expected credit loss rate (A)	0.3%	1.9%	6.7%	19.9%	49.7%
Total gross carrying amount (B)	3 201	347	64	317	604	4 533
Expected credit loss (A x B)	10	6	4	64	300	384

(c) *Liquidity risk*

Liquidity risk is the risk that the Department will not be able to meet its financial obligations as they fall due. The Department's approach to managing liquidity is to ensure that it will always have sufficient liquidity to meet its liabilities when they fall due. No changes have been made to the liquidity risk policy and methods from the previous year.

Financial instrument	Accounting and strategic policies (including recognition criteria, measurement basis and credit quality instrument)	Nature of underlying instrument (including significant terms and conditions affecting the amount, timing and certainty of cash flows)
Payables	The Department's liquidity is managed on a whole-of-government basis by the Department of Treasury and Finance. The Department uses the annual budget to assist in liquidity management. In addition, the Department manages cash outflows through ensuring all payments are made in accordance with creditor terms.	The Department has negotiated 30-day terms of trade with the majority of its suppliers. Payments are made within 14 days of receipt of supplier invoices.
Lease liabilities	The Department's liquidity is managed on a whole-of-government basis by the Department of Treasury and Finance. To assist in liquidity management, expected lease payments are included in the annual budget to ensure that funds are available to meet lease liability obligations as and when they fall due. In addition, the Department must seek the prior written approval of the Secretary of the Department of Treasury and Finance before entering into material lease arrangements.	The Department's lease liabilities are repayable per the terms of the individual agreements. The Department is not a party to any leasing arrangements which have a purchase option. Lease agreements (excluding major office accommodation leases managed by the Department of Treasury and Finance) are generally kept to an initial term of five years with optional extension clauses.
Other financial liabilities	The major component is an Environmental Bond. It relates to specific work to be completed.	The interest is repayable per terms of the agreement.

Maturity analysis for financial liabilities

The following tables detail the undiscounted cash flows payable by the Department under remaining contractual maturity for its financial liabilities. It should be noted that as these are undiscounted, totals may not reconcile to the carrying amounts presented in the Statement of Financial Position.

2020	1 year	2 years	3 years	4 years	5 years	More than 5 years	Un-discounted total	Carrying amount
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Financial liabilities								
Payables	4 357	...	...	...	...	...	4 357	4 357
Lease liabilities	3 730	3 631	3 479	338	346	828	12 352	11 986
Other financial liabilities	395	...	...	...	...	3 167	3 562	3 562
Total	8 482	3 631	3 479	338	346	3 995	20 271	19 905
2019	1 year	2 years	3 years	4 years	5 years	More than 5 years	Un-discounted total	Carrying amount
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Financial liabilities								
Payables	5 223	...	...	...	...	...	5 223	5 223
Other financial liabilities	57	...	...	...	...	3 153	3 210	3 210
Total	5 280	...	...	...	...	3 153	8 433	8 433

(d) Market risk

Market risk is the risk that fair value of future cash flows of a financial instrument will fluctuate because of changes in market prices. The primary market risk that the Department is exposed to is interest rate risk. No changes have been made to the market risk policy and methods from the previous year.

The Department's exposure to interest rate risk is considered immaterial. Minimisation of this risk is achieved by mainly undertaking non-interest bearing financial instruments. The majority of the Department's interest bearing financial instruments are managed by the Department of Treasury and Finance.

At the reporting date, the interest rate profile of the Department's interest bearing financial instruments was:

	2020	2019
	\$'000	\$'000
Variable rate instruments		
Financial assets	20 079	20 939
Total	20 079	20 939

Sensitivity analysis of the Department's exposure to possible changes in interest rate

Changes in variable rates of 100 basis points at reporting date would have the following effect on the Department's profit or loss and equity:

	Statement of Comprehensive Income		Equity	
	100 basis point increase \$'000	100 basis point decrease \$'000	100 basis point increase \$'000	100 basis point decrease \$'000
30 June 2020				
Cash in Specific Purpose Account and Trust Account balances	201	(201)	201	(201)
Net sensitivity	201	(201)	201	(201)
30 June 2019				
Cash in Special Deposits and Trust Funds	209	(209)	209	(209)
Net sensitivity	209	(209)	209	(209)

The analysis assumes all other variables remain constant. The analysis was performed on the same basis in the 2018-19 year.

14.2 Categories of financial assets and liabilities

	2020 \$'000	2019 \$'000
Financial assets		
Cash and cash equivalents	94 017	121 360
Loans and receivables	5 607	4 533
Equity investments	3 562	3 295
Total	103 186	129 188
Financial liabilities		
Payables	4 357	5 223
Lease liabilities	11 986	...
Other liabilities	3 562	3 210
Total	19 905	8 433

14.3 Comparison between carrying amount and net fair value of financial assets and liabilities

Financial Assets

The net fair values of cash and non-interest bearing monetary financial assets approximate their carrying amounts.

Financial Liabilities

The net fair values of trade creditors and other liabilities approximate their carrying amounts.

14.4 Net fair value of financial assets and liabilities

	Net Fair Value Level 1 \$'000	Net Fair Value Level 2 \$'000	Net Fair Value Level 3 \$'000	Net Fair Value Total \$'000
30 June 2020				
Financial assets				
Cash and cash equivalents	94 017	...	...	94 017
Loans and receivables	5 607	...	...	5 607
Shares	...	...	3 562	3 562
Total financial assets	99 624	...	3 562	103 186
Financial liabilities (recognised)				
Payables	4 357	...	...	4 357
Other financial liabilities/bonds	...	...	3 562	3 562
Lease liabilities	...	...	11 986	11 986
Total financial liabilities (recognised)	4 357	...	15 548	19 905
30 June 2019				
Financial assets				
Cash and cash equivalents	121 360	...	...	121 360
Loans and receivables	4 533	...	...	4 533
Shares	...	...	3 295	3 295
Total financial assets	125 893	...	3 295	129 188
Financial liabilities (recognised)				
Payables	5 223	...	...	5 223
Other financial liabilities/bonds	...	...	3 210	3 210
Total financial liabilities (recognised)	5 223	...	3 210	8 433

The recognised fair values of financial assets and liabilities are classified according to the fair value hierarchy that reflects the significance of the inputs used in making these measurements. The Department uses various methods in estimating the fair value of financial instruments. The methods comprise:

- Level 1 – the fair value is calculated using quoted prices in active markets.
- Level 2 – the fair value is estimated using inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly (as prices) or indirectly (derived from prices).
- Level 3 – the fair value is estimated using inputs for the asset or liability that are not based on observable market data.

Note 15: Notes to Administered Statements

For significant accounting policies in relation to material variances refer to Note 4.

15.1 Explanation of material variances between budget and actual outcomes

Budget information refers to original estimates as disclosed in the 2019-20 Budget Papers and is not subject to audit.

Schedule of Administered Income and Expenses variances are considered material where the variance exceeds 10 per cent of the original budget estimate and \$1 million.

(a) Schedule of Administered Income and Expenditure

	Notes	2020 Budget \$'000	2020 Actual \$'000	Variance \$'000	Variance %
Administered revenue and other income from transactions					
Fees and fines	(a)	40 920	39 427	(1 493)	(4)
Administered expenses from transactions					
Transfers to the Public Account	(b)	45 920	44 366	(1 554)	(3)

Notes to schedule of Administered Income and Expenditure variances

- (a) The decrease in Administered Fees and fines is primarily due to following:
- A decrease in Wild Fisheries licence revenue of \$2.3 million due to waivers associated with the Government's COVID-19 Stimulus Package; and
 - A decrease in Abalone licences of \$1.3 million from the impact of the COVID-19 pandemic on the market in late 2019-20.
- These decreases were partially offset by increases in other revenue predominantly in Land Titles Office activities resulting in additional revenue of approximately \$2 million from a sustained period of increased activity in the property market.
- (b) The decrease in the Transfers to Public Account correlates to the decreased transfers of administered fees and fines as explained in Note (a) above.
-

(b) Schedule of Administered Assets and Liabilities

	Notes	2020 Budget \$'000	2020 Actual \$'000	Variance \$'000	Variance %
Administered liabilities					
Payables	(a)	3 319	665	(2 654)	(80)
Contract liabilities	(a)	562	2 817	2 255	401

Notes to schedule of Administered Assets and Liabilities variances

- (a) Administered payables refers to transfers of outstanding revenue to the Public Account. As a result of the adoption of AASB 15 *Revenue from Contracts with Customers*, more Administered revenue has been captured and classified as Contract liabilities (unearned revenue) therefore reducing the amount of outstanding revenue and subsequently Administered payables.
-

(c) Schedule of Administered Cash Flows

There are no material variances between budget and actual outcomes.

15.2 Administered revenue from Government

For significant accounting policies relating to administered revenue from government refer to Note 6.1.

	2020 Budget \$'000	2020 Actual \$'000	2019 Actual \$'000
Appropriation revenue – operating			
Current year	42 052	41 561	40 994
Total	42 052	41 561	40 994

15.3 Administered fees and fines

For significant accounting policies relating to administered fees and fines refer to Note 6.4.

	2020 \$'000	2019 \$'000
Land Titles Office dealings	10 896	10 859
Land Titles Office copies	7 056	6 632
Land Titles Office other	2 262	2 102
Abalone licences	4 439	6 987
Environment permits	4 579	4 647
Other marine licences	2 043	4 117
Water royalties	4 792	4 658
Quarantine fees	1 624	2 588
Other	1 736	1 968
Total	39 427	44 558

15.4 Administered transfers from Controlled Funds

	2020 \$'000	2019 \$'000
CLAF transfer	5 000	5 000
Total	5 000	5 000

15.5 Administered net gain/(loss) on financial instruments and statutory receivables/payables

For significant accounting policies relating to administered net gain/(loss) on financial instruments and statutory receivables/payables refer to Note 7.2.

	2020	2019
	\$'000	\$'000
Expected credit loss	(3)	(24)
Total net gain/(loss) on financial instruments	(3)	(24)

15.6 Administered grants and transfer payments

For significant accounting policies relating to administered grants and transfer payments refer to Note 8.5.

	2020	2019
	\$'000	\$'000
Grant to Tasmanian Racing ¹	30 845	30 633
Grant to the Port Arthur Historic Site Management Authority ²	3 886	3 785
Grant to the Institute for Marine and Antarctic Studies ³	2 788	2 605
Grant to the Tasmanian Institute of Agriculture ⁴	1 946	1 958
Inland Fisheries Service – Government contribution ⁵	1 375	1 433
Wellington Park contribution ⁶	120	110
Contribution to Commonwealth, State and industry organisations ⁷	659	470
Total	41 619	40 994

¹ The Government separately funds the Tasmanian racing industry under a deed that provides secure funding and creates certainty for the industry. The annual funding allocation allows Tasracing Pty Ltd to facilitate key administration roles and functions, including the responsibility for the corporate governance, strategic direction and funding of the Tasmanian racing industry, as well as ratification of national rules, the making of local rules and the setting of licence standards and criteria.

² This funding represents the Government's contribution to the Port Arthur Historic Site Management Authority to support the agreed conservation funding program for the Port Arthur, Coal Mines and Cascade Female Factory Historic Sites.

³ In 2010, the Department entered into the Sustainable Marine Research Collaboration Agreement with the University of Tasmania's Institute for Marine and Antarctic Studies (IMAS) to assist aquaculture and fisheries research. The Government provides its contribution to the joint venture by way of an annual grant. Activities of IMAS contribute to Output Group 2 – Primary Industries.

⁴ The Department and the University of Tasmania have an agreement in place for the TIA to undertake agricultural research, development, extension and education. The activities of TIA contribute to Output 2 – Primary Industries, and the majority of Government funding is reflected in that Output. The remaining funding is provided by way of an administered grant.

⁵ This funding represents the community service functions of the Inland Fisheries Service in relation to the conservation, protection and management of Tasmania's native freshwater fauna and the carp management program.

⁶ This allocation represents the Government's contribution to the cost of administering Wellington Park through a grant to the Wellington Park Management Trust.

⁷ This funding is the State contribution to cost-sharing arrangements as agreed at meetings of the Agriculture Ministers' Forum, and in relation to nationally agreed initiatives, particularly for biosecurity programs and projects. The funding contributes to activities under Output Group 2 – Primary Industries, Output Group 3 – Natural and Cultural Heritage, and Output Group 6 - Biosecurity Tasmania.

15.7 Administered receivables

For significant accounting policies relating to administered receivables refer to Note 9.1.

	2020 \$'000	2019 \$'000
Receivables	1 841	2 289
Less: Expected credit loss	(218)	(215)
Accrued revenue	1 799	1 939
Total	3 422	4 013
Settled within 12 months	3 422	4 013
Total	3 422	4 013
Reconciliation of movements in expected credit loss for receivables		
Carrying amount at 1 July	215	332
Amounts written off during the year	...	(141)
Increase/(decrease) in provision recognised in profit or loss	3	24
Carrying amount at 30 June	218	215

15.8 Administered payables

For significant accounting policies relating to administered payables refer to Note 10.1.

	2020 \$'000	2019 ¹ \$'000
Accrued expenses (accrued transfers to the Public Account)	578	3 507
Other Accrued expenses	87	...
Total	665	3 507
Settled within 12 months	665	3 507
Total	665	3 507

Settlement of payables is usually made within 30 days.

¹ As a result of the adoption of AASB 15 *Revenue from Contracts with Customers*, more Administered revenue has been captured and classified as Contract liabilities (unearned revenue) therefore reducing the amount of outstanding revenue and consequently Administered payables.

15.9 Administered contract liabilities

For significant accounting policies relating to administered receivables refer to Note 9.1.

	Total
	\$'000
Contract liabilities	
Balance at 1 July 2019	532
Balance at 30 June 2020	2 817
Contract liabilities relate to annual environment permits and marine farming rentals. The transaction dates occur in the initial or anniversary month of the permit and rental and the performance obligations occurs evenly over the 12-month period of the permit or rental.	
	2020
	\$'000
Revenue from performance obligations met during the current period	532
Revenue from performance obligations partially satisfied in the current period	2 817
The transaction price allocated to unsatisfied performance obligations as at 30 June 2020 is as follows:	
	2020
	\$'000
Environment permits	2 134
Marine Farming rentals	683
Total	2 817

15.10 Administered cash and cash equivalents

For significant accounting policies relating to administered cash and cash equivalents refer to Note 13.

This represents the balance of cash accounts, other than those held in the Special Deposits and Trust Fund, excluding those accounts held in a trustee capacity or agency arrangement.

	2020	2019
	\$'000	\$'000
Cash held	60	26
Total	60	26

15.11 Reconciliation of Administered net result to net cash from administered operating activities

	2020	2019
	\$'000	\$'000
Net result	...	...
Decrease (increase) in receivables	591	(340)
Increase (decrease) in payables	(2 842)	188
Increase (decrease) in contract liabilities	2 285	89
Administered net cash from operating activities	34	(63)

15.12 Administered financial instruments

(a) Risk management policies

The Department has exposure to the following risks from its use of financial instruments:

- Credit risk;
- Liquidity risk; and
- Market risk.

The Accountable Authority has overall responsibility for the establishment and oversight of the Department's risk management framework. Risk management policies are established to identify and analyse risks facing the Department, to set appropriate risk limits and controls, and to monitor risks and adherence to limits.

(b) Credit risk exposures

Credit risk is the risk of financial loss to the Department if a customer or counterparty to a financial instrument fails to meet its contractual obligations. No changes have been made to credit risk policy and methods from the previous year.

The Department does not hold any collateral or other security over administered financial assets.

Financial instrument	Accounting and strategic policies (including recognition criteria, measurement basis and credit quality of instrument)	Nature of underlying instrument (including significant terms and conditions affecting the amount, timing and certainty of cash flows)
Receivables	<p>Credit risk in relation to debtors is managed through internal policies and procedures governing both the manner and timeframes of the recovery of overdue debts.</p> <p>Receivables that are neither past due nor impaired are considered to be of sound credit quality.</p>	The Department offers 30 day terms of trade.

Expected credit loss analysis of receivables

The simplified approach to measuring expected credit losses is applied, which uses a lifetime expected loss allowance for all trade receivables.

The expected loss rates are based on historical observed loss rates adjusted for forward looking factors that will have an impact on the ability to settle the receivables. The loss allowance for trade debtors as at are as follows:

2020	Not past due \$'000	Past due 1-30 days \$'000	Past due 31-60 days \$'000	Past due 61-150 days \$'000	Past due 151 days \$'000	Total \$'000
Expected credit loss rate (A)	0.5%	1.7%	11.5%	25.7%	28.4%	
Total gross carrying amount (B)	2 628	188	113	450	261	3 640
Expected credit loss (A x B)	12	3	13	116	74	218

2019	Not past due	Past due 1-30 days	Past due 31-60 days	Past due 61-150 days	Past due 151 days	Total
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Expected credit loss rate (A)	0.3%	0.7%	5.2%	13.4%	48.3%	
Total gross carrying amount (B)	3 175	415	57	230	351	4 228
Expected credit loss (A x B)	9	3	3	31	169	215

(c) Liquidity risk

Liquidity risk is the risk that the Department will not be able to meet its financial obligations as they fall due. The Department's approach to managing liquidity is to ensure that it will always have sufficient liquidity to meet its liabilities when they fall due. No changes have been made to the liquidity risk policy and methods from the previous year.

Financial instrument	Accounting and strategic policies (including recognition criteria, measurement basis and credit quality of instrument)	Nature of underlying instrument (including significant terms and conditions affecting the amount, timing and certainty of cash flows)
Payables	The Department's liquidity is managed on a whole-of-government basis by the Department of Treasury and Finance. The Department uses the annual budget to assist in liquidity management. In addition, the Department manages cash outflows through ensuring all payments are made in accordance with creditor terms.	The Department makes payments within grant agreements terms, or within 14 days of the receipt of the grantor invoice, which ever is shorter.

Maturity analysis for financial liabilities

The following tables detail the undiscounted cash flows payable by the Department by remaining contractual maturity for its financial liabilities. It should be noted that as these are undiscounted, totals may not reconcile to the carrying amounts presented in the Statement of Financial Position.

2020	1 year	2 years	3 years	4 years	5 years	More than 5 years	Un-discounted total	Carrying amount
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Financial liabilities								
Payables	665	...	...	...	...	...	665	665
Total	665	...	...	...	...	...	665	665
2019	1 year	2 years	3 years	4 years	5 years	More than 5 years	Un-discounted total	Carrying amount
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Financial liabilities								
Payables	3 507	...	...	...	...	...	3 507	3 507
Total	3 507	...	...	...	...	...	3 507	3 507

(d) Market risk

Market risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in market prices. The primary market risk that the Department is exposed to is interest rate risk. At the reporting date the Department did not hold any administered interest-bearing financial instruments.

15.14 Categories of Administered financial assets and liabilities

	2020	2019
	\$'000	\$'000
Financial assets		
Loans and receivables	3 640	4 228
Total	3 640	4 228
Financial liabilities		
Payables	665	3 507
Total	665	3 507

15.15 Comparison between carrying amount and net fair value of administered financial assets and liabilities

Financial Assets

The net fair values of cash, receivables and non-interest bearing monetary financial assets approximate their carrying amounts.

Financial Liabilities

The net fair values for trade creditors approximate their carrying amounts.

Note 16: Transactions and balances relating to a trustee or agency arrangement

Transactions relating to activities undertaken by the Department in a trust or fiduciary (agency) capacity do not form part of the Department's activities. Trustee and agency arrangements, and transactions/balances relating to those activities, are neither controlled nor administered.

Fees, commissions earned and expenses incurred in the course of rendering services as a trustee or through an agency arrangement are recognised as controlled transactions.

Transactions and balances relating to a trustee or an agency arrangement are not recognised as departmental revenues, expenses, assets or liabilities in the Financial Statements.

The Department administers transactions in relation to the following independent bodies: the Tasmanian Dairy Industry Authority and the Tasmanian Heritage Council. However, in line with the concept of materiality, these transactions have not been eliminated from the Department's Financial Statements.

Council certificates

	2020	2019
	\$'000	\$'000
Council certificate revenue collected	4 579	4 503
Council certificate revenue forwarded to councils	(4 579)	(4 503)
Total	...	...

Note 17: Events occurring after balance date

There have been no events subsequent to balance date that would have a material effect on the Department's Financial Statements as at 30 June 2020.

Note 18: Other significant accounting policies and judgements

18.1 Objectives and funding

The Department of Primary Industries, Parks, Water and Environment helps build a strong and economically vibrant State, by facilitating and supporting Tasmania's competitive strengths across primary industries and the environment.

The Department's objectives are to:

- facilitate the sustainable development of Tasmania's marine and freshwater resources;
- cultivate prosperity in Tasmania's primary industries and food sectors;
- secure a healthy and productive environment for all Tasmanians;
- manage the sensitive and appropriate use; and enjoyment of Tasmania's National Parks and Reserves;
- protect, conserve and promote Tasmania's Aboriginal, natural and historic heritage;
- build on and protect the Tasmanian brand credentials;
- oversee the integrity and support the viability of the racing industry; and
- deliver access to secure land tenure, land and resource information.

During 2019-20 individual outputs of the Department were provided under the following eight Output Groups. Further details on each are contained in the Annual Report.

- Output Group 1: Land Tasmania;
- Output Group 2: Primary Industries;
- Output Group 3: Natural and Cultural Heritage;
- Output Group 4: Water Resources;
- Output Group 5: Racing Regulation and Policy;
- Output Group 6: Biosecurity Tasmania;
- Output Group 7: Environment Protection and Analytical Services; and
- Output Group 8: Parks and Wildlife Management.

Departmental activities are classified as either controlled or administered.

Controlled activities involve the use of assets, liabilities, revenues and expenses controlled or incurred by the Department in its own right. Administered activities involve the management or oversight by the Department, on behalf of the Tasmanian Government, of items controlled or incurred by the Government.

The Department is a Government not-for-profit entity that is predominantly funded through parliamentary appropriations. It also provides services on a fee-for-service basis, as outlined in Notes 6.4 and 15.3. The Financial Statements encompass all funds that the Department controls to carry out its functions.

18.2 Basis of accounting

The Financial Statements are a general purpose financial report and have been prepared in accordance with:

- Australian Accounting Standards (AAS) and Interpretations issued by the Australian Accounting Standards Board (AASB); and
- The Treasurer's Instructions issued under the provisions of the *Financial Management Act 2016*

The Financial Statements were certified by the Manager Finance on 14 August 2020 and signed by the Accountable Authority on 17 September 2020.

Compliance with the AAS may not result in compliance with International Financial Reporting Standards (IFRS), as the AAS include requirements and options available to not-for-profit organisations that are inconsistent with IFRS. The Department is considered to be not-for-profit and has adopted some accounting policies under AAS that do not comply with IFRS.

The Financial Statements have been prepared on an accrual basis and, except where stated, are in accordance with the historical cost convention. The accounting policies are generally consistent with the previous year except those outlined in Note 18.5 below.

The Financial Statements have been prepared as a going concern. The continued existence of the Department in its present form, undertaking its current activities, is dependent on Government policy and on continuing appropriations by Parliament for the Department's administration and activities.

The Department has made no assumptions concerning the future that may cause a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

18.3 Reporting entity

The Financial Statements include all the controlled activities of the Department. The Financial Statements consolidate material transactions and balances of the Department and entities included in its output groups. Material transactions and balances between the Department and such entities have been eliminated.

18.4 Functional and presentation currency

These Financial Statements are presented in Australian dollars, which is the Department's functional currency.

18.5 Changes in accounting policies

(a) Impact of new and revised Accounting Standards

In the current year, the Department has adopted all of the new and revised Standards and interpretations issued by the AASB that are relevant to its operations and effective for the current annual reporting period. These include:

AASB 15 Revenue from Contracts with Customers

This Standard establishes principles that require an entity to apply to report useful information to users of Financial Statements about the nature, amount, timing, and uncertainty of revenue and cash flows arising from a contract with a customer.

AASB 15 supersedes AASB 111 *Construction Contracts*, AASB 118 *Revenue* and related Interpretations and it applies, with limited exceptions, to all revenue arising from contracts with customers. AASB 15 establishes a five-step model to account for revenue arising from contracts with customers and requires that revenue be recognised at an amount that reflects the consideration to which an entity expects to be entitled in exchange for transferring goods or services to a customer.

The Standard requires the Department to exercise judgement, taking into consideration all of the relevant facts and circumstances when applying each step of the model to contracts with their customers. The Standard also specifies the accounting for the incremental costs of obtaining a contract and the costs directly related to fulfilling a contract. In addition, the Standard requires relevant disclosures.

The Department has adopted AASB 15 retrospectively with the cumulative effect of applying the Standard recognised from 1 July 2019 by adopting the transitional practical expedient permitted by the Standard.

The aggregate effect of all of the modifications that occur before 1 July 2019 equate to \$1.7 million when:

- Identifying the satisfied and unsatisfied performance obligations.
- Determining the transaction price.
- Allocating the transaction price to the satisfied and unsatisfied performance obligations.
- The impact of applying the above practical expedients is not expected to significantly affect the Financial Statements.

The effect of adopting AASB 15 on the Statement of Comprehensive Income is as follows:

2019	Notes	With adoption of AASB 15 \$'000	Adjustment \$'000	Without adoption of AASB 15 \$'000
Revenue				
Grants	(a)	27 800	435	28 235
Sales of goods and services	(b)	25 505	1 258	26 763
Net impact		53 305	1 693	54 998

The effect of adopting AASB 15 on the Statement of Financial Position is as follows:

2019	Notes	With adoption of AASB 15 \$'000	Adjustment \$'000	Without adoption of AASB 15 \$'000
Assets				
Receivables	(a)	4 771	(435)	5 206
Liabilities				
Contract liabilities	(b)	(6 868)	(1 258)	(5 610)
Equity				
Accumulated funds	(c)	(244 808)	(1 693)	(246 501)

Explanation for AASB 15 adjustments

- Reduction adjustment as a result of a change in accounting treatment for previous accrued grant revenue.
- National park entry fees for annual and two-year passes adjusted to account for revenue from performance obligations partially satisfied to 30 June 2019.
- Net impact of the adoption of AASB 15 on equity.

The effect of adopting AASB 15 on the Schedule of Administered Income and Expenses is as follows:

2019	Notes	With adoption of AASB 15 \$'000	Adjustment \$'000	Without adoption of AASB 15 \$'000
Administered revenue				
Fees and fines	(a)	43 052	1 506	44 558
Administered expenses				
Transfers to the Public Account	(a)	48 028	1 506	49 534
Impact		(4 976)	...	(4 976)

The effect of adopting AASB 15 on the Schedule of Administered Assets and Liabilities is as follows:

2019	Notes	With adoption of AASB 15 \$'000	Adjustment \$'000	Without adoption of AASB 15 \$'000
Administered assets				
Receivables	(b)	4 625	612	4 013
Administered liabilities				
Payables	(b)	(2 001)	1 506	(3 507)
Contract liabilities	(b)	(2 650)	(2 118)	(532)
Equity				
Accumulated funds	(b)	...	...	...
Explanation for AASB 15 adjustments				

(a) Increased receivables associated with bulk water consumption offset by the adjustments to annual environment permits and marine farming rentals to recognise revenue from performance obligations partially satisfied to 30 June 2019. Any adjustment to Administered revenue results in a corresponding adjustment in Administered expenditure, Transfers to the Public Account.

(b) The net effect on opening equity through the adopting AASB 15 is nil represented by an increase of \$1.5 million in revenue recognition adjustments offset by the corresponding increase in accrued transfers to the Public Account of \$1.5 million.

AASB 16 Leases

This Standard introduces a single lessee accounting model and requires a lessee to recognise assets and liabilities. The standard results in most of the Department's operating leases being brought onto the Statement of Financial Position and additional note disclosures. The calculation of the lease liability takes into account appropriate discount rates, assumptions about the lease term, and required lease payments. A corresponding right-to-use asset is recognised, which is amortised over the term of the lease. Operating lease costs are no longer shown. In the Statement of Comprehensive Income, impact of leases is through amortisation and interest charges. In the Statement of Cash Flows, lease payments are shown as cash flows from financing activities instead of operating activities. The Department has adopted AASB 16 retrospectively with the cumulative effect of applying the standard recognised from 1 July 2019 by adopting the transitional practical expedient permitted by the Standard.

The Department elected to use the practical expedient to expense lease payments for lease contracts that, at their commencement date, have a lease term of 12 months or less and do not contain a purchase option (short-term leases), and lease contracts for which the underlying asset is valued at \$10 000 or under when new (low value assets).

In applying AASB 16 for the first time, the Department has used the following practical expedients permitted by the standard:

- Not reassess whether a contract is, or contains, a lease at 1 July 2019, for those contracts previously assessed under AASB 117 and Interpretation 4;
- Applying a single discount rate to a portfolio of leases with reasonably similar characteristics;
- Relying on its previous assessment on whether leases are onerous immediately before the date of initial application as an alternative to performing an impairment review;
- Not recognise a lease liability and right-of-use-asset for short-term leases that end within 12 months of the date of initial application;
- Excluding the initial direct costs from the measurement of the right-of-use asset at the date of initial application;
- Using hindsight in determining the lease term where the contract contained options to extend or terminate the lease; and
- Measuring the right-of-use asset at its carrying amount as if the Standard had been applied since the commencement date, but discounted using the lessee's incremental borrowing rate at the date of initial application.

The effect of adopting AASB 16 on the Statement of Financial Position is as follows:

	Notes	\$'000
Assets		
Right-of-use assets	9.6	15 095
Liabilities		
Lease liabilities	10.2	15 456
Equity		
Accumulated funds		361
Reconciliation of operating lease commitments as at 30 June 2019 to lease liabilities on 1 July 2019:		
		\$'000
Operating lease commitments as at 30 June 2019 (ex GST)		82 475
Weighted average incremental borrowing rate as at 1 July 2019		1.93%
<i>Reconciliation:</i>		
Discounted operating lease commitments as at 1 July 2019		80 916
Add:		
Lease payments relating to renewal periods not included in operating lease commitments as at 30 June 2019		13 007
Less:		
Commitments relating to short-term leases		(147)
Commitments relating to leases of low-value assets		(3)
Add/(less):		
Treasury managed major office accommodation leases		(87 968)
Treasury managed vehicle leases		(2 465)
Contracts re-assessed as lease contracts		12 533
Adjustments relating to changes in the index or rate affecting variable payments		(417)
Lease liabilities as at 1 July 2019		15 456

AASB 1058 *Income of Not-for-Profit Entities*

This Standard establishes principles for not-for-profit entities that applies to transactions where the consideration to acquire an asset is significantly less than fair value, principally to enable a not-for-profit entity to further its objectives, and the receipt of volunteer services.

The timing of income recognition under AASB 1058 depends on whether a transaction gives rise to a liability or other performance obligation, or a contribution by owners, related to an asset (such as cash or another asset) received. If the transaction is a transfer of a financial asset to enable the Department to acquire or construct a recognisable non-financial asset to be controlled by the Department (i.e. an in-substance acquisition of a non-financial asset), the Department recognises a liability for the excess of the fair value of the transfer over any related amounts recognised. The Department will recognise income as it satisfies its obligations under the transfer, similarly to income recognition in relation to performance obligations under AASB 15 as discussed above.

Revenue recognition for the Department's appropriations, taxes, royalties and most grants and contributions will not change under AASB 1058, as compared to AASB 1004. Revenue will continue to be recognised when the Department gains control of the asset (e.g. cash or receivable) in most instances.

Under AASB 1058, the Department will continue to recognise volunteer services only when the services would have been purchased if they had not been donated, and the fair value of the services can be measured reliably. This treatment is the same as in prior years.

The Department has adopted AASB 1058 retrospectively with the cumulative effect of applying the Standard recognised from 1 July 2019 by adopting the transitional practical expedient permitted by the Standard. The Department has also adopted the transitional practical expedient as permitted by the Standard, whereby existing assets acquired for consideration significantly less than fair value principally to enable the entity to further its objectives, remain recorded at cost and are not restated to their fair value.

The effect of adopting AASB 1058 on the Statement of Comprehensive Income is as follows:

2019	Notes	With adoption of AASB 1058 \$'000	Adjustment \$'000	Without adoption of AASB 1058 \$'000
Revenue				
Contributions received	(a)	403	(403)	...
Other expenses	(a)	(403)	403	...
Impact		...	...	...

The effect of adopting AASB 1058 had nil impact on the Statement of Financial Position.

Explanation for AASB 1058 adjustments

- (a) The Department has a significant number of active volunteers operating within major programs across a number of Output Groups. The Department has recognised an inflow of resources in the form of volunteers services as an asset where the fair value of those services can be measured reliably, and the services would have been purchased if they had not been donated. As volunteer resources inflows are purchased at the time of provision, the corresponding consumption is disclosed as Other expenses.

The impact of the adoption the standard on opening equity is nil, as Contributions received and Other expenses, if adopted previously, would net to nil.

(b) Impact of new and revised Accounting Standards yet to be applied

The following applicable standards have been issued by the AASB and are yet to be applied:

AASB 1059 Service Concession Arrangements: Grantors

The objective of this Standard is to prescribe the accounting for a service concession arrangement by a grantor that is a public sector entity. This Standard applies on or after 1 January 2020. The impact of this Standard is enhanced disclosure in relation to service concession arrangements for grantors that are public sector entities. It is not expected to have a financial impact.

18.6 Foreign currency

Transactions denominated in a foreign currency are converted at the exchange rate at the date of the transaction. Foreign currency receivables and payables are translated at the exchange rates current as at balance date.

18.7 Comparative figures

Comparative figures have been adjusted to reflect any changes in accounting policy or the adoption of new standards. Details of the impact of any changes in accounting policy on comparative figures are at Note 18.5. Amendments to comparative figures arising from correction of errors are disclosed in Note 18.11.

Where amounts have been reclassified within the Financial Statements, the comparative statements have been restated.

Restructures of Outputs within the Department (internal restructures) that do not affect the results shown on the face of the Financial Statements are reflected in the comparatives in the Output Schedule at Note 2.

The comparatives for external administrative restructures are not reflected in the Financial Statements.

18.8 Rounding

All amounts in the Financial Statements are rounded to the nearest thousand dollars unless otherwise stated.

18.9 Departmental taxation

The Department is exempt from all forms of taxation except fringe benefits tax and the goods and services tax (GST).

Revenue, expenses and assets are recognised net of the amount of GST, except where the GST incurred is not recoverable from the Australian Taxation Office (ATO). Receivables and payables are stated inclusive of GST. The net amount recoverable, or payable, to the ATO is recognised as an asset or liability within the Statement of Financial Position.

In the Statement of Cash Flows, the GST component of cash flows arising from investing or financing activities that is recoverable from, or payable to, the ATO is classified as an operating cash flow.

18.10 Joint arrangements

The Department participates in partnership and collaboration agreements with the Institute for Marine and Antarctic Studies and the Tasmanian Institute of Agriculture. The Department's contribution is included as an annual grant paid through Output Group 2 – Primary Industries.

18.11 Correction of error

Comparative figures have been restated in the Statement of Financial Position and Statement of Changes in Equity. These changes are a result of prior period errors in accordance with AASB 108 *Accounting Policies, Changes in Accounting Estimates and Errors*.

The overall impact, of these prior period errors, on the Statement of Comprehensive Income comparative figures is a decrease in Net Result of \$17.92 million and a decrease in Comprehensive Result of \$30.45 million and the Statement of Financial Position comparative figures a decrease in Net assets and Total equity of \$30.45 million.

During 2019-20, a reconciliation was performed of land assets within the Department's asset register with external land databases. The process identified eight Parks and Wildlife Service assets recorded on the Department's asset register, but no longer controlled by the Department. Conversely, there was one asset not recorded. As the error was made in a reporting period prior to the comparative period, the Statement of Financial Position balances as at 30 June 2019 were restated as follows:

- Land was decreased by net effect of \$19.3 million.

The following tables disclose the impact on the 2018-19 notes that have been restated for the correction in errors discussed above.

Correction: 9.5 Property, plant and equipment

	Land 2019 <i>(unadjusted)</i>	Land 2019 <i>(adjusted)</i>	Correction of error adjustment		
	\$'000	\$'000	\$'000		
(a) Carrying amount					
National parks, reserves and Crown land					
At fair value	1 169 477	1 150 228	(19 249)		
Total	1 169 477	1 150 228	(19 249)		
(b) Reconciliation of movements (including fair value levels)					
	Land Level 2 <i>(unadjusted)</i>	Land Level 3 <i>(unadjusted)</i>	Land Level 2 <i>(adjusted)</i>	Land Level 3 <i>(adjusted)</i>	Correction of error adjustment
	\$'000	\$'000	\$'000	\$'000	\$'000
Carrying value at 1 July 2018	45 027	1 001 698	45 027	1 001 698	...
Additions	...	125	...	125	...
Contributions received	...	2 090	...	6 090	4 000
Other gain/(loss) on change in estimate	(1 914)	(2 635)	(14 025)	(4 050)	(13 526)
Change of class	...	784	...	784	...
Disposals	...	(500)	...	(500)	...
Contributions provided	(1 989)	(192)	(1 989)	(192)	...
Revaluation increments (decrements)	11 670	115 313	4 693	112 567	(9 723)
Carrying value at 30 June 2019	52 794	1 116 683	33 706	1 116 522	(19 249)

In 2019-20 a reconciliation was performed of all infrastructure and plant & equipment assets within the Department's asset register with the Parks and Wildlife Service asset management system.

Through this process 62 assets were identified as incorrectly recorded on the Department's asset register as a result of the Forestry Tasmania road network transition between 2015-16 and 2016-17. As the error was made in a reporting period prior to the comparative period, the Statement of Financial Position balances as at 30 June 2019 were restated as follows:

- Infrastructure was decreased by \$11.2 million to reflect the infrastructure assets that should no longer appear in the Statement of Financial Position (decrease in gross value of \$18.22 million, offset by the decrease in accumulated depreciation of \$7.0 million).
- Plant and equipment was decreased by \$16 000 to reflect the plant and equipment assets that should no longer appear in the Statement of Financial Position (decrease in gross value of \$33 000, offset by the decrease in accumulated depreciation of \$17 000).

Correction: 9.7 Infrastructure

	Infrastructure 2019 (unadjusted) \$'000	Infrastructure 2019 (adjusted) \$'000	Correction of error adjustment \$'000
(a) Carrying amount			
At fair value	670 449	652 232	(18 217)
Less: accumulated depreciation	(343 909)	(336 881)	7 028
	326 540	315 351	(11 189)
Work in progress (at cost)	6 956	6 956	...
Total	333 496	322 307	(11 189)
(b) Reconciliation of movements (including fair value levels)			
	2019 Level 3 (unadjusted) \$'000	2019 Level 3 (adjusted) \$'000	Correction of error adjustment \$'000
Carrying value at 1 July 2018	327 883	327 883	...
Additions	11 197	11 197	...
Contributions received	4 664	4 664	...
Contributions provided	(997)	(997)	...
Change in class	344	344	...
Change in estimates – write downs	(1 826)	(10 205)	(8 379)
Change in estimates – impairment	(585)	(585)	...
Revaluation increments (decrements)	6 978	4 168	(2 810)
Depreciation	(14 162)	(14 162)	...
Carrying value as at 30 June 2019	333 496	322 307	(11 189)

Correction: 12.1 Asset revaluation reserve

2019	Land	Buildings	Plant	Heritage	Infrastructure	Intangibles	Financial Asset	Total
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Balance as at 1 July 2018	204 182	25 907	2 819	...	125 155	3 600	...	361 663
Revaluation increments/(decrements)	126 983	24 239	...	410	6 978	800	407	159 817
Prior year error adjustment	(9 723)	...	...	...	(2 810)	...	...	(12 533)
Restated revaluation increments/(decrements)	117 260	24 239	...	410	4 168	800	407	147 284
Balance as at 30 June 2019	321 442	50 146	2 819	410	129 323	4 400	407	508 947

5

APPENDICES

ABBREVIATIONS AND ACRONYMS

AAS	Australian Accounting Standards	ML	Megalitre
AASB	Australian Accounting Standards Board	na	Not available
AGT	AgriGrowth Tasmania Division	NCH Division	Natural and Cultural Heritage Division
AST	Analytical Services Tasmania	No.	Number
BLANKET	Base-line Air Network EPA Tasmania	NRM	Natural Resource Management
CLAF	Crown Lands Administration Fund	ORI	Office of Racing Integrity
CSIRO	Commonwealth Scientific and Industrial Research Organisation	PIDA	<i>Public Interest Disclosures Act 2002</i>
DPIPWE	Department of Primary Industries, Parks, Water and Environment	PSSRA	<i>Public Service Superannuation Reform Act 1999</i>
EPA	Environment Protection Authority (Tasmania's principal environmental regulator)	PWS	Parks and Wildlife Service
EPA Tasmania	A Division of DPIPWE supporting the EPA	RTBG	Royal Tasmanian Botanical Gardens
FMA	<i>Financial Management Act 2016</i>	RTI	Right to information
FTE	Full-time equivalent	RTIA	<i>Right to Information Act 2009</i>
GST	Goods and Services Tax	SSA	<i>State Service Act 2000</i>
HR	Human Resources	SSR	<i>State Service Regulations 2011</i>
IFRS	International Financial Reporting Standards	TI	Treasurer's Instruction
IFS	Inland Fisheries Service	TIA	Tasmanian Institute of Agriculture
IMAS	Institute for Marine and Antarctic Studies	TWWHA	Tasmanian Wilderness World Heritage Area
LIST	Land Information System Tasmania	UTas	University of Tasmania
		WHS	Work health and safety
		WMR Division	Water and Marine Resources Division

LEGISLATION AND LEGISLATIVE PROGRAM

Legislation administered

Ministerial portfolio of Environment and Parks

Abandoned Lands Act 1973

Ben Lomond Skifield Management Authority (Repeal) Act 2007

Crown Land (Parliamentary Precinct Redevelopment) Act 2009

Crown Lands Act 1976

Crown Lands (Extinguishment of Public Rights) Act 2001

Crown Lands (Extinguishment of Public Rights) Act 2003

Crown Lands (Miscellaneous Provisions) Act 1997

Crown Lands (Shack Sites) Act 1997

Crown Lands (Validation of Fees) Act 2011

Environmental Management and Pollution Control Act 1994

Government House Land Act 1964

Ida Bay Railway Repeal Act 2001

Litter Act 2007

Mt Lyell Acid Drainage Reduction Act 2003

National Environment Protection Council (Tasmania) Act 1995

National Parks and Reserves Management Act 2002

Nature Conservation Act 2002

Part 3, Part 5 and section 76A and the making of regulations under section 76, in so far as those regulations relate to Part 3, Part 5 or section 76A (otherwise see the Minister for Primary Industries and Water)

Plastic Shopping Bags Ban Act 2013

Pollution of Waters by Oil and Noxious Substances Act 1987

Ralphs Bay Conservation Area (Clarification) Act 2006

Regional Forest Agreement (Land Classification) Act 1998

Divisions 2 and 3 of Part 2, and the making of regulations under section 26 in so far as those regulations relate to Divisions 2 and 3 of Part 2 (otherwise see Forestry Corporation under the Minister for Resources)

Self's Point Land Act 1951

Threatened Species Protection Act 1995

Wellington Park Act 1993

Whales Protection Act 1988

Ministerial portfolio of Heritage

Historic Cultural Heritage Act 1995

National Trust Act 2006

National Trust Preservation Fund (Winding-up) Act 1999

Port Arthur Historic Site Management Authority Act 1987

Royal Tasmanian Botanical Gardens Act 2002

Ministerial portfolio of Primary Industries and Water

Agricultural and Veterinary Chemicals (Control of Use) Act 1995

Agricultural and Veterinary Chemicals (Tasmania) Act 1994

Animal (Brands and Movement) Act 1984

Animal Farming (Registration) Act 1994

Animal Health Act 1995

Animal Welfare Act 1993

Biological Control Act 1986

Biosecurity Act 2019

Boundary Fences Act 1908

Cat Management Act 2009

Conveyancing and Law of Property Act 1884

Dairy Industry Act 1994

Electronic Conveyancing (Adoption of National Law) Act 2013

Estates Tail Act 1853

Fertilizers Act 1993

Fisheries Rules (Validation) Act 1997

Fishing (Licence Ownership and Interest) Registration Act 2001

Florentine Valley Paper Industry Act 1935

Forestry Rights Registration Act 1990

Fruit and Nut Industry (Research, Development and Extension Trust Fund) Repeal Act 2019

Gene Technology (Tasmania) Act 2012

Genetically Modified Organisms Control Act 2004

Industrial Hemp Act 2015

Inland Fisheries Act 1995

Inland Fisheries (Director of Inland Fisheries Validation) Act 2003

Inland Fisheries (Savings and Transitional) Act 1995

Irrigation Clauses Act 1973

Irrigation Company Act 2011

Lakes Sorell and Crescent Conservation Act 1901

Land Acquisition Act 1993

Land Titles Act 1980

Land Valuers Act 2001

Living Marine Resources Management Act 1995

Living Marine Resources Management (Validation of Documents) Act 2002

Marine Farming Planning Act 1995

Marine Resources (Savings and Transitional) Act 1995

Meander Dam Project Act 2003

Natural Resource Management Act 2002

Nature Conservation Act 2002

except Part 3, Part 5 and section 76A and the making of regulations under section 76, in so far as those regulations relate to Part 3, Part 5 or section 76A (see the Minister for Environment and Parks)

Partition Act 1869

Place Names Act 2020

Plant Quarantine Act 1997

Poisons Act 1971

in so far as it relates to the Poppy Advisory and Control Board (otherwise see Department of Health and Human Services under the Minister for Health)

Powers of Attorney Act 2000

except in so far as it relates to the functions and powers of the Guardianship and Administration Board in relation to enduring powers of attorney (see Department of Justice under the Minister for Justice)

Primary Industry Activities Protection Act 1995

Primary Produce Safety Act 2011

Public Trusts Act 1882

Registration of Deeds Act 1935

Seeds Act 1985

Strata Titles Act 1998

Survey Co-ordination Act 1944

Surveyors Act 2002

Tasmanian Beef Industry (Research and Development) Trust Act 1990

Urban Drainage Act 2013

Valuation of Land Act 2001

Vermin Control Act 2000

Veterinary Surgeons Act 1987

Water and Sewerage Industry Act 2008

except Subdivision 3 of Division 1 of Part 4, Division 5 of Part 4 and sections 88 and 111 and the making of regulations under section 115, in so far as those regulations relate to Subdivision 3 of Division 1 of Part 4, Division 5 of Part 4 and sections 88 and 111 (see Department of Treasury and Finance under the Treasurer)

Water Efficiency Labelling and Standards Act 2013

Water Management Act 1999

Waterworks Clauses Act 1952

Weed Management Act 1999

Ministerial portfolio of Racing

Lyons Trust Act 1993

Racing Regulation Act 2004

Racing Regulation Amendment (Governance Reform) (Transitional and Consequential Provisions) Act 2008

Racing Regulation (Transitional and Consequential Provisions) Act 2004

Racing (Tasracing Pty Ltd) Act 2009

Racing (Tasracing Pty Ltd) (Transitional and Consequential Provisions) Act 2009

Ministerial portfolio of Aboriginal Affairs

Aboriginal Heritage Act 1975

Ministerial portfolio of Local Government

Launceston Flood Risk Management Act 2015

New Legislation

Ministerial portfolio of Environment and Parks

There was no new legislation during 2019-20.

Ministerial portfolio of Heritage

There was no new legislation during 2019-20.

Ministerial portfolio of Primary Industries and Water

Biosecurity Act 2019

The *Biosecurity Act 2019* was passed by Parliament on 8 August 2019. It reduces regulatory burden by creating a single biosecurity legislative framework. The Act will be proclaimed in stages, ultimately replacing seven existing statutes.

Fruit and Nut Industry (Research, Development and Extension Trust Fund) Repeal Act 2019

The *Fruit and Nut Industry (Research, Development and Extension Trust Fund) Repeal Act 2019* was passed by Parliament on 19 September 2019. It repeals the *Fruit and Nut (Research Development*

and Extension Trust Fund) Act 2012, which was created to continue to distribute residual funds from the Tasmanian Fruit Crop Insurance Scheme. The residual funds from the scheme have been fully dispersed to industry, fulfilling the object of that Act.

Place Names Act 2020

The *Place Names Act 2020* was passed by Parliament on 18 March 2020. It repeals outmoded clauses pertaining to nomenclature in the *Survey Coordination Act 1944* and establishes a new Act with a modernised statutory system for place naming.

Ministerial portfolio of Racing

There was no new legislation during 2019-20.

Ministerial portfolio of Aboriginal Affairs

There was no new legislation during 2019-20.

Ministerial portfolio of Local Government

There was no new legislation during 2019-20.

Legislation amended

Ministerial portfolio of Environment and Parks

Litter Amendment Act 2019

The *Litter Amendment Act 2019* was passed by Parliament on 12 September 2019. It provides new and updated measures for the control and management of illegal dumping of litter and amends the current *Litter Act 2007*.

Ministerial portfolio of Heritage

Historic Cultural Heritage Amendment Act 2019

The *Historic Cultural Heritage Amendment Act 2019* was passed by Parliament on 19 September 2019. Amendments to the *Historic Cultural Heritage Act 1995* were required to further integrate the State's historic heritage and planning laws, reduce duplication and to create a single application and decision for works on places in the Heritage Register.

Ministerial portfolio of Primary Industries and Water

Electricity Supply Industry Restructuring (Savings and Transitional Provisions) Amendment Act 2019

The Electricity Supply Industry Restructuring (Savings and Transitional Provisions) Amendment Act 2019 was passed by Parliament on 14 August 2019. Amendments to the Electricity Supply Industry Restructuring (Savings and Transitional Provisions) Act 1995 were required to correct minor drafting errors.

Genetically Modified Organisms Control Amendment Bill 2019

The *Genetically Modified Organisms Control Amendment Bill 2019* was passed by Parliament on 30 October 2019. It extended the operation of the *Genetically Modified Organisms Control Act 2004* for a further ten years.

Inland Fisheries Amendment (Royalties) Bill 2019

The *Inland Fisheries Amendment (Royalties) Bill 2019* was passed by Parliament on 21 November 2019. Amendments to the *Inland Fisheries Act 1995* were required to validate any eel royalties, or fish farm licence fees, paid to the Director of Inland Fisheries to date and enable the ongoing collection of eel royalties.

Land Acquisition Amendment Act 2019

The *Land Acquisition Amendment Act 2019* was passed by Parliament on 18 September 2019. Amendments to the *Land Acquisition Act 1993* were required to provide a more streamlined operation and align the heads of compensation with other Australian jurisdictions.

Ministerial portfolio of Racing

There were no significant amendments to legislation during 2019-20.

Ministerial portfolio of Aboriginal Affairs

There were no significant amendments to legislation during 2019-20.

Ministerial portfolio of Local Government

There were no significant amendments to legislation during 2019-20.

Legislation transferred

Ministerial portfolio of Environment and Parks

Following changes to Ministerial responsibilities, on 28 January 2020 the *Administrative Arrangements Order (No.2) 2019* was revoked and replaced by the *Administrative Arrangements Order 2020*. The administration of various Acts were transferred from the former portfolio of the Minister for the Environment, Parks and Heritage to the newly appointed portfolio of the Minister for Environment and Parks as a result. For a full list of Acts transferred, refer to the relevant Administrative Order.

Ministerial portfolio of Heritage

Following changes to Ministerial responsibilities, on 28 January 2020 the *Administrative Arrangements Order (No.2) 2019* was revoked and replaced by the *Administrative Arrangements Order 2020*. The administration of various Acts were transferred from the former portfolio of the Minister for the Environment, Parks and Heritage to the newly appointed portfolio of the Minister for Heritage as a result. For a full list of Acts transferred, refer to the relevant Administrative Order.

Ministerial portfolio of Primary Industries and Water

There were no instances where responsibility for legislation was transferred during 2019-20.

Ministerial portfolio of Racing

There were no instances where responsibility for legislation was transferred during 2019-20.

Ministerial portfolio of Aboriginal Affairs

There were no instances where responsibility for legislation was transferred during 2019-20.

Ministerial portfolio of Local Government

There were no instances where responsibility for legislation was transferred during 2019-20.

Legislation repealed

Ministerial portfolio of Environment and Parks

No legislation was repealed during 2019-20.

Ministerial portfolio of Heritage

No legislation was repealed during 2019-20.

Ministerial portfolio of Primary Industries and Water

The *Fruit and Nut (Research Development and Extension Trust Fund) Act 2012* was repealed on 8 October 2019.

Ministerial portfolio of Racing

No legislation was repealed during 2019-20.

Ministerial portfolio of Aboriginal Affairs

No legislation was repealed during 2019-20.

Ministerial portfolio of Local Government

No legislation was repealed during 2019-20.

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STATUTORY BODIES, JOINT VENTURES AND NON-STATUTORY BODIES

Statutory bodies

Abalone Fishery Advisory Committee

Aboriginal Heritage Council

Agricultural, Silvicultural and Veterinary Chemicals Council

Animal Ethics Committee

Animal Welfare Advisory Committee

Arthur-Pieman Conservation Area Management Committee

Biosecurity Advisory Committee

Board of Environment Protection Authority

Community Review Committee (Threatened Species)

Conservation Compensation Committee

Crustacean Fishery Advisory Committee

Forest Practices Advisory Council

Macquarie Island Research Advisory Committee

Marine Farming Planning Review Panel

National Parks and Wildlife Advisory Council

National Trust of Australia (Tasmania)

Natural Resource Management (NRM) Regional Committees – Cradle Coast NRM, NRM North, and NRM South)

Place Names Advisory Panel

Poppy Advisory and Control Board

Port Arthur Historic Site Management Authority

Recreational Fisheries Advisory Committee

Royal Tasmanian Botanical Gardens Board

Savage River Remediation Program Management Committee

Scalefish Fishery Advisory Committee

Scallop Fishery Advisory Committee

Scientific Advisory Committee (Threatened Species)

Shellfish Market Access Program (ShellMAP) Management Committee

Southern Tasmanian Natural Resource Management Regional Committee

State Fire Management Council

State Marine Pollution Committee

Tasmanian Beef Industry (Research and Development) Trust
Tasmanian Dairy Industry Authority
Tasmanian Heritage Council
Tasmanian Racing Appeal Board
Veterinary Board of Tasmania
Wellington Park Management Trust

Joint ventures

Abalone Industry Reinvestment Fund
Blue Economy Cooperative Research Centre
Institute for Marine and Antarctic Studies
Tasmanian Institute of Agriculture
Tourism Industry Council of Tasmania

Other entities

Aboriginal and Dual Naming Reference Group
Australian Convict Sites Steering Committee
Centre for Marine Socioecology, University of Tasmania
Fisheries Research and Development Corporation
Heritage Chairs and Officials of Australia and New Zealand
Heritage Officials of Australia and New Zealand
National Pastures Genebank Steering Committee
National Research and Innovation Committee
Rural Alive and Well
Southern Australian Livestock Research Council
Tasmanian Game Council
Tasmanian Land Surveyors Accreditation Board
Tasmanian Spatial Information Council (TASSIC)

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